

General Purpose Financial Statements As of and for the Year Ended <u>12/31</u>, 19<u>95</u> With Supplemental Information Schedule

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General Purpose Financial Statements:

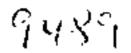
Balance Sheet - All Fund Types and Account Groups Α 4 Governmental Funds: Statement of Revenues, Expenditures, and Changes in Fund Balances В 5 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP/Non-GAAP Basis) and Actual -General Fund С 6 Notes to the Financial Statements 7

Schedule Page No.

Supplemental Information Schedule - Schedule of Compensation Paid Board Members

under provisions of state haw, this 25 report is a public document. A copy of the report cas beca submitted to the audited, or reviewed, entity and other suprepriate 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 \_\_\_\_JUN-2-6-1996---



### 0311V/1995

## **TRANSMITTAL LETTER**

## **ANNUAL FINANCIAL STATEMENTS**

MARCH 23 , 1996 (Date)

Office of Legislative Auditor Attention: Ms. Dorothy Milner 1600 North Third Post Office Box 94397 Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the <u>GRANT</u> Parish 7th District as of and for the fiscal year ended December 31, 19<u>95</u>. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

Carmen O. James. Ireas. Officer

Enclosure

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# <u>GRANT</u> PARISH <u>7th</u> DISTRICT COLFAX , Louisiana

# ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues 50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(I)(c)(i).

# AFFIDAVIT

Personally came and appeared before the undersigned authority, <u>CARMEN James</u> (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the <u>GRANT</u> Parish <u>7th</u> District as of <u>12/31</u>, 19 <u>9</u>,6and the results of operations for the year then ended, in accordance with

the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

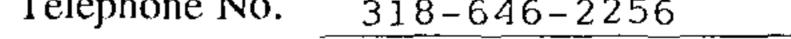
In addition, <u>CARMEN</u> JAMES (name), who, duly sworn, deposes and says that the <u>GRANT</u> Parish <u>7th</u> District received \$50,000 or less in revenues and other sources for the fiscal year ending <u>DEC. 31</u>, 1996 and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

ames- Ireas Signature

Sworn to and subscribed before me, this 23 day of MARCH, 1996.

ame On, NOTARY PUBLIC

Officer	CARMEN JAMES		
Address	Rt. 1 BOX 211		
	MONTGOMERY, LA 71454		
Palambana No			



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### Statement **B**

GRANTPARISH7thDISTRICTGRANTPARISH POLICE JURYCOLFAX, LouisianaGOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended DECEMBER 31, 19 95

DEBT GENERAL SERVICE FUND FUND	TOTAL E (MEMORANDUM ONLY)
¢ 6561 50 ¢	¢
\$ 0.001.00 \$	<u>.</u>
1725.72	
843.00	
4000 70	
4069.73	
<b></b>	
	GENERAL SERVICE FUND FUND \$ 6561.50 \$ 

Total revenues

13,199,95

EXPENDI	ITURES
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Salaries and related benefits

Compensation paid board members

Legal and accounting

Insurance

Office supplies

Repairs and maintenance

Utilities

Capital outlay

Debt service

Other Bank Service Charges Total expenditures

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES

**OTHER FINANCING SOURCES (Uses)** 

Total other financing sources (uses)

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES FUND BALANCES (Deficit) AT BEGINNING OF YEAR FUND BALANCES (Deficit) AT END OF YEAR

0	
0	······································
555.50	· · · · · · · · · · · · · · · · ·
5420.00	
<u>    1661089                                    </u>	
0	
0	
5627.02	·
92.55	

(	157.01)	

13356.96

0	
0	
0	_

<b>-</b>	(157.01)	 
	173.80	
\$	16.79\$	\$

# The accompanying notes are an integral part of this statement. 5

GRANT.	PARIS	H7th	_ DISTRICT
GRANT	PA1	RISH POLI	CE JURY
	COLFAX	, Louisia	ina

Notes to the Financial Statements As of and for the Year Ended <u>DEC 31</u>, 1995

# INTRODUCTION

[Include specific information about the district, such as:

- How the district was created, including making reference to the specific 1. Louisiana Revised Statutes, if applicable.
- The purpose of the district. 2.
- Number of board members, how appointed, and whether they are compensated. 3.
- Geographic location and size of the district. 4.
- The population of the district or the number of people served. 5.
- Number of employees or an explanation if there are no employees. 6.
- Quantitative information about the district's operations (number of and type of 7. facilities maintained, approximate number of miles of canals maintained for drainage, etc.).]

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 1.

### **BASIS OF PRESENTATION** A.

The accompanying general purpose financial statements of the <u>GRANT</u> Parish \_\_\_\_ District have been prepared in conformity with generally accepted 7th accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### **REPORTING ENTITY** В.

GRANT As the governing authority of the parish, for reporting purposes, the GRANT Parish. Parish Police Jury is the financial reporting entity for 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.

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# Schedule 1

# GRANTPARISH7thDISTRICTGRANTPARISH POLICE JURYJURYCOLFAX, Louisiana

Schedule of Compensation Paid Board Members For the Year Ended <u>DEC 31</u>, 1995

# <u>NAME</u>

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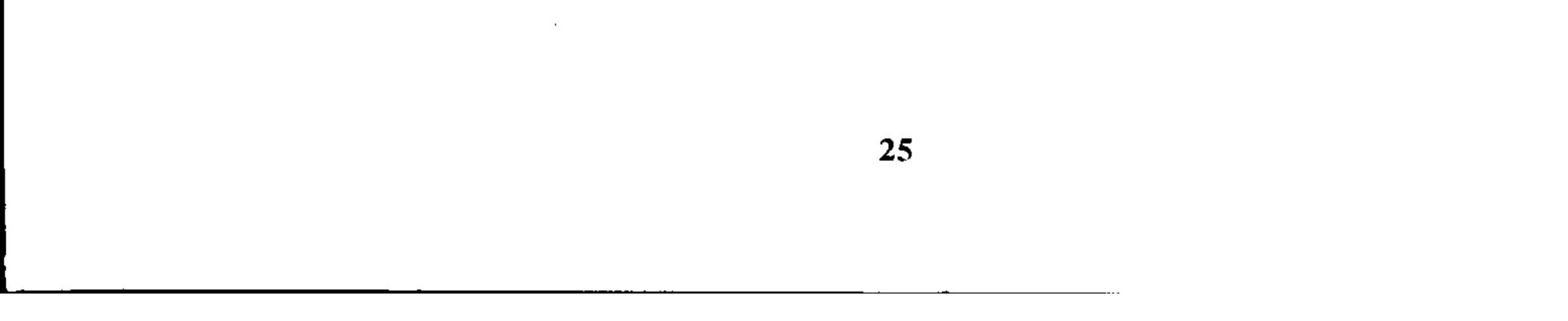
NUMBER AMOUNT

\$

NOT APPLICABLE

Total

\$



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