

Wachitochas Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

C. Fixed Assets and Long-Term Liabilities:

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. The Jury has elected not to capitalize certain improvements other than buildings, including roads, bridges, sidewalks, and drainage improvements. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position and are not involved with measurement of results of operations.

Measurement purposes of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Such measurement receivables are offset by fund balance reserve accounts to indicate that they should not be considered "available spendable resources".

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to available amounts represented by measured liabilities. Since they do not affect net current assets, such long-term amounts are not recognized in governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

D. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable or earned, i.e., both measurable and available. *Ad-valorem* taxes are considered "measurable" if

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1985

B. Fund Accounting

The accounts of the Police Jury are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Revenues are accounted for in those individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in these financial statements are described as follows:

Governmental Funds

Governmental funds are those in which most governmental functions of the Jury are financed. The acquisition, use and balances of the Jury's expendable financial resources and the related liabilities are accounted for through governmental funds. All governmental funds are accounted for on a spending measurement focus, that is the measurement focus upon determination of changes in financial position, rather than upon net income determination. The following are the Jury's governmental fund types:

General Fund-The General Fund is the general operating fund of the Jury. It is used to account for all financial resources except for those required to be accounted for in another fund.

Special Revenue Funds-Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Account Groups

The account groups are used to establish accounting control and accountability for the Jury's general fund assets and general long-term obligations. The following is a description of the Jury's account groups:

General Fund Assets Account Group-This account group is established to account for all general fund assets of the Jury.

General Long-Term Debt Account Group-This account group is established to account for all long-term obligations of the Jury.

Northbrook Parish Police Jury
 Manchacreeches, Louisiana
 Notes to Financial Statements
 December 31, 1996

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

Component Unit	Fiscal Year End	Criteria Used
Fire District No. 1	12-31	1 and 3
Fire District No. 2	12-31	1 and 3
Fire District No. 3	12-31	1 and 3
Fire District No. 4	6-30	1 and 3
Fire District No. 5	12-31	1 and 3
Fire District No. 6	12-31	1 and 3
Fire District No. 7	12-31	1 and 3
Fire District No. 8	12-31	1 and 3
Fire District No. 9	6-30	1 and 3
Fire District No. 10	12-31	1 and 3
Parish Assessor's Office	12-31	2 and 3
Parish Clerk of Court	6-30	2 and 3
Tenth Judicial District Court Expense Fund	12-31	2 and 3
Tenth Judicial District Indigent Defender Board	12-31	2 and 3
Law Library Commission	12-31	2 and 3
District Attorney	12-31	2 and 3
Tourist Commission	12-31	1 and 3
Communications District	12-31	1 and 3
Sheriff	6-30	2 and 3
Hospital Service District	6-30	1 and 3
Northwest L.A. Falls and Game Preserve	12-31	1 and 3

The Police Jury has chosen to issue financial statements of the primary government (police jury), which excludes the above listed component units.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records, and include the Parish Library, Tenth Judicial District Criminal Court Fund, Civil Defense Fund, and Manchacreeches Parish Office of Community Services.

GAAP 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.

NOTES TO FINANCIAL STATEMENTS

Special Revenue Funds

Budget	Actual	Balance- Favorable (Deficit)
\$ 2,006,580	\$ 2,007,583	\$ 661,285
0	0	0
4,061,057	3,258,328	(1,204,811)
11,800	43,536	12,736
154,800	200,000	44,200
123,800	231,041	107,241
\$ 7,434,280	\$ 2,839,412	\$ 1,504,120

\$ 0	\$ 0	\$ 0
714,180	308,914	2,180
0	0	0
1,058,175	918,023	140,150
0	0	0
481,000	227,447	204,983
2,870,633	2,806,410	163,887
2,800,710	2,113,588	894,211
883,412	582,370	88,242
88,172	80,170	0
\$ 8,984,321	\$ 2,825,869	\$ 1,249,622

\$ 759,250	\$ 41,000	\$ 1,815,800
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\$ 2,841,000	\$ 1,815,156	\$ 126,343
11,073,830	(1,320,027)	141,925
\$ 3,650,228	\$ 3,884,234	\$ 154,500

\$ 600,000	\$ 158,284	\$ 930,940
3,804,000	1,914,800	0

0	0	0
0	0	0
\$ 1,111,000	\$ 6,268,212	\$ 320,000

Nashua Police Jury

Statement of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
General and Special Revenue Funds
Year Ended December 31, 1998

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Taxes	\$ 226,480	\$ 295,800	\$ 69,320
Licenses & Permits	124,580	115,138	(9,442)
Intergovernmental	873,480	875,733	2,253
Charges for Services	0	0	0
Fees & Fines	0	0	0
Interest & Miscellaneous	74,880	75,962	1,082
Total Revenues	\$1,299,380	\$1,461,273	\$161,893
EXPENDITURES:			
Current			
General Government-			
Legislative	\$ 179,380	\$ 181,486	\$ (2,000)
Judicial	128,480	129,779	(1,299)
Education	97,880	97,880	0
Finance & Administration	349,080	347,831	1,249
Other General Government	286,996	215,716	69,280
Public Safety	241,580	219,292	22,288
Public Works	73,880	79,467	(5,587)
Health & Welfare	188,780	182,036	6,744
Recreation & Culture	0	0	0
Economic Development	77,992	75,882	2,110
Total Expenditures	\$1,884,788	\$1,712,279	\$172,509
Excess (Deficiency) of Revenues Over Expenditures	\$ (585,408)	\$ 149,004	\$ 734,412
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 0	\$ 0	\$ 0
Operating Transfers Out	(268,180)	(268,744)	564
Total Other Financing	\$ (268,180)	\$ (268,744)	\$ 564
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (853,588)	\$ (119,740)	\$ 733,848
Fund Balances-Beginning of Year	1,521,008	1,315,815	0
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	0	0	0
Fund Balances-End of Year	\$ 667,420	\$ 1,196,075	\$ 528,655

See notes to financial statements.

Malden Police Jury

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances—
All Governmental Fund Types
December 31, 1996**

	Governmental Fund Types		Totals	
	General	Special Revenue	(Majoration Group)	
			1996	1995
REVENUES:				
Taxes	\$ 296,000	\$ 1,007,580	\$ 1,303,580	\$ 1,342,522
Licenses & Permits	153,128	0	153,128	148,761
Intergovernmental	375,178	3,538,326	4,413,504	5,043,131
Charges for Services	0	43,256	43,256	55,844
Fees & Fines	0	203,558	203,558	218,325
Interest & Miscellaneous	76,282	233,240	309,522	365,135
Total Revenues	\$1,001,228	\$5,115,620	\$6,116,798	\$6,133,655
EXPENDITURES:				
Current				
General Government—				
Legislative	\$ 181,686	\$ 0	\$ 181,686	\$ 175,550
Judicial	129,279	788,924	918,110	498,389
Education	51,859	0	51,859	38,939
Finance & Administration	941,051	888,023	1,829,074	1,198,218
Other General Government	213,716	0	213,716	64,255
Public Safety	238,282	331,941	570,223	482,754
Public Works	39,987	2,888,433	2,928,420	3,299,924
Health & Welfare	183,126	2,115,999	2,299,125	2,118,208
Recreation & Culture	0	593,376	593,376	456,750
Economic Development	35,283	80,129	115,412	1,293,993
Total Expenditures	\$4,177,229	\$7,635,889	\$11,813,118	\$11,563,288
Excess (Deficiency) of Revenues Over Expenditures	\$ -81,091	\$ -45,269	\$ -126,360	\$ -269,667
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 1,815,116	\$ 1,815,116	\$ 1,521,028
Operating Transfers Out	(268,218)	(1,531,822)	(1,800,036)	(1,521,028)
Total Other Financing	\$ (268,218)	\$ 283,294	\$ 546,878	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (268,218)	\$ 137,995	\$ -130,482	\$ -269,667
Fund Balances—Beginning of Year	1,325,818	3,914,826	5,240,644	6,469,683
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	0	0	0	(1,000)
Fund Balances—End of Year	\$1,057,600	\$4,052,821	\$5,110,421	\$5,469,016

See notes to financial statements.

Mandeville Parish Police Jury

Combined Balance Sheet-All Fund Types and Account Groups
December 31, 1998

	Governmental Fund Types		Account Groups		Totals	
	General	Special	General Fund Assets	General Long-term Debt	Debt/Contingent Debt	Other
	1998	1998	1998	1998	1998	1998
Assets						
Cash	\$ 739,688	\$2,948,733	\$	\$	\$ 3,688,421	\$ 3,471,387
Receivables	483,886	1,838,817			2,322,703	2,239,148
Due from Other Funds	0	49,233			49,233	5,276
Due from Other Governmental Units	68,949	0			68,949	71,311
Amounts to be Provided for Retirement of Debt	0	0		162,758	162,758	808,811
Land	0	0	321,472	0	321,472	321,472
Buildings & Improvements	0	0	4,230,696	0	4,230,696	4,230,696
Equipment	0	0	3,982,878	0	3,982,878	3,544,817
Total Assets	\$1,292,523	\$4,887,583	\$8,514,246	\$162,758	\$14,256,611	\$13,357,835
Liabilities						
Cash Overdraft	\$ 0	\$ 121,881	\$ 0	\$ 0	\$ 121,881	\$ 175,817
Accounts Payable	51,919	293,203	0	0	345,122	347,794
Accrued Payroll	48,187	158,603	0	0	306,800	184,875
Accrued Expenses	88,242	0	0	0	88,242	76,149
Due to Other Funds	0	41,233	0	0	41,233	5,276
Accrued Compensated Absences	0	0	0	162,758	162,758	188,911
Total Liabilities	\$ 178,348	\$ 594,917	\$ 0	\$162,758	\$ 881,672	\$ 868,758
Fund Equity						
Investment in General Fund Assets	\$ 0	\$ 0	\$8,514,246	\$ 0	\$ 8,514,246	\$ 8,443,975
Fund Balance- Unreserved						
Designated for Subsequent Year's Expenditures						
Designated	273,073	1,581,182	0	0	1,854,255	1,682,076
Undesignated	881,250	3,746,823	0	0	4,628,073	3,573,170
Total	1,154,323	5,328,005	0	0	6,482,328	5,255,246
Total Fund Equity	\$1,154,323	\$4,266,310	\$8,514,246	\$ 0	\$12,996,574	\$11,689,221
Total Liabilities & Fund Equity	\$1,292,523	\$4,887,583	\$8,514,246	\$162,758	\$14,256,611	\$13,357,835

See notes to financial statements.

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government, and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the primary government, comprising, individual fund, and account group financial statements of the Manchacouche Parish Police Jury, Manchacouche, Louisiana.

In accordance with Government Auditing Standards, we have also issued a report dated June 24, 1996, on our consideration of the Manchacouche Parish Police Jury's internal control structure and a report dated June 24, 1996, on its compliance with laws and regulations.


Jeffrey Thomas & Cunningham, CPAs

June 24, 1996
Manchacouche, Louisiana

Johnson, Thomas & Cunningham

Registered Public Accountants

State of Louisiana, CPA's, All-Professional-Exemption-Companies

Member of the Louisiana CPA's, All-Professional-Exemption-Companies

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INDEPENDENT AUDITORS' REPORT

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the accompanying primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the U. S. General Accounting Office, the provisions of Office of Management and Budget Circular A-118, "Methods of State and Local Governments", and the Louisiana Governmental Audit Guide. These standards require that we 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall significant statement presentation. We believe that our audit provides a reasonable basis for our 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 our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, do not present in, and do not, present fairly the financial position of the reporting entity of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying financial information listed as "Schedules" and "Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government financial statements of the Natchitoches Parish Police

MAJESTICCHES PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR END: 31 DECEMBER 31, 1986

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**NATCHITOCHES PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1996**

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MACHIBOUCHES PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDING DECEMBER 31, 1996

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NANTUCKETT'S FINANCIAL POLICEMEN
ANNUAL FINANCIAL REPORT
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OFFICE OF THE CLERK OF THE HOUSE OF REPRESENTATIVES
STATE OF MISSISSIPPI
DECEMBER 31, 1966

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STATE OF MISSISSIPPI
DECEMBER 31, 1966
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NATCHITOCHEES PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 AUG 15 1987

Metairie Police Jury
Metairie, Louisiana
Notes to Financial Statements
December 31, 1996

the time of levy, whereas, such items as beer taxes are considered "measurable" when in the hands of intermediary collecting agencies and are recognized as revenue at that time. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exception to this general rule is the accounting for principal and interest on general long-term debt payable. Principal and interest on general long-term debt is recognized and recorded as an expenditure when due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Jury; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditures and are usually receivable only for failure to comply with prescribed compliance requirements. These revenues are revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for general governmental services, fines and forfeits, and miscellaneous other revenues are recognized as revenues when received in cash because they are generally not measurable until actually received. Taxes, charges for services and investment earnings are recorded as earned since they are measurable and available.

E. Budgets and Budgetary Accounting:

The Jury utilizes the following procedure in establishing the budgetary data reflected in the financial statements:

- (1) Prior to December 1, the Treasurer submits to the Jury a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department and by principal object of expenditures. Revisions to the budget as enacted require Jury action. One such revision was made during the year ended December 31, 1996.

Metairie Parish Police Jury
Metairie, Louisiana
Notes to Financial Statements
December 31, 1996

(5) The Jury utilizes formal budgetary integration as a management control device for the General Fund and Special Revenue Funds.

(6) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations which are not expended lapse at year-end.

F. Cash and Cash Equivalents:

Cash includes amounts in demand deposits and interest-bearing demand deposits. All of the Jury's funds are considered to be cash as opposed to investments. Under state law, the Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with the state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. Encumbrances:

The Metairie Parish Police Jury does not employ encumbrance accounting.

H. Inventories:

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1996 are immaterial and are approximately the same as at December 31, 1995. Inventories consist of general, road building and general maintenance materials and supplies.

I. Vacation and Sick Leave:

Full-time Jury employees may earn from five to fifteen days of annual leave and five to ten days of sick leave per year depending on length of service. Upon resigning, employees may be paid for annual leave of thirty days. Retiring employees are not paid for accrued annual leave in excess of thirty days, but are given credit toward retirement length of service. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years at retirement.

In 1983, the Jury began accruing costs incurred for annual leave in the General Long-Term Debt Account Group. Accrued sick leave benefits are not accrued due to the Jury's policy of not paying benefits upon termination. No accrual is made in the governmental funds because the current portion of the liability does not exceed a normal year's accumulation of benefits.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

J. Total Columns on Combined Statements Overview

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

K. Reserves

Use of the term "reserves" in describing governmental fund "Fund Balances" indicates that a portion of the fund balance is not appropriate for expenditures or is legally appropriated for a specific future use. At December 31, 1996, the Jury had no reserved fund balances.

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Jury's financial position and operations. However, comparative (i.e., presentation of prior year results by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

2. Ad Valorem Taxes

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

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

Property Tax Calendar

Assessment date	January 1, 1996
Levy date	June 30, 1996
Tax bills mailed	October 15, 1996
Total taxes are due	December 31, 1996
Penalties & interest added	January 31, 1997
List date	January 31, 1997
Tax sale	May 15, 1997

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

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

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

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	22% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1996. Total assessed value was \$124,822,780 in 1996. Louisiana state law exempts the first \$2,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$33,800,180 of the assessed value in 1996.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows in 1996:

Fund	Inside City of Natchitoches	Outside of Natchitoches
General Fund	1.65	3.33
Road Maintenance	0	4.66
Courthouse Maintenance	2.75	2.75
Parish Library	2.33	2.33
Health Unit Fund	1.82	1.82

Total ad valorem tax revenues recognized by the Jury were \$1,408,629 for the year ended December 31, 1996, and \$1,411,312 for the year ended December 31, 1995.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

The following are the principal taxpayers for the Parish:

taxpayer	Type of Business	Assessed Valuation	Percentage Total Assessed Valuation
Western Kraft	Paper Mill	\$ 6,885,000	5.7%
Tennessee Gas	Pipeline Company	2,154,500	4%
Del South	Utility	1,768,200	3%
Central LA Electric	Utility	1,666,000	2%
Koch Pipeline	Oil & Gas Recovery	1,624,700	2%
Western Gas Resources	Oil & Gas Recovery	1,548,700	2%
Two Joint Macmillan	Wood Products	1,862,100	1%
Total		\$23,894,500	21%

3. Interfund Transactions:

There are several types of transactions that are reported in the financial statements as interfund items. Interfund transactions which constitute reimbursements of a fund for expenditures initially made from that fund which are properly applicable to another fund are recorded as expenditures in the reimbursing fund, and as reductions of the expenditures in the fund that is being reimbursed. Nonoccurring or nonroutine transfers of equity between funds are treated as residual transfers and are reported as additions to or deductions from fund balances. All other transfers are treated as operating transfers and are included in the results of operations of the funds.

The Criminal Court Fund includes revenues and expenditures of the Ward One District Court. The monies in the fund are not available for use by the Jury. However, state law requires that the Jury fund all deficits of the fund and credits the Jury to credit all of any surplus of the fund. These transactions are accounted for as operating transfers of the Criminal Court Fund and the General Fund as applicable.

The following are summaries of interfund receivables and payables, and interfund operating transfers:

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

	Interfund Receivables	Interfund Payables
Special Revenue Funds-		
OCN-Operating Fund	\$ 1,578	\$ 3,814
OCN-Family Day Care	23,566	9,111
OCN-OSD-LJRBAP	4,734	4,734
OCN-DCR, CSBA	69	69
OCN-RSVP	11,896	11,896
OCN-TTA/CDA	2,600	2,600
OCN-DCOTD Section 18	808	0
OCN-Tide XIX	-----	12,999
Totals	\$48,212	\$45,233
	Opening Transfers In	Opening Transfers Out
General Fund	\$ 0	\$ 304,734
Special Revenue Funds-		
Road Maintenance Fund	195,613	0
Sales Tax Fund	0	1,202,899
Solid Waste Fund	1,202,099	0
Civil Defense Fund	9,006	0
Government Bot Mills Fund	166,221	0
Revenue Reserve Fund	129,497	0
Road Maintenance Act 4	0	195,613
Office of Community Services-		
RSVP Fund	610	610
Head Start	30,947	30,947
CHM Care Food	312	312
Head Start-Disabilities	____1,520	____1,520
Totals	\$1,815,296	\$1,821,256

4. Changes in General Fixed Assets:

A summary of changes in general fixed assets follows:

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

	Balance 12-31-95	Additions	Deletions	Balance 12-31-96
Land	\$ 521,472	\$ 0	\$ 0	\$ 521,472
Buildings	4,380,686	38,000	0	4,418,686
Equipment-				
Road Vehicles	1,535,078	258,820	(258,820)	1,535,078
Other Equipment	2,086,129	65,686	(22,180)	2,096,215
Totals	\$8,493,355	\$362,506	\$280,800	\$8,575,061

3. Lease Commitments

The Jury has commitments under several operating lease agreements for land use, voting precinct space, equipment, and miscellaneous. Generally, these lease agreements are cancellable by the Jury at any time. Jury management does feel, however, that such leases will generally be renewed or replaced each year. Total rental expense under operating leases was approximately \$95,358 during 1996.

6. Destination of Proceeds and Flow of Funds-Sales & Use Tax:

Proceeds of the 7% Sales and Use Tax levied by the Natchitoches Parish Police Jury (1996 collections \$1,489,104) are dedicated to the following purposes:

- A) To pay the normal operating expenses involved in collecting the tax;
- B) To fund the operations of the Solid Waste Fund, including any deficits;
- C) To fund the operations of the Road Maintenance Fund with any remaining balances.

7. Deficits in Individual Funds

At December 31, 1995, the following funds had a deficit balance in their fund balances:

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

Fund	Amount
Old Courthouse Museum	\$ 1,258
Solid Waste Disposal	6,838
Office of Community Services-	
TEACADA	2,499
Family Day Care	825
CHILDHEAD	1,634
Head Start	261
Rehabilitation Program	42,628
FLMIA	297
CSBG	2,649

The deficits in the Office of Community Services funds will be funded by transfers from the OCS-Operating Fund at the end of each respective grant period. The deficit in the Solid Waste Fund will be funded by transfers from the Sales Tax Fund in 1998. The deficit in the Old Courthouse Museum will be funded by transfers from the General Fund.

8. Pending Litigations, Judgments:

Various lawsuits are presently pending against the Natchitoches Parish Police Jury. In cases where damages are being sought from the Jury, the District Attorney and the insurance claims attorney are of the opinion that any judgments rendered in favor of the plaintiff's or any payments resulting from compromise settlements will be within the limits of the insurance coverage of the Jury.

9. Operation of the USDA Food Stamp Program:

The Jury's operation of the USDA Food Stamp Program for the year ended December 31, 1996 was as follows:

Beginning inventory of stamps, at January 1, 1996	\$ 1,672,630
Food Stamps granted by the Jury during 1996	6,285,000
Food Stamps returned by the Jury during 1996	(5,218,699)
Food Stamps transferred to other parishes during 1996	_____120
Inventory of Food Stamps at December 31, 1996	\$ 1,728,951

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

10. Operation of the USDA Commodity Program

Beginning Inventory of Commodities at January 1, 1996	\$ 0
Value of Commodities received from USDA during 1996	4,154
Value of Commodities distributed during 1996	(4,154)
Ending Inventory of Commodities at December 31, 1996	\$ 0

11. Pension Plans:

Substantially all employees of the Natchitoches Parish Police Jury are members of the Parishial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan 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 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1982, the benefit is equal to one percent of final average salary plus 32½ for each year of supplemental-plan-only service earned prior to January 1, 1980. Final average salary is the employee's average salary over the 35 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Parishial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70809-6619, or by calling (504) 928-1364.

Mandeville Parish Police Jury
Mandeville, Louisiana
Notes to Financial Statements
December 31, 1996

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Mandeville Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 1.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Officers and First (First Range 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 Mandeville 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 Mandeville Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1996, 1995 and 1994, were \$175,313, \$181,818, and \$178,343, respectively, equal to the required contributions for each year.

12. Excess of Expenditures over Legal Appropriations:

For the year ended December 31, 1996, the Police Jury had no excess of expenditures over legal appropriations in any of the individual funds.

13. Cash, Cash Equivalents and Investments:

At December 31, 1996, the police jury had cash and cash equivalents (bank balances) totaling \$1,366,928 as follows:

Interest-bearing demand deposits	\$1,366,928
----------------------------------	-------------

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

At December 31, 1996, the police jury has \$1,678,777 in deposits (collected bank balances). These deposits are secured from state by \$495,741 of federal deposit insurance and \$1,183,036 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 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 has failed to pay deposited funds upon demand.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

14. **Receivables:**

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

Class of Receivable	General Fund	Special Revenue Funds
Taxes- Ad Valorem	\$221,823	\$1,245,681
Intergovernmental- Federal	0	518,793
State	283,854	18,557
Other	81,205	25,860
Totals	\$586,886	\$1,808,931

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

15. **Accounts, Salaries and Other Payables:**

The payables of \$152,193 at December 31, 1996, are as follows:

Class of Payable	General Fund	Special Revenue Funds
Accounts Payable	\$ 31,899	\$213,212
Accrued Payroll	46,187	188,615
Accrued Liabilities	80,233	-----0
Totals	\$158,319	\$401,827

16. **Criminal Court Fund:**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. Since the Jury's General Fund supports the Criminal Court Fund, no such transfer is made by the Natchitoches Parish Police Jury.

Matachicola Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

17. Designations of Fund Balances

Portions of the fund balances of the Police Jury are shown as "Designated for Subsequent Year's Expenditures" to denote that these balances are not sufficiently current to be used to pay current liabilities. The designated fund balances are as follows:

	General Fund	Special Revenue Funds
Designated for Subsequent Year's Expenditures	<u>\$223,021</u>	<u>\$1,181,162</u>

18. Changes in General Long-Term Debt Account Group

The annual changes to general long-term debt relate to accrued compensated absences, and are as follows:

	Increase	Decrease
1-1-96	12,31,96	
9-1-96	641,813	(162,714)

SUPPLEMENTARY SCHEDULES—INDIVIDUAL FUNDS
AND ACCOUNT GROUPS

GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in another fund.

Wachsmuth Periodic Police Jury
General Fund

Balance Sheet
December 31, 1996 and 1995

	1996	1995
<u>Assets</u>		
Cash	\$ 729,688	\$ 899,193
Receivables	489,086	475,800
Due from Other Governments	88,929	71,151
Total Assets	\$1,297,693	\$1,446,144
<u>Liabilities & Fund Balance</u>		
Liabilities-		
Accounts Payable	\$ 31,939	\$ 58,048
Accrued Payroll	46,187	44,872
Accrued Expenses	88,242	78,149
Total Liabilities	\$ 166,368	\$ 181,069
Fund Balance-		
Unassigned		
Designated for Subsequent Year's Expenditures	\$ 123,823	\$ 210,898
Unassigned	881,242	1,114,379
Total Fund Balance	\$1,005,065	\$1,325,277
Total Liabilities & Fund Balance	\$1,171,433	\$1,506,346

See notes to financial statements.

Nashua Police Fire
 General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance—
 Budget (14-AP) Ending and Actual
 Year Ended December 31, 1998
 With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable/ (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ 308,800	\$ 296,083	\$ 12,717	\$ 308,852
Licenses & Permits	154,500	133,128	(21,372)	148,365
Intergovernmental	873,500	873,178	322	887,817
Interest & Miscellaneous	78,800	78,992	192	88,119
Total Revenues	<u>\$1,225,600</u>	<u>\$1,481,279</u>	<u>\$ 255,679</u>	<u>\$1,423,153</u>
EXPENDITURES				
General Government—				
Legislative	\$ 179,300	\$ 181,688	\$ 2,388	\$ 177,583
Judicial	118,400	128,179	(9,779)	131,131
Firemen	57,800	55,858	1,942	38,839
Finance & Administration	349,800	347,681	2,119	356,817
Other	286,900	313,718	(26,818)	84,233
Public Safety	341,800	318,395	23,405	347,783
Public Works	15,800	38,447	(22,647)	33,699
Health & Welfare	108,700	100,126	8,574	91,594
Economic Development	77,200	55,300	21,900	71,523
Total Expenditures	<u>\$1,284,200</u>	<u>\$1,113,179</u>	<u>\$ 171,021</u>	<u>\$1,104,833</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 541,400</u>	<u>\$ 368,100</u>	<u>\$ 173,300</u>	<u>\$ 318,320</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	\$ 1,585,180	\$ 1,284,714	\$ 300,466	\$ 1,180,137
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 1,126,580</u>	<u>\$ 1,284,714</u>	<u>\$ 858,266</u>	<u>\$ 1,518,457</u>
Fund Balance—Beginning of Year	1,170,008	1,205,818	35,810	1,116,479
Fund Balance—End of Year	<u>\$ 2,296,668</u>	<u>\$1,484,532</u>	<u>\$ 812,136</u>	<u>\$1,120,918</u>

See notes to financial statements.

Northwestches Parish Police Jury
General Fund
Schedule of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- (Favorable/ Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 212,800	\$ 277,581	\$ 64,781	\$ 282,793
Payments in Lieu of Taxes	18,000	18,621	4,621	12,899
Total Taxes	\$ 230,800	\$ 296,202	\$ 69,202	\$ 295,692
Licenses & Permits-				
Alcoholic Beverage License	\$ 18,500	\$ 18,500	\$ 0	\$ 17,408
Occupational License	136,000	134,578	(1,422)	131,357
Total Licenses & Permits	\$ 154,500	\$ 153,078	\$ (1,422)	\$ 148,765
Intergovernmental-				
District Attorney	\$ 50,000	\$ 50,000	\$ 0	\$ 51,608
State of Louisiana-				
Alcoholic Beverage Tax	8,500	18,638	2,318	7,863
EDHHS Food Stamp Program	35,000	37,915	2,915	49,953
Severance Tax	690,000	678,178	(10,822)	712,792
Video Poker	50,000	17,887	(3,113)	32,408
Road Improvements	50,000	78,080	0	0
Northwestches Parish 911	0	5,080	5,080	0
Church Assoc Grant	0	4,680	4,680	0
Total Intergovernmental	\$ 873,500	\$ 875,178	\$ 1,678	\$ 878,817
Miscellaneous-				
Interest	\$ 40,000	\$ 45,481	\$ 5,481	\$ 51,787
Fees & Royalties	25,000	25,747	(1,253)	27,289
Miscellaneous	9,800	7,818	(1,982)	9,688
Total Miscellaneous	\$ 74,800	\$ 79,046	\$ 2,252	\$ 88,764
TOTAL REVENUES	\$1,179,600	\$1,801,279	\$ 214,679	\$1,876,332

See notes to financial statements.

Massachusetts Public Police July
General Fund
Schedule of Expenditures Budget (PL&P Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Accounts from Year Ended December 31, 1995

	1996		Variance- Favorable (Disadvantage)	1995 Actual
	Budget	Actual		
EXPENDITURES:				
General Government				
Legislative-				
Personnel Cost	\$150,000	\$152,182	\$ 2,182	\$156,216
Travel	7,500	7,977	(477)	5,911
Data Publication	5,000	3,424	1,576	9,810
Miscellaneous	14,000	18,205	(4,205)	2,800
Total Legislative	\$176,500	\$181,788	\$1,276	\$174,737
Judicial-				
Personnel Cost	\$127,500	\$128,679	\$1,179	\$110,211
Miscellaneous	900	980	(80)	900
Total Judicial	\$128,400	\$129,659	\$1,259	\$111,111
Elections-				
Personnel Cost	\$ 73,500	\$ 72,816	\$ 684	\$ 73,619
Materials & Supplies	7,500	1,377	2,123	1,185
Telephone	3,000	1,871	(1,129)	1,116
Commodities & Repairs	20,000	22,615	(2,615)	2,688
Total Elections	\$104,000	\$100,679	\$3,328	\$81,609
Finance & Administration-				
Personnel Cost	\$279,500	\$218,619	\$ 60,881	\$203,025
Travel	20,000	17,810	1,190	20,900
Materials & Supplies	20,000	17,819	2,181	21,500
Telephone	6,000	18,171	(12,171)	20,192
Miscellaneous	30,000	15,211	14,789	28,123
Capital Expenditures	20,000	12,861	7,139	1,000
Total Finance & Administration	\$375,500	\$302,811	\$72,689	\$276,140
Other General Government-				
Insurance	\$ 70,000	\$ 69,716	\$ 284	\$ 58,123
Miscellaneous	120,000	140,000	(20,000)	4,000
Total Other	\$190,000	\$210,716	\$20,716	\$62,123
Total General Government	\$842,400	\$902,000	\$59,600	\$738,811

Continued next page

Hutchinson Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 1995
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Balance- Forward (Anticipated)	1994 Actual
	Budget	Actual		
Public Safety-				
Personal Cost	\$ 15,500	\$ 15,353	\$ 147	\$ 14,796
Prisoner Transportation	15,000	3,699	7,381	18,417
Maintenance of Jail	6,000	14,001	18,024	4,831
Prisoner Maintenance	141,000	157,005	56,975	180,667
Supplies & Miscellaneous	10,000	6,443	3,077	17,680
Capital Expenditures	11,000	8,512	1,685	7,281
Total Public Safety	\$211,500	\$219,313	\$78,299	\$243,281
Public Works-				
Road & Bridge Repairs	\$ 75,000	\$ 79,447	\$33,533	\$ 33,499
Drainage	—	—	—	—
Total Public Works	\$ 75,000	\$ 79,447	\$33,533	\$ 33,499
Health & Welfare-				
Food Stamp Office-				
Personnel Cost	\$ 64,000	\$ 64,290	\$ 310	\$ 64,878
Supplies	1,800	690	1,154	339
Telephone	—	798	—	339
Total Food Stamp	\$ 65,800	\$ 65,778	\$ 1,464	\$ 65,556
Other Health & Welfare-				
Clerical	\$ 10,400	\$ 28,013	\$ 3,888	\$ 25,615
Visor's Service Officer	6,000	5,888	—	5,888
Total Other Health & Welfare	\$ 16,400	\$ 33,901	\$ 3,888	\$ 31,503
Total Health & Welfare	\$ 82,200	\$ 99,679	\$ 5,352	\$ 97,059

Continued next page.

Waukesha County Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts From Year Ended December 31, 1995

	1996		Variance Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Economic Development:				
Executive Office-				
Personnel Cost	\$ 3,380	\$ 3,300	\$ 80	\$ 3,439
Telephone & Other	1,280	1,315	335	1,784
Total Executive Office	\$ 4,660	\$ 4,615	\$ 45	\$ 5,223
Other-				
Waukesha Economic Development Office	\$ 10,000	\$ 10,000	\$ 0	\$ 11,500
Bayou Dupont	3,000	0	3,000	3,000
Twin Valley Association	250	150	100	0
East West Traveler Assn.	500	500	0	0
Waukesha County Fair	30,000	28,000	2,000	0
Total Other	\$ 33,750	\$ 38,150	\$ 4,400	\$ 14,500
Total Economic Development	\$ 38,410	\$ 42,765	\$ 4,355	\$ 19,723
TOTAL EXPENDITURES	\$1,288,266	\$1,177,129	\$111,137	\$1,074,673

See notes to financial statements.

Wachobee Parish Police Jury
General Fund
Schedule of Other Financing Sources (Uses)-Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995

	1996		Variance- Favorable (Disfavorable)	1995 Actual
	Budget	Actual		
OTHER FINANCING USES:				
Operating Transfers To:				
Civil Defense Fund	\$ (8,808)	\$ (9,086)	\$ (1,000)	\$ (12,811)
Old Courthouse Museum	0	0	0	(15,800)
Government Building Fund	(156,188)	(166,221)	39,879	(166,811)
Insurance Reserve Fund	(135,898)	(178,887)	5,580	(189,872)
Total Other Uses	\$ (430,894)	\$ (524,294)	\$ 63,589	\$ (565,304)

See notes to financial statements.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Jury has special revenue funds, as follows:

Road Maintenance Fund - to account for the operation of the Jury's road and bridge department. Financing is provided by a property tax levy, intergovernmental revenues from the State of Louisiana, and transfers from the Sales Tax Fund.

Sales Tax Fund - to account for monies provided by a 1% sales and use tax which is used to assist in the maintenance and operation of the solid waste collection and disposal operations of the Parish, and for Road Maintenance operations.

Solid Waste Disposal Fund - to account for the Jury's waste collection system. Financing is provided by transfers from the Sales Tax Fund, and by self-generated dumping fees.

Solid Waste Reserve Fund - to account for the deposit of funds from the sale of solid waste equipment to be used for future contingencies.

Criminal Court Fund - to account for the operation of the Fourth Judicial District Court, in Natchitoches Parish. Financing is provided by court costs and fines, and transfers from the General Fund.

Parish Library Fund - to account for the proceeds of a special ad valorem tax and other revenues to be used for the operation and maintenance of the Natchitoches Parish Library System.

Parish Health Unit - to account for the operations of the Natchitoches Parish Health Unit. Financing is provided by a property tax.

Ambulance Tax Fund - to account for monies provided by a property tax to be used to finance the Parish ambulance service. The tax expired on December 31, 1996.

Civil Defense Fund - to account for the Parish Civil Defense Organization. Financing is from State of Louisiana appropriations, appropriations from the City of Natchitoches, and transfers from the General Fund.

Government Buildings Fund - to account for monies provided by a property tax levy to be used in the maintenance and operation of the Natchitoches Parish Courthouse, and other Jury properties.

Insurance Reserve Fund - to accumulate and account for funds transferred from the General Fund to pay the first \$25,000 in deductibles for insurance claims against the Police Jury.

Community Development Block Grant Fund-Master - to account for the operations of a Community Development Block Grant awarded to the Jury for economic development for improvements to attract a new industry in the parish.

Road Maintenance Act II - to account for a special appropriation from the State of Louisiana to be used to supplement the Road Maintenance Fund.

Louisiana Department of Economic Development-Matrix - to account for a special state grant to make improvements to allow a new industry in the parish.

Old Courthouse Museum Fund - to account for proceeds to be used to convert the old courthouse building into a museum.

Road Maintenance 1896/97 - to account for a special appropriation from the State of Louisiana to be used to supplement the Road Maintenance Fund.

LCDBG-Fire District #7 - to account for a community development block grant awarded to Natchitoches Parish Fire District #7 to upgrade fire buildings and equipment.

LCDBG-Waterworks #2 - to account for a community development block grant awarded to Natchitoches Parish Waterworks District #2 to be used to drill a new waterwell and make other improvements.

Natchitoches Parish Office of Community Services:

Operating Fund - to account for the general operating funds of the Office of Community Services. Funds are provided by a variety of local, state, and federal sources.

Family Day-Care Fund - to provide funds for meals at eligible day care centers. Funding is provided by a grant from the State of Louisiana.

FEHMA/United Way Fund - to provide funds for utility assistance to needy individuals. Funding is from the United Way Fund.

CHILDREN - to provide funding to eligible low-income persons to assist them in meeting the high costs of energy consumption. Funding is provided by a grant from the State of Louisiana.

Department of Labor-CDBG - to account for the proceeds of a Community Services Block Grant which provides funding to coordinate the various social and community service programs offered through the Office of Community Services.

RSME - to account for the proceeds of a federal grant to be used to utilize the skills of retired senior volunteers in service to public and non-profit entities.

Head Start - to account for the proceeds of a federal grant awarded to implement a program involving parental involvement, nutritional, educational, medical, dental, psychological and social services to impoverished children.

Child Care Food Program - to account for the proceeds of a federal grant to be used to provide free or reduced-price meals to needy children.

Head Start-Disability - to account for the proceeds of a federal grant to be used to provide speech and hearing screenings, and medical and dental services to handicapped children.

ITACDA - to account for the proceeds of a federal grant issued in conjunction with the Head Start grant, to be used to provide special education services to handicapped children.

Verification Program - to account for the proceeds for a federal grant to be used for improvements to the homes of elderly and needy families.

COVD Section 18 - to account for proceeds from the State of Louisiana to be used to provide transportation to elderly and needy individuals.

Municipality of York Police Jury
All Special Revenue Funds

Combining Balance Sheet
December 31, 1998
With Comparative Totals (One Year Ended December 31, 1997)

	Fund Maintenance Fund	State Tax Fund	State Sales Disposal	State Tire Revenue
Assets				
Cash	\$ 25,899	\$79,807	\$ 0	\$45,412
Revenue Receivables	594,965	0	13,891	0
Due from Other Funds	0	0	0	0
Total Assets	\$620,864	\$79,807	\$13,891	\$45,412
Liabilities & Fund Balances				
Liabilities:				
Cash Over/Short	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	15,328	0	13,892	0
Accrued Payroll	23,877	0	6,047	0
Due to Other Funds	0	0	0	0
Total Liabilities	\$ 39,205	\$ 0	\$20,039	\$ 0
Fund Balances:				
Unreserved:				
Designated for Otherpoint				
Year's Expenditures	\$794,965	\$ 0	\$ 0	\$ 0
Undesignated	24,899	679,807	0	45,412
Deficit	0	0	20,039	0
Total Fund Balances	\$611,860	\$679,807	\$20,039	\$45,412
Total Liabilities & Fund Balances	\$620,864	\$679,807	\$40,078	\$45,412

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$11,211	\$ 983,338	\$806,437	\$136,118	\$ 0	\$ 0
11,568	573,429	312,832	2	4,181	311,797
____0	____0	____0	____0	____0	____0
\$11,180	\$1,556,767	\$820,269	\$136,118	\$4,181	\$211,797
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4,825	11,092	12,032	0	1,588	19,480
15,464	13,682	0	0	0	4,382
____0	____0	____0	____0	____0	____0
\$19,889	\$ 24,774	\$ 12,032	\$ 0	\$1,588	\$ 23,862
\$ 0	\$ 573,429	\$212,832	\$ 0	\$ 0	\$199,849
45,891	996,406	384,889	316,118	2,529	0
____0	____0	____0	____0	____0	____0
\$45,891	\$1,571,835	\$800,721	\$316,118	\$2,529	\$199,849
\$11,180	\$1,556,130	\$820,269	\$136,118	\$4,181	\$211,797

Continued next page

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet—Continued
December 31, 1994

With Comparative Totals from Year Ended December 31, 1993

	Insurance Receivables Fund	LCBHO MISCO	Net \$
Assets			
Cash	\$0	\$8	\$0
Receivables	0	0	0
Due from Other Funds	0	0	0
Total Assets	\$0	\$8	\$0
Liabilities & Fund Balances			
Liabilities			
Cash Over/short	\$0	\$8	\$0
Accounts Payable	0	0	0
Accrued Payroll	0	0	0
Due to Other Funds	0	0	0
Total Liabilities	\$0	\$8	\$0
Fund Balances—			
Unreserved			
Designated for subsequent Year's Expenditures	\$8	\$0	\$8
Undesignated	0	0	0
Deficit	0	0	0
Total Fund Balances	\$8	\$0	\$8
Total Liabilities & Fund Balances	\$8	\$8	\$8

See notes to financial statements.

State DEED Metric	CM Construction Measure	Road Maintenance 1996/97	LCDBG Fm 87	LCDBG Waterworks 82
90	\$ 0	\$92,832	\$11,832	90
0	0	0	0	0
0	0	0	0	0
90	\$ 0	\$92,832	\$11,832	90
90	\$ 361	\$ 0	\$ 0	90
0	239	0	11,832	0
0	2,856	0	0	0
0	0	0	0	0
90	\$ 3,356	\$ 0	\$11,832	90
90	\$ 0	\$ 0	\$ 0	90
0	0	92,832	0	0
0	(3,356)	0	0	0
90	\$1,356	\$92,832	\$ 0	90
90	\$ 0	\$92,832	\$11,832	90

Machinists Parish Police Jury
All Special Revenue Funds

Comparing Balance Sheet—Continued
December 31, 1996

With Comparative Totals from Year Ended December 31, 1995

	Machinists Parish Office of Community Services			
	Operating Fund	Family Dev. Ctr.	FDRA— United Way	GRD LEISAP
Assets				
Cash	\$1,152	\$ 0	1,115	\$ 0
Revenue Receivables	672	21,571	0	64,116
Due from Other Funds	1,878	21,260	0	4,724
Total Assets	<u>\$3,702</u>	<u>\$22,831</u>	<u>\$1,115</u>	<u>\$68,840</u>
Liabilities & Fund Balances				
Liabilities:				
Cash Overdraft	\$ 0	\$15,257	\$ 0	\$14,603
Accounts Payable	1,897	84	0	73,488
Accrued Payroll	0	1,881	0	33
Due to Other Funds	2,824	9,111	0	4,724
Total Liabilities	<u>\$3,521</u>	<u>\$26,233</u>	<u>\$ 0</u>	<u>\$93,248</u>
Fund Balances:				
Unreserved				
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Unassigned	281	9,749	175	0
Deficit	<u>0</u>	<u>(822)</u>	<u>(175)</u>	<u>(13,624)</u>
Total Fund Balances	<u>\$ 281</u>	<u>\$ 8,927</u>	<u>\$ 0</u>	<u>\$ (13,624)</u>
Total Liabilities & Fund Balances	<u>\$3,240</u>	<u>\$27,110</u>	<u>\$ 0</u>	<u>\$79,624</u>

See notes to financial statements.

Needlestick Parish Office of Community Services				
DOE Child Start	ISVP Fund	Fiscal Start Program	Child Care (Food) Program	Fiscal Start Distribution
\$ 0	\$ 1,764	\$166,548	\$ 0	\$1,777
14,815	4,089	0	43,553	0
_____00	13,856	_____0	_____0	_____0
\$14,815	\$13,856	\$166,548	\$43,553	\$1,777
\$10,992	\$ 0	\$ 0	\$28,922	\$ 0
716	0	12,438	4,866	0
5,730	1,689	71,885	3,947	780
_____00	13,826	_____0	_____0	_____0
\$17,438	\$13,521	\$84,323	\$37,735	\$878
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	8,078	82,612	3,880	1,641
(2,649)	_____0	(291)	_____0	_____0
\$17,489	\$8,078	\$82,321	\$3,880	\$1,641
\$14,842	\$21,603	\$268,869	\$47,333	\$4,418

Nashua's Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet—Continued
December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Nashua's Parish Office of Community Services			
	77A/ GAS	Rehabilitation Program	DEED Trust	DEED Trust
Assets				
Cash	\$ 0	\$ 0	\$ 1,294	\$12,999
Revenue Receivables	2,330	0	34,582	0
Due from Other Funds	2,800	0	0	0
Total Assets	\$4,930	\$ 0	\$46,876	\$12,999
Liabilities & Fund Balances				
Liabilities				
Cash Overhead	\$ 4,494	\$16,715	\$ 0	\$ 0
Accounts Payable	186	1,848	36,646	0
Accrued Payroll	135	4,145	0	0
Due to Other Funds	2,800	0	0	12,999
Total Liabilities	\$7,615	\$22,708	\$36,646	\$12,999
Fund Balances:				
Unassigned:				
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Unassigned	0	0	0	0
Deficit	(2,685)	(22,708)	0	0
Total Fund Balances	\$2,245	\$22,708	\$ 0	\$ 0
Total Liabilities & Fund Balances	\$4,930	\$ 0	\$46,876	\$12,999

See notes to financial statements.

Totals	
All Special Revenue Funds	
12-31-86	12-31-85
\$1,969,271	\$2,112,217
1,889,817	1,785,118
<u>79,454</u>	<u>327,099</u>
\$1,969,271	\$2,112,217
\$ 121,401	\$ 118,517
703,212	608,745
158,643	341,279
<u>48,220</u>	<u>5,236</u>
\$ 1,031,476	\$ 1,073,817
\$1,581,162	\$1,470,850
1,746,025	2,459,112
<u>(62,879)</u>	<u>(15,269)</u>
\$1,754,308	\$1,904,693
\$1,969,271	\$1,982,641

Sandwiches Public Police Jury
All Special Revenue Funds

Comparing Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended December 31, 1995
With Comparative Totals from Year Ended December 31, 1995

	Road Maintenance Fund	Sales Tax Fund	Solid Waste Fund	Solid Waste Revenue
REVENUES:				
Taxes	\$ 798,870	\$ 1,489,184	\$ 0	\$ 0
Intergovernmental	794,850	0	0	0
Charges for Services	3,850	0	37,384	0
Fees & Permits	0	0	0	0
Grants & Miscellaneous	88,070	33,811	60,760	5,269
Total Revenues	\$1,671,640	\$1,523,085	\$1,000,812	\$5,269
EXPENDITURES:				
Current				
General Government	\$ 10,701	\$ 27,804	\$ 17,437	\$ 0
Public Safety	0	0	0	0
Public Works	1,198,500	0	1,344,980	0
Recreation & Culture	0	0	0	0
Health & Welfare	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	\$1,209,201	\$27,804	\$1,462,317	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$ 462,439	\$1,495,281	\$538,495	\$5,269
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 181,611	\$ 0	\$ 1,300,859	\$ 0
Operating Transfers Out	0	0	0	0
Total Other Financing	\$ 181,611	\$0	\$1,300,859	\$0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 644,050	\$1,495,281	\$1,839,354	\$5,269
Fund Balance (Deficit) Beginning of Year	989,134	498,804	6,180	180,143
EQUITY TRANSACTIONS:				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Fund Balance (Deficit) End of Year	\$1,633,184	\$1,495,281	\$1,839,354	\$185,412

See notes to financial statements.

Criminal Civil Fund	Parish Library Fund	Parish Health Fund	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$ 128,148	\$179,654	\$ 1,767	\$ 0	\$ 261,798
88,132	0	0	0	18,838	0
0	2,777	0	0	0	0
20,198	5,840	0	0	0	0
4,097	45,835	18,372	11,517	30	649
\$104,127	\$ 172,600	\$208,026	\$ 13,284	\$18,868	\$ 262,447
\$198,954	\$ 0	\$ 0	\$ 13,994	\$ 0	\$ 430,517
0	0	0	198,192	26,818	0
0	0	0	0	0	0
0	549,582	0	0	0	0
0	0	206,642	0	0	0
0	0	0	0	0	0
\$198,954	\$ 549,582	\$206,642	\$ 206,186	\$26,818	\$ 430,517
\$ 15,532	\$ 128,641	\$ 68,021	\$191,023	\$25,890	\$331,289
\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,816	\$ 166,221
0	0	0	0	0	0
0	0	0	0	\$ 9,816	\$ 166,221
\$ 15,532	\$ 128,641	\$ 68,021	\$191,023	\$ 1,000	\$ 14,612
8,844	1,289,400	577,896	121,438	623	175,817
0	0	0	0	0	0
0	0	0	0	0	0
\$ 24,376	\$1,418,041	\$645,917	\$ 312,461	\$ 1,623	\$ 341,629

Continued next page

Manchester Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balances-Continued
Year Ended December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Revenue From Fund	1998 Dollar	1997 \$
REVENUES:			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	64,276	0
Charges for Services	0	0	0
Fees & Forfeitures	0	0	0
Interest & Miscellaneous	0	0	4,208
Total Revenues	<u>\$ 0</u>	<u>\$64,276</u>	<u>\$ 4,208</u>
EXPENDITURES:			
Current			
General Government	\$129,481	\$16,819	\$ 0
Public Safety	0	0	0
Public Works	0	0	22,140
Recreation & Culture	0	0	0
Health & Welfare	0	0	0
Economic Development	0	48,247	0
Total Expenditures	<u>\$129,481</u>	<u>\$65,276</u>	<u>\$ 22,140</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$875,091</u>	<u>\$ 0</u>	<u>\$ 20,068</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$129,481	\$ 0	\$ 0
Operating Transfers Out	0	0	(132,642)
Total Other Financing	<u>\$129,481</u>	<u>\$ 0</u>	<u>\$ (132,642)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 87,426</u>
Fund Balances (Deficit)- Beginning of Year	0	0	206,008
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	0	0	0
Fund Balance (Deficit)- End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 293,434</u>

See notes to financial statements.

State DELT Market	Old Cashbook Market	Total Maintenance 1994/95	LCDBAO Fee \$1	LCDBAO Waterworks \$1
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11,822	38,008	62,284	42,472	222,349
0	0	0	0	0
0	0	0	0	0
0	2,415	228	0	0
11,822	40,423	62,512	42,472	222,349
\$ 0	\$ 0	\$ 0	\$11,822	\$ 12,936
0	0	0	10,745	0
0	0	0	0	199,413
0	41,048	0	0	0
0	0	0	0	0
11,822	0	0	0	0
11,822	41,048	0	11,822	199,413
\$ 0	\$ (3,122)	\$ (2,832)	\$ 0	\$ 0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	0
\$ 0	\$ (3,122)	\$ (2,832)	\$ 0	\$ 0
0	4,779	0	0	0
0	0	0	0	0
0	0	0	0	0
\$ 0	\$ (2,158)	\$ (2,832)	\$ 0	\$ 0

Continued next page.

Northshore Parish Police Jury
All Special Revenue Funds

Comparing Schedule of Revenues, Expenditures and Change in Fund Balance—Current
 Year Ended December 31, 1996
 With Comparative Totals from Year Ended December 31, 1995

	Northshore Parish Office of Community Services			
	Operating Fund	Family Day Care	FOSTA- United Rise	O&D LEASAP
REVENUES:				
Taxes:	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	3,841	141,341	19,800	110,000
Charges for Services	0	0	0	0
Fees & Fines	0	0	0	0
Interest & Dividends	1,227	0	0	0
Total Revenues	\$ 5,068	\$141,341	\$19,800	\$110,000
EXPENDITURES:				
Current:				
General Government	\$ 6,387	\$ 1,000	\$ 0	\$ 100
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	10,477	126,000	19,217	114,499
Economic Development	0	0	0	0
Total Expenditures	\$17,364	\$127,000	\$19,217	\$114,600
Excess (Deficiency) of Revenues Over Expenditures	\$11,906	\$ 14,341	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	0	0	0	0
Total Other Financing	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$11,906	\$ 14,341	\$ 0	\$ 0
Fund Balance—Beginning of Year	12,127	1981	372	11,790
NETTY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Fund Balance—End of Year	\$ 24,033	\$ 21,322	\$ 372	\$ 11,790

See notes to financial statements.

FDR, C7880 Grant	Newark/Hudson Public Office of Community Services			
	BSXP Fund	Head Start Program	Child Care Food Program	Head Start- Disabilities
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
91,402	42,281	1,479,758	130,831	12,000
0	0	0	0	0
0	0	0	0	0
0	0	144	871	0
<u>91,402</u>	<u>42,281</u>	<u>1,479,902</u>	<u>131,702</u>	<u>12,000</u>
216,817	0	2,607,331	2,14,121	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
44,811	34,704	1,236,400	118,527	12,440
0	0	0	0	0
<u>261,628</u>	<u>34,704</u>	<u>3,844,031</u>	<u>2,332,648</u>	<u>24,440</u>
\$12,800	\$ 3,511	\$ 86,640	\$ 1,288	\$ 80
0	0	0	0	0
0	618	30,847	372	1,580
0	618	(20,847)	(372)	(1,580)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$12,800	\$ 3,511	\$ 86,640	\$ 1,288	\$ 80
0	367	(4,822)	1,985	3,587
0	0	0	0	0
0	0	0	0	0
<u>\$12,800</u>	<u>\$ 3,878</u>	<u>\$ 81,818</u>	<u>\$ 3,273</u>	<u>\$ 3,667</u>

Continued next page.

Mantoloking Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 1996
With Comparative Totals from Year Ended December 31, 1995

	Mantoloking Parish Office of Community Services			
	TYA/ CDA	Waste/Recreation Program	LOCAL JE	GRAND TOTAL
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$0
Intergovernmental	9,960	0	91,682	0
Charges for Services	0	0	0	0
Fees & Fines	0	0	0	0
Interest & Miscellaneous	0	0	0	0
Total Revenues	\$9,960	\$0	\$91,682	\$0
EXPENDITURES:				
Current:				
General Government	\$ 1,211	\$ 1,087	\$ 0	\$0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	9,250	19,541	91,682	0
Economic Development	0	0	0	0
Total Expenditures	\$12,461	\$20,628	\$91,682	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,501)	\$ (19,541)	\$ 0	\$0
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$0
Operating Transfers Out	0	0	0	0
Total Other Financing	\$ 0	\$ 0	\$ 0	\$0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (2,501)	\$ (19,541)	\$ 0	\$0
Fund Balances-Beginning of Year	0	(1,000)	800	0
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Fund Balances-End of Year	\$ (2,501)	\$ (20,541)	\$ 800	\$0

See notes to financial statements.

Totals	
<u>All Special Revenue Funds</u>	
12-31-06	12-31-05
\$ 3,607,185	\$ 3,441,660
3,418,478	3,317,498
45,316	35,845
332,358	228,315
312,342	218,415
<u>\$ 3,508,418</u>	<u>\$ 3,359,741</u>
\$ 1,226,828	\$ 1,211,260
327,847	240,411
2,808,415	2,896,237
395,278	436,221
2,112,999	2,821,846
88,179	1,221,426
<u>\$ 2,264,839</u>	<u>\$ 2,685,731</u>
\$ 45,258	\$ 479,288
\$ 1,815,156	\$ 1,521,828
(1,111,822)	(1,235,783)
<u>\$ 703,334</u>	<u>\$ 286,045</u>
\$ 359,284	\$ 761,245
3,918,826	2,132,681
0	187
0	(187)
<u>\$ 3,268,219</u>	<u>\$ 2,894,026</u>

Nashua School District Police Jury
Special Revenue Funds

Road Maintenance
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996

With Comparative Actual Amounts from Year Ended December 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem-Taxes	\$ 241,880	\$ 268,812	\$ 26,932	\$ 241,540
Intergovernmental-				
Kennebec National Forest	358,645	358,645	0	293,691
State Transportation Funds	448,000	458,207	10,207	448,000
Charges for Services	8,000	3,850	(4,150)	3,600
Miscellaneous-				
Interest	3,000	3,650	650	2,294
Miscellaneous	26,000	57,418	31,418	15,729
Total Revenues	\$1,102,605	\$1,178,792	\$76,187	\$,711,861
EXPENDITURES:				
General Government-				
Finance & Administration				
Office & Supplies	\$ 3,500	\$ 4,604	\$ 1,104	\$ 3,431
Telephones & Utilities	11,800	11,098	702	10,899
Travel	500	281	219	500
Public Works-				
Personnel Cost	247,000	266,813	19,813	162,199
Equipment Maintenance	129,875	123,425	6,450	83,119
Insurance	40,000	40,000	0	28,000
Fuel & Oil	70,000	66,787	3,213	52,807
Road & Bridge Materials	243,200	231,114	12,086	207,320
Other Supplies	16,000	16,372	372	13,374
Miscellaneous	41,000	45,000	4,000	23,446
Equipment Rental	75,000	75,000	0	71,268
Capital Expenditures	10,000	88,428	78,428	32,238
Total Expenditures	\$1,226,475	\$1,214,429	\$12,046	\$1,186,838
Excess (Deficiency) of Revenues Over Expenditures	\$ (123,870)	\$ (35,637)	\$ 88,233	\$ (215,247)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From-(To)-				
Art & Fund	\$ 183,570	\$ 183,603	\$ 33	\$ 0
Sales Tax Fund	0	0	0	138,638
Total Other Financing	\$ 183,570	\$ 183,603	\$ 33	\$ 138,638
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 60,440	\$ 67,966	\$ 7,526	\$ (76,609)
Fund Balance-Beginning of Year	208,828	208,128	700	208,828
Fund Balance-End of Year	\$ 269,268	\$ 276,094	\$ 6,826	\$ 232,219

See notes to financial statements.

Nashville Area Paratransit Authority
Special Revenue Funds

Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995

	1996			1995 Actual
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Taxes-				
Sales & Use Tax	\$ 1,428,800	\$ 1,519,180	\$ 90,380	\$ 1,803,440
Refunds to Taxpayers	(218,800)	(40,904)	308,894	0
Miscellaneous-				
Interest	26,800	32,843	6,043	29,640
Total Revenues	\$ 1,226,800	\$ 1,582,097	\$ 396,807	\$ 1,833,080
EXPENDITURES:				
General Government-				
Finance & Administration	26,800	27,504	2,046	28,212
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,256,800	\$ 1,474,132	\$ 298,132	\$ 1,804,868
OTHER FINANCING USES:				
Operating Transfers To-				
Solid Waste Disposal	\$ (1,471,458)	\$ (1,302,030)	\$ 173,408	\$ (1,891,832)
Road Maintenance	0	0	0	(128,028)
Total Other Financing	\$ (1,471,458)	\$ (1,302,030)	\$ 173,408	\$ (1,268,068)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (214,658)	\$ 172,102	\$ 483,552	\$ 536,800
Fund Balance-Beginning of Year	488,804	498,808	0	(162,208)
Fund Balance-End of Year	\$ 274,146	\$ 670,910	\$ 496,752	\$ 374,592

See notes to financial statements.

Nashua Police Fire Department
Special Revenue Funds

Solid Waste Disposal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995

With Comparative Annual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Charges for Services-				
Landfill Charges	\$ 25,000	\$ 37,866	\$ 12,866	\$ 45,000
Miscellaneous-				
Miscellaneous & Grants	62,000	62,788	788	61,679
Total Revenues	\$ 87,000	\$ 100,654	\$ 13,654	\$ 106,679
EXPENDITURES:				
General Government-				
Finance & Administration				
Utilities & Telephone	\$ 1,000	\$ 12,158	\$ 1,158	\$ 18,891
Supplies & Materials	2,000	1,811	189	2,896
Travel	1,000	4,711	3,711	3,356
Public Works-				
Personnel Cost	468,000	463,178	4,822	476,000
Tipping Fees	800,000	318,372	481,628	441,000
Equipment Expense	118,500	148,266	29,766	115,000
Supplies & Miscellaneous	78,100	79,212	1,112	86,848
Insurance	30,000	30,800	800	38,000
Capital Expenditures	361,837	625,318	263,481	38,719
Total Expenditures	\$ 1,718,867	\$ 1,492,377	\$ 226,490	\$ 1,226,377
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,631,867)	\$ (1,391,723)	\$ 240,144	\$ (1,119,698)
OTHER FINANCING SERVICES (USES):				
Operating Transfer From- Sales Tax Fund	\$ 1,477,458	\$ 1,382,058	\$ 95,400	\$ 1,491,832
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 845,591	\$ (1,009,665)	\$ 1,655,252	\$ (627,866)
Fund Balance-Beginning of Year	6,380	6,380	0	6,380
Fund Balance-End of Year	\$ 7,225	\$ (323,285)	\$ (330,510)	\$ (621,486)

See notes to financial statements.

**Mattituck Police Jury
Special Revenue Funds**

**Solid Waste Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995**

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous:				
Interest	\$ 6,808	\$ 5,269	\$(1,539)	\$ 6,208
Miscellaneous	_____0	_____0	_____0	_____0
Total Revenues	\$ 6,808	\$ 5,269	\$(1,539)	\$ 6,208
Expenditures	_____0	_____0	_____0	_____0
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,808	\$ 5,269	\$(1,539)	\$ 6,208
Fund Balance-Beginning of Year	180,143	180,143	_____0	173,553
Fund Balance-End of Year	\$186,951	\$185,412	\$1,539	\$180,143

See notes to financial statements.

Machicokes Parish Police Jury
Special Revenue Funds

Criminal Court Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1990

With Comparative Actual Amounts from Year Ended December 31, 1989

	1990		Variance- Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
State of LA-DA FVD	\$ 50,000	\$ 44,800	\$ 5,200	\$ 61,514
District Attorney	22,000	20,343	1,657	14,876
Fees & Forfeitures	254,000	151,518	102,482	221,000
Miscellaneous-				
Interest & Miscellaneous	3,350	4,600	(1,250)	3,263
Total Revenues	\$329,350	\$221,139	\$108,211	\$211,621
EXPENDITURES:				
General Government-				
Personnel Costs	\$218,000	\$208,198	\$ 9,802	\$207,334
Telephone	5,000	2,628	2,372	4,984
Supplies & Office Expense	23,000	22,171	829	24,284
Miscellaneous	11,000	8,596	2,404	4,600
Travel & Windows	54,000	50,914	3,086	45,810
Capital Expenditures	4,000	800	3,200	6,782
Total Expenditures	\$314,000	\$298,304	\$ 15,696	\$279,638
Excess (Deficiency) of Revenues Over Expenditures	\$ 15,350	\$ 22,835	\$ 7,485	\$ 31,983
Fund Balance (Deficit)-Beginning of Year	3,866	3,866	0	(18,200)
Fund Balance-End of Year	\$ 19,216	\$ 26,701	\$ 7,485	\$ 13,783

See notes to financial statements.

Maitland Police Jury
Special Revenue Funds

Public Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996

With Comparative Actual Amounts from Year Ended December 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 818,000	\$ 720,548	\$ 97,452	\$ 898,639
Charges for Services	2,000	2,377	377	2,400
Fines & Forfeits	2,500	3,640	1,140	2,917
Miscellaneous-				
Interest	25,000	42,024	17,024	34,027
Gifts & Memorials	1,200	1,782	582	1,214
Total Revenues	\$ 849,800	\$ 770,413	\$ 79,387	\$ 770,728
EXPENDITURES:				
Recreation & Culture-				
Personnel Cost	\$ 287,882	\$ 303,697	\$ 15,815	\$ 282,328
Travel	3,000	5,280	2,280	1,375
Utilities & Telephone	23,300	18,897	4,403	19,210
Building & Equip. Maint.	12,000	18,218	6,218	62,990
Books, Magazines, etc.	83,000	86,719	(3,719)	93,750
Insurance	2,700	2,700	0	2,700
Office Expense	5,500	3,613	1,887	8,247
Miscellaneous	1,800	4,308	(2,508)	0
Capital Expenditures	202,000	214,878	12,878	53,895
Total Expenditures	\$ 842,982	\$ 889,892	\$ 46,910	\$ 443,992
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,282)	\$ 120,611	\$ 221,891	\$ 326,736
Fund Balance-Beginning of Year	1,289,658	1,289,658	0	1,084,318
Fund Balance-End of Year	\$1,288,376	\$1,510,269	\$221,893	\$1,289,658

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Parish Health Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$118,800	\$179,514	\$179,734	\$191,370
Miscellaneous-				
Interest & Miscellaneous	13,800	16,329	3,129	39,146
Total Revenues	\$132,600	\$195,843	\$142,863	\$231,696
EXPENDITURES:				
Health & Welfare-				
Personnel	\$ 59,800	\$ 57,706	\$ 1,294	\$ 53,804
State of LA-041188	80,000	81,883	(1,883)	82,086
Mosquito Control	54,800	52,878	1,000	21,258
Travel	1,800	368	740	1,080
Utilities & Telephone	27,800	22,712	4,688	19,766
Insurance	3,800	5,898	0	5,080
Building Maintenance	3,800	3,498	608	11,575
Miscellaneous	700	863	37	881
Total Expenditures	\$231,800	\$226,602	\$ 5,238	\$196,190
Excess (Deficiency) of Revenues Over Expenditures	\$ (79,200)	\$ 69,241	\$148,121	\$115,476
Fund Balance-Beginning of Year	\$27,800	\$27,896	0	\$22,650
Fund Balance-End of Year	\$48,600	\$97,137	\$148,121	\$231,696

See notes to financial statements.

Municipalities Parish Police Jury
Special Revenue Funds

Ambulance Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995

	1996		Variance- Favorable (Disadvantage)	1995 Actual
	Budget	Actual		
REVENUES:				
Taxes:				
Ad Valorem	\$ 0	\$ 1,767	\$1,767	\$198,417
Miscellaneous- Interest	10,828	13,312	2,484	16,379
Total Revenues	\$ 10,828	\$ 15,089	\$4,261	\$214,796
EXPENDITURES:				
General Government- Finance & Administration	\$ 16,080	\$ 15,994	\$ 86	\$ 831
Public Safety- Ambulance Service	199,489	190,292	9,197	218,644
Total Expenditures	\$215,569	\$206,286	\$9,283	\$219,475
Excess (Deficiency) of Revenues Over Expenditures	\$104,659	\$181,303	\$76,644	\$ (4,679)
Fund Balance-Beginning of Year	327,428	327,428	0	352,862
Fund Balance-End of Year	\$432,087	\$508,731	\$76,644	\$348,183

See notes to financial statements.

Nashua/Keosauqua Periods Police Jury
Special Revenue Funds

Civil Defense Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Amounts From Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Dept. of Public Safety-CJ	\$ 9,800	\$11,454	\$ 4,654	\$11,438
City of Nashua/Keosauqua	5,800	0	(5,800)	0
Miscellaneous-				
Interest & Miscellaneous	____0	____50	____50	1,221
Total Revenues	\$14,800	\$12,704	\$_(2,096)	\$12,659
EXPENDITURES:				
Public Safety-				
Personnel Costs	\$15,488	\$15,489	\$ 11	\$16,388
Telephone	2,700	2,671	29	4,488
Office & Supplies	700	2,026	(1,326)	362
Miscellaneous	450	644	(194)	798
Capital Expenditures	____200	____0	____200	____0
Total Expenditures	\$25,538	\$20,830	\$_(4,708)	\$21,828
Excess (Deficiency) of Revenues Over Expenditures				
	\$ (7,738)	\$ (7,126)	\$ (612)	\$ (9,169)
OTHER FINANCING SOURCES:				
Operating Transfer From-				
General Fund	____8,000	____9,816	1,816	12,024
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	\$ 2,170	\$ 1,918	\$ (252)	\$ 2,855
Fund Balance (Deficit)-Beginning of Year				
	____623	____623	____0	(2,342)
Fund Balance-End of Year				
	\$ 2,293	\$ 2,533	\$_(240)	\$____623

See notes to financial statements.

Nashobeen Parish Police Jury
Special Revenue Funds

Government Buildings Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995			1994 Actual
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Taxes-				
Ad Valorem	\$ 195,500	\$ 287,708	\$ 122,198	\$ 212,281
Miscellaneous-				
Interest & Misc Bankcom	858	640	(218)	958
Total Revenues	\$ 196,358	\$ 288,348	\$ 121,980	\$ 213,239
EXPENDITURES:				
General Government-				
Personnel	\$ 118,580	\$ 117,884	\$ (696)	\$ 111,677
Utilities & Telephone	123,800	116,417	7,383	108,882
Maintenance	128,808	139,947	11,139	134,583
Supplies	35,808	39,334	3,526	25,980
Insurance	25,208	25,180	28	22,504
Misc Bankcom	500	521	21	3,829
Capital Expenditures	2,000	1,548	452	1,828
Total Expenditures	\$ 432,702	\$ 428,632	\$ 4,070	\$ 488,627
Excess (Deficiency) of Revenues Over Expenditures	\$ (236,344)	\$ (140,284)	\$ 96,060	\$ (275,388)
OTHER FINANCING SOURCES (USES):				
Operating Transfer (To) From- General Fund	220,308	166,021	(54,287)	190,031
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 14,012	\$ 14,012	\$ 14,012
Fund Balance-Beginning of Year	175,812	175,812	0	158,665
Fund Balance-End of Year	\$ 175,812	\$ 189,824	\$ 14,012	\$ 172,677

See notes to financial statements.

Wachsmoore Parish Police Jury
Special Revenue Funds

Insurance Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
General Government— Claims Costs	115,000	129,497	1,500	89,072
Excess (Deficiency) of Revenues Over Expenditures	\$ (115,000)	\$ (129,497)	\$ 1,500	\$ (89,072)
OTHER FINANCING SOURCES:				
Operating Transfers From— General Fund	121,808	129,497	(7,689)	89,072
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance—Beginning of Year	0	0	0	0
Fund Balance—End of Year	\$ 0	\$ 0	\$ 0	\$ 0

See notes to financial statements.

Washington Parish Police Jury
Special Revenue Funds

LC0490 Fund-Balance Plant

Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995

With Comparative Actual Amounts from Year Ended December 31, 1994

	Total Program Budget	Fiscal Year Transactions	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- Louisiana Division of Administration	\$1,808,000	\$931,318	\$86,681	\$91,276	\$2,000
EXPENDITURES:					
General Government- Administration	\$ 16,000	\$ 16,568	\$18,431	\$18,019	\$ 2,413
Economic Development- Capital Expenditures	845,000	936,150	48,180	48,257	____(7)
Total Expenditures	\$1,808,000	\$931,318	\$65,681	\$64,276	\$2,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	____0	____0	____0	____0	____0
Fund Balance-End of Year	\$____0	\$____0	\$____0	\$____0	\$____0

See notes to financial statements.

Metairieville Parish Police Jury
Special Revenue Funds

Road Maintenance-Act 4 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995

With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- State of Louisiana	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous- Interest	2,808	4,798	2,788	70,168
Total Revenues	\$ 2,808	\$ 4,798	\$ 2,788	\$ 70,168
EXPENDITURES:				
Public Works- Equipment Maintenance	\$ 0	\$ 0	\$ 0	\$ 18,418
Fuel & Oil	0	0	0	8,147
Supplies	311	311	0	3,808
Road & Bridge Materials	21,688	24,834	(2,665)	264,326
Total Expenditures	\$ 22,000	\$ 25,151	\$ (2,665)	\$ 294,700
Excess (Deficiency) of Revenues Over Expenditures	\$ (20,488)	\$ (20,477)	\$ 40	\$ (261,100)
OTHER FINANCING SOURCES (USES):				
Operating Transfer To- Road Maintenance Fund	(181,278)	(185,611)	4,420	0
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	\$ (216,814)	\$ (216,090)	\$ 0	\$ (261,100)
Fund Balance-Beginning of Year	216,814	216,090	0	472,172
Fund Balance-End of Year	\$ 0	\$ 0	\$ 0	\$ 216,090

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Louisiana Department of Economic Development-Martin
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Amounts from Year Ended December 31, 1994

	Total Program Budget	Fiscal Year Encumbrances	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental-					
Louisiana Department of Economic Development	\$1,680,000	\$1,568,000	\$11,000	\$11,000	\$0
EXPENDITURES					
Economic Development-					
Capital Expenditures	1,680,000	1,568,000	10,000	11,000	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$0
Fund Balance-Beginning of Year	0	0	0	0	\$0
Fund Balance-End of Year	\$ 0	\$ 0	\$ 0	\$ 0	\$0

See notes to financial statements.

Nashua Police Jury
Special Revenue Funds

Old Courthouse Museum Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
City of Nashua	\$18,000	\$18,000	\$ 0	\$ 0
Miscellaneous-				
Interest & Fees	13,080	1,415	(11,665)	1,415
Total Revenues	\$31,080	\$21,415	\$ (9,665)	\$ 1,415
EXPENDITURES:				
Execution & Culture-				
Personnel Cost	\$14,600	\$16,408	\$ 1,808	\$ 5,884
Supplies & Miscellaneous	200	6,887	16,687	2,027
Telephone	1,100	621	479	0
Maintenance	100	168	68	0
Office Supplies & Expense	2,500	1,250	1,250	0
Travel	2,000	129	1,871	0
Capital Expenditures	0	0	0	2,828
Total Expenditures	\$23,500	\$25,563	\$ 2,063	\$18,739
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,580	\$ (4,148)	\$ (11,728)	\$ (17,324)
OTHER FINANCING SOURCES:				
Operating Transfers From-				
General Fund	0	0	0	13,800
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 7,580	\$ (4,148)	\$ (11,728)	\$ (3,524)
Fund Balance-Beginning of Year	4,715	4,715	0	0
Fund Balance (Deficit)-End of Year	\$ (2,243)	\$ (13,581)	\$ (11,338)	\$ (3,524)

See notes to financial statements.

Northridge Parks Police Jury
Special Revenue Fund

Road Maintenance 1996/97 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996

	1996		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Intergovernmental-			
State of LA	\$82,284	\$82,284	\$0
Miscellaneous-			
Interest	___0	___0	0
Total Revenues	\$82,509	\$82,502	\$7
EXPENDITURES	___0	___0	0
Excess of Revenues Over Expenditures	\$82,509	\$82,502	\$7
Fund Balance-Beginning of Year	___0	___0	0
Fund Balance-End of Year	\$82,502	\$82,502	\$0

See notes to financial statements.

Malibu/City Parks Police Pay
Special Revenue Funds

LCDFDC - Fire District #9
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996

	1996		
	Total Program Budget	1996 Transactions	Remaining Budget
REVENUES			
Intergovernmental-			
State of LA	\$216,280	\$42,672	\$173,608
EXPENDITURES			
General Government-			
Administration	\$ 18,540	\$25,937	\$ 7,397
Public Safety-			
Capital Expenditures	272,780	16,245	256,535
Total Expenditures	\$216,280	\$42,672	\$173,608
Excess of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	0	0	0
Fund Balance-End of Year	\$ 0	\$ 0	\$ 0

See notes to financial statements.

Nashville Parish Police Jury
Special Revenue Funds

LCDBD - Waterworks #2
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996

	1996		
	Total Program Budget	1996 Actual	Variance- Favorable (Unfavorable)
REVENUES:			
Intergovernmental- State of LA	\$221,808	\$222,181	\$3,670
EXPENDITURES:			
General Government- Administration	\$ 25,000	\$ 22,536	\$ 2,464
Public Works- Capital Expenditures	200,000	199,625	1,375
Total Expenditures	\$225,000	\$222,161	\$2,839
Excess of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	____0	____0	____0
Fund Balance-End of Year	\$____0	\$____0	\$____0

See notes to financial statements.

Maitland, Florida Police - July
Special Revenue Funds

Office of Community Services Operating Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995

With Comparative Actual Amounts from Year Ended December 31, 1994

	1995			
	Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
REVENUES:				
Intragovernmental-				
Dept. of Ag-Commodities	\$ 1,100	\$ 425	\$ (675)	\$ 1,055
Section 18 Transportation	400	8	(400)	2,739
Medicaid	1,000	3,418	418	3,352
Miscellaneous-				
Miscellaneous	8	845	845	1,414
Interest	8	412	402	825
Total Revenues	<u>\$ 3,516</u>	<u>\$ 5,098</u>	<u>\$ 1,586</u>	<u>\$ 5,895</u>
EXPENDITURES				
General Government-				
Fringe	\$ 50	\$ 52	\$ 2	\$ 46
Operating Services	8	3,143	(3,135)	49
Operating Supplies	8	2,617	(2,617)	219
Travel	8	759	(751)	325
Health & Welfare-				
Salaries	2,400	1,671	729	2,078
Fringe	228	131	89	178
Operating Services	3,488	3,221	(2,677)	4,141
Operating Supplies	188	112	84	3,117
Travel	1,888	327	1,475	158
Capital Expenditures	3,000	3,025	(251)	2,804
Total Expenditures	<u>\$12,022</u>	<u>\$12,094</u>	<u>\$1,972</u>	<u>\$12,389</u>
Excess (Deficiency) of Revenues Over Expenditures				
	\$ (8,506)	\$ (1,096)	\$ (7,351)	\$ (6,793)
Fund Balance-Beginning of Year				
	12,127	12,127	—	12,928
Fund Balance-End of Year				
	<u>\$ 3,621</u>	<u>\$ 1,031</u>	<u>\$ (2,590)</u>	<u>\$ 6,135</u>

See notes to financial statements.

Washington Parish Police Jury
Special Revenue Funds

Office of Community Services-Family City Club
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual

Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995

	95/96 Com Est	Completed Grant 10-1-95 to 9-30-96				Variance- Favorable (Unfavorable)
		Budget Program Year 1995/96	Final Year Actual	Remaining Budget for 1996	Current Year Actual	
REVENUES:						
Intergovernmental-						
DOE-FDC	\$ 31	\$117,260	\$31,820	\$185,120	\$153,828	\$ 5,281
EXPENDITURES:						
General Government-						
Salaries	\$ 0	\$ 1,216	\$ 889	\$ 1,447	\$ 1,671	\$ (234)
Fringe	0	547	160	784	861	121
Travel	0	0	0	0	81	(81)
Operating Services	0	800	0	988	980	0
Operating Supplies	0	0	0	0	0	0
Health & Welfare-						
Salaries	0	26,416	4,650	21,760	17,949	7,816
Fringe	0	6,717	1,413	1,288	4,138	1,990
Operating Services	0	96,860	23,730	73,227	86,139	112,890
Operating Supplies	0	818	14	880	717	141
Travel	0	1,200	588	612	1,288	(688)
Total Expenditures	\$ 0	\$117,260	\$31,652	\$187,282	\$111,836	\$ 15,111
Excess (Deficiency) of Revenues Over Expenditures						
	\$ 31	\$ 0	\$ 178	\$ (178)	\$ (188)	\$ 190
Fund Balance-Beginning of Year						
	(890)	0	0	328	336	0
Fund Balance-End of Year						
	\$ (859)	\$ 0	\$ 178	\$ 150	\$ 148	\$ 190

See notes to financial statements.

Grant in Progress 18-L-08 to 9-30-02		
Budget Program Year 1996-1997	Current Year Actual	Variance- Favorable (Unfavorable)
\$128,727	\$11,461	\$ (118,266)
\$ 1,036	\$ 899	\$ 1,136
847	167	680
589	24	565
980	8	972
1,869	100	1,769
24,000	3,108	21,110
6,727	1,168	5,559
161,281	15,948	145,333
1,830	48	1,782
1,280	28	1,252
\$128,727	\$21,992	\$ (106,735)
\$ 0	\$ 9,339	\$ 9,339
0	0	0
\$ 0	\$ 9,339	\$ 9,339

See notes to financial statements.

Malden/Medford Police Jury
Special Revenue Funds

Office of Community Services/FEMA-United Way
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (CLASS Basis) and Actual
Year Ended December 31, 1996

With Comparative Actual Amounts from Year Ended December 31, 1995

	1995 Class Year	1996		Variance- Favorable (Unfavorable)
		Budget	Actual	
REVENUES:				
Intergovernmental- FEMA-United Way	500,000	510,000	510,000	0
EXPENDITURES:				
Health & Welfare- Operating Services	15,800	15,800	15,212	588
Excess (Deficiency) of Revenues Over Expenditures	\$ 170	\$ 0	\$ (512)	\$212
Fund Balance-Beginning of Year	0	0	0	0
EQUITY TRANSFERS:				
Transfer In	100	0	0	0
Transfer Out	0	0	0	0
Fund Balance-End of Year	\$ 170	\$ 0	\$ (512)	\$212

See notes to financial statements.

Marchiondo Parish Police Jury
Special Revenue Funds

Office of Community Services-CRIB LIREAP
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts from Year Ended December 31, 1995

	1996			1995 Actual Year
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Intragovernmental-				
CRIB LIREAP	\$155,448	\$133,818	\$21,630	\$167,895
Miscellaneous	_____0	_____0	_____0	_____283
Total Revenues	\$155,448	\$133,818	\$21,630	\$168,178
EXPENDITURES:				
General Government-				
Operating Services	\$ 1,244	\$ 388	\$ 904	\$ 383
Health & Welfare-				
Salaries	6,800	3,558	3,258	6,080
Fringe	3,000	2,879	121	3,199
Operating Services	144,596	123,568	21,028	169,410
Operating Supplies	_____0	_____114	_____114	_____0
Total Expenditures	\$155,448	\$124,879	\$30,569	\$169,992
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (9,061)	\$ (9,061)	\$ (1,814)
Fund Balance-Beginning of Year	_____0	_____0	_____0	_____0
Fund Balance-End of Year	\$_____0	\$ (1,861)	\$ (1,861)	\$ (1,782)

See notes to financial statements.

Machinists Parish Police Jury
Special Revenue Fund

Office of Community Services-Department of Labor-OSBO Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996

With Comparative Actual Amounts from Year Ended December 31, 1995

	1996 Grant Year	1996		Variance- Favorable (Unfavorable)
		Budget	Actual	
REVENUES:				
Intergovernmental:				
DOL-CSBG	\$181,855	\$85,321	\$96,532	\$11,211
EXPENDITURES:				
General Government-				
Salaries	\$ 19,528	\$20,080	\$21,695	\$(1,655)
Fringe	5,811	6,380	6,336	144
Travel	761	1,189	1,943	757
Operating Services	2,158	1,688	1,664	24
Operating Supplies	938	0	329	(329)
Health & Welfare-				
Salaries	50,827	47,220	48,470	(2,258)
Fringe	9,398	11,689	9,835	1,147
Travel	641	1,280	1,144	136
Operating Services	6,476	6,885	4,569	2,216
Operating Supplies	892	0	830	(830)
Total Expenditures	\$ 95,898	\$85,321	\$96,233	\$1,115
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,957	\$ 0	\$ (7,966)	\$2,966
Fund Balance-Beginning of Year	8,652	0	83	83
Fund Balance-End of Year	\$ 17,609	\$ 0	\$ (7,933)	\$2,933

See notes to financial statements.

Grant in Progress 2-1-95 to 6-30-97		
Budget Program Year 1996-97	Current Year Actual	Variance Favorable (Unfavorable)
\$22,750	\$11,735	\$11,015
9,750	9,735	15
\$32,500	\$20,200	\$12,300
\$18,044	\$ 9,775	\$ 8,269
3,734	2,690	1,044
2,674	440	2,234
3,340	1,855	1,485
82	0	82
\$32,500	\$12,771	\$19,729
\$ 0	\$ 6,551	\$ 6,551
\$ 0	\$ 0	\$ 0
0	0	0
\$ 0	\$ 0	\$ 0
\$ 0	\$ 6,551	\$ 6,551
0	0	0
\$ 0	\$ 6,551	\$ 6,551

Northbrook Parish Police Jury
Special Revenue Funds

Office of Community Services/Head Start
Schedule of Revenues, Expenditures and Changes in Fund Balances
(Budget (GAAP Basis) and Actual
Year Ended December 31, 1995)

With Comparative Actual Amounts from Year Ended December 31, 1995

	Budget Program Year 2000-01	Completed Year 2000-01		Variance/ Favorable (Unfavorable)
		Year Actual	Remaining Budgeted	
REVENUES:				
Intergovernmental-				
GRANTS	\$1,319,317	\$1,012,000	\$307,317	\$307,317
Miscellaneous-				
Interest	0	6	(6)	0
Miscellaneous	0	1,892	(1,892)	1,892
Total Revenues	\$1,319,317	\$1,013,898	\$305,421	\$309,209
EXPENDITURES:				
General Government-				
Salaries	\$ 139,495	\$ 188,180	\$ 48,684	\$ 48,684
Fringe	29,856	21,007	8,849	8,849
Travel	3,408	6,288	2,880	2,880
Operating Services	23,210	3,983	19,227	4,983
Operating Supplies	8,258	703	7,555	7,555
Health & Welfare-				
Salaries	660,880	541,357	119,523	119,523
Fringe	198,972	151,898	47,074	47,074
Travel	29,349	14,344	15,005	15,005
Operating Services-				
Utilities	18,608	11,753	6,855	6,855
Telephone	8,758	8,671	87	87
Maintenance & Repairs	7,544	8,381	837	837
Contract Payments	67,386	61,871	5,515	5,515
Other	48,349	6,689	41,660	41,660
Operating Supplies-				
Program Supplies	81,727	41,343	40,384	40,384
Office Supplies	0	1,089	(1,089)	0
Food	22,298	19,397	2,901	2,901
Capital Expenditures	44,000	1,790	42,210	42,210
Total Expenditures	\$1,399,317	\$1,818,828	\$419,511	\$419,511
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 814,970	\$ 125,910	\$ 125,910
OTHER FINANCING SOURCES:				
Operating Transfers (To) From- Head Start (Interfund)	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 814,970	\$ 125,910	\$ 125,910
Fund Balance- Beginning of Year	0	0	(4,422)	(4,422)
Fund Balance- End of Year	\$ 0	\$ 814,970	\$ 121,488	\$ 121,488

See notes to financial statements.

Spent in Progress 2-1-98 to 2-28-97		
Budget Program Year 1996-97	Current Year Actual	Variance Favorable (Unfavorable)
\$1,100,500	\$1,251,700	\$151,200
0	344	344
_____0	_____0	_____0
\$1,100,500	\$1,252,044	\$151,544
\$ 100,000	\$ 100,000	\$ 0,000
20,000	18,500	11,500
7,500	4,000	3,500
12,000	6,000	16,000
5,500	900	4,600
672,000	570,000	102,000
211,000	140,000	71,000
20,000	10,000	10,000
10,000	15,000	5,000
6,700	8,700	2,000
9,000	10,000	1,000
60,000	60,000	0,000
41,200	75,000	33,800
37,500	31,000	6,500
0	3,000	3,000
25,000	7,000	18,000
22,000	60,000	38,000
\$1,100,500	\$1,300,000	\$199,500
\$ _____0	\$ 21,000	\$ 21,000
\$ _____0	\$ 20,000	\$ 20,000
\$ 0	\$ 80,000	\$ 80,000
_____0	_____0	_____0
\$ _____0	\$ 80,000	\$ 80,000

Mackinac Island Police Jury
Special Revenue Funds

Office of Community Services-Child Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual

Year Ended December 31, 1996

With Comparative Actual Amounts Year Year Ended December 31, 1995

	Compared With 10-1-95 to 9-30-96				
	Budget Program Year 1995-96	Fiscal Year Actual	Remaining Budget	Current Year Actual	Variance Favorable (Disadvantage)
REVENUES:					
Intergovernmental-					
Department of Education	\$138,273	\$18,800	\$119,473	\$87,118	\$(31,355)
Miscellaneous	0	212	(212)	381	589
Total Revenues	\$138,273	\$19,012	\$119,261	\$87,500	\$(51,773)
EXPENDITURES:					
General Government-					
Salaries	\$ 4,328	\$ 1,740	\$ 2,588	\$ 4,842	\$ (2,254)
Fringe	2,847	888	1,959	2,571	(624)
Travel	4,800	0	4,800	560	(4,240)
Operating Services	1,318	0	1,318	525	(893)
Operating Supplies	1,000	0	1,000	0	1,000
Health & Welfare-					
Salaries	18,250	8,653	9,597	17,884	(8,637)
Fringe	12,412	2,758	9,654	6,868	(2,784)
Travel	0	100	(100)	1,477	(1,377)
Operating Services	32,108	1,884	30,224	24,489	(5,735)
Operating Supplies-					
Program Supplies	18,000	2,004	15,996	5,508	(12,488)
Food	28,000	(2,528)	29,528	22,992	(6,536)
Total Expenditures	\$128,272	\$26,087	\$102,185	\$88,288	\$13,984
Excess (Deficiency) of Revenues Over Expenditures	\$ 10,001	\$ 2,925	\$ 17,076	\$ 0	\$ 10,001
OTHER FINANCING SOURCES (USES):					
Opening Transfers In	\$ 0	\$ 0	\$ 0	\$ 222	\$ 222
Opening Transfers Out	0	0	0	0	0
Total Other Financing	\$ 0	\$ 0	\$ 0	\$ 222	\$ 222
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 2,925	\$ (2,156)	\$ (1,864)	\$ 222
Fund Balance-Beginning of Year	0	0	2,298	1,884	(414)
Fund Balance-End of Year	0	\$ 2,925	0	0	0

See notes to financial statements.

<u>Grant in Progress, 10/1/86 to 9/30/87</u>		
<u>Budget</u> Program Year <u>1985-86</u>	<u>Current</u> Year <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$138,273	\$45,517	\$92,756
0	440	440
<u>\$138,273</u>	<u>\$45,957</u>	<u>\$92,313</u>
0	\$ 1,732	\$ 4,796
2,642	821	1,780
4,008	12	3,988
1,128	26	1,108
1,000	0	1,000
18,222	8,643	9,414
17,412	2,371	19,017
0	51	(51)
32,108	5,482	26,604
19,800	2,188	7,414
<u>39,800</u>	<u>18,644</u>	<u>21,982</u>
<u>\$118,273</u>	<u>\$28,882</u>	<u>\$89,391</u>
\$ 0	\$ 4,822	\$ 4,822
0	0	0
0	(272)	(272)
<u>\$ 0</u>	<u>\$ (272)</u>	<u>\$ (272)</u>
0	\$ 1,800	\$ 1,800
0	0	0
<u>\$ 0</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>

Waukegan Park Police, July
Special Revenue Funds

Office of Community Services/Local State Disabilities
Schedule of Revenues, Expenditures and Changes in Fund Balance
(Budget GAAP Basis) and Actual
Year Ended December 31, 1995

With Comparative Actual Amounts from Year Ended December 31, 1994

	Compared From 12/31/94 to 12/31/95				
	Budget Program Year 1995-96	Price Year (\$000)	Remaining Budget	Current Year Actual	Variance Favorable (Unfavorable)
REVENUES:					
Intergovernmental-					
Road State	\$22,000	\$5,000	\$26,000	\$____0	\$20,000
EXPENDITURES:					
General Government-					
Travel	\$ 0	\$ 415	\$ (415)	\$ 0	\$ (415)
Health & Welfare-					
Salaries	1,040	6,700	1,340	1,340	0
Fringe	2,504	1,033	1,111	389	800
Travel	1,253	485	2,769	0	2,769
Operating Services	11,600	741	15,079	428	16,051
Operating Supplies	1,000	____0	1,000	____0	1,000
Total Expenditures	\$22,000	\$9,273	\$22,608	\$2,007	\$26,000
Excess (Deficiency) of Revenues Over Expenditures	\$____0	\$12,727	\$3,392	\$2,007	\$1,385
OTHER FINANCIAL SOURCES (USES):					
Operating Transfers In	\$ 0	\$ 7,987	\$ 0	\$ 0	\$ 0
Operating Transfers Out	____0	____0	(7,987)	(1,500)	1,487
Total Other Financing	\$____0	\$7,987	\$ (7,987)	\$ (1,500)	\$ 1,487
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$1,587	\$ (4,595)	\$ (500)	\$ 0
Fund Balance-Beginning of Year	____0	____0	1,587	1,587	____0
Fund Balance-End of Year	\$____0	\$1,587	\$____0	\$____0	\$____0

See notes to financial statements.

Cost in Progress 1-1-76 to 2-28-77		
Budget Fiscal Year 1976-77	Current Year Actual	Variance Favorable (Disadvantage)
\$12,496	\$12,508	\$20,181
\$ 0	\$ 0	\$ 0
8,840	8,798	1,240
1,836	1,425	581
5,860	1,801	3,199
14,830	407	14,483
2,860	0	2,860
\$12,496	\$10,181	\$22,311
\$ 0	\$ 2,117	\$ 2,117
\$ 0	\$ 1,538	\$ 1,538
0	0	0
\$ 0	\$ 1,538	\$ 1,538
\$ 0	\$ 1,647	\$ 1,647
0	0	0
\$ 0	\$ 1,647	\$ 1,647

Nashua School District
Special Revenue Funds

Office of Community Services/Training & Technical Assistance/Career Development Assistant
Schedule of Revenues, Expenditures and Changes in Fund Balances

(Budget (GAAP Basis) and Actual)
Year Ended December 31, 1995

With Comparative Actual Amounts from Year Ended December 31, 1994

	Completed Year 12-31-95 to 12-31-94				
	Budget Program Year 1994-95	Fiscal Year Actual	Remaining Budget	Current Year Actual	Variance Favorable (Unfavorable)
REVENUES:					
Inn governmental:					
Fund Costs	\$12,552	\$1,658	\$1,228	\$265	\$, 692
EXPENDITURES:					
General Government-					
Travel	\$ 3,000	\$ 298	\$ 2,704	\$ 0	\$ 2,704
Health & Welfare-					
Salaries	1,500	1,220	280	115	125
Fringe	387	338	249	11	238
Travel	6,816	3,099	4,217	0	4,217
Operating Services	1,226	2,888	16,222	158	16,572
Total Expenditures	\$12,929	\$11,843	\$1,278	\$384	\$, 283
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance- Beginning of Year	0	0	0	0	0
Fund Balance- End of Year	0	0	0	0	0

See notes to financial statements.

Grant in Progress 2-0-98 to 1-31-97

<u>Budget</u> <u>Program Year</u> <u>1996-97</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$12,500	1,568	\$10,932
\$ 3,800	1,311	\$ 2,489
1,200	1,375	(175)
368	128	240
5,289	3,148	2,141
(4,479)	4,328	(121)
\$12,500	\$12,172	\$ 3,328
\$ 0	\$ (2,489)	\$ (2,489)
____0	____0	____0
\$____0	\$12,172	\$12,172

Northville Parish Police Jury
Special Revenue Funds

Office of Community Services-Waterization Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996

	Grant in Progress 181,000 in 1/31/97				Variance- Favorable (Unfavorable)
	Total Program Budget	Fiscal Year Actual	Remaining Budget	Current Year Actual	
REVENUES:					
Intergovernmental	\$129,281	\$ 0	\$129,281	\$ 0	\$129,281
EXPENDITURES:					
General Government-					
Salaries	\$ 4,680	\$ 1,087	\$ 3,593	\$ 0	\$ 3,593
Fringe	1,980	331	1,649	0	1,649
Travel	500	82	418	250	218
Audit	2,144	0	2,144	0	2,144
Supplies	2,000	0	2,000	817	1,183
Health & Welfare-					
Salaries	33,110	0	33,110	16,743	16,367
Fringe	7,800	0	7,800	2,260	5,540
Travel	2,500	0	2,500	380	2,120
Operating Services	79,810	0	79,810	0	79,810
Operating Supplies	2,200	0	2,200	30,548	18,348
Total Expenditures	\$129,281	\$ 1,668	\$127,613	\$41,628	\$ 116,985
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$1,668	\$ 1,668	\$41,628	\$43,296
Fund Balance-Beginning of Year	0	0	11,668	11,668	0
Fund Balance-End of Year	\$ 0	\$1,668	\$ 0	\$53,296	\$53,296

See notes to financial statements.

Wachusett Parish Police Jury
Special Revenue Funds

Office of Community Services-DOTD-Section 18 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	Completed Grant 7-1-95 to 6-30-98				
	Total Program Budget	Fiscal Year Actual	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- DOTD	\$120,717	\$88,979	\$31,738	\$17,364	\$13,674
EXPENDITURES:					
Health & Welfare- Public Transportation	120,717	\$8,179	\$11,538	17,364	\$,324
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 800	\$ (800)	\$ 0	\$ 800
Fund Balance-Beginning of Year	0	0	800	800	0
Fund Balance-End of Year	0	\$ 800	0	\$ 800	\$ 800

See notes to financial statements.

Grant in Progress 71-596, to 8-30-97		
Total Program Budget	Current Year Actual	Variance- Favorable (Unfavorable)
395,412	373,898	\$21,514
95,412	73,888	21,524
\$ 0	\$ 0	\$ 0
____0	____0	____0
\$____0	\$____0	\$____0

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for general fixed assets used in the governmental fund type operations.

**Maricopa County Police Jury
General Fixed Assets Account Group**

**Schedule of Changes in General Fixed Assets
Year Ended December 31, 1996**

	Balance 12/31/95	Additions	Deletions	Balance 12/31/96
General Fixed Assets-				
Land	\$ 521,472	\$ 0	\$ 0	\$ 521,472
Buildings	4,099,696	50,919	0	4,099,696
Equipment-				
Road Vehicles	1,535,078	226,820	(250,814)	1,511,084
Other Equipment	2,066,129	62,685	(22,194)	2,096,620
Total General Fixed Assets	\$8,082,375	\$342,524	\$272,248	\$8,152,651
Investments in General Fixed Assets	\$8,082,375	\$342,524	\$272,248	\$8,152,651

See notes to financial statements.

GENERAL LONG-TERM BENEFIT ACCOUNT GROUP

To account for the accumulation of unpaid employee leave benefits. Payment of accrued compensated absences is accounted for in the governmental fund from which the applicable employee's salary is normally paid.

Natchitoches Parish Police Jury
General Long-Term Debt Account Group

Schedule of General Long-Term Debt
December 31, 1996
With Comparative Totals from December 31, 1995

	Accrued Compensation Allowance	Totals	
		12-31-96	12-31-95
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT:			
Amount to be Provided From: Excess Annual Revenues	\$152,754	\$152,754	\$180,561
GENERAL LONG-TERM DEBT PAYABLE:			
Accrued Compensation Allowance	\$152,754	\$152,754	\$180,561

See notes to financial statements.

Waukegan Park Police Jury
General Long-Term Debt Account Group

Schedule of Changes in General Long-Term Debt
December 31, 1996

	Balance 12/31/95	Accrued Compenation Addition in 1996	Balance 12/31/96
Amount to be Provided for Reimbursement of Long-Term Debt Costs:			
Excess Annual Revenues	\$308,241	\$61,812	\$152,154
General Long-Term Debt Payable	\$308,241	\$61,812	\$162,154

See notes to financial statements.



COMPLIANCE, INTERNAL CONTROL AND OTHER GRANT INFORMATION

Johnson, Thomas & Cunningham

Registered Public Accountants

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State of Louisiana, CPA's, of Registered Accountants

And in the State of Louisiana, CPA's, of Registered Accountants

And in the State of Louisiana, CPA's, of Registered Accountants

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**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 24, 1997.

We conducted our 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, "Audit of State and Local Governments", and the Louisiana Governmental Audit Guide. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements covered by our report are free of material misstatement.

The management of the Natchitoches 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 recorded 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 the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the acceptance of management in the general purpose financial statements.

Payroll

Finding:

In our tests of payroll and the related records, we noted several instances where individual employee time sheets were not signed or approved by the appropriate personnel.

Recommendation:

Jury policy requires that supervisory personnel approve all time sheets, overtime, pay changes, and vacation leave. We recommend that this policy be more closely adhered to.

Response:

Supervisory personnel will be instructed to follow the established policy.

General Fixed Assets

Finding:

The Jury has a quality system in place to inventory and keep control over general fixed assets. However, the system does purchase orders to record fixed asset additions. Occasionally, a purchase order is not prepared when an asset is purchased, and the asset is omitted from the fixed asset inventory.

Recommendation:

We recommend that Jury policy be extended to require purchase orders for all fixed asset additions, or that the general ledger be used to record fixed asset additions.

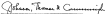
Response:

The Treasurer and Purchasing Agent will establish procedures to insure that all fixed asset additions are included in the fixed asset records.

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 errors or irregularities in accounts that would be material in relation to the general purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Mandeville Parish Police Jury, is a matter of public record.


Johnson, Thomas & Cunningham, CPAs

June 24, 1987
Mandeville, Louisiana

*John G. Johnson, CPA, A. (Professional Registration)**John D. Thomas, CPA, A. (Professional Registration)**Allyn A. Cunningham, CPA, A. (Professional Registration)**200 Broad Street
Columbia, Missouri 65202
(314) 644-2417
TE (314) 644-2417***INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 24, 1997. We have also audited the Natchitoches Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 24, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, Office Management and Budget OMB Circular A-128, "Audit of State and Local Governments"; and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, and about whether the Natchitoches 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 our audit for the year ended December 31, 1998, we considered the Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Jury's financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated June 24, 1997.

The management of the Natchitoches 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, 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 the 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Administrative requirements

Specific requirements:

- Types of services
- Matching, level of effort
- Reporting
- Special requirements

Claims for advances and reimbursements

- Amounts claimed or used for matching

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

During the year ended December 31, 1986, the MacIntoshes Parish Police Jury expended 88.81 percent of its total federal financial assistance under major federal financial assistance programs.

We 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 we considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

External Financial Reports

Finding:

The general ledgers of the Office of Community Services contain errors that cause the financial reports filed with grantor agencies to be prepared in error.

Recommendation:

The Office of Community Services has a system in place to track requests for funds from preparation to the receipt of the funds. We recommend that this system be used more diligently. In addition, we recommend that the general ledgers be reviewed monthly, and that all expenditure transactions that were recorded erroneously be corrected monthly.

Response:

Accounting personnel will be instructed to institute these procedures.

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 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We consider the above condition to be a material weakness.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.


Johnson, Thomas & Cunningham, CPA's

June 24, 1987
Natchitoches, Louisiana

Jefferson, Thomas & Cunningham

Charter Hall, Shreveport

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Edw. J. Johnson, CPA, C.F.A., A. of Registered Accountants

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON
AN AUDIT OF PRIMARY GOVERNMENT OR BASIC FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 24, 1997.

We conducted our 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, "Audit of State and Local Governments", and the Louisiana Governmental Audit Guide. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

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

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

This report is intended for the information of management. This certification is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

Jefferson, Thomas & Cunningham
Jefferson, Thomas & Cunningham, CPAs

June 24, 1997
Natchitoches, Louisiana

Johnson, Thomas & Cunningham
Chartered Public Accountants

Page 87

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL
REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 24, 1997.

We have applied procedures to test the Natchitoches Parish Police Jury's compliance with the following requirements applicable to its major federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996:

Political activity
Civil rights
Cash management
Federal financial reports
Allowable costs/cost principles
Administrative Requirements

Our 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. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Natchitoches Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from which financial assistance was received. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

Johnson, Thomas & Cunningham
Jefferson, Thomas & Cunningham, CPAs

June 24, 1997
Natchitoches, Louisiana

Johnson, Thomas & Cunningham

Chartered Public Accountants

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Walter J. Johnson, CPA, A. C. McPherson Register (1999-2000)

Robert W. Thomas, CPA, A. C. McPherson Register

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 24, 1997.

We have also audited the Natchitoches Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for reimbursements; and amounts used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1998. The management of the Natchitoches Parish Police Jury is responsible for the Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our 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, "Audit of State and Local Governments". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material non-compliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Natchitoches Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Natchitoches Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for reimbursements; and amounts used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1998.

This report is intended for the information of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit distribution of this report, which, upon delivery to the Marshfielder Parish Police Jury, is a matter of public record.


Johnson, Thomas & Cunningham, CPAs

June 24, 1997
Marshfielder, Louisiana

Edw. J. Johnson, C.P.A., A Certified Public Accountant

Paul S. Thomas, C.P.A., A Certified Public Accountant

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 24, 1997.

In connection with our audit of the 1996 primary government financial statements of the Natchitoches Parish Police Jury and with our study and evaluation of the Jury's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching; reporting claims for reimbursements; and amounts claimed or used for matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Natchitoches Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from whom financial assistance was received. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPAs

June 24, 1997
Natchitoches, Louisiana

Johnson, Thomas & Cunningham

Chartered Public Accountants

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

To the Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 24, 1997. These primary government financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our 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. Those standards and OMB Circular A-128 require that we 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, 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 our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPAs

June 24, 1997
Natchitoches, Louisiana

Northbrook Parish Police Jury
Supplementary Schedule of Federal Financial Assistance
Year Ended December 31, 1996

Federal Source/ Pass-Through Source/Program Title	LD, Member/ Federal CFR/AF	Award Amount	Program Income	Current Year Revenues	Current Year Expenditures	Total Expenditures to 12-31-96
DIRECT PROGRAMS:						
USDA-Roadside National Forest*	10,000	\$ 358,645	\$ 0	\$ 358,645	\$ 358,645	\$ 358,645
	18,250†					
USDA-Food Stamp Program*	491-80-7-08 (2)	6,263,000	0	6,263,000	6,263,000	6,263,000
USDA-Commodity Distribution	80,500	4,134	0	4,134	4,134	4,134
DEHS-Retired Senior Volunteer Program 3-1-95/3-28-96 3-1-96/9-28-97	94,002 94,002	11,471 11,751	0 0	11,750 11,728	11,750 11,728	23,471 23,476
DEHS-Road Stop* 3-1-95/3-28-96 3-1-96/3-28-97	13,600 13,600	1,395,217 1,393,598	0 394	328,600 1,111,710	328,600 1,109,409	1,391,987 1,109,409
Head Start-Handicapped Children Fund Program Year 3-1-95/3-28-96 Program Year 3-1-96/3-28-97	13,600 13,600	32,468 32,696	0 0	0 32,000	3,837 16,381	11,817 16,387
Road Stop-TX/CAA Program Year 3-1-95/1-31-96 Program Year 3-1-96/1-31-97	13,614 13,614	12,818 13,807	0 0	396 9,680	346 12,135	11,967 12,135
Federal Emergency Management Association	81,530	19,000	0	19,000	19,000	19,000
Bureau of Justice Assistance- Church Arson Grant	16,182	4,680	0	4,680	0	0
USDA-Federal Timber Sale	18,600	4,684	0	4,684	4,684	4,684
PASS-THROUGH PROGRAMS:						
USDA-Commodity Dist. Reimbursement	18,158	425	0	425	425	425
USDA-Dept. of Health & Human Services- Food Stamp Reimbursement	18,364	37,915	0	37,915	37,915	37,915
Federal Emergency Management Agency- Civil Defense Allotment	10,500	13,654	0	13,654	13,654	13,654

Continued next page.

Northbrook Park Police Jury
Supplementary Schedule of Federal Financial Assistance-Continued
Year Ended December 31, 1996

Federal District Pass-Through Account/Program/Title	F.D. Number/ Federal CFDA#	Award Amount	Program Income	Current Year Revenues	Current Year Expenditures	Total Expenditures to 12-31-96
Health & Human Services-						
Department of Labor-Community Services						
Block Grant						
Program Year 10-0112-06	11-667	\$ 95,123	\$ 0	\$ 93,833	\$ 95,123	\$ 95,123
Office of Human Developmental Law Income						
Housing Energy Assistance Program-						
Program Year 1995						
	13-838	115,540	0	115,008	134,879	134,879
Department of Transportation-Section 18						
Transportation						
Fiscal Year 10-1-95/9-30-95	28-558	120,717	0	17,568	17,568	115,940
Fiscal Year 1-1-96/8-30-97	28-558	93,402	0	73,898	73,898	73,898
Department of Education-Family Day Care Program						
Fiscal Year 10-1-95/9-30-95						
	10-580	182,660	0	160,828	111,846	142,473
Fiscal Year 10-1-95/9-30-97						
	10-580	158,727	0	21,861	21,902	21,902
Department of Education-Child Care Food Program						
Program Year 10-1-95/9-30-95						
	30-526	118,273	398	87,118	89,768	121,899
Program Year 10-1-95/9-30-97						
	30-526	133,273	449	40,517	39,882	39,882
Division of Administration-Community						
Development Block Grant						
	14-228	1,090,000	0	64,276	64,276	64,276
Division of Administration-Community						
Development Block Grant						
	14-228	516,288	0	42,672	42,672	42,672
Division of Administration-Community						
Development Block Grant						
	14-228	275,698	0	222,961	222,961	222,961
DBHS-Medicaid						
	93-771	3,416	0	3,416	3,416	3,416
Legislative Office of Community Services-						
Wendell Station						
	81-042	41,828	0	0	41,828	41,828
TOTAL		\$3,209,282	\$1,415	\$8,128,282	\$8,889,221	\$11,276,652

*Three major federal financial assistance programs.

OTHER SUPPLEMENTARY INFORMATION

Natchitoches Parish Police Jury
Schedule of Compensation Paid to Jury Members
Year Ended December 31, 1996

Name	Amount
Ed Inwoodson	\$ 9,600
Joe Mitchell, Jr.	9,600
Ken Aaroe	9,600
James W. Scarborough	18,750
Frankie R. Jackson, Sr.	9,600
Palmer Roberts	480
Calvin May	480
John Sabar	9,600
Sam Christopher	480
Tim D. Polley	480
Chas. Prigg	9,600
George Collins, IV	9,200
Thomas Collier, Jr.	9,200
J. C. LaCasse	9,200
James Martin	9,200
Total	\$106,800