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EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
PRIMARY GOVERNMENT FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998

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

Release Date 7-21-99

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INDEPENDENT AUDITOR'S REPORT

May 28, 1999

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, 1998, 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.

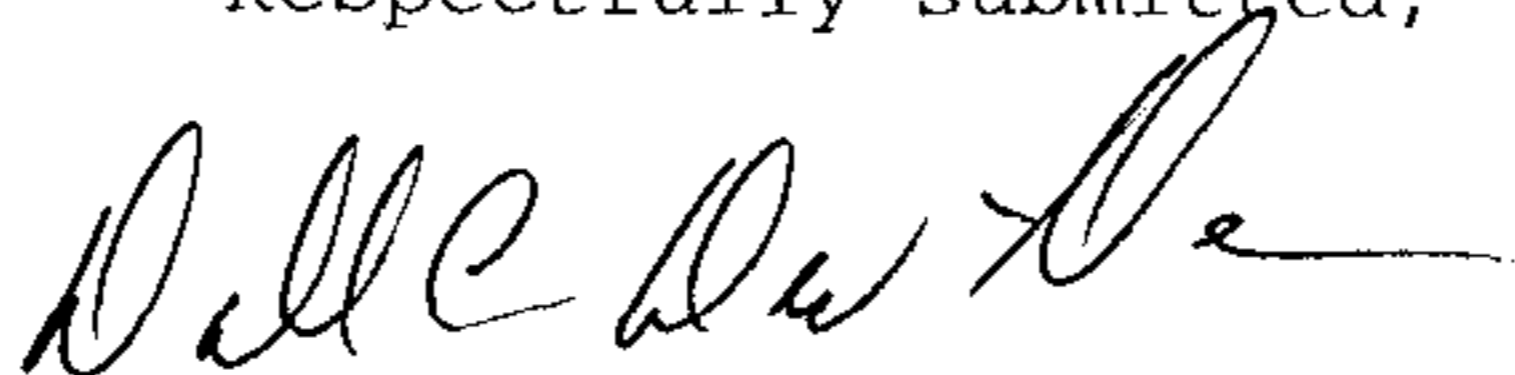
A primary government is a legal entity or body politic and includes all funds organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separated entities are referred to as component units. In my opinion, the primary government financial statements referred 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 components of East Feliciana Parish Police Jury, Clinton, Louisiana, do not purport to, and do not, present fairly the financial position of the East Feliciana Parish Police Jury, Clinton, Louisiana, as of December 31, 1998, 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, 1999, 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,

A handwritten signature in cursive script, appearing to read "D. C. Du...". The signature is written in dark ink and is positioned below the typed text "Respectfully submitted,".

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

EAST FELICIANA PARISH POLICE JURY
 CLINTON, LOUISIANA
 PRIMARY GOVERNMENT
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	AGENCY			
ASSETS						
ASSETS:						
CASH	\$450,742	\$3,131,307	\$0	\$0	\$0	\$3,582,049
AD VALOREM TAXES RECEIVABLE	145,978	140,713	92,413	0	0	379,104
SALES TAXES RECEIVABLE	0	89,982	59,399	0	0	149,381
INTERGOVERNMENTAL RECEIVABLE	227,557	18,936	29,477	0	0	275,970
ACCOUNTS RECEIVABLE	1,140	0	0	0	0	1,140
DUE FROM OTHER FUNDS	620,805	36,656	0	0	0	657,461
FIXED ASSETS	0	0	0	7,674,281	0	7,674,281
AMOUNT TO BE PROVIDED FOR VACATIONS	0	0	0	0	30,437	30,437
TOTAL ASSETS	1,446,222	3,417,594	181,289	7,674,281	30,437	12,749,823
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	\$13,503	\$62,124	\$0	\$0	\$0	\$75,627
EMPLOYEE WITHHOLDINGS	363	308	0	0	0	671
DUE TO OTHER FUNDS	0	620,805	36,656	0	0	657,461
DUE TO OTHER GOVERNMENTS	15,726	0	144,633	0	0	160,359
COMPENSATED ABSENCES	0	0	0	0	30,437	30,437
DEFERRED REVENUE	0	31,225	0	0	0	31,225
TOTAL LIABILITIES	29,592	714,462	181,289	0	30,437	955,780
FUND EQUITY						
INVESTMENT IN GENERAL FIXED ASSETS				\$7,674,281		7,674,281
FUND BALANCE (DEFICIT)						
URRESERVED-						
UNDESIGNATED	1,416,630	2,703,132	0	0	0	4,119,762
TOTAL FUND EQUITY	1,416,630	2,703,132	0	7,674,281	0	11,794,043
TOTAL LIABILITIES AND FUND EQUITY	1,446,222	3,417,594	181,289	7,674,281	30,437	12,749,823

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1998

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(MEMORANDUM ONLY)</u>
REVENUES:			
TAXES	\$160,827	\$1,678,150	\$1,838,977
INTERGOVERNMENTAL	778,156	372,635	1,150,791
FEES AND CHARGES FOR SERVICE	3,179	167,174	170,353
LICENSES AND PERMITS	81,656	25,737	107,393
FINES AND FORFEITS	-0-	-0-	-0-
INTEREST	24,404	134,422	158,826
MISCELLANEOUS	66,058	10,327	76,385
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	1,114,280	2,388,445	3,502,725
	<hr/>	<hr/>	<hr/>
EXPENDITURES:			
CURRENT			
GENERAL GOVERNMENT	548,070	63,156	611,226
PUBLIC SAFETY	347,803	242,173	589,976
HIGHWAY AND STREETS	-0-	722,444	722,444
HEALTH	-0-	45,610	45,610
WELFARE	49,863	56,038	105,901
SANITATION	-0-	613,768	613,768
CULTURE AND RECREATION	17,508	-0-	17,508
ECONOMIC DEVELOPMENT	11,384	-0-	11,384
CAPITAL OUTLAY	362,964	172,890	535,854
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	1,337,592	1,916,079	3,253,671
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(223,312)	472,366	249,054
OTHER SOURCES (USES)			
OPERATING TRANSFERS FROM OTHER FUNDS	-0-	25,887	25,887
OPERATING TRANSFERS TO OTHER FUNDS	(25,887)	-0-	(25,887)
	<hr/>	<hr/>	<hr/>
TOTAL OTHER SOURCES (USES)	(25,887)	25,887	-0-
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES & USES	(249,199)	498,253	249,054
FUND BALANCE, JANUARY 1	1,631,661	2,239,047	3,870,708
RESIDUAL EQUITY TRANSFER	34,168	(34,168)	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, DECEMBER 31	1,416,630	2,703,132	4,119,762
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BUDGETARY BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTAL (MEMORANDUM ONLY)		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:									
TAXES	\$127,675	\$160,827	\$33,152	1,556,500	1,678,150	\$121,650	\$1,684,175	\$1,838,977	\$154,802
INTERGOVERNMENTAL	794,735	778,156	(16,579)	408,000	372,635	(35,365)	1,202,735	1,150,791	(51,944)
FINES	0	0	0	7,500	8,327	827	7,500	8,327	827
LICENSES AND PERMITS	74,200	81,656	7,456	0	0	0	0	0	0
CHARGERS FOR SERVICE	0	3,179	3,179	27,600	25,737	(1,863)	27,600	28,916	1,316
INTEREST	45,000	24,404	(20,596)	57,300	132,180	74,880	102,300	156,584	54,284
MISCELLANEOUS	49,150	66,058	16,908	5,100	6,598	1,498	54,250	72,656	18,406
TOTAL REVENUES	1,090,760	1,114,280	23,520	2,062,000	2,223,627	161,627	3,078,560	3,256,251	177,691
EXPENDITURES:									
CURRENT:									
GENERAL GOVERNMENT	607,895	548,070	59,825	90,800	63,156	27,644	698,695	611,226	87,469
PUBLIC SAFETY	371,600	347,803	23,797	155,750	105,738	50,012	527,350	453,541	73,809
HIGHWAY AND STREETS	0	0	0	787,800	722,444	65,356	787,800	722,444	65,356
BEALTH	0	0	0	54,400	45,610	8,790	54,400	45,610	8,790
WELFARE	43,500	49,863	(6,363)	63,500	56,038	7,462	107,000	105,901	1,099
SANITATION	0	0	0	600,000	613,768	(13,768)	600,000	613,768	(13,768)
CULTURE AND RECREATION	20,600	17,508	3,092	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	12,000	11,384	616	0	0	0	0	0	0
CAPITAL OUTLAY	361,005	362,964	(1,959)	163,050	172,890	(9,840)	524,055	535,854	(11,799)
TOTAL EXPENDITURES	1,416,600	1,337,592	79,008	1,915,300	1,779,644	135,656	3,299,300	3,088,344	210,956
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(325,840)	(223,312)	102,528	146,700	443,983	25,971	(220,740)	167,907	(33,265)
OTHER SOURCES (USES)									
OPERATING TRANSFERS IN	0	0	0	25,887	25,887	0	25,887	25,887	0
OPERATING TRANSFERS OUT	(26,500)	(25,887)	613	0	0	0	(26,500)	(25,887)	(613)
	(26,500)	(25,887)	613	25,887	25,887	0	(613)	0	(613)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(352,340)	(249,199)	103,141	172,587	469,870	25,971	(179,753)	220,671	(33,878)
FUND BALANCE, JANUARY 1	1,631,661	1,631,661	0	2,208,704	2,208,704	0	3,840,365	3,840,365	0
RESIDUAL EQUITY TRANSFER	6,000	34,168	28,168	0	0	0	6,000	34,168	(28,168)
FUND BALANCE, DECEMBER 31	1,285,321	1,416,630	131,309	2,381,291	2,678,574	25,971	3,666,612	4,095,204	(62,046)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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

INTRODUCTION

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

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various state and federal grants.

The area of East Feliciana Parish is 455 square miles and the Police Jury maintains 288 miles of roads. The population of East Feliciana Parish is 19,211 persons and the Police Jury employs about 22 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. 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. GASB Statement 14, established criteria for determining which component units should be considered part of the East Feliciana Parish Police Jury for financial reporting purposes.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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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. 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.
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 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-Units</u>	<u>Year End</u>	<u>Criteria</u>
Audubon Regional Library	December 31	2
Water District No. 1	December 31	1
Gas Utility District No. 1	April 30	1
Gas Utility District No. 2	August 31	1
East Feliciana Council on Aging	June 30	2
East Feliciana Parish Sheriff	December 31	1
East Feliciana Parish Clerk of Court	June 30	1
East Feliciana Tax Assessor	June 30	1
20th Judicial District District Attorney	December 31	1
Industrial Development Board	December 31	1
Fire Protection District	December 31	1

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previous listed component units are included in the accompanying financial statements.

GASB Statement 14 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 accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

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

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).

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 because they have separately elected governing bodies, are legally separate and are fiscally independent of the East Feliciana Parish Police Jury.

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:

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.

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

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:

Revenues

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

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

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

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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Property tax revenue is recognized when it becomes available. Available means when due, or past due and the receivables are collected, generally within 60 days after year end.

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

Expenditures

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

Other Financing Sources (Uses)

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

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.

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

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.

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.

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

M. COMPENSATED ABSENCES

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

Annual Leave - Hourly Employees

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

Annual Leave - Salaried Employees

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

Sick Leave - Full Time Employees

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

Sick Leave - Part Time Employees

Prorated on number of days worked per year as follows:
3 days a week - 156 days yearly = 62% or 7 hours per year
2 days a week - 104 days yearly = 40% of 10 hours per year
5 days per month - 60 days yearly = 23% or 3 hours per year

N. LONG-TERM OBLIGATIONS

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

O. FUND EQUITY

Reserves

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

Designated Fund Balances

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

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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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: 1.00% Designated for Roads and Bridges and 1.00% 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.

R. TOTAL COLUMN ON COMBINED STATEMENTS

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Balance of Individual Funds

Special Revenue Funds:

The **Roads and Bridges Fund** has a fund deficit of **\$282,200** due to a deteriorating infrastructure. The deficit will be reduced with additional funds generated by the State of Louisiana's Severance Tax and Highway Trust Funds.

The **Feed-A-Child Fund** has a fund deficit of **\$1,914** due to program over expenditures.

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

B. Expenditures Exceeding Appropriations

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

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>UNFAVORABLE VARIANCE</u>
<u>SPECIAL REVENUE FUNDS</u>			
Emergency 911	\$125,950	\$128,234	\$(2,284)
Clerk of Court	27,600	40,580	(12,980)

D. Budget (GAAP Basis) - Actual Reporting Reconciliation

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

SPECIAL REVENUE:

Excess (deficiency) of revenues and other financing sources over expenditures (budgetary basis)	\$498,253
---	-----------

Adjustments:

To record excess of revenues and other sources over expenditures for non-budgeted funds:	
Criminal Court Fund	28,383

Excess (deficiency) of revenues and other sources over expenditures (GAAP basis)	<u>469,870</u>
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EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 3 - LEVIED TAXES

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

<u>FUND</u>	<u>AUTHORIZED MILLAGE</u>	<u>LEVIED MILLAGE</u>
Parishwide Taxes:		
General Fund		
General Fund	3.34	3.34
Special Revenue		
Health Unit	2.74	2.74
Emergency 911	.91	.91
Agency Fund		
Library Tax	2.50	2.50

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the policy jury:

<u>BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>ASSESSED VALUATION</u>	<u>% OF TOTAL TYPE OF AD VALOREM TAXPAYER REVENUE</u>	<u></u>
Colonial Pipeline	Gas & Oil	\$6,181,840	13.47%	\$58,665
Transcontinental Gas	Gas & Oil	4,177,920	9.10%	39,648
Entergy Gulf States	Electrical	3,800,810	8.28%	36,069
MIECO Inc	Manufacturing	3,098,800	6.75%	29,408
Dixie Electric Coop	Electrical	1,791,140	3.90%	16,998
Totals		19,050,510	41.50%	180,788

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 1998, the Police Jury has cash and cash equivalents (book balances) as follows:

Demand Deposits	\$29,907
Demand Deposits - Interest Bearing	1,614,272
Certificate of Deposits	1,937,870
Total	3,582,049

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

NOTE 4 - CASH AND CASH EQUIVALENTS

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the Police Jury has \$3,641,913 in deposits (collected bank balances). These deposits are insured from risk by \$400,000 of federal deposit insurance and \$3,522,025 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$119,888 is not secured by the pledge of securities and is a violation of state law.

NOTE 5 - RECEIVABLES

A. A Summary of Receivables as of December 31, 1998, Follows:

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Taxes:				
Ad Valorem	\$145,978	\$140,713	\$92,413	\$379,104
Sales Taxes	-0-	89,982	59,399	149,381
Intergovernmental:				
Federal	-0-	-0-	-0-	-0-
State	83,250	-0-	29,477	112,727
Local	144,307	18,936	-0-	163,243
Special Assessments:				
Accounts	1,781	-0-	-0-	1,781
Total	<u>375,316</u>	<u>249,631</u>	<u>181,289</u>	<u>806,236</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.

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

NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>1/1/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/98</u>
Land	\$1,204,230	-0-	-0-	\$1,204,230
Buildings	4,717,252	\$362,965	-0-	5,080,217
Equipment	907,339	118,735	-0-	1,026,074
Sewer	87,201	-0-	-0-	87,201
Building Renovation	248,941	-0-	-0-	248,941
Parking Lot	3,225	24,393	-0-	27,618
	<hr/>	<hr/>	<hr/>	<hr/>
Total	7,168,188	506,093	-0-	7,674,281
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Police Jury's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Police Jury are members of Plan A. All permanent Police Jury employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute.

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, 1998, 1997, and 1996, were \$39,089, \$33,312, and \$36,522, 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 - ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$76,298 at December 31, 1998, are as follows:

<u>CLASS OF PAYABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Accounts	\$13,503	\$62,124	-0-	\$75,627
Withholdings	363	308	-0-	671
Total	<u>13,866</u>	<u>62,432</u>	<u>-0-</u>	<u>76,298</u>

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

NOTE 10 - COMPENSATED ABSENCES

At December 31, 1998, employees of the Police Jury have accumulated and vested \$30,437 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term obligations account group.

NOTE 11 - 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.

The minimum annual commitments under noncancelable operating leases are as follows:

<u>Fiscal Year</u>	<u>Building & Office Facilities</u>	<u>Equipment</u>	<u>Total</u>
12-31-99	28,080	-0-	\$28,080
12-31-00	23,240	-0-	23,240
12-31-01	24,000	-0-	24,000
12-31-02	24,000	-0-	24,000
12-31-03	24,000	-0-	24,000
Thereafter	96,000	-0-	96,000
	<u>219,320</u>	<u>-0-</u>	<u>219,320</u>

NOTE 12 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>COMPENSATED ABSENCES</u>	<u>BONDED DEBT</u>	<u>NOTE PAYABLE</u>	<u>TOTAL</u>
Long-term obligations, 1/1/98	\$28,815	\$-0-	\$ -0-	\$28,815
Additions	1,622	-0-	-0-	1,622
Deductions	-0-	-0-	-0-	-0-
Long-term obligations, 12/31/98	<u>30,437</u>	<u>-0-</u>	<u>-0-</u>	<u>30,437</u>

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

NOTE 13 - CHANGES IN AGENCY FUNDS

A summary of changes in assets and liabilities follows:

	<u>BALANCE</u> <u>1-1-98</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE</u> <u>12-31-98</u>
ASSETS				
CASH	\$-0-	\$1,036,577	\$1,036,577	\$-0-
AD VALOREM TAXES	99,361	114,710	121,658	92,413
SALES TAXES	70,037	895,554	906,192	59,399
DUE FROM OTHER GOVERNMENTS	18,249	29,477	18,249	29,477
	<u>187,647</u>	<u>2,076,318</u>	<u>2,082,676</u>	<u>181,289</u>
LIABILITIES				
DUE TO OTHER FUNDS	\$43,338	\$554,677	\$561,359	\$36,656
DUE TO OTHER GOVERNMENTS	144,309	1,521,641	1,521,317	144,633
	<u>187,647</u>	<u>2,076,318</u>	<u>2,082,676</u>	<u>181,289</u>

NOTE 14 - CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1998:

Balance due at January 1, 1998	\$66,710
Amount due for 1998	34,168
Total	<u>100,878</u>
Remitted during year	28,426
Balance due at December 31, 1998	<u>72,452</u>

Residual Equity Transfers:

A residual equity transfer in the amount of \$34,168 was made from the Criminal Court Fund to the General Fund.

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

NOTE 15 - INTERFUND ASSETS/LIABILITIES

Due To/From Other Funds:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund	Roads & Bridges	\$499,348
General Fund	Health Unit	428
General Fund	Criminal Court	72,452
General Fund	Feed A Child	31,823
General Fund	Payroll Account	500
General Fund	Clerk of Court	15,540
General Fund	911 Fund	714
Road & Bridges Fund	Sales Tax	36,656
Total		<u>657,461</u>

NOTE 16 - INTERGOVERNMENTAL PAYABLES

The following is a summary of the intergovernmental payable due to other Governments at December 31, 1998:

<u>PAYABLE TO:</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY</u>	<u>TOTAL</u>
Sheriff	\$-0-	\$8,262	\$-0-	\$8,262
Council on Aging	6,827	-0-	-0-	6,827
Assessor	-0-	-0-	-0-	-0-
School Board	-0-	-0-	1,042	1,042
Audubon Library	-0-	-0-	121,890	121,890
Town of Slaughter	-0-	-0-	2,228	2,228
Town of Jackson	-0-	-0-	8,570	8,570
Village of Norwood	-0-	-0-	1,337	1,337
Village of Wilson	-0-	-0-	2,328	2,328
Town of Clinton	8,899	97	7,238	16,234
Total	<u>15,726</u>	<u>8,359</u>	<u>144,633</u>	<u>168,718</u>

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

NOTE 17 - RELATED PARTY TRANSACTIONS

Some of the more significant related party transactions during the year ended December 31, 1998, were as follows:

Disbursements To:

Component Units

East Feliciana Council on Aging	\$44,362
Audubon Regional Library	140,949

NOTE 18 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the police jury carries commercial insurance. There have been no significant reductions in coverage from the previous year and settlements have not exceeded coverage in the past three years.

NOTE 19 - LITIGATION AND CLAIMS

At December 31, 1998, the Police Jury is defendant in one pending lawsuits filed in the 20th Judicial District Court. Although the suit 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.

\$2,500 in claims were paid out during the year ended December 31, 1998, and the police jury incurred no litigation costs during the current year.

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

NOTE 20 - 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 21 - FEDERALLY ASSISTED PROGRAMS

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

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

SPECIAL REVENUE FUNDS

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

Roads and Bridges Fund accounts for the construction of roads and bridges; also, the maintenance of existing roads and bridges. The major sources of financing are provided by the State of Louisiana Parish Road Fund, Parish Royalty Fund and grants from the Louisiana Department of Transportation and Development. Use of the funds is restricted by Louisiana Revised Statute 48:753.

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 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred 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.

Clerk of Court Fund accounts for the receipt and expenditure of funds for the purpose of maintaining and operating the clerks office.

Payroll Fund accounts for the payroll for the various funds.

EAST PELICIANA PARISH POLICE JURY
 CLINTON, LOUISIANA
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 DECEMBER 31, 1998

	ROADS AND BRIDGES	LOCAL LAW ENFORCEMENT GRANT	HEALTH UNIT	CRIMINAL COURT	SOLID WASTE	CORONER	FEED A CHILD	EMERGENCY 911	CLERK OF COURT	PAYROLL	TOTALS
ASSETS											
ASSETS:											
CASH	\$184,083	\$28,166	\$1,026,522	\$93,053	\$1,685,815	\$10,224	\$29,907	\$47,958	\$25,079	\$500	\$3,131,307
RECEIVABLES											
AD VALOREM	0	0	105,541	0	0	0	0	35,172	0	0	140,713
INTERGOVERNMENTAL	0	0	30,203	0	59,399	380	0	0	0	0	89,982
ACCOUNTS	0	3,059	0	8,323	0	0	0	5,350	2,204	0	18,936
DUE FROM OTHER FUNDS	36,656	0	0	0	0	0	0	0	0	0	36,656
TOTAL ASSETS	220,739	31,225	1,162,266	101,376	1,745,214	10,604	29,907	88,480	27,283	500	3,417,594
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
ACCOUNTS PAYABLE	3,290	\$0	0	\$4,366	\$47,539	\$0	0	\$6,400	\$529	\$0	\$62,124
EMPLOYEE WITHHOLDINGS	301	0	0	0	0	0	-2	9	0	0	308
DUE TO OTHER FUNDS	\$499,348	0	\$428	72,452	0	0	\$31,823	714	15,540	500	620,805
DUE TO OTHER GOVERNMENTS	0	0	0	0	0	0	0	0	0	0	0
DEFERRED REVENUE	0	31,225	0	0	0	0	0	0	0	0	31,225
TOTAL LIABILITIES	502,939	31,225	428	76,818	47,539	0	31,821	7,123	16,069	500	714,462
FUND EQUITY											
FUND BALANCE (DEFICIT)											
UNRESERVED-											
UNDESIGNATED	(282,200)	0	1,161,838	24,558	1,697,675	10,604	(1,914)	81,357	11,214	0	2,703,132
TOTAL FUND EQUITY	(282,200)	0	1,161,838	24,558	1,697,675	10,604	(1,914)	81,357	11,214	0	2,703,132
TOTAL LIABILITIES AND FUND EQUITY	220,739	31,225	1,162,266	101,376	1,745,214	10,604	29,907	88,480	27,283	500	3,417,594

EAST FELICIANA PARISH POLICE JURY
 CLINTON, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1998

	ROAD AND BRIDGE	LOCAL LAW ENFORCEMENT GRANT	HEALTH UNIT	CRIMINAL COURT	SOLID WASTE	CORONER	FBED A CHILD	EMERGENCY 911	CLERK OF COURT	PAYROLL	TOTALS
REVENUES:											
TAXES	\$554,677	\$0	\$125,705	\$0	\$894,512	\$0	\$0	\$103,256	\$0	\$0	\$1,678,150
INTERGOVERNMENTAL	292,280	0	30,202	0	0	0	50,153	0	0	0	372,635
FINES	0	0	0	158,847	0	8,327	0	0	0	0	167,174
CHARGERS FOR SERVICE	0	0	0	0	0	0	0	0	25,737	0	25,737
INTEREST	7,233	0	51,197	2,242	70,739	241	0	2,600	170	0	134,422
MISCELLANEOUS	6,598	0	0	3,729	0	0	0	0	0	0	10,327
TOTAL REVENUES	860,788	0	207,104	164,818	965,251	8,568	50,153	105,856	25,907	0	2,388,445
EXPENDITURES:											
CURRENT:											
GENERAL GOVERNMENT	0	0	18,405	0	12,500	0	0	21,433	10,818	0	63,156
PUBLIC SAFETY	0	0	0	136,435	0	0	0	105,738	0	0	242,173
HIGHWAY AND STREETS	722,444	0	0	0	0	0	0	0	0	0	722,444
HEALTH	0	0	45,610	0	0	0	0	0	0	0	45,610
WELFARE	0	0	0	0	0	0	56,038	0	0	0	56,038
SANITATION	0	0	0	0	613,768	0	0	0	0	0	613,768
CAPITAL OUTLAY	115,890	0	24,393	0	0	1,782	0	1,063	29,762	0	172,890
TOTAL EXPENDITURES	838,334	0	88,408	136,435	626,268	1,782	56,038	128,234	40,580	0	1,916,079
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,454	0	118,696	28,383	338,983	6,786	(5,885)	(22,378)	(14,673)	0	472,366
OTHER SOURCES (USES)											
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	25,887	0	25,887
OPERATING TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	25,887	0	25,887
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	22,454	0	118,696	28,383	338,983	6,786	(5,885)	(22,378)	11,214	0	498,253
FUND BALANCE, JANUARY 1	(304,654)	0	1,043,142	30,343	1,358,692	3,818	3,971	103,735	0	0	2,239,047
RESIDUAL EQUITY TRANSFER	0	0	0	(34,168)	0	0	0	0	0	0	(34,168)
FUND BALANCE, DECEMBER 31	(282,200)	0	1,161,838	24,558	1,697,675	10,604	(1,914)	81,357	11,214	0	2,703,132

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

ROADS AND BRIDGES
YEAR ENDED DECEMBER 31, 1998

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
SALES TAX	\$500,000	\$554 677	\$54 677
INTERGOVERNMENTAL			
LA - DEPARTMENT OF TRANSPORTATION	286,000	292 280	6 280
INTEREST	7,000	7 233	233
MISCELLANEOUS			
LOGGING PERMITS	1,600	1 800	200
OTHER	3,500	4 798	1 298
	<u>798,100</u>	<u>860 788</u>	<u>62 688</u>
EXPENDITURES:			
CURRENT:			
HIGHWAY AND STREETS			
SALARIES	320 000	304 385	15 615
EMPLOYEE BENEFITS	70 000	53 848	16 152
REPAIRS & MAINTENANCE	191 000	170 802	20 198
RENT	1 800	2 000	-200
INSURANCE	40 000	42 863	-2 863
ROAD MATERIAL & SUPPLIES	155 000	148 215	6 785
MISCELLANEOUS	10 000	331	9 669
CAPITAL OUTLAY			
EQUIPMENT	120,000	115 890	4 110
	<u>907,800</u>	<u>838 334</u>	<u>69 466</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(109,700)	22 454	132 154
FUND BALANCE, JANUARY 1,	<u>(304,654)</u>	<u>(304 654)</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>(414 354)</u>	<u>(282 200)</u>	<u>132 154</u>

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

HEALTH UNIT
YEAR ENDED DECEMBER 31, 1998

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
AD VALOREM	\$130 000	\$125 705	\$(4 295)
INTERGOVERNMENTAL			
STATE REVENUE SHARING	30 000	30 202	202
INTEREST	27 500	51 197	23 697
	<u>187,500</u>	<u>207,104</u>	<u>19,604</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
SALARIES	13 500	12 456	1 044
EMPLOYEE BENEFITS	2 200	1 927	273
OPERATING	37 000	45 610	(8 610)
COMMISSION-TAX COLLECTOR	1 000	-0-	1 000
PENSION FUND	4 400	4 022	378
ASSESSOR COMPENSATION	12 000	-0-	12 000
CAPITAL OUTLAY			
EQUIPMENT	40 000	24 393	15 607
	<u>110,100</u>	<u>88,408</u>	<u>21,692</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	77,400	118,696	41,296
FUND BALANCE, JANUARY 1,	<u>1,043,142</u>	<u>1,043,142</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>1,120,542</u></u>	<u><u>1,161,838</u></u>	<u><u>41,296</u></u>

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

SOLID WASTE
YEAR ENDED DECEMBER 31, 1998

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
SALES TAX	\$825,000	\$894 512	\$69 512
INTEREST	13,000	70 739	57 739
TOTAL REVENUES	<u>838,000</u>	<u>965 251</u>	<u>127 251</u>
EXPENDITURES:			
CURRENT:			
SANITATION			
COMMISSION-TAX COLLECTOR	20 000	-0-	20 000
FINANCIAL ADMINISTRATION	8 000	12 500	-4 500
WASTE COLLECTION & DISPOSAL	600 000	613 768	-13 768
TOTAL EXPENDITURES	<u>628,000</u>	<u>626 268</u>	<u>1 732</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	210,000	338 983	128 983
 FUND BALANCE, JANUARY 1,	 <u>1 358 692</u>	 <u>1,358,692</u>	 <u>-0-</u>
 FUND BALANCE, DECEMBER 31	 <u><u>1 568 692</u></u>	 <u><u>1 697 675</u></u>	 <u><u>128 983</u></u>

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

CORONER
YEAR ENDED DECEMBER 31, 1998

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
FINES	\$7 500	\$8 327	\$827
INTEREST	-0-	241	241
	<u>7 500</u>	<u>8 568</u>	<u>1 068</u>
TOTAL REVENUES			
EXPENDITURES:			
CAPITAL OUTLAY	3 050	1 782	1 268
	<u>3 050</u>	<u>1 782</u>	<u>1 268</u>
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4 450	6 786	2 336
FUND BALANCE, JANUARY 1,	<u>3 818</u>	<u>3,818</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>8 268</u></u>	<u><u>10 604</u></u>	<u><u>2 336</u></u>

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

FEED-A-CHILD
YEAR ENDED DECEMBER 31, 1998

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
INTERGOVERNMENTAL			
STATE OF LOUISIANA	\$50 000	\$50 153	\$153
TOTAL REVENUES	<u>50 000</u>	<u>50 153</u>	<u>153</u>
EXPENDITURES:			
CURRENT:			
WELFARE			
SALARIES	37 500	37 442	58
EMPLOYEE BENEFITS	3 000	1 893	1 107
OPERATING	23 000	16 703	6 297
TOTAL EXPENDITURES	<u>63,500</u>	<u>56 038</u>	<u>7 462</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-13,500	-5 885	7 615
FUND BALANCE, JANUARY 1,	<u>3 971</u>	<u>3 971</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u><u>9 529</u></u>	<u><u>-1 914</u></u>	<u><u>7 615</u></u>

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

EMERGENCY 911
YEAR ENDED DECEMBER 31, 1998

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
TAXES			
AD VALOREM	\$44 000	\$41 749	\$(2 251)
SURTAX	57 500	61 507	4 007
INTEREST	2 500	2 600	100
	<u>104 000</u>	<u>105 856</u>	<u>1 856</u>
EXPENDITURES:			
CURRENT:			
HEALTH			
SALARIES	16 500	16 979	(479)
EMPLOYEE BENEFITS	3 000	2 918	82
OPERATING	100 500	105 738	(5 238)
COMMISSION-TAX COLLECTOR	4 000	200	3 800
PENSION FUND	1 450	1 336	114
ASSESSOR COMPENSATION	500	-0-	500
CAPITAL OUTLAY			
EQUIPMENT	-0-	1 063	(1 063)
	<u>125 950</u>	<u>128 234</u>	<u>(2 284)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21 950)	(22 378)	(428)
 FUND BALANCE, JANUARY 1,	 <u>103 735</u>	 <u>103 735</u>	 <u>-0-</u>
 FUND BALANCE, DECEMBER 31	 <u>81 785</u>	 <u>81 357</u>	 <u>(428)</u>

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

CLERK OF COURT
YEAR ENDED DECEMBER 31, 1998

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
FEES FOR OFFICE SPACE	\$27 600	\$25 737	\$ (1 863)
INTEREST	-0-	170	170
	27 600	25 907	(1 693)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT			
OPERATING	27 600	10 818	16 782
CAPITAL OUTLAY	-0-	29 762	(29 762)
	27 600	40 580	(12 980)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	(14 673)	(14 673)
OTHER SOURCES (USES)			
OPERATING TRANSFERS FROM OTHER FUNDS	-0-	25,887	25,887
	-0-	11 214	11 214
EXCESS (DEFICIENCY) OF REVENUE & OTHER SOURCES OVER EXPENDITURES & USES	-0-	11 214	11 214
FUND BALANCE, JANUARY 1,	-0-	-0-	-0-
	-0-	11 214	11 214
FUND BALANCE, DECEMBER 31	-0-	11 214	11 214

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

LAW ENFORCEMENT GRANT
YEAR ENDED DECEMBER 31, 1998

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
INTERGOVERNMENTAL			
STATE OF LOUISIANA	\$42 000	\$-0-	\$(42 000)
INTEREST	7 300	-0-	(7 300)
	<u>49 300</u>	<u>-0-</u>	<u>(49 300)</u>
EXPENDITURES:			
CURRENT:			
PUBLIC SAFETY			
OPERATING	49 300	-0-	49 300
	<u>49,300</u>	<u>-0-</u>	<u>49 300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, JANUARY 1,	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

FIDUCIARY FUNDS

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

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

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

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
COMBINING BALANCE SHEET
AGENCY FUNDS
DECEMBER 31, 1998

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
ASSETS			
RECEIVABLES:			
AD VALOREM TAXES	-0-	\$92,413	\$92,413
SALES TAXES	\$59,399	-0-	59,399
INTERGOVERNMENTAL	-0-	29,477	29,477
TOTAL ASSETS	59,399	121,890	181,289
LIABILITIES			
DUE TO OTHER FUNDS	\$36,656	\$-0-	\$36,656
DUE TO OTHER GOVERNMENTS	22,743	121,890	144,633
TOTAL LIABILITIES	59,399	121,890	181,289

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

	<u>SALES TAX</u>	<u>LIBRARY TAX</u>	<u>TOTAL</u>
BALANCE AT BEGINNING OF YEAR	\$-0-	-0-	\$0
Additions:			
Sales and Use Tax	\$895 554	-0-	\$895 554
Ad Valorem Taxes	-0-	\$114 710	114 710
State Revenue Sharing	-0-	29 477	29 477
Interest Income	-0-	433	433
Total Additions	<u>895 554</u>	<u>144 620</u>	<u>1 040 174</u>
Deductions:			
Collection Fees	12 500	3 671	16 171
Road and Bridge Fund	554 677	-0-	554 677
Audubon Regional Library	-0-	140 949	140 949
Town of Clinton	109 517	-0-	109 517
Town of Jackson	129 688	-0-	129 688
Town of Slaughter	33 716	-0-	33 716
Village of Wilson	35 227	-0-	35 227
Village of Norwood	20 229	-0-	20 229
Total Deductions	<u>895 554</u>	<u>144 620</u>	<u>1 040 174</u>
BALANCE AT END OF YEAR	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

Donald C. DeVille

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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, 1998, 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 name'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.

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
SCHEDULE OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 1998

REPORTABLE CONDITION: The Roads & Bridges Fund has a fund deficit of \$282,200 and the Feed-A-Child Fund has a fund deficit of \$1,914.

CAUSE: The fund deficit occurred in the Roads & Bridge Fund due to a deteriorating infrastructure and a decline in the economy resulting in less revenue. The Feed-A-Child grant program over spent its grant.

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, 1998:

<u>SPECIAL REVENUE FUNDS</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>UNFAVORABLE VARIANCE</u>
Emergency 911	125,950	128,234	(2,284)
Clerk of Court	27,600	40,580	(12,980)

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
CLINTON, LOUISIANA
SCHEDULE OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 1998

REPORTABLE CONDITION: Uninsured cash balance of \$119,888 exceed pledged securities.

CAUSE: The police jury's fiscal agency agreement call for the parishes three banks to share in the police jury's cash. One bank's pledge dropped below the uninsured cash balance.

EFFECT: \$119,888 is at risk.

RECOMMENDATION: I recommend the the bank be instructed to increase its pledges or move the unsecured cash.

MANAGEMENT RESPONSE: See corrective action plan.

* * * *

EAST FELICIANA PARISH POLICE JURY
CLINTON, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1998

<u>REF NO.</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE ACTION PLANNED</u>	<u>NAME OF CONTACT PERSON</u>	<u>ANTICIPATED COMPLETION DATE</u>
1.	Roads & Bridge Fund Had Fund Deficit of \$282,200 & Feed-A-Child Fund Had A Deficit of \$1,914	The deficit has accumulated over several years and will take several years to eliminate.	Phil Graham CPA	A Few Years
* * * *				
2.	Emergency 911 Expenditures Exceed Budget by \$2,284 Clerk of Court Expenditures Exceeded Budget by \$12,980.	Improved Software Will Improve Control Over Budgeting. Jury Is also considering Additional Funding Sources.	Phil Graham CPA	12-31-99
* * * *				
3.	\$119,888 In Cash Was Unsecured.	The Bank has Been Instructed To Increase Its Pledged Securities.	Phil Graham CPA	Immediate