



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

I have audited the primary government financial statements of the Claiborne Parish Police Jury as of December 31, 1996 and for each of the years in the two year period then ended, and have issued my report thereon dated April 11, 1997.

In connection with my audit of the primary government financial statements of the Claiborne Parish Police Jury and with my consideration of the Claiborne Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain Nonmajor federal financial assistance programs for the two years ended December 31, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and special requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Claiborne Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the Claiborne Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

West Monroe, Louisiana
April 11, 1997

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CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Notes to the Financial Statements
As of and for the Two Years Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Claiborne Parish Police Jury is the governing authority for Claiborne Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 7, 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of 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.

To fulfill its responsibilities to the poor, disadvantaged, and unemployed in the parish, the police jury may provide for specialized health service programs, emergency food and medical assistance, family planning assistance, recreation and service centers for the elderly, consumer education, agricultural assistance, and economic development activities. To provide funding for these activities, the police jury may, in addition to local funding sources, perform the functions of a community action agency under the terms and provisions of the United States Economic Opportunity Act of 1964 which provides for participation in various federal programs designed to accomplish these goals.

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 (Codification Section 2100.120-140) establishes criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

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Notes to the Financial Statements (Continued)

¹As discussed in note 1H, upon separation from employment, library employees are paid for accumulated sick leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for sick leave that exceeds 160 hours.

8. INSTALLMENT PURCHASES

On April 7, 1994, the police jury agreed to purchase a building for \$32,500. The purchase agreement required a down payment of \$6,500 with four annual payments of \$6,500, due on April 7 of each year. Payments are made from the General Fund. On October 10, 1996, the police jury agreed to purchase property for \$27,000, less \$500 for appraisal, transfer, etc. The agreement required an initial payment of \$8,500 and two annual payments of \$9,000, due on January 15, 1997 and 1998.

9. CRIMINAL COURT SURPLUS

Louisiana Revised Statute 15:571.11(c)(3) requires that one-half of any surplus remaining in the Second Judicial District Criminal Court Fund at year end be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the fund were produced from the parishes. There were no amounts due for 1995 or 1996. The amount due to the General Fund and the parishes of Bienville and Jackson at December 31, 1994 for prior years (\$4,044) was remitted during 1996.

10. DUE FROM/TO OTHER FUNDS

All individual amounts due from and to other funds at December 31, 1996 exist only within the police jury's Office of Community Service. Individual fund amounts due to/from other funds at December 31, 1996, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Regular	\$16,395	
CSBG		\$5,584
Food Stamp		29,402
Section 18	25,000	1,234
Title XIX		5,175
	<u>\$41,395</u>	<u>\$41,395</u>
Total Office of Community Service		

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Claiborne Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (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 Claiborne Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Claiborne Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1995, and 1994, were \$55,765, \$60,481, and \$59,115, respectively, equal to the required contributions for each year.

6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

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

7. CHANGES IN LONG-TERM OBLIGATIONS

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

	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Installment Purchases</u>	<u>Total</u>
Long-term obligations at January 1, 1995	NONE	\$5,823	\$26,000	\$31,823
Additions:				
1995		4,281		4,281
1996	324,847	4,703	26,500	31,203
Reductions:				
1995		(1,949)		(1,949)
1996	(57,540)	(1,171)	(15,000)	(73,711)
Adjustment ¹		(3,697)		(3,697)
Long-term obligations at December 31, 1996	<u>\$267,307</u>	<u>\$7,990</u>	<u>\$37,500</u>	<u>\$312,797</u>

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Notes to the Financial Statements (Continued)

	<u>Balance at January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31</u>
Pine Hill Water System:				
Water well	\$69,949			\$69,949
Booster station and lines	116,879			116,879
Total water system	<u>186,828</u>	<u>NONE</u>	<u>NONE</u>	<u>186,828</u>
Library:				
Furniture and equipment	136,704	\$61,987		198,691
Library books	420,201	27,690	(\$8,885)	439,006
Total library	<u>556,905</u>	<u>89,677</u>	<u>(8,885)</u>	<u>637,697</u>
Total	<u>\$6,354,364</u>	<u>\$635,584</u>	<u>(\$242,697)</u>	<u>\$6,747,251</u>

5. PENSION PLAN

Substantially all employees of the Claiborne Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined 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 are members of Plan A.

All permanent employees working at least twenty-eight 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 A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits 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 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 of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

CLAIBORNE PARISH POLICE JURY
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Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1996:

	Balance at January 1	Additions	Deletions	Balance at December 31
1995:				
Police Jury:				
Land	\$300,000			\$300,000
Buildings	1,991,980			1,991,980
Equipment	1,726,187	\$152,354		1,878,541
Total police jury	<u>4,018,167</u>	<u>152,354</u>	NONE	<u>4,170,521</u>
Office of Community Service -				
Equipment	226,550	45,375	(\$8,500)	263,425
Fire districts:				
Buildings	300,188	158,074		458,262
Equipment	280,773	437,650		718,423
Total fire districts	<u>580,961</u>	<u>595,724</u>	NONE	<u>1,176,685</u>
Pine Hill Water System:				
Water well		69,949		69,949
Booster station and lines		116,879		116,879
Total water system	NONE	<u>186,828</u>	NONE	<u>186,828</u>
Library:				
Furniture and equipment	135,434	1,270		136,704
Library books	399,954	35,296	(15,049)	420,201
Total library	<u>535,388</u>	<u>36,566</u>	<u>(15,049)</u>	<u>556,905</u>
Total	<u>\$5,361,066</u>	<u>\$1,016,847</u>	<u>(\$23,549)</u>	<u>\$6,354,364</u>
1996:				
Police Jury:				
Land and improvements	\$300,000	\$15,995		\$315,995
Buildings	1,991,980	27,000		2,018,980
Equipment	1,878,541	459,023	(\$200,740)	2,136,824
Total police jury	<u>4,170,521</u>	<u>502,018</u>	<u>(200,740)</u>	<u>4,471,799</u>
Office of Community Service -				
Equipment	263,425	43,889	(33,072)	274,242
Fire districts:				
Buildings	458,262			458,262
Equipment	718,423			718,423
Total fire districts	<u>1,176,685</u>	NONE	NONE	<u>1,176,685</u>

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Notes to the Financial Statements (Continued)

Library operation	5.44	5.44	1995
Roads	7.00	7.05	1997
Equipment	2.48	2.01	1997

The difference between authorized and levied millage is the result of reassessments of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 1996 assessed valuation.

	1996 Assessed Valuation	Percent of Total Assessed Valuation
Marathon Oil Company	\$3,878,400	5.20%
Ludlow Corporation	2,809,730	3.77%
Texas Gas Transmission Corporation	2,768,630	3.71%
Heard Producing Company, Inc.	1,698,760	2.28%
Bellsouth Telecommunication	1,651,510	2.22%
Entergy Corporation	1,606,600	2.16%
Hunt Oil Company	1,429,900	1.92%
Pan Energy Field Services, Inc.	1,272,960	1.71%
Claiborne Electric Co-op., Inc.	1,256,160	1.69%
Premier Bancorp, Inc.	982,130	1.32%
Total	<u>\$19,354,780</u>	<u>25.98%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$211,154	\$913,695	\$1,124,849
Sales		36,414	36,414
Grants:			
Federal		25,549	25,549
State	110,223	54,300	164,523
Accounts and other	485	27,016	27,501
Total	<u>\$321,862</u>	<u>\$1,056,974</u>	<u>\$1,378,836</u>

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accumulated sick leave up to 20 days upon termination of employment. Any remaining unused sick leave may be credited toward early retirement.

At December 31, 1996, employees of the library had accumulated and vested \$7,990 of employee leave benefits, computed in accordance with GASB Codification C60. The liability is recorded within the general long-term obligations account group.

I. SALES TAX

On April 12, 1990, voters of the parish approved renewal of a one per cent sales tax to construct, maintain, and operate solid waste collection and disposal facilities. The five-year tax expired on June 30, 1995. On July 20, 1996, voters of the parish approved a one per cent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax is for a period of ten years and will expire on July 19, 2006. By an agreement between the police jury and the Claiborne Parish School Board, the school board served as the collection agent for the sales tax. The school board received three per cent of all taxes collected. The agreement was for a five-year period.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	4.35	Indefinite
Inside municipalities	2.17	2.17	Indefinite
Courthouse maintenance	2.48	2.50	2004

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Notes to the Financial Statements (Continued)

Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At December 31, 1996, the police jury had investments in the Louisiana Asset Management Pool of \$2,737,301, stated at cost, which approximates market.

In accordance with GASB Codification I50.165 the investment in LAMP at December 31, 1996, is not categorized in the three risk categories provided by GASB Codification I50.164 because the investment is in a pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

II. VACATION AND SICK LEAVE

The following provides detail on vacation and sick leave policies of the police jury and other component units.

Police Jury

Employees of the Claiborne Parish Police Jury earn 10 days of vacation leave and 8 days of sick leave each year. Vacation leave does not accumulate. Sick leave may be accumulated and applied only toward retirement.

Library

Employees of the Claiborne Parish Library earn from 14 to 28 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 12 days of sick leave each year, which may be accumulated. Employees receive payment for

CLAIBORNE PARISH POLICE JURY
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Notes to the Financial Statements (Continued)

F. CASH AND 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 principal offices in Louisiana.

At December 31, 1996, the police jury has cash and cash equivalents, totaling \$564,670, as follows:

Demand deposits	\$282,955
Time deposits	<u>281,715</u>
Total	<u>\$564,670</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1996, are secured as follows:

Bank balances	<u>\$619,147</u>
Federal deposit insurance	\$485,865
Pledged securities (uncollateralized)	<u>2,283,800</u>
Total	<u>\$2,769,665</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute (LRS) 39:1229 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 bank has failed to pay deposited funds upon demand. Further, LRS 39:1224, states that securities held by a third party shall be deemed to be in the name of the police jury.

G. INVESTMENTS

Under state law, the police jury may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under

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amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary-treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. For the year ended December 31, 1996 and 1995, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Office of Community Service. The police jury's Office of Community Service administrators consist of various federal programs, each with its own approved budget, but with different budget periods, depending on the program. Due to the different budget periods among programs, the Office of Community Service special revenue fund is not included in the budgetary comparison statements.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amounts shown on Statements B and C (GAAP basis):

	.....1996.....		.....1995.....	
	General Fund	Special Revenue Funds	General Fund	Special Revenue Funds
Excess (Deficiency) of revenues and other sources over expenditures and other uses (Budget basis)	(\$148,286)	(\$331,409)	\$470,203	(\$348,441)
Adjustments:				
Receivables	(215)	130,552	(24,943)	12,693
Payables	23,081	22,498	6,971	5,737
Due from/to other funds	(1,014)	1,014	(100,000)	100,000
Fund not budgeted		41,239		15,654
Other	(10)	3,030	14	
Excess (Deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(\$126,444)</u>	<u>(\$133,076)</u>	<u>\$352,245</u>	<u>(\$214,357)</u>

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Notes to the Financial Statements (Continued)

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

Interest income on time deposits and LAMP investments is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, sales taxes, and federal and state grants are treated as susceptible to accrual.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary-treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the

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Notes to the Financial Statements (Continued)

cost while the remaining 13 per cent are valued at estimated cost, based on the actual historical cost of like items.

Long-term obligations, such as installment purchases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such debt is reported in the general long-term obligations account group.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are recognized in the month received by the police jury's collection agent, the Claiborne Parish School Board.

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Notes to the Financial Statements (Continued)

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of only governmental funds. The governmental fund types used by the police jury are described as follows:

General Fund

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes and sales taxes. Those revenues are legally restricted by tax proposition to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, community service, etc.

Capital Projects Funds

Capital projects funds account for the acquisition or construction of major capital facilities other than those financed by proprietary or trust funds. The police jury uses such funds to account for federal community development block grants received through the Governor's Office - Division of Administration and expended for the construction, improvement or expansion of water, sewer and fire protection facilities and equipment.

C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Approximately 87 per cent of general fixed assets are valued at actual

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Independent Auditor's Report on
Internal Control Structure,
December 31, 1996

In planning and performing my audit of the primary government financial statements of the Claiborne Parish Police Jury for the two years ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Claiborne Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



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April 11, 1997

CLAIBORNE PARISH POLICE JURY

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Notes to the Financial Statements (Continued)

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.
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>
Claiborne Parish:		
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Tax Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Pinehill Water System	December 31	1 & 3

SUPPLEMENTAL INFORMATION SCHEDULES

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$200,000	\$197,102	(\$2,898)	\$857,718	\$849,754	(\$7,964)
Sales and use taxes				315,000	363,227	48,227
Other taxes, penalties, and interest	12,000	15,583	3,583			
Licenses and permits	24,000	27,097	3,097			
Intergovernmental revenues:						
Federal funds - federal grants	130,000	68,003	(61,997)	6,850		(6,850)
State funds:						
Parish transportation funds				180,000	198,346	18,346
State revenue sharing (net)	25,000	40,695	15,695	32,000	63,382	31,382
Severance taxes	600,000	1,164,588	564,588			
Other state funds	3,000	349,289	346,289			
Local funds						
Fees, charges, and commissions for services	8,000	9,773	1,773	1,000	2,292	1,292
Fines and forfeitures				242,150	239,391	(2,759)
Use of money and property	50,000	62,783	12,783	77,500	161,516	84,016
Other revenues		6,214	6,214		403	403
Total revenues	<u>1,052,000</u>	<u>1,941,127</u>	<u>889,127</u>	<u>1,712,218</u>	<u>1,878,311</u>	<u>166,093</u>
EXPENDITURES						
Current:						
General government:						
Legislative	89,000	79,509	9,491			
Judicial	81,730	73,198	8,532	244,500	241,775	2,725
Elections	32,705	22,670	10,035			
Finance and administrative	303,610	230,114	73,496			
Other general government	110,160	82,156	28,004	275,052	240,390	34,662
Public safety	59,820	103,681	(43,861)			
Public works	105,400	97,166	8,234	3,944,050	1,866,357	2,077,693
Health and welfare	108,640	258,207	(149,567)			
Culture and recreation				286,388	247,433	38,955
Economic development and assistance	18,974	18,377	597			
Other expenditures	5,000	13	4,987	14,362		14,362
Debt service		6,500	(6,500)			
Capital outlay	8,000	333	7,667	223,466	131,030	92,436
Total expenditures	<u>923,039</u>	<u>971,924</u>	<u>(48,885)</u>	<u>4,987,818</u>	<u>2,726,985</u>	<u>2,260,833</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>128,961</u>	<u>969,203</u>	<u>840,242</u>	<u>(3,275,600)</u>	<u>(848,674)</u>	<u>2,426,926</u>
OTHER FINANCING SOURCES (Uses)						
Sale of assets		1,000	1,000		54	54
Operating transfers in		100,000	100,000	600,000	680,039	80,039
Operating transfers out	(600,000)	(600,000)			(179,860)	(179,860)
Total other financing sources (uses)	<u>(600,000)</u>	<u>(499,000)</u>	<u>101,000</u>	<u>600,000</u>	<u>500,233</u>	<u>(99,767)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(471,039)	470,203	941,242	(2,675,600)	(348,441)	2,327,159
FUND BALANCES AT BEGINNING OF YEAR	<u>828,961</u>	<u>798,780</u>	<u>(30,181)</u>	<u>2,675,600</u>	<u>2,509,654</u>	<u>(165,946)</u>
FUND BALANCES AT END OF YEAR	<u>\$357,922</u>	<u>\$1,268,983</u>	<u>\$911,061</u>	<u>NONE</u>	<u>\$2,161,213</u>	<u>\$2,161,213</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1996

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$200,000	\$209,348	\$9,348	\$858,821	\$900,728	\$41,907
Sales and use taxes					34,354	34,354
Other taxes, penalties, and interest	10,000	19,264	9,264			
Licenses and permits	24,000	29,195	5,195			
Intergovernmental revenues:						
Federal funds - federal grants	130,000	70,440	(59,560)	6,850		(6,850)
State funds:						
Parish transportation funds				180,000	284,716	104,716
State revenue sharing (net)	25,000	31,251	6,251	37,000	48,261	11,261
Severance taxes	550,000	886,913	336,913			
Other state funds	5,000	87,177	82,177			
Local funds						
Fees, charges, and commissions for services	8,000	10,867	2,867	1,000	2,194	1,194
Fines and forfeitures				221,150	299,812	78,662
Use of money and property	40,000	81,015	41,015	86,800	108,174	21,374
Other revenues		1,785	1,785		4,445	4,445
Total revenues	<u>992,000</u>	<u>1,428,269</u>	<u>436,269</u>	<u>1,391,621</u>	<u>1,682,684</u>	<u>291,063</u>
EXPENDITURES						
Current:						
General government:						
Legislative	86,500	81,146	5,354			
Judicial	81,700	78,093	3,607	221,000	282,223	(61,223)
Elections	32,690	20,006	12,684			
Finance and administrative	277,690	236,192	41,498			
Other general government	127,310	119,611	7,699	235,158	222,983	12,175
Public safety	61,075	56,647	4,428			
Public works	114,400	114,788	(388)	2,690,750	1,719,169	971,581
Health and welfare	113,640	223,644	(110,004)			
Culture and recreation				432,158	332,520	99,638
Economic development and assistance	20,974	18,822	2,152			
Other expenditures	11,820	11,811	9			
Debt service						
Capital outlay	20,500	15,795	4,705	122,549	120,797	1,752
Total expenditures	<u>948,299</u>	<u>976,555</u>	<u>(28,256)</u>	<u>3,701,615</u>	<u>2,677,692</u>	<u>1,023,923</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>43,701</u>	<u>451,714</u>	<u>408,013</u>	<u>(2,309,994)</u>	<u>(995,008)</u>	<u>1,314,986</u>
OTHER FINANCING SOURCES (Uses)						
Sale of assets					63,599	63,599
Operating transfers in				600,000	600,000	
Operating transfers out	(600,000)	(600,000)				
Total other financing sources (uses)	<u>(600,000)</u>	<u>(600,000)</u>	<u>NONE</u>	<u>600,000</u>	<u>663,599</u>	<u>63,599</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(556,299)</u>	<u>(148,286)</u>	<u>408,013</u>	<u>(1,709,994)</u>	<u>(331,409)</u>	<u>1,378,585</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,143,701</u>	<u>1,268,983</u>	<u>125,282</u>	<u>1,720,000</u>	<u>2,161,213</u>	<u>441,213</u>
FUND BALANCES AT END OF YEAR	<u>\$587,402</u>	<u>\$1,120,697</u>	<u>\$533,295</u>	<u>\$10,006</u>	<u>\$1,829,804</u>	<u>\$1,819,798</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem taxes	\$209,228	\$903,013		\$1,112,241
Sales and use taxes		333,661		333,661
Other taxes, penalties, and interest	11,819			11,819
Licenses and permits	27,377			27,377
Intergovernmental revenues:				
Federal funds - federal grants	43,117	619,519	\$788,494	1,451,130
State funds:				
Parish transportation funds		198,231		198,231
State revenue sharing (net)	31,197	48,441		79,638
Severance taxes	1,138,887			1,138,887
Other state funds	255,791			255,791
Fees, charges, and commissions for services	10,213	35,129		45,342
Fines and forfeitures		243,391		243,391
Use of money and property	62,583	169,836		232,419
Other revenues	7,211	5,162		12,373
Total revenues	<u>1,797,423</u>	<u>2,556,383</u>	<u>788,494</u>	<u>5,142,300</u>
EXPENDITURES				
Current:				
General government:				
Legislative	83,421			83,421
Judicial	74,802	251,715		326,517
Elections	22,423			22,423
Finance and administrative	199,408	75,301	5,942	280,651
Other general government	98,789	152,186		250,975
Public safety	104,476			104,476
Public works	97,241	1,806,283		1,903,524

(Continued)

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances, etc.

	<u>GENERAL FUND</u>	<u>SPECIAL. REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXPENDITURES (CONTD.)			
Current (Contd.):			
Health and welfare	\$113,769	\$584,704	\$698,473
Culture and recreation		248,846	248,846
Economic development and assistance	18,767		18,767
Debt service	15,000	57,540	72,540
Capital outlay	27,500	608,084	635,584
Total expenditures	<u>903,759</u>	<u>3,620,651</u>	<u>4,524,410</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>467,056</u>	<u>(1,159,522)</u>	<u>(692,466)</u>
OTHER FINANCING SOURCES (USES)			
Sale of assets		81,599	81,599
Increase in lease-purchases		324,847	324,847
Increase in installment purchases	26,500		26,500
Operating transfers in		624,960	624,960
Operating transfers out	(620,000)	(4,960)	(624,960)
Total other financing sources (uses)	<u>(593,500)</u>	<u>1,026,446</u>	<u>432,946</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(126,444)	(133,076)	(259,520)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,553,410</u>	<u>3,164,212</u>	<u>4,717,622</u>
FUND BALANCES AT END OF YEAR	<u>\$1,426,966</u>	<u>\$3,031,136</u>	<u>\$4,458,102</u>

(Concluded)

The accompanying notes are an integral part of this statement

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES			
Taxes:			
Ad valorem taxes	\$226,703	\$984,360	\$1,211,063
Sales and use taxes		70,525	70,525
Other taxes, penalties, and interest	16,621		16,621
Licenses and permits	29,195		29,195
Intergovernmental revenues:			
Federal funds - federal grants	41,099	593,156	634,255
State funds:			
Parish transportation funds		290,755	290,755
State revenue sharing (net)	31,409	47,953	79,362
Severance taxes	874,458		874,458
Other state funds	58,368		58,368
Fees, charges, and commissions for services	10,662	41,141	51,803
Fines and forfeitures		304,887	304,887
Use of money and property	80,515	119,762	200,277
Other revenues	1,785	8,590	10,375
Total revenues	1,370,815	2,461,129	3,831,944
EXPENDITURES			
Current:			
General government:			
Legislative	77,456		77,456
Judicial	75,637	273,161	348,798
Elections	19,676		19,676
Finance and administrative	249,469	91,856	341,325
Other general government	102,478	122,579	225,057
Public safety	89,152		89,152
Public works	114,855	1,633,881	1,748,736

(Continued)

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	...ACCOUNT GROUPS... GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$29,215	\$535,455			\$564,670
Investments	1,100,692	1,636,609			2,737,301
Receivables	321,862	1,056,974			1,378,836
Due from other funds		41,395			41,395
Prepaid charges		3,341			3,341
Land, buildings, and equipment			\$6,747,252		6,747,252
Amount to be provided for retirement of long-term obligations				\$312,797	312,797
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS AND OTHER DEBITS	<u><u>\$1,451,769</u></u>	<u><u>\$3,273,774</u></u>	<u><u>\$6,747,252</u></u>	<u><u>\$312,797</u></u>	<u><u>\$11,785,592</u></u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$15,593	\$125,065			\$140,658
Payroll withholdings payable	9,210	3,287			12,497
Due to other funds		41,395			41,395
Deferred revenue		72,891			72,891
Compensated absences payable				\$7,990	7,990
Lease-purchases payable				267,307	267,307
Installment purchases payable				37,500	37,500
Total Liabilities	<u>24,803</u>	<u>242,638</u>	<u>NONE</u>	<u>312,797</u>	<u>580,238</u>
Fund Equity:					
Investment in general fixed assets			\$6,747,252		6,747,252
Fund balances - unreserved - undesignated	1,426,966	3,031,136			4,458,102
Total Fund Equity	<u>1,426,966</u>	<u>3,031,136</u>	<u>6,747,252</u>	<u>NONE</u>	<u>11,205,354</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$1,451,769</u></u>	<u><u>\$3,273,774</u></u>	<u><u>\$6,747,252</u></u>	<u><u>\$312,797</u></u>	<u><u>\$11,785,592</u></u>

The accompanying notes are an integral part of this statement

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

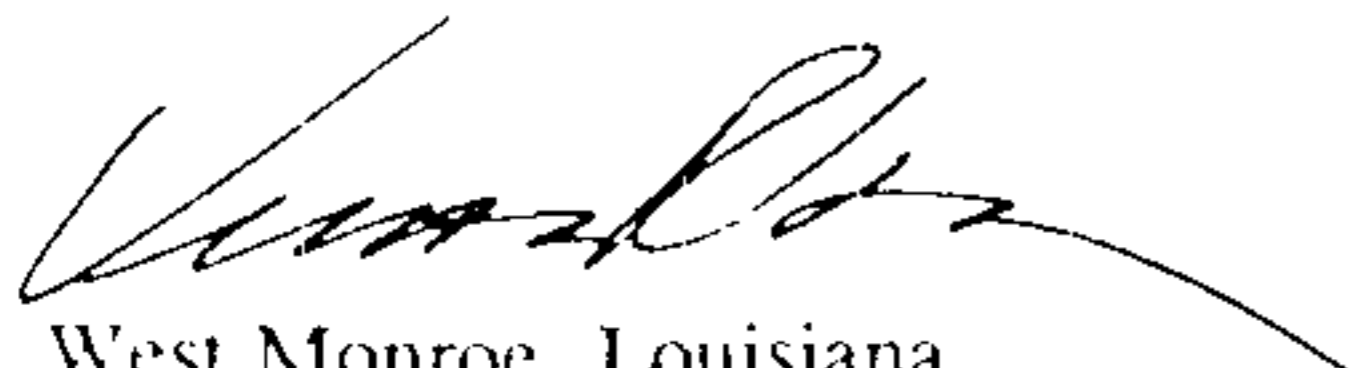
Independent Auditor's Report.

December 31, 1996

However, the primary government financial statements, because they do not include the financial data of component units of the Claiborne Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Claiborne Parish Police Jury at December 31, 1996, and results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

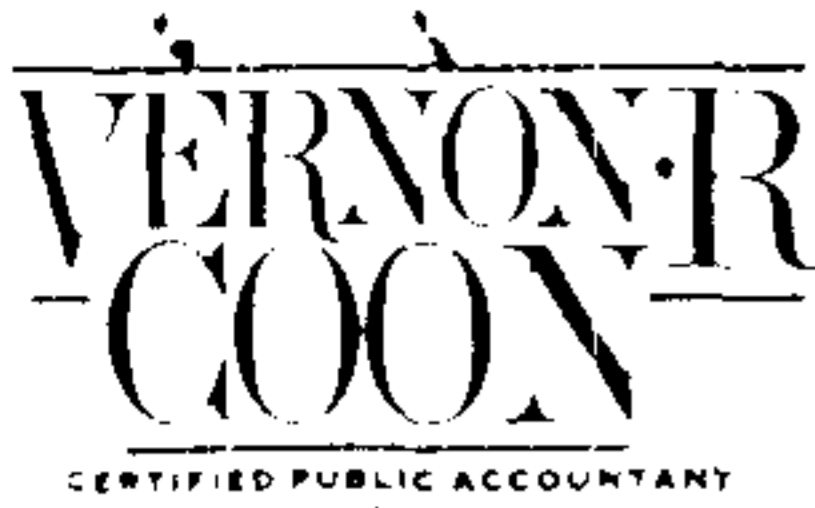
My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Claiborne Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated April 11, 1997, on the Claiborne Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana

April 11, 1997



Independent Auditor's Report

CLAIBORNE PARISH POLICE JURY Homer, Louisiana

I have audited the primary government financial statements of the Claiborne Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Claiborne Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards: *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Claiborne Parish Police Jury, as of December 31, 1996, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

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C O N T E N T S (CONTD.)

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CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1996
With Supplemental Information Schedules

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CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1996
With Supplemental Information Schedules**

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

Release Date ~~APR 30 1997~~

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

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

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. Organizations for which the police jury maintains the accounting records include the Second Judicial District Criminal Court and the Claiborne Parish Library.

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

Considered in the determination of component units of the reporting entity were the Claiborne Parish School Board, the District Attorney of the 2nd Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Claiborne Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Claiborne Parish Police Jury.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

CLAIBORNE PARISH POLICE JURY
OFFICE OF COMMUNITY SERVICES
Homer, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1995

	REGULAR	CSBG	ENERGY	FEMA	FOOD STAMP	SECTION 18	SPECIAL	TITLE XIX	WEATHERIZATION	SECTION 8	HOMELESS	TOTAL
REVENUES												
Intergovernmental revenue - federal grants	\$98,158	\$54,401	\$49,044	\$5,850	\$25,058	\$114,900	\$12,131	\$47,499	\$10,374	\$214,235		\$619,519
Fees, charges, & commissions for services	20,681						25					32,837
Use of money and property	5,971		1,592			286	175					8,190
Other revenues	2,136					38			53	2,428		4,655
Total revenues	<u>126,946</u>	<u>54,401</u>	<u>50,636</u>	<u>5,850</u>	<u>25,058</u>	<u>115,224</u>	<u>12,297</u>	<u>47,699</u>	<u>10,427</u>	<u>216,663</u>	<u>NONE</u>	<u>665,201</u>
EXPENDITURES												
Current - health and welfare:												
Personal services	73,671	47,920			43,375	65,263	209	25,345	5,459		\$315	261,557
Operating services	12,119	2,485	45,812	7,175	2,024	15,641	2,331	1,797	1,299	215,314	1,405	307,402
Materials and supplies	28,530	1,979		350	113	10,304	5,177	1,421	4,742			52,616
Travel	1,422		29		324	717	307	427	195			3,602
Capital outlay	305					29,867		14,035		1,168		45,375
Total expenditures	<u>116,047</u>	<u>52,384</u>	<u>45,841</u>	<u>7,525</u>	<u>45,836</u>	<u>121,792</u>	<u>8,024</u>	<u>43,025</u>	<u>11,695</u>	<u>216,663</u>	<u>1,720</u>	<u>670,552</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>10,899</u>	<u>2,017</u>	<u>4,795</u>	<u>(1,675)</u>	<u>(20,778)</u>	<u>(6,568)</u>	<u>4,273</u>	<u>4,674</u>	<u>(1,268)</u>	<u>NONE</u>	<u>(1,720)</u>	<u>(5,351)</u>
OTHER FINANCING SOURCES (Uses)												
Operating transfers in	1,684				20,000						1,720	23,404
Sale of fixed assets	1,005											1,005
Operating transfers out												(3,404)
Total other financing sources (uses)	<u>2,689</u>	<u>(1,720)</u>	<u>(1,684)</u>	<u>NONE</u>	<u>20,000</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>1,720</u>	<u>21,005</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	13,588	297	3,111	(1,675)	(778)	(6,568)	4,273	4,674	(1,268)	NONE	NONE	15,654
FUND BALANCES (Deficits) AT BEGINNING OF YEAR	<u>141,968</u>	<u>(335)</u>	<u>66,108</u>	<u>1,675</u>	<u>(23,532)</u>	<u>51,613</u>	<u>1,833</u>	<u>891</u>	<u>(1,846)</u>	<u>NONE</u>	<u>NONE</u>	<u>238,375</u>
FUND BALANCES (Deficits) AT END OF YEAR	<u>\$155,556</u>	<u>(\$38)</u>	<u>\$69,219</u>	<u>NONE</u>	<u>(\$24,310)</u>	<u>\$45,045</u>	<u>\$6,106</u>	<u>\$5,565</u>	<u>(\$3,114)</u>	<u>NONE</u>	<u>NONE</u>	<u>\$254,029</u>

• *
✓ CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1996

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

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting applications:

- Revenues/receipts
- Expenditures/disbursements
- Payroll/personnel
- Budgeting/budgetary reporting
- Electronic data processing

General Requirements:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Allowable costs/cost principles
- Administrative requirements

Specific Requirements:

- Types of services allowed/unallowed
- Reporting
- Special requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

**Independent Auditor's Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs**

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

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AND FINANCIAL REPORTING

I have audited the primary government financial statements of the Claiborne Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 11, 1997. I have also audited the compliance of the Claiborne Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated April 11, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the Claiborne Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of the Claiborne Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the Claiborne Parish Police Jury and on the compliance of the Claiborne Parish Police Jury with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated April 11, 1997.

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**Independent Auditor's Report
on the Internal Control Structure**

**CLAIBORNE PARISH POLICE JURY
Homer, Louisiana**

I have audited the primary government financial statements of the Claiborne Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 11, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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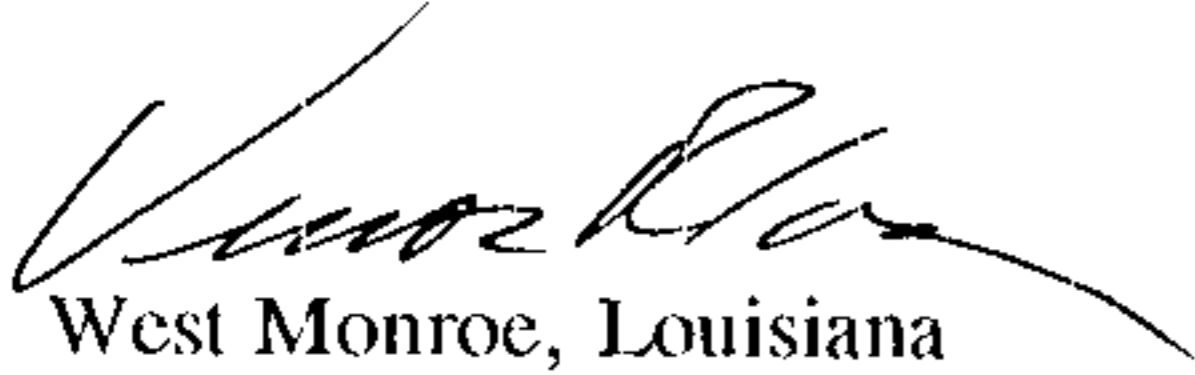
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CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Independent Auditor's Report on
Compliance With General Requirements
Applicable to Federal Programs,
December 31, 1996

This report is intended for the information of the Claiborne Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be "V. R. ...", written over the typed name "West Monroe, Louisiana".

West Monroe, Louisiana

April 11, 1997

**Independent Auditor's Report on Compliance
With General Requirements Applicable to
Federal Financial Assistance Programs**

CLAIBORNE POLICE JURY
Homer, Louisiana

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AND FINANCIAL REPORTING

I have audited the primary government financial statements of the Claiborne Parish Police Jury as of December 31, 1996 and for each of the years in the two year period then ended, and have issued my report thereon dated April 11, 1997.

I have applied procedures to test the Claiborne Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Allowable costs/cost principles
- Administrative requirements
- Claims for advances and reimbursements

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

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

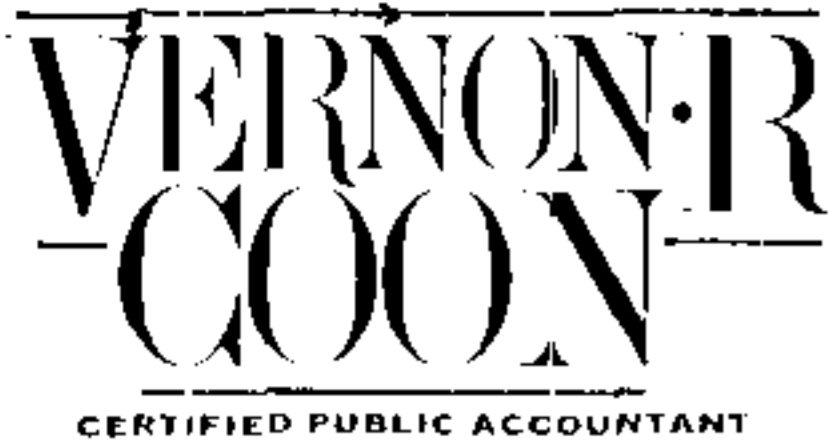
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CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
Independent Auditor's Report on Compliance
With Specific Requirements Applicable
To Major Programs,
December 31, 1996

This report is intended for the information of the Claiborne Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'C. Smith', written in a cursive style.

West Monroe, Louisiana
April 11, 1997



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

I have audited the primary government financial statements of the Claiborne Parish Police Jury as of December 31, 1996 and for each of the years in the two year period then ended, and have issued my report thereon dated April 11, 1997.

I have also audited the Claiborne Parish Police Jury's compliance with the requirements governing types of services allowed/unallowed, reporting, and special requirements governing security over food stamps, environmental impact and recordkeeping that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996. The management of the Claiborne Parish Police Jury is responsible for the police jury's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Claiborne Parish Police Jury's compliance with those requirement. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Claiborne Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed/unallowed, reporting, and special requirements governing security over food stamps, environmental impact and recordkeeping that are applicable to its major federal financial assistance programs for the two years ended December 31, 1996.

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**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

I have audited the primary government financial statements of the Claiborne Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 11, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

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

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

This report is intended for the information of the Claiborne Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

West Monroe, Louisiana
April 11, 1997

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Passed through Office of the Governor.

Division of Administration - Community

Development Block Grant (States Program)

Total United States Department of

Housing and Urban Development

United States Department of Labor

Passed through Louisiana Department of

Labor - Jobs Training Partnership Act

Federal Emergency Management Agency

Direct program - Emergency Food and Shelter

United States Department of Transportation

Passed through Louisiana Department of

Transportation and Development - Public

Transportation for Non-Urbanized Areas

Other Financial Assistance

Direct program - United States Department of

the Interior - Payment in Lieu of Taxes

Total Federal Financial Assistance

* Major federal financial assistance program

Food stamp inventory at December 31

14,228 *	<u>5,000</u>	<u>788,494</u>	<u>788,494</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
	<u>(21,154)</u>	<u>1,002,729</u>	<u>1,002,729</u>	<u>224,725</u>	<u>224,725</u>	<u>(72,891)</u>
United States Department of Labor						
17,250	<u>100</u>	<u>49,199</u>	<u>49,199</u>	<u>45,773</u>	<u>45,773</u>	<u>406</u>
Federal Emergency Management Agency						
83,523	<u>NONE</u>	<u>5,850</u>	<u>5,850</u>	<u>7,305</u>	<u>7,305</u>	<u>NONE</u>
United States Department of Transportation						
20,509	<u>16,788</u>	<u>114,900</u>	<u>114,900</u>	<u>94,416</u>	<u>94,416</u>	<u>12,875</u>
Other Financial Assistance						
NONE	<u>NONE</u>	<u>43,117</u>	<u>43,117</u>	<u>41,099</u>	<u>41,099</u>	<u>NONE</u>
	<u>\$830,475</u>	<u>\$4,561,130</u>	<u>\$4,526,312</u>	<u>\$3,720,255</u>	<u>\$3,649,367</u>	<u>\$874,628</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

Schedule of Federal Financial Assistance
For the Two Years Ended
December 31, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1994	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1996
			.....1995.....	.....1996.....			
United States Department of Agriculture							
Passed through Louisiana Department of Social Services:							
Commodities	10.550	NONE	\$19,402	\$19,402	\$17,550	\$17,550	NONE
Food Stamps	10.551 *	\$816,264	3,110,000	3,075,182	3,086,000	3,015,112	\$921,970 #
Administrative costs - Food Stamp program	10.561	2,171	25,058	25,058	29,214	29,214	2,216
Administrative costs - Commodities	10.568	1,277	5,557	5,557	8,196	8,196	NONE
Total United States Department of Agriculture		819,712	3,160,017	3,125,199	3,140,960	3,070,072	924,186
United States Department of Energy							
Passed through Louisiana Department of Social Services - Weatherization Assistance for Low-Income Persons	81.042	5,953	10,374	10,374	NONE	NONE	NONE
United States Department of Health							
Passed through Louisiana Department of Social Services:							
Title XIX	13.714	2,843	47,499	47,499	46,828	46,828	3,082
Low-Income Energy Assistance Program	13.789	NONE	49,044	49,044	42,055	42,055	NONE
Passed through Louisiana Department of Labor - Community Services Block Grant	13.792	4,233	54,401	54,401	53,094	53,094	4,970
Passed through Louisiana Department of Social Services - Office of Family Support - Project Independence	93.561	2,000	24,000	24,000	24,000	24,000	2,000
Total United States Department of Health and Human Services		9,076	174,944	174,944	165,977	165,977	10,052
United States Department of Housing and Urban Development							
Direct program - Lower-Income Housing Assistance Program	14.156	(26,154)	214,235	214,235	224,725	224,725	(72,891)



**Independent Auditor's Report on Supplementary
Schedule of Federal Financial Assistance**

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

I have audited the primary government financial statements of the Claiborne Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated April 11, 1997. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Claiborne Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

West Monroe, Louisiana
April 11, 1997

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**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Schedule 9

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1996

	<u>1996</u>	<u>1995</u>
W. T. Bailey, President - 1995	\$158	\$8,400
Brian G. Bays	7,200	7,200
Gene Coleman	7,064	
Thomas E. Davidson	136	7,200
Ed Foster, President - 1996	8,378	7,200
Weldon Kilpatrick	7,064	
Bobby Liles	7,064	
Roy Mardis	7,200	7,200
Murray J. Powell	7,200	7,200
Jack Price	7,200	7,200
Byron B. Ruple	136	7,200
Joe Sturges	7,200	7,200
Terry W. Tuggle	<u>7,200</u>	<u>7,200</u>
Total	<u>\$73,200</u>	<u>\$73,200</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
Notes to the Financial Statements (Continued)

11. FOOD STAMP PROGRAM

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

Balance at January 1, 1995	\$816,264
Received:	
1995	3,110,000
1996	3,086,000
Issued:	
1995	(3,075,182)
1996	<u>(3,015,112)</u>
Balance at December 31, 1996	<u>\$921,970</u>

12. COOPERATIVE ENDEAVOR

On October 5, 1995, the jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store jury equipment and to assist the department and the correctional center in maintaining their existing roads. The jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the jury to maintain the parish road site on property owned by the center and to allow the jury to place movable buildings at the site.

13. CHANGE IN REPORTING

Community Development Block Grants have previously been reported in the Community Development Block Grant Special Revenue Fund. Beginning in 1995, these grants are reported in the Community Development Block Grant Capital Projects Fund in accordance with guidelines from the Division of Administration. Because the federal program is expenditure driven (revenues equal expenditures), fund balances of the special revenue funds as of January 1, 1995 are not affected.

OTHER FINANCING SOURCES (Uses)

Sale of fixed assets							1,005	1,005
Operating transfers in							23,404	702,882
Operating transfers out		(79,478)					(3,404)	(82,882)
Total other financing sources (uses)	<u>679,478</u>	<u>(79,478)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>21,005</u>	<u>621,005</u>

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES

	(229,422)	(143,402)	(3,505)	28,238	47,062	84,226	(13,208)	15,654	(214,357)
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FUND BALANCES (Deficit) AT BEGINNING OF YEAR

	<u>929,513</u>	<u>143,402</u>	<u>176,669</u>	<u>93,799</u>	<u>666,806</u>	<u>1,137,703</u>	<u>(7,698)</u>	<u>238,375</u>	<u>3,378,569</u>
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FUND BALANCES (Deficit) AT END OF YEAR

	<u>\$700,091</u>	<u>NONE</u>	<u>\$173,164</u>	<u>\$122,037</u>	<u>\$713,868</u>	<u>\$1,221,929</u>	<u>(\$20,906)</u>	<u>\$254,029</u>	<u>\$3,164,212</u>
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✓ CLAIBORNE PARISH POLICE JURY
✓ Homer, Louisiana
Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1996

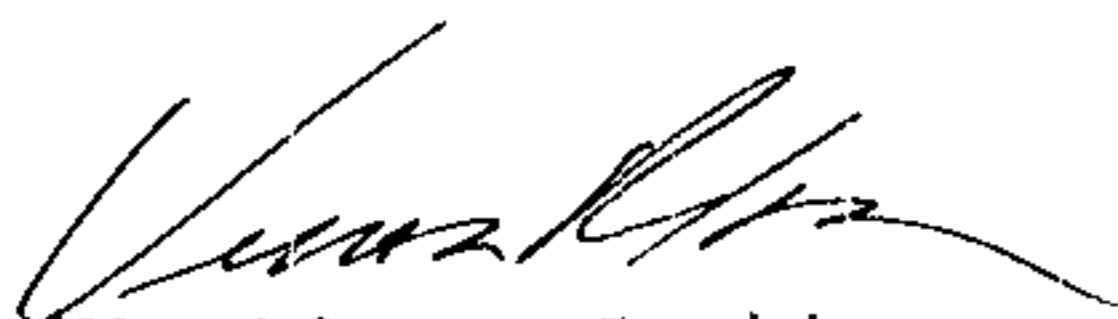
For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the two years ended December 31, 1996 and 1995, the Claiborne Parish Police Jury expended 83 per cent and 85 per cent, respectively, of its total federal financial assistance under its major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the police jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the Claiborne Parish Police Jury, management of the police jury and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
April 11, 1997

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1996

SPECIAL REVENUE FUNDS

PARISH ROAD FUND

The Parish Road Fund is funded by the State of Louisiana Parish Transportation Fund, operating transfers from the General Fund, and reimbursements from the road district funds. The Parish Road Fund is used to construct and maintain all parish roads.

ROAD DISTRICT FUNDS

Maintenance Funds

The road district maintenance funds were funded by ad valorem taxes and state revenue sharing funds and were used to maintain the roads and bridges in the respective districts in which the taxes were levied. Also, reimbursements were made from these funds to the Parish Road Fund for road and bridge related expenditures. These funds closed during 1995.

Construction Fund Number 5

The Road District Construction Fund Number 5 was funded by ad valorem taxes and state revenue sharing funds and was used to construct and/or improve roads and bridges in the district 5. Also, reimbursements were made from these funds to the Parish Road Fund for road and bridge related expenditures. This fund was closed during 1995.

BUILDING MAINTENANCE FUND

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

EQUIPMENT FUND

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

LIBRARY MAINTENANCE FUND

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

SALES TAX FUND

The Sales Tax Fund is funded by a one per cent sales and use tax collected throughout the parish which expired June 30, 1995. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

JUVENILE MAINTENANCE FUND

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

OFFICE OF COMMUNITY SERVICE

The Office of Community Service was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public.

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1996

	PARISH ROAD	BUILDING MAINTENANCE	EQUIPMENT	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	JUVENILE MAINTENANCE	OFFICE OF COMMUNITY SERVICE	TOTAL
ASSETS									
Cash and cash equivalents	\$2,644	\$10,393	\$6,242	\$149,304	\$8,285	\$8,732	\$7,594	\$342,261	\$535,455
Investments	236,703	49,164	55,347	292,113	1,003,282				1,636,609
Receivables	400,685	149,345	108,031	309,934	36,414	24,287	860	27,418	1,056,974
Due from other funds								41,395	41,395
Prepaid charges								3,341	3,341
TOTAL ASSETS	<u>\$640,032</u>	<u>\$208,902</u>	<u>\$169,620</u>	<u>\$751,351</u>	<u>\$1,047,981</u>	<u>\$33,019</u>	<u>\$8,454</u>	<u>\$414,415</u>	<u>\$3,273,774</u>
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	\$45,547	\$15,514	\$3,860	\$26,615		\$25,121	\$6,834	\$1,574	\$125,065
Payroll deducts payable								3,287	3,287
Due to other funds								41,395	41,395
Deferred revenue								72,891	72,891
Total Liabilities	<u>45,547</u>	<u>15,514</u>	<u>3,860</u>	<u>26,615</u>	<u>NONE</u>	<u>25,121</u>	<u>6,834</u>	<u>119,147</u>	<u>242,638</u>
Fund Equity - fund balances - unreserved - undesignated	<u>594,485</u>	<u>193,388</u>	<u>165,760</u>	<u>724,736</u>	<u>\$1,047,981</u>	<u>7,898</u>	<u>1,620</u>	<u>295,268</u>	<u>3,031,136</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$640,032</u>	<u>\$208,902</u>	<u>\$169,620</u>	<u>\$751,351</u>	<u>\$1,047,981</u>	<u>\$33,019</u>	<u>\$8,454</u>	<u>\$414,415</u>	<u>\$3,273,774</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1996

	PARISH ROAD	BUILDING MAINTENANCE	EQUIPMENT	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	JUVENILE MAINTENANCE	OFFICE OF COMMUNITY SERVICE	TOTAL
REVENUES									
Taxes:									
Ad valorem taxes	\$408,346	\$144,795	\$116,378	\$314,841	\$70,525				\$984,360
Sales and use taxes									70,525
Intergovernmental revenues:									
Federal funds- grants								\$593,156	593,156
State funds:									
Parish transportation funds	290,755								290,755
State revenue sharing (net)		22,078		25,875					47,953
Fees, charges, and commissions for services				2,195				38,946	41,141
Fines and forfeitures				5,990		\$287,647	\$11,250		304,887
Use of money and property	16,456	4,353	1,884	27,532	57,708	243		11,586	119,762
Other revenues						4,445		4,145	8,590
Total revenues	<u>715,557</u>	<u>171,226</u>	<u>118,262</u>	<u>376,433</u>	<u>128,233</u>	<u>292,335</u>	<u>11,250</u>	<u>647,833</u>	<u>2,461,129</u>
EXPENDITURES									
Current:									
General government:									
Judicial						263,531	9,630		273,161
Finance and administrative	35,045	12,428	17,341	27,042					91,856
Other general government		122,579							122,579
Public works	1,331,701				302,181				1,633,882
Health and welfare								584,704	584,704
Culture and recreation				248,846					248,846
Debt service	51,364		6,175						57,539
Capital outlay	3,054	15,995	455,469	89,677				43,889	608,084
Total expenditures	<u>1,421,164</u>	<u>151,002</u>	<u>478,985</u>	<u>365,565</u>	<u>302,181</u>	<u>263,531</u>	<u>9,630</u>	<u>628,593</u>	<u>3,620,651</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(705,607)</u>	<u>20,224</u>	<u>(360,723)</u>	<u>10,868</u>	<u>(173,948)</u>	<u>28,804</u>	<u>1,620</u>	<u>19,240</u>	<u>(1,159,522)</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1996

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute-33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

CLAIBORNE PARISH POLICE JURY
 Homer, Louisiana
 SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	PARISH ROAD	ROAD DISTRICTS	BUILDING MAINTENANCE	EQUIPMENT	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	OFFICE OF COMMUNITY SERVICE	TOTAL
REVENUES									
Taxes:									
Ad valorem taxes	\$373,585		\$132,360	\$106,729	\$290,339				\$903,013
Sales and use taxes						\$333,661			333,661
Intergovernmental revenues:									
Federal funds - grants								619,519	619,519
State funds:									
Parish transportation funds	198,231								198,231
State revenue sharing (net)			22,206		26,235				48,441
Fees, charges, and commissions for services					2,292			32,837	35,129
Fines and forfeitures					5,092		\$238,299		243,391
Use of money and property	43,061	\$5,148	5,153	1,292	30,416	76,368	208	8,190	169,836
Other revenues	54	150		50	253			4,655	5,162
Total revenues	614,931	5,298	159,719	108,071	354,627	410,029	238,507	665,201	2,556,383
EXPENDITURES									
Current:									
General government:									
Judicial							251,715		251,715
Finance and administrative	31,155		11,038	8,896	24,212				75,301
Other general government			152,186						152,186
Public works	1,411,259	69,222				325,803		625,177	1,806,284
Health and welfare					246,787				246,787
Culture and recreation					36,566			45,375	234,295
Capital outlay	81,417		70,937		307,565			670,552	3,391,745
Total expenditures	1,523,831	69,222	163,224	79,833	307,565	325,803	251,715	670,552	3,391,745
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(908,900)</u>	<u>(63,924)</u>	<u>(3,505)</u>	<u>28,238</u>	<u>47,062</u>	<u>84,226</u>	<u>(13,208)</u>	<u>(5,351)</u>	<u>(835,362)</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1996

CAPITAL PROJECTS FUNDS

The Community Development Block Grant (CDBG) funds accounts for grants from the United States Department of Housing and Urban Development through the Louisiana Office of the Governor, Division of Administration. The primary objective of the State Community Development Block Grants Program is the development of viable urban communities by providing decent housing and suitable living environment and expanded economic opportunities, principally for persons of low and moderate income. The Community Development Block Grant funds received during this period were used for the acquisition, construction, and improvement of fire districts and a water system within the parish.

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana
SPECIAL REVENUE FUND - ROAD DISTRICT FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	.....MAINTENANCE DISTRICTS.....				CONSTRUCTION DISTRICT	TOTAL
	NO. 2	NO. 5	NO. 8	NO. 9	NO. 5	
REVENUES						
Use of money and property	\$291	\$891	\$2,305	\$111	\$1,550	\$5,148
Other revenues				150		150
Total revenues	<u>291</u>	<u>891</u>	<u>2,305</u>	<u>261</u>	<u>1,550</u>	<u>5,298</u>
EXPENDITURES						
Current - public works	<u>1,536</u>	<u>15,321</u>	<u>50,374</u>	<u>1,911</u>	<u>80</u>	<u>69,222</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(1,245)	(14,430)	(48,069)	(1,650)	1,470	(63,924)
OTHER FINANCING USES						
Operating transfers out	<u>(6,637)</u>	<u>(14,685)</u>	<u>(22,732)</u>	<u>(2,128)</u>	<u>(33,296)</u>	<u>(79,478)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USES	(7,882)	(29,115)	(70,801)	(3,778)	(31,826)	(143,402)
FUND BALANCES AT BEGINNING OF YEAR	<u>7,882</u>	<u>29,115</u>	<u>70,801</u>	<u>3,778</u>	<u>31,826</u>	<u>143,402</u>
FUND BALANCES AT END OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

CLAIBORNE PARISH POLICE JURY
Homer, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1996

OFFICE OF COMMUNITY SERVICES

The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

REGULAR

The Regular program accounts for the general operations of the Office of Community Services. This program accounts for commodities provided by the United States Department of Agriculture. This program also accounts for Job Training Partnership Act funds provided by the United States Department of Labor passed through the Louisiana Department of Labor and the Seventh Planning District Service Delivery Area. Additional funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

COMMUNITY SERVICES BLOCK GRANT FUND

The Community Services Block Grant Fund (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

ENERGY FUND

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

FEDERAL EMERGENCY MANAGEMENT ACT FUND

The Federal Emergency Management Act Fund accounts for funds provided by the United States Department of Housing and Urban Development. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

FOOD STAMP FUND

The Food Stamp Fund accounts for funds provided by the United States Department of Agriculture through the Louisiana Department of Social Services and are used to fund administrative costs associated with the Food Stamp Program.

SECTION 18 FUND

The Section 18 Fund accounts for funds provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas.

SPECIAL ACCOUNT FUND

The Special Account Fund accounts for an annual grant from the Claiborne Parish Police Jury and are used to fund administrative costs associated with the Food Stamp Program.

MEDICAL ASSISTANCE PROGRAM-TITLE XIX

The Medical Assistance Program-Title XIX Fund (Title XIX) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are used to provide transportation to medical facilities for low-income and elderly persons.

WEATHERIZATION

The Weatherization program accounts for funds provided by the United States Department of Energy through the Louisiana Department of Social Services. The funds are used to assist low-income persons with weatherization programs related to housing. Additional funding is provided by operating transfers from other programs.

SECTION 8 FUND

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by a federal grant.

HOMELESS FUND

The Homeless Fund accounts for transfers from the CSBG Fund. The fund provides temporary financial assistance to needy families for utility, rent and mortgage payments when the family has encountered a sudden reduction in income and has received a notice of eviction or utility cutoff.

CLAIBORNE PARISH POLICE JURY
 OFFICE OF COMMUNITY SERVICES
 Homer, Louisiana
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1996

	REGULAR	CSBG	ENERGY	FOOD STAMP	SECTION 18	SPECIAL	TITLE XIX	SECTION 8	TOTAL
ASSETS									
Cash and cash equivalents	\$147,271		\$75,638	\$5,224	\$18,287	\$14,773	\$8,177	\$72,891	\$342,261
Receivables	4,275	\$4,970		2,216	12,875		3,082		27,418
Due from other funds	16,395				25,000				41,395
Prepaid charges	3,341								3,341
TOTAL ASSETS	<u>\$171,282</u>	<u>\$4,970</u>	<u>\$75,638</u>	<u>\$7,440</u>	<u>\$56,162</u>	<u>\$14,773</u>	<u>\$11,255</u>	<u>\$72,891</u>	<u>\$414,415</u>
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	\$640	\$50		\$33	\$851				\$1,574
Payroll withholdings payable	3,287								3,287
Due to other funds		5,584		29,402	1,234		\$5,175		41,395
Deferred revenue								\$72,891	72,891
Total Liabilities	<u>3,927</u>	<u>5,634</u>	<u>NONE</u>	<u>29,435</u>	<u>2,085</u>	<u>NONE</u>	<u>5,175</u>	<u>72,891</u>	<u>119,147</u>
Fund Equity - fund balances (deficits) - unreserved - undesignated	<u>167,355</u>	<u>(664)</u>	<u>\$75,638</u>	<u>(21,995)</u>	<u>54,077</u>	<u>\$14,773</u>	<u>6,084</u>	<u>NONE</u>	<u>295,268</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$171,282</u>	<u>\$4,970</u>	<u>\$75,638</u>	<u>\$7,440</u>	<u>\$56,162</u>	<u>\$14,773</u>	<u>\$11,255</u>	<u>\$72,891</u>	<u>\$404,281</u>

CLAIBORNE PARISH POLICE JURY
OFFICE OF COMMUNITY SERVICES
Homer, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1996

	REGULAR	CSBG	ENERGY	FEMA	FOOD STAMP	SECTION 18	SPECIAL	TITLE XIX	WEATHER- IZATION	HOME- LESS	SECTION 8	TOTAL
REVENUES												
Intergovernmental revenue - federal grants	\$95,519	\$53,094	\$42,055	\$7,305	\$29,214	\$94,416	\$13,448	\$46,828			\$224,725	\$593,156
Fees, charges, and commissions for services	25,498											38,946
Use of money and property	7,363		3,437			216	326	244				11,586
Other revenues	3,983					51		110				4,144
Total revenues	<u>132,363</u>	<u>53,094</u>	<u>45,492</u>	<u>7,305</u>	<u>29,214</u>	<u>94,683</u>	<u>13,774</u>	<u>47,182</u>	<u>NONE</u>	<u>NONE</u>	<u>224,725</u>	<u>647,832</u>
EXPENDITURES												
Current - health and welfare:												
Personal services	75,731	45,543			44,248	28,281		33,582				227,385
Operating services	13,768	6,405	39,052	7,305	2,198	15,085	194	688		\$1,357	224,725	310,777
Materials and supplies	20,417				78	12,861	2,413	231				36,000
Travel	3,776		21		375	3,734						7,906
Other expenditures						136	2,500					2,636
Capital outlay	4,173					27,554		12,162				43,889
Total expenditures	<u>117,865</u>	<u>51,948</u>	<u>39,073</u>	<u>7,305</u>	<u>46,899</u>	<u>87,651</u>	<u>5,107</u>	<u>46,663</u>	<u>NONE</u>	<u>1,357</u>	<u>224,725</u>	<u>628,593</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>14,498</u>	<u>1,146</u>	<u>6,419</u>	<u>NONE</u>	<u>(17,685)</u>	<u>7,032</u>	<u>8,667</u>	<u>519</u>	<u>NONE</u>	<u>(1,357)</u>	<u>NONE</u>	<u>19,239</u>
OTHER FINANCING SOURCES (Uses)												
Operating transfers in	452	37			20,000				\$3,114	1,357		24,960
Sale of fixed assets						2,000						2,000
Operating transfers out	(3,151)	(1,809)										(4,960)
Total other financing sources (uses)	<u>(2,699)</u>	<u>(1,772)</u>	<u>NONE</u>	<u>NONE</u>	<u>20,000</u>	<u>2,000</u>	<u>NONE</u>	<u>NONE</u>	<u>3,114</u>	<u>1,357</u>	<u>NONE</u>	<u>22,000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	11,799	(626)	6,419	NONE	2,315	9,032	8,667	519	3,114	NONE	NONE	41,239
FUND BALANCES (Deficits) AT BEGINNING OF YEAR	<u>155,556</u>	<u>(38)</u>	<u>69,219</u>	<u>NONE</u>	<u>(24,310)</u>	<u>45,045</u>	<u>6,106</u>	<u>5,565</u>	<u>(3,114)</u>	<u>NONE</u>	<u>NONE</u>	<u>254,029</u>
FUND BALANCES (Deficits) AT END OF YEAR	<u>\$167,355</u>	<u>(\$664)</u>	<u>\$75,638</u>	<u>NONE</u>	<u>(\$21,995)</u>	<u>\$54,077</u>	<u>\$14,773</u>	<u>\$6,084</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>\$295,268</u>

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Notes to the Financial Statements (Continued)

14. LITIGATION AND CLAIMS

The police jury is not involved in any litigation at December 31, 1996, nor is it aware of any unasserted claims.

OTHER FINANCING SOURCES (Uses)									
Sale of assets								2,000	81,599
Increase in lease-purchases		79,599							324,847
Operating transfers in		324,847						24,960	624,960
Operating transfers out	600,000						(4,960)		(4,960)
Total other financing sources (uses)	600,000	NONE	404,446	NONE	NONE	NONE	NONE	22,000	1,026,446
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES									
	(105,607)	20,224	43,723	10,868	(173,948)	28,804	1,620	41,240	(133,076)
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	700,091	173,164	122,037	713,868	1,221,929	(20,906)	NONE	254,029	3,164,212
FUND BALANCES AT END OF YEAR	\$594,484	\$193,388	\$165,760	\$724,736	\$1,047,981	\$7,898	\$1,620	\$295,269	\$3,031,136