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WEST LOUISIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1961

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RELEASE DATE MAY 6 1961

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
GENERAL-PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1997

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**WEST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 COMBINED UNIT FINANCIAL STATEMENTS  
 YEAR ENDED DECEMBER 31, 1997**

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**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
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YEAR ENDED DECEMBER 31, 1997**

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**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

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8000 J. FERRELL, CPA 4040BELLMEAD SQUARE  
FIRST OFFICE BUILDING  
BAYFORD SQUARE, LOUISIANA 70002  
713-834-8800**INDEPENDENT AUDITORS' REPORT**

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

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

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

as of and for the year ended December 31, 1993. These general purpose financial statements are the responsibility of West Feliciana Parish Police Jury, St. Francisville, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The general purpose financial statements referred to above do not include financial data of the other component units identified in Notes to Financial Statements, Note #3, which should be included in order to conform with generally accepted accounting principles. The effects of this departure on the financial statements are not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to above fairly, in all material respects, the financial position of West Feliciana Parish Police Jury, St. Francisville, Louisiana, overnight unit, as of December 31, 1993, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements present fairly, in all material respects, the financial position of each of the individual funds and account group of West Feliciana Parish Police Jury,

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

St. Francisville, Louisiana, as of December 31, 1967, and the results of operations of such funds and the cash flows of the individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 11, 1968 on our consideration of West Feliciana Parish Police Jury, St. Francisville, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole, and on the combining and individual fund and account group financial statements. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of West Feliciana Parish Police Jury, St. Francisville, Louisiana. Such information, except for that portion marked "unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general-purpose, combining and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

St. Francisville, Louisiana  
June 11, 1968

*Dyer & Vicknair*

**WEST FELICIANA PARISH POLICE JURY**  
**21, FRANKSVILLE, LOUISIANA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1981**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1978**

	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>
<b>ASSETS AND OTHER DEBITS</b>			
<b>ASSETS</b>			
Cash	\$ 21,644	\$ 171,208	\$ 4,240
Investments, at amortized cost		887,698	79,926
Receivables			
Taxes	1,393,862	1,389,478	200,550
Accounts			
Intergovernmental (net of allowance for un- collectibles)	72,450	17,130	
Other	8,568	8,988	
Interfund receivable (net of allowance for un- collectibles)	48,242	61,907	
Due from other funds		42,861	
Prepaid insurance			
Restricted assets - cash			
Fixed assets			
Utility property and equipment (net of depreciation to date)			
<b>Total assets</b>	<u>2,564,168</u>	<u>2,497,432</u>	<u>284,716</u>
<b>OTHER DEBITS</b>			
Amount available in debt service funds			
Amount to be provided for retirement of general long-term obligations			
<b>Total other debits</b>			
<b>Total assets and other debits</b>	<u>2,564,168</u>	<u>2,497,432</u>	<u>284,716</u>

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	DECEMBER 31, 1997	1998
\$ 14,993	\$ 119,840			\$ 132,411	\$ 238,908
				887,532	1,071,507
26,868	1,592,607			5,575,895	1,088,557
				26,868	25,842
16,278	11,721			111,871	292,737
				15,938	17,329
				127,149	88,126
				43,841	84,811
40				40	40
2,385				2,385	2,318
		23,366,326		3,166,326	3,183,468
<u>983,524</u>				<u>983,524</u>	<u>912,433</u>
<u>1,827,965</u>	<u>1,721,268</u>	<u>3,366,326</u>		<u>11,471,828</u>	<u>6,872,271</u>
			\$ 278,116	376,116	368,160
			<u>1,288,271</u>	<u>1,240,271</u>	<u>1,452,228</u>
			<u>1,518,697</u>	<u>1,318,697</u>	<u>1,720,128</u>
<u>1,073,965</u>	<u>1,721,268</u>	<u>3,366,326</u>	<u>1,518,697</u>	<u>12,850,516</u>	<u>8,602,429</u>

(Continued)

**NEXT FELICIANS BARREN POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**CARRIED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1991**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1990**  
 (Continued)

	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>DEBT</u> <u>SERVICE</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 128,342	\$ 47,957	\$ 6,600
Contracts payable			
Payable from restricted assets			
Customer deposits			
Interfund payable	61,906	69,609	
Due to other funds			
Due to others			
Accrued interest payable			
Revenue bonds payable - current			
Compensated absences payable			
General obligation debt payable			
Revenue bonds payable			
Capital lease payable			
<b>Total liabilities</b>	<u>180,248</u>	<u>117,566</u>	<u>6,600</u>
<b>EQUITY AND OTHER CREDITS</b>			
Investment in general fixed assets			
Contributed capital			
Retained earnings (deficit)			
Fund balances			
Reserved for debt service			278,116
Reserved for bridge repair		75,880	
Unreserved, undesignated	2,383,928	2,369,626	
<b>Total equity and other credits</b>	<u>2,383,928</u>	<u>2,383,626</u>	<u>278,116</u>
<b>Total liabilities, equity and other credits</b>	<u>2,564,176</u>	<u>2,491,192</u>	<u>284,716</u>

The accompanying notes are an integral part of this statement.

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	DECEMBER 31, 1977	1978
\$ 26,677				\$ 199,576	\$ 158,648
					89,831
				2,875	3,125
348,795				476,444	498,441
	\$ 42,861			42,861	94,911
15,495	1,679,107			1,679,267	642,598
				15,495	18,430
9,000				9,000	9,000
			\$ 29,543	29,543	22,119
			1,433,000	1,433,000	1,693,224
211,000				211,000	229,000
			56,144	56,144	192,821
<u>622,882</u>	<u>1,721,968</u>		<u>1,518,643</u>	<u>4,184,366</u>	<u>3,327,212</u>
		\$ 3,346,328		3,346,328	3,183,489
767,055				767,055	696,085
(342,892)				(342,892)	(328,314)
				378,116	244,168
				75,000	75,000
				<u>4,692,366</u>	<u>1,338,017</u>
<u>424,163</u>				<u>8,826,201</u>	<u>5,284,217</u>
<u>1,037,945</u>	<u>1,721,968</u>	<u>3,346,328</u>	<u>1,518,643</u>	<u>12,299,366</u>	<u>8,681,429</u>

**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
1966 PERIOD DECEMBER 31, 1967  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1966**

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
<b>REVENUES</b>		
Taxes	\$2,404,483	\$2,519,850
Licenses and permits	114,380	
Intergovernmental	393,684	336,187
Fees, charges, and commissions for services	72,893	40,873
Fines and forfeitures		38,122
Use of money and property	10,311	55,534
Other	<u>45,453</u>	<u>180</u>
<b>Total revenues</b>	<b><u>2,940,684</u></b>	<b><u>2,873,346</u></b>
<b>EXPENDITURES</b>		
Current		
General government	542,479	345,534
Public safety	348,353	61,431
Public works		487,463
Sanitation		374,235
Health and welfare	47,481	14,881
Culture and recreation	30,434	
Economic development and assistance	10,267	
Capital outlay	40,488	564,570
Debt service		<u>58,870</u>
<b>Total expenditures</b>	<b><u>812,388</u></b>	<b><u>1,366,484</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,128,296</b>	<b>1,506,862</b>
<b>OTHER FINANCING SOURCES</b>		
Capital leases	<u>          </u>	<u>          </u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>2,128,296</b>	<b>1,506,862</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b><u>362,834</u></b>	<b><u>1,210,194</u></b>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>2,389,932</u></b>	<b><u>2,389,476</u></b>

DEBT SERVICE	CAPITAL PROJECTS	TOTAL (MEMBERSHIP ONLY)	
		1997	1996
\$ 300,789		88,129,433	81,883,349
	\$ 39,876	114,780	98,783
		550,947	686,188
		112,166	117,359
		30,122	34,351
6,631		71,876	69,303
<u>306,799</u>	<u>39,876</u>	<u>6,065,426</u>	<u>2,840,336</u>
6,600		794,783	623,838
		269,783	282,118
		487,683	514,759
		374,235	263,208
		63,882	67,027
		30,424	18,694
		10,287	8,400
	39,876	843,622	1,016,828
<u>188,234</u>	<u>39,876</u>	<u>242,184</u>	<u>271,003</u>
<u>192,824</u>	<u>39,876</u>	<u>2,757,242</u>	<u>2,886,828</u>
13,856	0	3,300,534	(58,484)
<u>13,856</u>	<u>0</u>	<u>3,300,534</u>	<u>(58,484)</u>
13,856	39,876	3,300,534	(58,484)
<u>264,140</u>	<u>0</u>	<u>1,737,378</u>	<u>1,758,807</u>
<u>278,116</u>	<u>0</u>	<u>5,045,312</u>	<u>1,733,178</u>

**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GRAP BASIS) AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
(INCLUDING CRIMINAL COURT SPECIAL REVENUE FUNDS)  
YEAR ENDED DECEMBER 31, 1997**

	<u>GENERAL FUND</u>		VARIANCE- FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>			
Taxes	\$2,368,387	\$2,404,403	\$ 36,016
Licenses and permits	104,380	114,790	10,410
Intergovernmental	255,133	293,694	38,561
Fees, charges and commissions			
For services	74,057	72,093	(1,964)
Use of money and property	9,180	18,311	9,131
Other	<u>42,284</u>	<u>42,403</u>	<u>2,119</u>
<b>Total revenues</b>	<b><u>2,850,241</u></b>	<b><u>2,888,694</u></b>	<b><u>38,453</u></b>
<b>EXPENDITURES</b>			
Current			
General government	458,368	542,878	(84,511)
Public safety	158,758	148,352	10,406
Public works			
Sanitation			
Health and welfare	52,893	47,401	5,492
Culture and recreation	29,425	38,424	(899)
Economic development and assistance	11,800	18,347	6,547
Capital outlay	37,429	42,464	(5,035)
Debt service			
<b>Total expenditures</b>	<b><u>748,883</u></b>	<b><u>812,588</u></b>	<b><u>(63,705)</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>2,101,358</b>	<b>2,121,096</b>	<b>19,738</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b><u>250,448</u></b>	<b><u>242,824</u></b>	<b><u>7,624</u></b>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>2,353,226</u></b>	<b><u>2,381,922</u></b>	<b><u>28,696</u></b>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
52,500,320	52,519,000	\$ 18,680
229,430	224,187	(5,243)
38,740	40,079	1,339
59,330	55,534	(3,796)
	182	182
<u>2,827,820</u>	<u>2,841,824</u>	<u>14,004</u>
159,882	176,431	(16,549)
56,145	61,431	(5,286)
580,164	487,663	92,501
236,000	274,233	(38,233)
23,000	24,601	(1,601)
780,490	844,078	(63,588)
<u>24,170</u>	<u>28,928</u>	<u>(4,758)</u>
<u>1,829,846</u>	<u>1,827,381</u>	<u>2,465</u>
987,934	1,284,483	(296,549)
<u>1,282,924</u>	<u>1,241,274</u>	<u>41,650</u>
<u>2,280,660</u>	<u>2,445,727</u>	<u>(165,067)</u>

**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN RETAINED EARNINGS  
PRECEDENTLY FILED THIS  
YEAR FROM DECEMBER 31, 1991  
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1992**

	YEAR ENDED DECEMBER 31,	
	1992	1991
<b>OPERATING REVENUES</b>		
Charges for sales and services	\$ 59,531	\$ 60,899
Delinquent and service charges	1,481	2,388
<b>Total operating revenues</b>	<b>61,012</b>	<b>63,287</b>
<b>OPERATING EXPENSES</b>		
Gas purchases	23,783	24,580
Administrative	7,560	7,530
Labor	4,800	9,800
Insurance	225	225
Professional services	912	873
Depreciation	29,853	27,571
Utilities	10,550	7,879
Repairs and maintenance	9,589	6,728
All other	68	1,222
<b>Total operating expenses</b>	<b>82,313</b>	<b>84,982</b>
<b>Operating income (loss)</b>	<b>(21,301)</b>	<b>(21,695)</b>
<b>NONOPERATING INCOME (EXPENSES)</b>		
Interest income	299	243
Interest expense	(19,285)	(24,285)
<b>Total nonoperating income (expenses)</b>	<b>(18,986)</b>	<b>(24,042)</b>
<b>NET INCOME (LOSS)</b>	<b>(40,287)</b>	<b>(45,737)</b>
Add depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction	22,451	19,283
<b>NET INCOME (LOSS)</b>	<b>(17,836)</b>	<b>(26,454)</b>
<b>RETAINED EARNINGS (DEFICIT), beginning</b>	<b>(125,314)</b>	<b>(187,251)</b>
<b>RETAINED EARNINGS (DEFICIT), end</b>	<b>(143,152)</b>	<b>(213,705)</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH POLICE JURY**  
**22, PRASCIOTVILLE, LOUISIANA**  
**COMBINED STATEMENT OF CASH FLOWS**  
**REGULARITY FUND TYPE**  
**YEAR ENDED DECEMBER 31, 1993**  
**WITH COMPARATIVE FIGURES FOR YEAR ENDED DECEMBER 31, 1992**

	YEAR ENDED DECEMBER 31,	
	1993	1992
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Operating income (loss)	\$ (21,940)	\$ (22,099)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Interest income	298	243
Depreciation	29,853	23,877
Write off of uncollectible accounts		
(Increase) decrease in		
Receivables	(11,998)	(5,721)
Increase (decrease) in		
Accounts payable	13,913	3,646
Interfund payable	28,840	28,088
Customer security deposits	(280)	128
Accrued interest payable	(2,932)	1,922
<b>Net cash provided by operating activities</b>	<b>35,852</b>	<b>32,991</b>
<b><u>CASH FLOWS USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>		
Principal paid on bond maturities	(10,000)	(5,000)
Interest paid on bonds	(18,883)	(25,099)
Contributed capital	95,757	
Purchases of property and equipment	(100,944)	
<b>Net cash flows provided (used) by capital and related financing activities</b>	<b>(23,966)</b>	<b>(25,099)</b>
<b>NET INCREASE IN CASH</b>	<b>4,786</b>	<b>3,872</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>12,581</b>	<b>8,929</b>
<b>CASH AT END OF YEAR</b>	<b>17,367</b>	<b>12,801</b>

The accompanying notes are an integral part of this statement.

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ST. FRANCISVILLE, LOUISIANA  
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**Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The West Feliciana Parish Police Jury is the governing authority for West Feliciana Parish and is a political subdivision of the state of Louisiana. The police jury is governed by seven (7) jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2000.

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

**A. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the West Feliciana Parish Police Jury is the reporting entity for West Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governments Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the West Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. the ability of the police jury to impose its will on that organization and/or
  - b. the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

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2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
<b>West Feliciana Parish:</b>		
Criminal Court Fund	December 31	2
Sales Tax District No. 2	December 31	2
Communication District	December 31	2
Sewerage District	December 31	2
Consolidated Waterworks District No. 12	December 31	1
Gas Utility District No. 1	April 30	1
Hospital	October 31	1
Waterworks District No. 2	December 31	1
Fire Protection District No. 1	June 30	1
Clerk of Court	June 30	2,3
Sheriff	June 30	2,3
Tax Assessor	December 31	2,3
District Attorney	December 31	2,3

The primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records include the Teasdale Judicial District Criminal Court Fund, the West Feliciana Parish Communications District, the West Feliciana Parish Sales Tax District No. 1 and the West Feliciana Parish Sewerage District.

None of the other component units listed above are included in the accompanying financial statements because the police jury does not maintain their accounting records. The financial statements of these component units may be obtained by contacting the management of those component units.

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GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principals as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the West Feliciana Parish School Board, West Feliciana Parish Council on Aging and the various municipalities in the parish. It was determined that these governmental entities are not component units of the West Feliciana Parish Police Jury reporting entity because they have separately governing bodies, are legally separate and financially independent of the West Feliciana Parish Police Jury.

#### **B. Fund Accounting**

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

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

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

##### **Governmental Funds**

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

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1. General Fund - general operating fund of the police jury accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt Service Funds - account for transactions relating to resources retained and used for the payment of interest and principal on those long-term obligations recorded in the long-term obligations account group.
4. Capital Projects Fund - Accounts for financial resources to be used for the acquisition, construction or renovation of major capital facilities.

**Proprietary Funds**

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

1. Enterprise Funds - account for operations (a) where the intent of the governing body is that the cost (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Fiduciary Funds**

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

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

C. Basis of Accounting

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

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed.

Ad valorem taxes are assessed and become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is entitled to the funds.

Sales taxes are recognized when collected and held by the West Feliciana Parish School Board on behalf of the police jury.

Interest income on investments is recorded when earned.

Substantially all other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include (1) accumulated compensated absences which are recognized when paid; and (2) principal and interest on general long-term debt which are recognized when due.

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The proprietary fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary fund uses the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time liabilities are incurred.

**D. Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund, the special revenue funds, except for the Criminal Court Special Revenue Fund, and the Natural Gas System Enterprise Fund.

The Criminal Court Special Revenue Fund is exempt from the requirements of the Local Government Budget Act. Therefore, this fund was not budgeted.

The police jury uses the following budget practices:

The finance committee prepares a proposed budget for the ensuing year and submits it to the police jury. The availability of the proposed budget for public inspection and the date of the public hearing on the budget are then advertised in the official journal. During a regular board meeting, the jury holds a public hearing on the proposed budget in order to receive comments from taxpayers. Changes are made to the proposed budget based on the public hearing and the desires of the police jury as a whole. The budget is then adopted during the police jury's regular board meeting, and notice is published in the official journal.

Budgetary amendments during the year are adopted by the jury during its regular board meetings. The adoption of amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary controls at the functional level. Within functions, the police jury has the authority to make amendments, as necessary.

All budgetary appropriations lapse at the end of each year. Unexpended appropriations must be reappropriated in the next year budget to be expended.

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

The following schedule reconciles the excess of revenues over expenditures for special revenue funds, as shown on budget comparison statements, to the same amounts on GAAP basis statements.

Excess of revenues over expenditures (budgetary basis)	\$1,173,482
Adjustment for the following unbudgeted funds: Criminal Court Special Revenue Fund	<u>30,381</u>
Excess of revenues over expenditures (GAAP basis)	<u>1,204,863</u>

**E. Encumbrances**

Encumbrance accounting is not used by the Police Jury.

**F. Cash and Cash Equivalents and Investments**

Cash includes amounts in demand deposits and interest-bearing demand deposits. For purposes of the statement of cash flows, the police jury considers all time deposits and those investments with an original maturity of three months or less (including restricted assets) to be cash equivalents. Under state law, the police jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the police jury may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are stated at amortized cost which approximates market.

**G. Short-term Interfund Receivables/Payables**

Short-term interfund loans are classified as interfund receivables/payables on the balance sheet.

Taxes collected by the agency funds on behalf of other funds but not yet distributed are classified as due from other funds and due to other funds on the balance sheet.

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**6. Prepaid Insurance**

Payments made for insurance coverage that will benefit periods beyond December 31, 1997, are recorded as prepaid insurance in the Enterprise Funds.

**7. Receivables**

The police jury uses the direct charge-off method for bad debts; therefore, there is no allowance for doubtful accounts as no material write-offs are expected for receivables at December 31, 1997.

All amounts known to be uncollectible have been charged off.

Substantially all amounts presented are expected to be collected within one year.

**8. Restricted Assets**

Cash in the amount of \$2,300 in the Natural Gas System Enterprise Fund is restricted for customers' security deposit. This amount is reflected as a restricted asset on the balance sheet.

**9. Fixed Assets**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost based on management's estimate if historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the straight-line method over useful lives ranging from five years to forty years.

**10. Compensated Absences**

The cost of current leave privileges, computed in accordance with GASB Codification Section 100, is recognized as a current-year expenditure in the governmental funds when

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leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. There are no employees in the Enterprise Funds.

**M. Long-Term Obligations**

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

**N. Fund Equity**

Contributed capital is recorded in proprietary funds that have received capital grants from other governmental entities when such resources are restricted for the construction of capital assets.

Contributed capital is amortized based on the depreciation recognized on the portion of the assets acquired or constructed from such resources. This depreciation is closed to the contributed capital account and is reflected as an adjustment to net income.

**O. Interfund Transactions**

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

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

**P. Total Columns on Combined Statements**

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally

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

**D. Comparative Data**

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of the changes in the police jury's financial position and operations.

**E. Reclassifications**

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

**Note #2: FUND DEFICIT**

At December 31, 1997, the Natural Gas System Enterprise Fund has a deficit retained balance of \$143,748. The police jury has no plan to eliminate the deficit at the immediate time.

At December 31, 1997, the Criminal Court special revenue fund has a deficit fund balance of \$62,841. The Police Jury anticipates future operations will eliminate this deficit.

**Note #3: EXPENDITURES - ACTING AND BUDGET**

The General Fund has actual expenditures exceeding budgeted expenditures by \$71,525, or 34. \$27,810 of this amount represents retirement withheld from ad valorem taxes received after the year end. However, \$33,957 of ad valorem tax revenue was received to affect this \$27,810.

**Note #4: CASH AND CASH EQUIVALENTS**

At December 31, 1997, the police jury has cash and cash equivalents (book balances) totaling \$332,411. The total is comprised of \$4,931 in non-interest bearing demand deposits and \$317,691 in interest-bearing demand deposits. These deposits are stated at cost. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to both parties.

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At December 31, 1997, the police jury has \$407,800 in deposits (collected bank balances). These deposits are secured from risk by \$204,800 of Federal deposit insurance and \$203,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1226 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

**Note #5: INVESTMENTS**

Investments at December 31, 1997 are all U.S. Treasury bills purchased through the fiscal agents in the name of West Feliciana Parish Police Jury. The U.S. Treasury bills are secured from risk by the United States government, Category 1 in applying the credit risk of GASB Codification Section 250.184.

At December 31, 1997, the investments' amortized cost and market value are \$897,532 and \$935,000, respectively.

**Note #6: RECEIVABLES**

The following is a summary of receivables at December 31, 1997:

<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Proprietary Funds</u>	<u>Agency Funds</u>
<b>Taxes</b>					
Ad valorem	\$2,346,184	\$1,368,821	\$ 160,550		\$1,592,007
Sales					
Other	47,758				
<b>Intergovernmental</b>					
Federal	\$,393				
State	\$2,371	17,139			11,721
Local	11,686	20,636			
<b>Accounts</b>				26,000	
Other	\$,503	\$,505			
<b>Total</b>	<u>\$2,473,292</u>	<u>1,413,574</u>	<u>228,250</u>	<u>26,000</u>	<u>1,603,728</u>

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**Note #7: FIXED ASSETS**

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

Description	Balance			Balance
	January 1, 1997	Additions	Reductions	December 31, 1997
Land	\$ 173,500			\$ 173,500
Buildings and improvements	1,735,860			1,735,860
Furniture and equipment	<u>1,272,100</u>	<u>2,188,837</u>		<u>1,458,968</u>
<b>Totals</b>	<u><b>3,181,460</b></u>	<u><b>2,188,837</b></u>	<u><b>\$ 0</b></u>	<u><b>3,368,124</b></u>

The following is a summary of proprietary fund-type assets at December 31, 1997:

Utility property and equipment	\$1,100,874
Less: Depreciation to date	<u>228,360</u>
<b>Net</b>	<u><b>872,514</b></u>

**Note #8: CHANGES IN LONG-TERM LIABILITIES**

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

Description	Balance			Balance
	January 1, 1997	Additions	Reductions	December 31, 1997
General obligation debt	\$1,603,324		\$ 449,275	\$ 1,154,049
Compensated absences	32,213	\$ 7,438		19,543
Capital leases	<u>102,821</u>		<u>46,572</u>	<u>56,249</u>
<b>Totals</b>	<u><b>1,738,358</b></u>	<u><b>7,438</b></u>	<u><b>495,847</b></u>	<u><b>1,249,949</b></u>

Compensated absences payable consist of the portion of accumulated vacation leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of each fiscal year, therefore, the \$7,438 reflected above as additions to compensated absences is the net of leave benefits earned and paid during the year.

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General obligation debt is comprised of the following:

**General obligation bonds**

The Police Jury has issued general obligation bonds for the acquisition and construction of major capital facilities. These bonds are direct obligations and pledge the full faith and credit of the West Feliciana Parish Police Jury.

General obligation bonds currently outstanding are as follows:

\$1,588,000 General Obligation Refunding bonds dated March 1, 1995 for the purpose of refunding outstanding General Obligation Bonds, dated December 1, 1984, due in annual installments of \$128,800 to \$200,800 through March 1, 2006, with interest at 4.2% to 5.45%, secured by an annual ad valorem tax levy.	81,488,008
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**Certificates of Indebtedness**

\$171,880 of Certificate of Indebtedness, Series 1993, dated July 1, 1992 for the purpose of constructing, operating and maintaining public health facilities in the Parish, paid by an installment of \$33,088 on March 15, 1996, with interest at 8 1/2%, secured by an ad valorem tax levy.	<u>33,028</u>
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<b>Total general obligation debt</b>	<b><u>1,433,000</u></b>
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**Revenue bonds**

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

Revenue bonds currently outstanding are as follows:

\$278,000 Natural Gas System bonds dated 1985 for the purpose of constructing a gas utility system for a portion of West Feliciana Parish, due in annual installments of \$8,000 to \$27,800 through 2010, with interest at 8.125%.	<b><u>8,228,000</u></b>
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At December 31, 1997, the police jury has accumulated \$264,260 in the debt service funds for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 1997, including interest of \$509,253 are as follows:

Year Ending December 31,	Fire District	Revenue		Certificates of	Total
	No. 1	Bonds	Bonds	Indebtedness	
1998	\$ 191,815	\$ 28,710	\$ 34,923	\$ 255,448	
1999	192,830	28,888		318,418	
2000	189,898	28,976		318,574	
2001	193,120	28,873		322,993	
2002	195,904	28,877		324,831	
Thereafter	789,137	224,482		1,013,619	
<b>Totals</b>	<b>1,749,384</b>	<b>379,826</b>	<b>34,923</b>	<b>2,164,133</b>	

In accordance with Louisiana Revised Statutes 19:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 1% of the assessed value of taxable property in the parish.

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

	Balance January 1, 1997	Additions	Reductions	Balance December 31, 1997
Revenue				
Bond debt	\$ 218,000	\$ 0	\$ 18,800	\$ 230,800

**Note #9: INTERFUND ASSETS/LIABILITIES**

Individual interfund receivables/payable at December 31, 1997, are as follows:

Receivable Fund	Payable Fund	Amount
General fund	Criminal Court special revenue fund	\$ 61,378
General fund	Communications District special revenue fund	1,635
General fund	Parishwide road special revenue fund	3,329
Parishwide Road special revenue funds	General fund	61,507
<b>Total</b>		<b>127,849</b>

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Individual due from/to other funds at December 31, 1997, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Parishwide Road special revenue fund	Sales tax agency fund	\$ 19,839
Solid Waste special revenue fund	Sales tax agency fund	22,182
<b>Total</b>		<b>42,021</b>

Interfund receivables totaling \$348,755 in the General fund from the Natural Gas System Enterprise fund and the Sewerage District Enterprise Fund have been charged to bad debts through the maintenance of an allowance account.

**Note #10: CRIMINAL COURT SPECIAL REVENUE FUND**

Louisiana Revised Statute 33:971.11 requires that one-half of any balance remaining in the Criminal Court special revenue fund at year end be transferred to the parish General fund. The following summarizes the amount due at December 31, 1997:

Balance due at January 1, 1997	\$ 5,528
Remitted during year	0
Amount due from 1997	0
Balance due at December 31, 1997	<u>5,528</u>

**Note #11: RELATED PARTY TRANSACTIONS**

During 1997, the Police Jury purchased natural gas for resale in the amount of \$29,781 from the Gas Utility District No. 1 of West Feliciana Parish, St. Francisville, Louisiana.

Also, the Police Jury charged the Consolidated Waterworks District No. 13 of West Feliciana Parish \$2,400 and \$33,980, for rental of office space and for providing administrative services, respectively, during 1997.

**Note #12: SEGMENT INFORMATION**

The Police Jury maintains two enterprise funds which are intended to be self-supporting through user fees charged for services to the public. Financial segment information as of and for the year ended December 31, 1997, is presented below:

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	Natural Gas System	Coverage District	Total
Operating revenues	\$ 18,995	\$ 14,943	\$ 33,938
Depreciation expense	7,394	32,457	39,851
Operating income (loss)	(4,170)	(17,514)	(21,684)
Net income (loss)	(19,836)	(17,540)	(37,376)
Total assets	243,854	792,011	1,035,865
Debt payable	228,000		228,000
Total equity (deficit)	(343,746)	763,931	420,185

**NOTE #13-PENSION PLAN**

Substantially all employees are members of the Parochial Employees Retirement System of Louisiana (System), a cost defined multiple-employer sharing, benefit pension plan administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury belong to Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 43 with at least 18 years of creditable service or at or after age 55 with at least 10 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 40, with the basic benefit reduced 3 percent for each year of retirement preceding age 62, unless he has at least 30 years of creditable service. In any case, monthly retirement benefits paid under Plan B cannot exceed 100 percent of final-average salary. Final-average salary is the employee's average salary over the 18 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees Retirement System, Post Office Box 14419, Baton Rouge, LA 70896.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1993**  
(Continued)

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the West Feliciana Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 2.50 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Feliciana Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 22:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Feliciana Parish Police Jury's contributions to the System under Plan B for the year ended December 31, 1993 was \$5,931, equal to the required contributions for the year.

**Note #14: 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 1997 follows:

Balance, January 1, 1997	\$ 387,494
Received	101,000
Issued	(128,724)
Transfers out	(118,781)
Balance, December 31, 1997	<u>0</u>

**Note #15: SALES TAX**

The police jury, at a special election held on September 29, 1984, received authority to levy and collect a sales and use tax of one-half of one per cent. The proceeds of the tax, after paying the reasonable and necessary costs of collecting and administering the tax, is dedicated and used for the purposes of maintaining, operating, acquiring, and/or improving solid waste collection and disposal facilities of the parish. Excess funds may be used for maintaining, operating, and/or improving the West Feliciana Parish Hospital and maintaining and improving roads in the parish. The sales tax does not have an expiration date.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1997**  
(Continued)

On March 1, 1992, voters of the parish approved a one-half of one per cent sales and use tax, which is dedicated to maintaining, operating, and/or improving the West Feliciana Parish Hospital. The tax expires in seven (7) years.

On March 13, 1995, voters of the parish approved a one-half of one percent sales and use tax, which is dedicated to be used for maintaining, operating, and/or improving the West Feliciana Parish Hospital. The tax expires in five years.

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

**Note #16: LEVIED TAXES**

The following is a listing of levied ad valorem taxes:

General fund	3.57
Health unit	.25
Library	.93
Hospital maintenance (1992-2001)	1.94
Fire Protection District No. 1 maintenance	2.40
Fire Protection District No. 1 sinking fund	.67
Communications District	.17
Road, Public Buildings, Recreational parks	8.89
Special services	.10

**Note #17: CAPITAL LEASES**

The police jury records items under capital leases as assets and obligations in the accompanying financial statements.

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 1997.

YEAR ENDING DECEMBER 31,	GENERAL LONG-TERM DEBT
1998	\$ 43,427
1999	18,369
2000	10,384
2001	3,822
Total minimum lease payments	76,002
Less amount representing interest	10,154
Present value of future minimum lease payments	<u>65,848</u>

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997  
(Continued)

**Note #18: LITIGATION**

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

**Note #19: FLOW OF FUNDS; RESTRICTIONS ON USE - ENTERPRISE REVENUES**

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

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

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

On or before the 10th of each month, there shall be transferred from the "Revenue" account into the "Bond and Interest Sinking" account an amount equal to one-twelfth (1/12) of the total amount of principal and interest coming due on the Bonds in the ensuing year.

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

Funds shall also be set aside into a "Depreciation and Contingency" account by the 10th of each month, the sum of \$100 per month. Money in the "Depreciation and Contingency" account shall be used to care for depreciation, extensions, additions, improvements and replacements necessary to properly operate the System. Money shall also be used to pay the principal and the interest on any bonds payment of which there is not sufficient money in the "Bond and Interest Sinking" account.

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
STATE OF FINANCIAL STATEMENTS  
DECEMBER 31, 1997  
(Continued)

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

**Note #20: INDUSTRIAL REVENUE BONDS**

The parish has issued industrial revenue bonds to provide revenue for the construction, acquisition, and installation of certain industrial facilities. The funding for payment of the bonds is to be provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury. The outstanding principal of the bonds at December 31, 1997, is as follows:

Industrial Pollution Control Revenue Bonds (Crown Sellaebach Corporation)	
Series 1974 in the amount of \$650,000	\$ 150,000
Pollution Control Revenue Bonds (Crown Sellaebach Corporation)	
Series 1978 in the amount of \$600,000	600,000
Industrial Development Revenue Bonds (Crown Sellaebach Corporation)	
Series 1978 in the amount of \$1,000,000	1,000,000
Revenue Bonds (Cajun Electric Power Cooperative, Incorporated, Project)	
Series 1984 in the amount of \$38,400,000	38,400,000
Pollution Control Revenue Bonds (Cajun Electric Power Cooperative, Incorporated, Project)	
Series 1984 in the amount of \$4,000,000	4,000,000
Pollution Control Revenue Bonds (Gulf States Utilities Company Project)	
Series 1984 I, II, and III in the amount of \$94,000,000	94,000,000
Series 1985 A and B in the amount of \$6,400,000	6,400,000
Series 1985 C in the amount of \$9,000,000	9,000,000
Series 1985 D in the amount of \$9,400,000	9,400,000
Series 1986 in the amount of \$10,000,000	10,000,000
Pollution Control Refunding Bonds (Gulf States Utilities Company Project)	
Series 1994 in the amount of \$102,000,000	102,000,000
<b>Total</b>	<b><u>445,200,000</u></b>

**INDIVIDUAL, FUND AND COMBINED  
FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

#### GENERAL FUND

The General Fund accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**GENERAL FUND**  
**COMPARATIVE BALANCE SHEETS**  
**DECEMBER 31, 1997, AND DECEMBER 31, 1996**

	DECEMBER 31,	
	1997	1996
<b>ASSETS</b>		
Cash	\$ 23,646	\$ 17,447
Investments, at amortized cost		34,638
Receivables		
Taxes	3,393,863	161,062
Intergovernmental (net of allowance for uncollectibles)	72,450	84,988
Other	8,968	34,328
Interfund receivables (net of allowance for uncollectibles)	65,242	31,962
<b>Total assets</b>	<b>3,564,169</b>	<b>338,128</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 118,343	\$ 34,193
Interfund payable	61,928	48,154
<b>Total liabilities</b>	180,271	82,347
<b>FUND BALANCES</b>		
Unreserved, undesignated	2,383,898	255,781
<b>Total liabilities and fund balances</b>	<b>2,564,169</b>	<b>338,128</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**GENERAL FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEARS ENDED DECEMBER 31, 1927, AND DECEMBER 31, 1928**

	YEAR ENDED	
	DECEMBER 31, 1927	1928
<b>REVENUES</b>		
Taxes		
Ad valorem	\$2,947,790	\$ 147,481
Other	58,813	39,481
Licenses and permits	114,790	95,762
Intergovernmental		
Federal funds		
Other Federal grants	47,700	89,185
Federal payments in lieu of taxes	800	743
State funds		
State revenue sharing (net)	29,500	23,449
State payments in lieu of taxes	37,141	11,820
Other	179,765	176,126
Municipal funds	1,400	2,400
Fees, charges and commissions for services	72,093	78,332
Use of money and property	18,311	7,892
Other	83,403	31,762
<b>Total revenues</b>	<b>3,988,698</b>	<b>623,330</b>
<b>EXPENDITURES</b>		
Current		
General government		
Legislative	64,355	57,801
Judicial	118,971	108,865
Elections	24,789	22,445
Finance and administrative	283,632	181,621
Other	131,732	54,180
Public safety	148,362	149,231
Public works		
Health and welfare	47,401	57,124
Culture and recreation	30,424	19,698
Economic development and assistance	10,257	9,409
Capital outlay	42,453	18,402
<b>Total expenditures</b>	<b>819,588</b>	<b>585,145</b>

(Continued)

WEST FELICIANA PARISH POLICE JURY

ST. FRANCISVILLE, LOUISIANA

GENERAL FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES

YEARS ENDED DECEMBER 31, 1987, AND DECEMBER 31, 1986

(Continued)

	YEAR ENDED	
	DECEMBER 31,	
	1987	1986
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>		
<u>EXPENDITURES</u>	83,131,094	\$ 28,184
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>262,824</u>	<u>234,640</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>2,383,924</u>	<u>262,824</u>

The accompanying notes are an integral part of this statement.

## SPECIAL REVENUE FUNDS

### PARISHWIDE ROAD FUND

The Parishwide Road Fund accounts for the maintenance of parish roads, bridges, and roadside areas. Financing is provided by federal and state grants and local sales taxes.

### HEALTH UNIT TAX FUND

The Health Unit Tax Fund accounts for the operation and maintenance of the parish health unit. Financing is provided by ad valorem taxes and state revenue sharing.

### SOLID WASTE FUND

The Solid Waste Fund accounts for the expenditures associated with providing solid waste collection and disposal in the parish. Financing is provided by a portion of a one-half of one per cent parish sales tax.

### CRIMINAL COURT FUND

The Criminal Court Fund for the Twentieth Judicial District was established under Section 831.111 of Title 18 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

### COMMUNICATIONS DISTRICT FUND

The Communications District Fund accounts for the activity of the West Feliciana Parish Communications District (a component unit of the West Feliciana Parish Police Jury). The purpose for the creation of this Communications District is the establishment of an Enhanced Emergency 911 Service as authorized pursuant to the applicable provisions of Title 33, Chapter 31, of the Louisiana Revised Statutes. Financing is provided by ad valorem taxes and by a telephone service charge.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**COMBINED BALANCE SHEET**  
**DECEMBER 31, 1981**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1980**

	<u>PARISHWIDE ROAD</u>	<u>HEALTH UNIT TAX</u>
<b>ASSETS</b>		
Cash	\$ 140,000	\$ 18,700
Investments, at amortized cost	424,152	131,700
Receivables	1,279,205	75,512
Interfund receivable	61,907	
Due from other funds	<u>19,879</u>	
<b>Total assets</b>	<b><u>1,825,143</u></b>	<b><u>225,912</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 9,820	\$ 6,000
Interfund payable	<u>3,328</u>	
<b>Total liabilities</b>	<b><u>13,148</u></b>	<b><u>6,000</u></b>
<b>FUND BALANCES (DEFICITS)</b>		
Reserved for bridge repair	75,000	
Unreserved, undesignated	<u>1,812,170</u>	<u>225,912</u>
<b>Total fund balances (deficit)</b>	<b><u>1,812,170</u></b>	<b><u>225,912</u></b>
<b>Total liabilities and fund balances</b>	<b><u>1,825,348</u></b>	<b><u>225,912</u></b>

The accompanying notes are an integral part of this statement.

<u>SOLID</u> <u>WASTE</u>	<u>CRIMINAL</u> <u>COURT</u>	<u>COMMUNICATIONS</u> <u>DISTRICT</u>	<u>TOTAL</u>	
			<u>1997</u>	<u>DECEMBER 31,</u> <u>1996</u>
\$ 146	\$ 861	\$ 11,838	\$ 172,398	\$ 191,484
19,250	1,738	234,888	887,608	978,888
		55,878	1,413,574	188,024
			83,907	88,184
			42,051	54,911
<u>22,192</u>			<u>2,497,436</u>	<u>1,397,583</u>
<u>32,878</u>	<u>4,329</u>	<u>300,882</u>		
\$21,544	\$ 3,000	\$ 4,784	\$ 47,937	\$ 115,407
	58,088	1,635	65,093	31,982
<u>21,544</u>	<u>66,688</u>	<u>6,419</u>	<u>113,768</u>	<u>147,389</u>
			35,088	35,088
<u>16,038</u>	<u>(62,081)</u>	<u>298,463</u>	<u>2,388,676</u>	<u>1,338,183</u>
<u>16,038</u>	<u>(62,081)</u>	<u>298,463</u>	<u>2,388,676</u>	<u>1,338,183</u>
<u>32,878</u>	<u>4,329</u>	<u>300,882</u>	<u>2,497,436</u>	<u>1,397,583</u>

**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FROM PERIOD DECEMBER 31, 1997**

**WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1996**

	<u>PARISHWIDE ROAD</u>	<u>HEALTH UNIT TAX</u>
<b>REVENUES</b>		
Taxes		
Ad valorem	\$ 1,343,380	\$ 78,128
Sales	876,922	
Intergovernmental		
Parish transportation funds	324,584	
State revenue sharing (net)		3,683
Fees, charges, and commissions for services	1,950	
Fines and forfeitures		
Use of money and property	34,844	3,445
Other	<u>182</u>	<u>          </u>
<b>Total revenues</b>	<u>2,381,760</u>	<u>85,256</u>
<b>EXPENDITURES</b>		
Current		
General government		
Judicial		
Finance and administrative	172,339	2,597
Public safety		
Public works	487,883	
Sanitation		
Health and welfare		34,881
Capital outlay	564,870	
Debt service	<u>24,488</u>	<u>74,192</u>
<b>Total expenditures</b>	<u>1,249,640</u>	<u>81,267</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,133,120</b>	<b>33,989</b>
<b>OTHER FINANCING SOURCES</b>		
Capital lease	<u>          </u>	<u>          </u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>1,133,120</b>	<b>33,989</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>182,850</u>	<u>182,168</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>1,812,370</u>	<u>223,020</u>

<u>SALES</u> <u>MARKS</u>	<u>CRIMINAL</u> <u>COUNT</u>	<u>COMMUNICATIONS</u> <u>DISTRICT</u>	<u>TOTAL</u>	
			<u>DECEMBER 31,</u> <u>1957</u>	<u>1956</u>
4271,500		\$ 51,856	\$1,371,340	\$ 103,478
			1,148,510	1,370,938
			224,200	286,288
			1,603	8,254
607		37,516	46,073	39,027
1,009	\$ 38,123	12,236	38,123	54,351
			52,538	52,596
			182	8,252
<u>273,208</u>	<u>38,123</u>	<u>101,856</u>	<u>2,878,868</u>	<u>1,857,294</u>
	48,818		48,818	55,281
	8,273	1,788	188,708	127,008
		61,831	61,831	52,879
274,233			887,663	514,788
			274,233	283,288
			14,683	53,983
			644,078	884,133
			18,878	82,872
<u>274,233</u>	<u>48,083</u>	<u>63,336</u>	<u>1,788,468</u>	<u>1,947,399</u>
(1,031)	(30,963)	38,472	1,373,482	(80,385)
				44,835
(1,031)	(30,963)	38,472	1,373,482	(45,470)
<u>17,655</u>	<u>(31,000)</u>	<u>355,881</u>	<u>1,210,194</u>	<u>1,255,664</u>
<u>16,824</u>	<u>(62,011)</u>	<u>204,463</u>	<u>2,382,676</u>	<u>1,210,194</u>

DEBT SERVICE FUND

FIRE DISTRICT NO. 1 FUND

The Fire District No. 1 Fund accounts for the accumulation of funds for the payment of the principal and interest associated with the \$1,380,000 bond issue dated March 1, 1993. The bonds were issued for the purpose of refunding certain outstanding General Obligation Bonds, Series 1988, dated December 1, 1988. The bonds are secured and payable from unlimited ad valorem taxation.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**DEBT SERVICE FUND**  
**FINE DISTRICT NO. 1**  
**COMPARATIVE BALANCE SHEETS**  
**DECEMBER 31, 1997, AND DECEMBER 31, 1996**

	DECEMBER 31,	
	1997	1996
<b>ASSETS</b>		
Cash	\$ 4,240	\$ 13,499
Investments, at ascertained cost	79,806	69,094
Receivables	<u>299,860</u>	<u>187,133</u>
<b>Total assets</b>	<u>383,906</u>	<u>270,726</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 6,588	\$ 6,336
<b>Total liabilities</b>	<u>6,588</u>	<u>6,336</u>
 <b>FUND BALANCES</b>		
Reserved for debt service	<u>278,118</u>	<u>264,390</u>
<b>Total fund balances</b>	<u>278,118</u>	<u>264,390</u>
<b>Total liabilities and fund balances</b>	<u>284,706</u>	<u>270,726</u>

The accompanying notes are an integral part of this statement.

**WEST PHILADELPHIA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**DEPT. SERVICE FUND**  
**FIRE DISTRICT NO. 1**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CLOSING IS FUND BALANCES**  
**YEARS ENDED DECEMBER 31, 1957, AND DECEMBER 31, 1956**

	<u>DECEMBER 31,</u>	
	<u>1957</u>	<u>1956</u>
<b>REVENUES</b>		
Ad valorem taxes	\$ 208,750	\$ 192,017
Use of money and property	<u>5,821</u>	<u>5,284</u>
<b>Total revenues</b>	<u>208,750</u>	<u>197,301</u>
<b>EXPENDITURES</b>		
Current		
General government		
Finance and administrative	8,600	8,358
Debt service	<u>188,234</u>	<u>187,428</u>
<b>Total expenditures</b>	<u>192,834</u>	<u>193,784</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	13,956	4,137
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>284,160</u>	<u>280,923</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>278,116</u>	<u>284,160</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for major improvements to the waterworks system of Waterworks District No. 3, West Feliciana Parish, a component unit of the West Feliciana Parish Police Jury. Community Development Block Grant funds will be used to finance this project.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEET**  
**YEARS ENDED DECEMBER 31, 1987, AND DECEMBER 31, 1986**

	DECEMBER 31,	
	1987	1986
<b>ASSETS</b>		
Cash		\$ 0
Receivables	\$ 0	\$ 92,931
<b>Total assets</b>	0	92,931
 <b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Contracts payable		\$ 92,931
<b>Total liabilities</b>	\$ 0	92,931
<b>FUND EQUITY</b>		
Fund Balance		
Unreserved-		
undesignated	0	0
<b>Total liabilities and fund equity</b>	0	92,931

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**COMPARATIVE CHANGES IN FUND BALANCES**  
**YEARS ENDING DECEMBER 31, 1957, AND DECEMBER 31, 1956**

	DECEMBER 31,	
	1957	1956
<b>REVENUES</b>		
Intergovernmental	\$ 38,076	\$ 188,791
<b>Total revenues</b>	38,076	188,791
<b>EXPENDITURES</b>		
Capital outlay	38,076	260,291
<b>Total expenditures</b>	38,076	260,291
<b>EXCESS (DEFICIENCY) OF</b>		
<b>REVENUES OVER EXPENDITURES</b>	0	(80,000)
<b>FUND BALANCES,</b>		
beginning	0	586
<b>FUND BALANCES,</b>		
ending	0	506

The accompanying notes are an integral part of this statement.

## ENTERPRISE FUNDS

### NATURAL GAS SYSTEM FUND

The Natural Gas System Fund is used to account for the activities of providing natural gas to residents of the Parish. These activities include administration, operations, maintenance, financing and related debt service, and billing and collecting.

### SEWERAGE DISTRICT FUND

The Sewerage District Fund is used to account for the activities of the Sewerage District of West Feliciana Parish, St. Francisville, Louisiana (a component unit of the West Feliciana Parish Police Jury).

**WEST FELICIANA PARTIS POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**ENTERPRISE FUND**  
**COMBINED BALANCE SHEETS**  
**DECEMBER 31, 1957**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1956**

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
Cash	\$ 4,378	\$ 19,719
Receivables		
Accounts	23,311	3,658
Intergovernmental		18,370
Prepaid insurance	<u>42</u>	
<b>Total current assets</b>	<b><u>27,731</u></b>	<b><u>41,747</u></b>
<b><u>RESTRICTED ASSETS</u></b>		
Cash		
Customer security deposits	<u>2,365</u>	
<b><u>PROPERTY AND EQUIPMENT</u></b>		
Property and equipment	595,859	913,318
Less: depreciation to date	<u>73,633</u>	<u>148,851</u>
<b>Net property and equipment</b>	<b><u>522,226</u></b>	<b><u>764,467</u></b>
<b>Total assets</b>	<b><u>550,000</u></b>	<b><u>810,681</u></b>

<u>TOTAL</u>	
<u>DECEMBER 31,</u>	
<u>1927</u>	<u>1926</u>
\$ 14,897	\$ 10,188
26,868	21,942
10,278	3,209
40	40
<u>52,073</u>	<u>35,436</u>
<u>2,385</u>	<u>2,326</u>
1,260,874	1,167,120
<u>224,510</u>	<u>184,487</u>
<u>1,036,364</u>	<u>982,633</u>
<u>1,017,265</u>	<u>981,285</u>

(Continued)

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**ENTERPRISE FUNDS**  
**COMBINED BALANCE SHEETS**  
**DECEMBER 31, 1991**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1990**  
(Continued)

	WATER GAS <u>SYSTEM</u>	SEWERAGE DISTRICT
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES (payable from</b>		
<b>CURRENT ASSETS)</b>		
Accounts payable	\$ 15,425	\$ 11,862
Interfund payable	136,727	13,818
Revenue bonds payable-current	9,000	
Accrued interest payable	<u>15,425</u>	<u>          </u>
<b>Total current liabilities</b>		
<b>(payable from current assets)</b>	376,677	34,880
<b>CURRENT LIABILITIES (payable from</b>		
<b>RESTRICTED ASSETS)</b>		
Customer security deposits	2,476	
<b>LONG-TERM LIABILITIES</b>		
Revenue bonds payable -- long-term	<u>211,026</u>	<u>          </u>
<b>Total liabilities</b>	<u>590,179</u>	<u>34,880</u>
<b>FUND EQUITY</b>		
Contributed capital		
Intergovernmental		809,870
Less: amortization to date		<u>92,818</u>
<b>Net contributed capital</b>		717,052
Retained earnings (deficit)	<u>(243,768)</u>	<u>876</u>
<b>Total fund equity</b>	<u>(243,768)</u>	<u>717,928</u>
<b>Total liabilities and fund equity</b>	<u>346,411</u>	<u>752,808</u>

The accompanying notes are an integral part of this statement.

<u>TOTAL</u>	
<u>DECEMBER 31,</u>	
<u>1937</u>	<u>1936</u>
\$ 26,673	\$ 23,764
348,788	329,318
9,000	9,000
<u>15,495</u>	<u>18,438</u>
399,956	380,520
3,878	3,125
<u>211,086</u>	<u>229,926</u>
<u>813,822</u>	<u>884,574</u>
859,870	764,133
82,818	73,328
767,052	690,805
<u>(342,892)</u>	<u>(325,324)</u>
<u>424,160</u>	<u>365,481</u>
<u>1,617,968</u>	<u>890,285</u>

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**ENTERPRISE FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
**THRU ENDS DECEMBER 31, 1997**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1996**

	<u>NATURAL</u> <u>GAS</u> <u>SYSTEM</u>	<u>SEWERAGE</u> <u>DISTRICT</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services	\$ 24,968	\$ 24,763
Delinquent and service charges	1,407	
<b>Total operating revenues</b>	<u>25,375</u>	<u>24,763</u>
<b>OPERATING EXPENSES</b>		
Gas purchases	23,703	
Administrative	7,180	
Labor		4,800
Insurance	323	
Professional services	972	
Depreciation	7,306	23,487
Utilities		18,890
Repairs and maintenance	643	8,946
All other	88	
<b>Total operating expenses</b>	<u>48,165</u>	<u>42,753</u>
<b>Operating income (loss)</b>	<u>(12,790)</u>	<u>(17,990)</u>
<b>NONOPERATING INCOME (EXPENSES)</b>		
Interest income	49	250
Interest expense	(12,505)	
<b>Total nonoperating income (expenses)</b>	<u>(12,456)</u>	<u>250</u>
<b>NET INCOME (LOSS)</b>	<u>(19,626)</u>	<u>(17,740)</u>
Add Depreciation on property and equipment acquired by grants externally restricted for capital acquisition and construction	<u>22,457</u>	
<b>NET INCOME (LOSS)</b>	<u>(19,626)</u>	<u>4,717</u>
<b>RETAINED EARNINGS (DEFICIT), beginning</b>	<u>(228,342)</u>	<u>(11,172)</u>
<b>RETAINED EARNINGS (DEFICIT), end</b>	<u>(247,968)</u>	<u>3,745</u>

The accompanying notes are an integral part of this statement.

TOTAL  
DECEMBER 31,

<u>1937</u>	<u>1936</u>
\$ 59,551	\$ 69,099
<u>1,407</u>	<u>2,389</u>
<u>61,958</u>	<u>71,488</u>
21,703	24,559
7,169	7,539
6,609	6,609
229	229
973	873
29,053	27,877
16,559	7,478
5,589	5,723
<u>66</u>	<u>1,228</u>
<u>81,918</u>	<u>87,692</u>
<u>(21,964)</u>	<u>(22,389)</u>
399	343
<u>(22,363)</u>	<u>(22,046)</u>
<u>(22,363)</u>	<u>(24,761)</u>
(37,166)	(47,145)
<u>32,457</u>	<u>19,183</u>
(14,789)	(20,042)
<u>(125,334)</u>	<u>(257,252)</u>
<u>(140,933)</u>	<u>(238,314)</u>

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**ENTERPRISE FUND**  
**COMBINED STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 1991**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1990**

	<u>NATURAL GAS SYSTEM</u>	<u>SEWERAGE DISTRICT</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Operating income (loss)	\$ (4,170)	\$ (17,790)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Interest income	49	350
Depreciation	7,390	32,487
(Increase) decrease in Receivables	(5,370)	(6,530)
Increase (decrease) in Accounts payable	3,350	10,113
Interfund payable	29,440	
Customer security deposits	(300)	
Accrued interest payable	(2,835)	
<b><u>Net cash provided (used) by operating activities</u></b>	<b><u>28,850</u></b>	<b><u>2,502</u></b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>		
Principal paid on bond maturities	(10,000)	
Interest paid on bond	(15,501)	
Contributed capital		99,197
Purchase of property and equipment		(102,344)
<b><u>Net cash flows provided (used) by capital and related financing activities</u></b>	<b><u>(28,801)</u></b>	<b><u>(3,187)</u></b>
<b><u>NET INCREASE IN CASH</u></b>	<b><u>1,449</u></b>	<b><u>3,315</u></b>
<b><u>CASH AT BEGINNING OF YEAR</u></b>	<b><u>5,024</u></b>	<b><u>7,404</u></b>
<b><u>CASH AT END OF YEAR</u></b>	<b><u>3,064</u></b>	<b><u>10,719</u></b>

The accompanying notes are an integral part of this statement.

TOTAL  
DECEMBER 31,  
1997      1996

\$ (21,948)      \$ (22,399)

289      243  
28,853      27,677

(11,944)      (8,791)

13,913      1,646  
28,440      28,000

1280      125  
(2,933)      1,928

25,452      22,581

(14,000)      (5,000)  
(18,581)      (25,000)

88,757  
(280,944)      \_\_\_\_\_

(10,588)      (28,000)

4,784      2,872

12,581      2,928

17,265      12,501

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**ENTERPRISE FUNDS**  
**NATURAL GAS SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN RETAINED EARNINGS - BUDGET (ORIGIN BASIS) AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1997**

	<u>YEAR ENDED DECEMBER 31, 1997</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<b>OPERATING REVENUES</b>			
Charges for sales and services	\$ 35,900	\$ 34,988	\$ (412)
Delinquency and service charges	2,480	1,487	(993)
<b>Total operating revenues</b>	<u>37,480</u>	<u>35,985</u>	<u>(1,405)</u>
<b>OPERATING EXPENSES</b>			
Gas purchases	25,900	23,783	1,297
Administrative	7,500	7,260	240
Insurance	225	225	0
Professional services	0	972	(972)
Depreciation	7,386	7,386	(1)
Repairs and maintenance	800	643	(248)
All other	0	66	(66)
<b>Total operating expenses</b>	<u>40,510</u>	<u>40,265</u>	<u>305</u>
<b>Operating income (loss)</b>	<u>(3,030)</u>	<u>(4,280)</u>	<u>(1,050)</u>
<b>NONOPERATING INCOME (EXPENSES):</b>			
Interest income		49	49
Interest expense	(25,282)	(25,282)	0
<b>Total nonoperating income (expenses)</b>	<u>(25,282)</u>	<u>(25,233)</u>	<u>49</u>
<b>NET INCOME (LOSS)</b>	<u>(30,312)</u>	<u>(30,436)</u>	<u>124</u>
<b>RETAINED EARNINGS (DEFICIT),</b>			
beginning	(320,211)	(320,211)	0
<b>RETAINED EARNINGS (DEFICIT),</b>			
ending	<u>(349,211)</u>	<u>(349,211)</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

## PRIMARY FUND TYPE - SUBJECT FUNDS

### HOSPITAL MAINTENANCE TAX FUND

The Hospital Maintenance Tax Fund accounts for funds provided by a special annual property tax. Funds are transferred to the West Feliciana Parish Hospital for operation and maintenance of the facility.

### LIBRARY TAX FUND

The Library Tax Fund accounts for funds provided by a special annual property tax for the operation and maintenance of the Audubon Regional Library. All funds from the tax are transferred to the library. The parishes of East Feliciana, West Feliciana, and St. Helena comprise the area served by the library.

### SALES TAX FUND

The Sales Tax Fund accounts for the receipt and distribution of the sales and use tax collected by the West Feliciana Parish School Board and by the Sales Tax District No. 1 of West Feliciana Parish (a component unit of the West Feliciana Parish Police Jury). Proceeds of one percent sales and use tax are dedicated solely to the operation and maintenance of the West Feliciana Parish Hospital. The remaining one-half of one per cent tax is dedicated for solid waste collection, hospital operation and maintenance, and construction and maintenance of roads, highways, and bridges.

### FIRE DISTRICT NO. 1 TAX FUND

The Fire District No. 1 Tax Fund accounts for funds provided by a special annual property tax. Funds are transferred to the West Feliciana Parish Fire Protection District No. 1 for operation and maintenance of the parish fire district.

WEST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 ASSET FUND  
 COMPARING BALANCE SHEETS  
 DECEMBER 31, 1981  
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1980

	<u>HOSPITAL MAINTENANCE FUND</u>	<u>LIBRARY FUND</u>
<b>ASSETS</b>		
Cash		
Receivables	\$ 282,224	\$ 282,442
<b>Total assets</b>	<u>282,224</u>	<u>282,442</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Due to other funds		
Due to others	\$ 282,224	\$ 282,442
<b>Total liabilities</b>		
<b>FUND BALANCES</b>	<u>0</u>	<u>0</u>
<b>Total liabilities and fund balances</b>	<u>282,224</u>	<u>282,442</u>

The accompanying notes are an integral part of this statement.

SALES TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		YEAR ENDED DECEMBER 31.	
		1987	1988
5117,540		\$ 117,540	\$ 67,313
<u>5117,540</u>	<u>6718,384</u>	<u>1,691,720</u>	<u>630,162</u>
<u>117,540</u>	<u>718,384</u>	<u>1,721,360</u>	<u>697,475</u>
\$ 42,056		\$ 42,056	\$ 54,911
<u>74,482</u>	<u>6718,384</u>	<u>1,679,312</u>	<u>642,568</u>
117,540	718,384	1,721,360	697,479
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>117,540</u>	<u>718,384</u>	<u>1,721,360</u>	<u>697,478</u>

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

**COMBINING STATEMENT OF CHANGES IN DEPOSITS FOR OTHERS AND OTHER FUNDS  
DECEMBER 31, 1997  
WITH COMPARATIVE BALANCE FOR DECEMBER 31, 1996**

	<u>HOSPITAL MAINTENANCE TAX</u>	<u>LIBRARY TAX</u>
<b>DEPOSITS FOR OTHERS AND OTHER FUNDS AT BEGINNING OF YEAR</b>	<b>\$ 227,515</b>	<b>\$ 117,515</b>
<b>ADDITIONS</b>		
Taxes		
Ad valorem	581,413	283,598
Payments in lieu of taxes	396	138
Sales		
State revenue sharing (net)	15,188	6,237
Use of money and property	653	318
<b>Total additions</b>	<b>607,582</b>	<b>289,253</b>
<b>Total</b>	<b>844,537</b>	<b>483,088</b>
<b>DEDUCTIONS</b>		
From ad valorem taxes		
Assessor's pension fund	19,484	9,325
Collection fee		
Election costs		9,625
Payment to		
West Feliciana Parish Hospital	215,315	
Audubon Regional Library		103,298
West Feliciana Parish Police Jury special revenue funds		
Solid waste		
Parishwide road		
West Feliciana Parish Fire Protection District No. 1		
<b>Total deductions</b>	<b>244,773</b>	<b>122,448</b>
<b>DEPOSITS FOR OTHERS AND OTHER FUNDS AT END OF YEAR</b>	<b>\$ 599,834</b>	<b>\$ 360,640</b>

The accompanying notes are an integral part of this statement.

SALES TAX	FIRE DISTRICT NO. 1 TAX	TOTAL	
		YEAR ENDED DECEMBER 31,	
		1927	1928
<u>1 67,317</u>	<u>2275,412</u>	<u>2 837,473</u>	<u>2 865,284</u>
	718,787	1,993,688	426,333
	498	1,076	2,872
1,910,737		1,917,885	2,187,280
		21,337	34,581
<u>1,242</u>	<u>764</u>	<u>2,337</u>	<u>2,362</u>
<u>1,910,737</u>	<u>720,021</u>	<u>3,538,363</u>	<u>2,853,481</u>
<u>1,886,984</u>	<u>898,613</u>	<u>4,234,943</u>	<u>3,510,971</u>
	23,641	82,480	28,731
39,518		39,518	33,200
		9,825	5,268
1,327,475		1,262,794	1,618,811
		103,258	114,585
378,520		378,520	258,688
420,991		420,991	321,018
	<u>257,408</u>	<u>257,408</u>	<u>252,201</u>
<u>1,868,504</u>	<u>277,049</u>	<u>3,513,723</u>	<u>3,823,422</u>
<u>117,548</u>	<u>718,384</u>	<u>1,721,268</u>	<u>687,428</u>

**SUPPLEMENTAL INFORMATION**

MISS FELICIANA BARBER POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF POLICE JURY MEMBERS' CONTRIBUTION  
YEAR ENDED DECEMBER 31, 1951

<u>NAME AND ADDRESS</u>	<u>AMOUNT</u>
Mr. John Cobb	\$ 8,100
Mr. John E. Beach	6,000
Mr. Billy D. Showako	6,000
Mr. Joseph Bonaventura	6,000
Mr. Thomas McVea	6,000
Mr. Odis Wilson	6,000
Mr. Bertram Babers, III	<u>3,000</u>
<u>Total</u>	<u>44,700</u>

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 1997  
 (Unaudited)

<u>INSURANCE COMPANY</u>	<u>EXPIRATION DATE</u>
Coregis Insurance Company	04-25-98
Audubon Indemnity Company	04-06-98
Parish Government Risk Management Agency (self-funded)	01-01-98
Audubon Indemnity Company	06-06-98
Western Surety Co.	Various
Fidelity & Deposit Company of MD	01-19-98

<u>COVERAGE</u>	<u>LIABILITY LIMITS</u>
General liability	\$1,500,000 each occurrence \$3,000,000 aggregate limit
Auto liability	\$1,500,000 each occurrence
Commercial property	Actual cash value \$65,000 retention of ultimate net loss in the annual aggregate
Errors and omissions	\$1,000,000 combined single limit \$5,000 retention each loss
Auto physical damage	Actual cash value
Workmen's Compensation and Employee's liability	\$100,000 per each occurrence
Commercial inland marine	Actual cash value \$450,000 combined single limit
Surety bonds	\$10,000 President \$20,000 Secretary-Treasurer \$20,000 Parish Manager \$ 5,000 Registrar of Voters \$10,000 Food Stamp worker \$ 5,000 Accounting Clerk
Fidelity Bond for Natural Gas System	\$50,000 Secretary-Treasurer \$50,000 President \$50,000 Parish Manager

**WEST FELDERMAN POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - GENERAL AND SPECIAL**  
**REVENUE FUNDS INCLUDING CRIMINAL COURT FUND**  
**YEAR ENDING DECEMBER 31, 1958**  
 (Unaudited)

**REVENUES**

Taxes	\$4,538,384
Licenses and permits	194,300
Intergovernmental	452,958
Fees, charges and commissions for services	118,782
Use of money and property	136,400
Other	<u>83,222</u>
<b>Total revenues</b>	<b><u>5,323,922</u></b>

**EXPENDITURES**

Current	
General government	
Legislative	71,045
Judicial	113,470
Elections	18,500
Finance and administrative	449,556
Other	143,528
Special services	93,789
Public safety	219,700
Public works	628,372
Sanitation	288,489
Health and welfare	86,015
Culture and recreation	38,900
Economic development and assistance	68,300
Urban redevelopment and housing	5,000
Capital outlay	1,881,879
Debt service	<u>34,082</u>
<b>Total expenditures</b>	<b><u>4,132,602</u></b>

**EXCESS OF REVENUES OVER EXPENDITURES** **1,191,320**

**FUND BALANCE AT BEGINNING OF YEAR** **4,618,116**

**FUND BALANCE AT END OF YEAR** **5,809,436**

WEST FELICIANA PARISH POLICE JURY  
 ST. FRANCISVILLE, LOUISIANA  
 SCHEDULE OF BUDGETED REVENUES, EXPENSES,  
 AND CHANGES IN RETAINED EARNINGS  
 NATURAL GAS SYSTEM ESTIMATED FUND  
 FISCAL YEAR ENDING DECEMBER 31, 1998  
 (Unaudited)

OPERATING REVENUES

Charges for sales and services	\$ 18,000
Delinquent and service charges	2,800
<b>Total operating revenues</b>	<b>20,800</b>

OPERATING EXPENSES

Gas purchases	18,750
Administrative	7,500
Insurance	210
Professional services	800
Depreciation	7,395
Repairs and maintenance	825
<b>Total operating expenses</b>	<b>41,780</b>

Operating income (loss)	(20,980)
-------------------------	----------

NONOPERATING INCOME (EXPENSES)

Interest expense	(25,000)
<b>Total nonoperating income (expenses)</b>	<b>(25,000)</b>

NET INCOME (LOSS)

(46,000)

RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR

(163,272)

RETAINED EARNINGS (DEFICIT) AT END OF YEAR

(209,272)

WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SUPPLEMENTAL BUDGET REQUIRED  
BY RURAL ECONOMIC AND COMMUNITY DEVELOPMENT  
DECEMBER 31, 1987

- Item #5: Separate bank accounts for the retirement of the revenue bonds and for future replacement of the Natural Gas System have not been maintained as required by the Natural Gas System Revenue Bonds because of insufficient funds.
- Item #6: The majority of the adjustments made at December 31, 1987, to the accounting records were minor, immaterial and nonrecurring in nature.
- Item #7: The West Feliciana Parish Police Jury, St. Francisville, Louisiana is exempt from federal income tax.
- Item #11: The Natural Gas System Enterprise Fund's customers' accounts receivable at December 31, 1987, is comprised of:

<u>0-30 days</u>	<u>31-60 days</u>	<u>61-90 days</u>	<u>90+ days</u>	<u>Total</u>
<u>\$ 3,234</u>	<u>\$ 424</u>	<u>\$ 68</u>	<u>\$16,735</u>	<u>\$ 20,461</u>

The number of residential customers at December 31, 1987 was 87.

**WEST FELICIANA PARISH POLICE JURY**  
**ST. FRANCISVILLE, LOUISIANA**  
**SCHEDULE OF REIMBURSEMENTS OF FEDERAL AWARDS**  
**TERM ENDED DECEMBER 31, 1967**

<u>FEDERAL QUANTON/ PASS-THROUGH QUANTON NAME/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ REIMBURSEMENTS</u>
<b>United States Department of Agriculture</b>		
Passed through Louisiana Department of Health and Hospitals		
Food Stamp Program (2213001)	10.551	\$ 349,744
State Administrative Matching Grants for Food Stamp Program	10.561	<u>2,339</u>
<b>Total United States Department of Agriculture</b>		<u>352,083</u>
<b>United States Department of the Interior</b>		
Passed through Louisiana Department of the Treasury - Payment in Lieu of Taxes		
	None	<u>600</u>
<b>United States Department of Transportation</b>		
Passed through Louisiana Department of Transportation and Development		
Title 49 CFR 9311		
Reurbanized Area Formula Program (FTA Grant No. LA-18-015)		
(State Project No. 74-63-0108)	20.589	<u>31,855</u>
<b>Federal Emergency Management Agency</b>		
Passed through State of Louisiana Military Department - Department of Military Assistance		
	93.903	<u>14,200</u>
<b>United States Department of Housing and Urban Development</b>		
Passed through Louisiana Division of Administration		
Community Development Block Grant/Small Cities	14.219	<u>39,076</u>
<b>Total expenditures/issues</b>		<u>436,754</u>

**WEST FELICIANA PARISH POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 1997**

**Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Purpose of the Schedule**

Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a schedule of expenditures of federal awards showing total expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance and for other federal financial assistance that has not been assigned a catalog number.

**B. Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards includes all federal financial assistance received directly from federal agencies or passed-through state agencies.

**C. Basis of Accounting**

Assistance of activity presented in the Schedule of Expenditures of Federal Awards is recognized under the modified accrual basis of accounting when the related liability is increased.

**Note #2: NON-CASH ASSISTANCE**

During the year ended June 30, 1997, the School Board received \$100,000 of food stamps granted by the United States Department of Agriculture. The stamps are valued at fair market value at the time of receipt based upon assessed value provided by the United States Department of Agriculture.

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 200, MONROE, LOUISIANA 70601  
504-233-1234REGISTERED OFFICE  
SUITE 200, MONROE, LOUISIANA 70601  
504-233-1234

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Feliciana Parish Police Jury, St. Francisville, Louisiana as of and for the year ended December 31, 1997, and have issued our report thereon dated June 11, 1998. In our report, our opinion was qualified because of a departure from generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether West Feliciana Parish Police Jury, St. Francisville, Louisiana's general purpose financial statements and the combining and individual fund and account group financial statements are free of material misstatement, we performed tests on 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item 97-1.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit, we considered West Feliciana Parish Police Jury, St. Francisville, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 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. We noted no matters involving the internal control over financial reporting and its operation to be material weaknesses.

**DYER & VICKNAIR**

**REGISTERED PUBLIC ACCOUNTANTS**

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

There were no comments related to the internal control structure noted in the audit for the year ended December 31, 1988.

St. Francisville, Louisiana  
June 11, 1988

*Dyer & Vicknair*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 1000, 1000 W. 19TH  
ST. FRANCISVILLE, LOUISIANA 70458WE HAVE ACCEPTED  
THE TERMS OF THE  
STATE SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS  
FOR THE YEAR ENDED 1997

West Feliciana Parish Police Jury  
St. Francisville, Louisiana

**Compliance**

We have audited the compliance of West Feliciana Parish Police Jury, St. Francisville, Louisiana 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 its major federal program for the year ended December 31, 1997. West Feliciana Parish Police Jury, St. Francisville, Louisiana's major federal program is identified in the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants, applicable to its major federal program is the responsibility of West Feliciana Parish Police Jury, St. Francisville, Louisiana's management. Our responsibility is to express an opinion on West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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, Auditing of States, Local Governments and Non-Profit Organizations. These 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 a major federal program occurred. An audit includes examining, on a test basis, evidence about West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on West Feliciana Parish Police Jury, St. Francisville, Louisiana's compliance with these requirements.

In our opinion, West Feliciana Parish Police Jury, St. Francisville, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1997.

Internal Control Over Compliance

The management of West Feliciana Parish Police Jury, St. Francisville, Louisiana 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 our audit, we considered West Feliciana Parish Police Jury, St. Francisville, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-113.

Our 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 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

There were no comments related to compliance noted in the audit for the year ended December 31, 1998.

St. Francisville, Louisiana  
June 11, 1998

*Dyer & Vicknair*

WEST LOUISIANA POLICE JURY  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 1991

1. Summary of auditors' results.

- a. A qualified opinion was issued on the general purpose financial statements and the combining and individual fund and account group financial statements.
- b. The audit disclosed no reportable conditions in internal control.
- c. The audit disclosed one instance of noncompliance which is material to the financial statements.
- d. An unqualified opinion was issued on compliance for major programs.
- e. The audit disclosed one audit finding required to be reported under OMB Circular A-133.
- f. The major federal program is as follows:

<u>CFDA No.</u>	<u>Program Name</u>
15.551	Food Stamp Program

- g. \$100,000 was the dollar threshold used to distinguish between type A and type B program.
- h. The exception to the risk-based approved to major program determination applies.

2. Summary schedule of prior audit findings.

A finding related to maintaining fixed asset records was noted in the audit for the year ended December 31, 1991. This finding has not been resolved and is addressed below.

3. Audit findings.

The police jury has not maintained records of its general fixed assets as required by state regulations. The policy jury adopted policies and procedures that, if properly implemented would satisfy state requirements. However, the police jury has not adhered to these policies and procedures and have not reconciled the fixed asset records.

4. Corrective action plan.

Procedures, such as the taking of annual inventories of certain fixed assets and their subsequent comparison to the detail records, have been started. However, limited personnel and finances have made it difficult for parish personnel to devote the time and effort necessary to complete the inventory and updating of records.

The parish manager, Norman "Pete" Heine, is in the process of hiring a part-time worker to complete this project. Mr Heine estimates that this project will be completed by December 31, 1998.