

GRANT PARISH POLICE JURY

Coffee, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

It is estimated that the police jury will incur costs totaling \$19,000 over a three year period to successfully implement the post-closure plan. These costs will be paid by the Sanitary Landfill Maintenance Fund as they are incurred.

The estimated \$19,000 it will cost to successfully fulfill the requirements of the post-closure plan is recorded in the accounts of the General Long-Term Obligations Account Group.

A Solid Waste Landfill Closure Summary, dated February 8, 1997, prepared by an employee of the engineering firm retained by the police jury is the source of the information contained in the above paragraph.

**SCHEDULE OF ANNUAL REQUIREMENTS TO AMORTIZE CAPITAL
LEASE PURCHASE AGREEMENTS PAYABLE, A BANK LOAN
PAYABLE AND GENERAL OBLIGATION BONDS PAYABLE**

The annual requirements to amortize capital lease purchase agreements payable, a bank loan payable and general obligation bonds payable at December 31, 1999, including interest payments and other related charges totaling \$10,083 are presented in the following schedule:

Year	Capital Lease Purchase Agreements Payable	Bank Loan Payable	General Obligation Bonds Payable	Total
1997	\$59,708	\$ 8,000	\$35,083	\$ 83,783
1998	27,135	8,566	—	35,701
1999	11,200	8,588	—	19,788
2000	—	8,566	—	8,566
2001	—	7,921	—	7,921
Total	\$98,043	\$43,202	\$35,083	\$176,328

12. EQUITY - CONTRIBUTED CAPITAL

The equity - contributed capital account of the Enterprise Fund at December 31, 1999, is summarized as follows:

Equity - contributed capital - gains received from State of Louisiana: Department of Transportation and Development	\$ 26,716
Division of Administration	567,769
Total	\$594,485

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 Coiffin, Louisiana
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Description	Fixed Assets	Less Accumulated Depreciation	Net Fixed Assets
Natural gas distribution system	\$1,245,000	\$(504,294)	\$740,706
Mobile home	826	(930)	None
Equipment	81,802	(41,973)	39,829
Total	\$1,326,628	\$(547,197)	\$779,431

There were no additions to or disposals of fixed assets recorded in the accounts of the Enterprise Fund in 1995.

CHANGES IN GENERAL FIXED ASSETS - GENERAL
 FIXED ASSETS ACCOUNT GROUP

A summary of transactions of the general fixed assets recorded (capitalized) in the accounts of the General Fixed Assets Account Group for the year ended December 31, 1995, follows:

Description	Balance January 31, 1995	Additions in 1995	Deletions in 1995	Balance December 31, 1995
Land	\$ 194,250			\$ 194,250
Buildings	1,789,015	4 28,892		1,814,077
Office equipment	8,532	7,279		15,811
Light and heavy duty trucks	203,488	78,202		281,790
Heavy recoverable equipment	403,833	1,158		404,991
Office equipment	31,239	22,398		43,637
Library books	128,000			128,000
Motorcycle	35,000			35,000
Total	\$2,899,287	\$109,649	None	\$3,009,936

NET FIXED ASSETS - ENTERPRISE FUND AND BALANCE
 OF GENERAL FIXED ASSETS - GENERAL FIXED ASSETS
 ACCOUNT GROUP

As shown by the total (memorandum only) column of Statement A, the net fixed assets of the Enterprise Fund and the balance of the general fixed assets recorded (capitalized) in the General Fixed Assets Account Group total \$3,611,611 as December 31, 1995.

GRANT PARISH POLICE JURY
 Colfax, Louisiana
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7. ACCOUNTS AND OTHER PAYABLES

Accounts and other payables at December 31, 1995, are summarized as follows:

Description	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	Total
Salaries	\$23,842	\$48,854	\$210	\$10,000	\$ 83,206
Employees' with- holdings	11,225			2,527	13,752
Accounts	10,158	47,747	239	38,820	101,065
Other				1,728	1,728
Total	\$55,225	\$96,601	\$249	\$50,175	\$198,152

Contingent on the receipt of a rural development grant, the police jury has agreed to reimburse the Grant Parish Sheriff's Office \$25,500 for a portion of the costs incurred in constructing a new kitchen for the parish jail. This amount is not recorded as a payable.

8. INTERGOVERNMENTAL PAYABLE

At December 31, 1995, the General Fund owes the State of Louisiana - Department of Elections and Registration an estimated \$32,584 for the cost of parish elections and the cost of tax propositions presented to the voters of the parish, and past due charges thereon. Past due charges included in the allocated amount total an estimated \$22,725.

The aforesaid amounts are estimated amounts, as the State of Louisiana - Department of Elections and Registration refused to provide the police jury with a statement dated December 31, 1995, despite repeated requests to do so.

9. OTHER LIABILITIES

Other liabilities in the amount of \$4,546 at December 31, 1995, are comprised of the unexpended balances of state grants received by Camp Jesse Hamilton, a recreational facility located in Grant Parish that is owned by Louisiana State University and Agricultural and Mechanical College, for which the Grant Parish Police Jury has an operating lease. The police jury is administering the grants for Camp Jesse Hamilton. Transactions related to these grants are recorded in the General Fund.

10. LEASES

CAPITAL LEASE PURCHASE AGREEMENTS

At December 31, 1995, items of equipment of varying descriptions and real property are being purchased through capital lease purchase agreements for use by funds that are

GRANT PARISH POLICE JURY

Cottica, Louisiana

Notes to the Primary Government Financial Statements

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(Continued)

categorized as governmental funds. The cost of items of equipment and real property being purchased through capital lease purchase agreements at December 31, 1995, are recorded (capitalized) in the accounts of the General Fixed Assets Account Group. The total principal balance of \$71,921 that is owed on the capital lease purchase agreements at December 31, 1995, is recorded in the accounts of the General Long-Term Obligations Account Group, and is summarized as follows:

Type	Amount
Equipment	\$41,991
Real property	30,000
Total	\$71,991

The following is a summarized schedule of the totals of future minimum lease payments required to service the long-term debt represented by the capital lease purchase agreements payable and the present value of the net minimum lease payments at December 31, 1995.

Year	Amount
1997	\$38,709
1998	37,135
1999	11,220
Total of minimum lease payments	78,864
Less amount representing executive costs	(700)
Total of net minimum lease payments	77,964
Less amount representing interest and other charges	(6,043)
Total of present value of net minimum lease payments	\$71,921

Capital lease purchase agreements in effect at December 31, 1995, are fully discussed in note 11.

OPERATING LEASES

The police jury has two operating leases for real property in effect at December 31, 1995. These operating leases are discussed in the following paragraphs.

At December 31, 1995, the police jury has a 25-year operating lease, unless terminated sooner by mutual consent, dated October 31, 1976, with the Town of Cottica for land on which the area clinic center is located. This operating lease expires on October 20, 2001, and requires annual payments of \$190. Renewal options are available to the police jury for an additional 14 years. Payments on this operating lease are being made by the General Fund.

GRANT PARISH POLICE JURY

Cottica, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

The police jury (lessee) at December 31, 1999, has an operating lease dated October 23, 1994, with the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College (lessor) for property usually referred to as Camp Jessie Harrison. The original operating lease on this property expired on October 23, 1998. Under terms of the original operating lease, the lessee and lessor may mutually agree to extend the term of the operating lease for additional periods of five years; the operating lease has been extended for two successive five-year periods through October 23, 1999. The lessor may terminate the operating lease if lessee fails to comply with the terms of the lease. This operating lease requires annual payments of \$40. Payments on the operating lease are being made by the General Fund.

The total of the minimum annual commitments of the abovescribed operating leases are summarized as follows:

<u>Year</u>	<u>Amount</u>
1997	\$110
1998	110
1999	100
2000	100
Total	\$420

11 CHANGES IN GENERAL LONG-TERM OBLIGATIONS

General long-term obligations at December 31, 1999, are comprised of: compensated absences payable; capital lease purchase agreements payable; a bank loan payable; general obligation bonds payable; judgments payable; and estimated solid waste landfill post-closure costs.

The following is a summary of general long-term obligation transactions for the year ended December 31, 1999:

<u>Account</u>	<u>Amount Payable January 1, 1999</u>	<u>Additions in 1999</u>	<u>Deductions in 1999</u>	<u>Amount Payable December 31, 1999</u>
Compensated absences payable	\$ 30,167	\$19,388	\$ (21,767)	\$ 27,788
Capital lease purchase agreements payable	132,664		(60,613)	71,991
Bank loan payable		37,875	(1,413)	36,462
General obligation bonds payable	65,000		(30,000)	35,000

GRAND PARISH POLICE JURY
 Colfax, Louisiana
 Notes to the Primary Government Financial Statements
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ACCOUNT	Amount Payable January 1, 1995	Additions in 1995	Deductions in 1995	Amount Payable December 31, 1995
Judgments payable	\$237,101			\$237,101
Estimated solid waste landfill post-closure costs	18,900		\$ 19,000	18,900
Total	\$256,001	\$0,000	\$19,000	\$237,001

The following paragraphs discuss the accounts included in the above summary of general long-term obligations transactions for the year ended December 31, 1995.

COMPENSATED ABSENCES PAYABLE

At December 31, 1995, a substantial number of the employees of the General Fund, Police Road Maintenance Fund, Sanitary Landfill Maintenance Fund and Library Maintenance Fund, all of which are categorized as governmental funds, have accumulated vested annual leave benefits, or absences for which they may be compensated, totaling \$27,695. Amounts that comprise the aforesaid total were computed in accordance with applicable annual leave policies and GASFR Codification Section 900. The cost of these accumulated vested annual leave benefits is recognized as a current year expenditure within the various funds when the annual leave is actually taken or when employees are paid for accrued annual leave, which is computed using the same standards described above, while the cost of annual leave benefits not requiring current resources is recorded in the accounts of the General Long-Term Obligations Account Group.

At December 31, 1995, certain employees of the Enterprise Fund have accumulated vested annual leave benefits, or absences for which they may be compensated, totaling \$3,543. Amounts that comprise this total were computed in accordance with the annual leave policies of the Enterprise Fund and GASFR Codification Section 900. The \$3,543 liability for vested annual leave benefits of the Enterprise Fund is recorded in the accounts of this fund.

As shown by the total (nonmonetary only) column of Statement A, compensated absences payable of funds categorized as governmental funds and the Enterprise Fund total \$31,238 at December 31, 1995.

CAPITAL LEASE PURCHASE AGREEMENTS PAYABLE

The following paragraphs discuss in detail each of the capital lease purchase agreements payable at December 31, 1995.

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Coffey, Louisiana
Notes to the Parish Government Financial Statements
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(Continued)

On December 31, 1996, there is a principal balance of \$5,757 remaining on a capital lease purchase agreement payable with Contractors' Finance Co., Inc. This capital lease purchase agreement payable is dated June 11, 1990, is for a motor grader, is payable in one principal payment of \$2,911 and 59 fully amortized monthly payments of principal and interest of \$1,456 each, at an interest rate of seven per cent per annum; the total amount financed was \$74,165. The first payment was due on June 11, 1992, and the final payment is due on April 11, 1997. Payments on this capital lease purchase agreement payable are being made by the Parish Road Maintenance Fund (Parish Road Account).

At December 31, 1996, there is a principal balance of \$8,599 outstanding on a capital lease purchase agreement payable with Contractors' Finance Co., Inc. This capital lease purchase agreement payable is dated December 15, 1992, is for a wheel loader/backhoe with buckets and stabilizer pads, is payable in one principal payment of \$1,351 and 39 fully amortized monthly payments of principal and interest of \$275 each, at an interest rate of seven per cent per annum; the total amount financed was \$34,425. The first payment was due on December 14, 1993, and the final payment is due on October 14, 1997. Payments on this capital lease purchase agreement payable are being made by the Parish Road Maintenance Fund (Parish Road Capital Improvements Account).

On December 31, 1996, there is a principal balance of \$75,189 outstanding on a capital lease purchase agreement payable with the Farmers' Finance Co., Inc. This capital lease purchase agreement payable is dated April 20, 1994, is for a tractor and is payable in 60 fully amortized monthly payments of principal and interest of \$600 each, at an interest rate of 8.5 per cent per annum; the total amount financed was \$26,043. The first payment was due on May 11, 1994, and the final payment is due on April 11, 1999. Payments on this capital lease purchase agreement payable are being made by the Parish Road Maintenance Fund (Parish Road Capital Improvements Account).

At December 31, 1996, there is a principal balance of \$14,525 outstanding on a capital lease purchase agreement payable with the Farmers' Finance Co., Inc. This capital lease purchase agreement payable is dated April 20, 1994, is for a tractor, cutter and side mount mower, and is payable in 60 fully amortized monthly payments of principal and interest of \$274 each, at an interest rate of 8.5 per cent per annum; the total amount financed was \$27,826. The first payment was due on May 15, 1994, and the final payment is due on April 15, 1999. Payments on this capital lease purchase agreement payable are being made by the Parish Road Maintenance Fund (Parish Road Capital Improvements Account).

On December 31, 1996, there is a principal balance of \$20,000 outstanding on a capital lease purchase agreement payable with Mary Cook. This capital lease purchase agreement payable is dated January 1, 1993, is for the lease of land, buildings and improvements utilized by the parish's health unit, is payable in 78 fully amortized monthly payments of principal and an other monthly charge of \$1,080 each; the total amount financed was \$78,000. The first payment was due on January 1, 1993, and the final payment is due on June 1, 1999. The language of the lease does not provide for interest; however, the aforementioned other monthly charge is 8%. Payments on this capital lease purchase agreement payable are being made by the Health Unit Maintenance Fund.

GRANT PARISH POLICE JURY

Cottier, Louisiana

Notes to the Primary Government Financial Statements

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Less accumulated amortization of equity-contributed capital at December 31, 1995	\$127,839
Equity - contributed capital at December 31, 1995	\$258,873

Grants received by the Enterprise Fund that are restricted for the acquisition and/or construction of capital assets are recorded as equity - contributed capital. Equity - contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired from such contributions. This depreciation is placed in the equity - contributed capital account and is reflected as an adjustment to net income for the year ended December 31, 1995, as shown by Statement E.

13. EQUITY - FUND BALANCES - RESERVES**RESERVED FOR ADVANCES TO GENERAL FUND**

At December 31, 1995, a portion of the fund balance of the Sanitary Landfill Maintenance Fund, in the amount of \$56,307, is reserved for advances to the General Fund. This amount represents the portion of interfund loans that will not be repaid in 1997. Consequently, the allocated amount will not be available to finance the 1997 operations of the Sanitary Landfill Maintenance Fund.

RESERVED FOR ECONOMIC DEVELOPMENT LOANS

The Economic Development Loan Fund has a fund balance of \$221,323 at December 31, 1995. This fund balance is reserved for loans that will enhance the economic development of the parish.

RESERVED FOR DEBT SERVICE OF GENERAL OBLIGATION BONDS

At December 31, 1995, a portion of the fund balance of the Hospital Service District No. 1 (2044 Service Fund), in the amount of \$28,000, is reserved for future debt service requirements of the district's general obligation bond issue dated February 1, 1977. This amount represents the total of the unpaid principal maturities remaining on the bond issue.

14. PENSION PLAN**PLAN DESCRIPTION**

A substantial number of General Fund, Parish Road Maintenance Fund, Sanitary Landfill Maintenance Fund, Library Maintenance Fund, Criminal Court Fund and Enterprise Fund employees are members of the Parishial Employees' Retirement System of Louisiana (System). The System is a cost sharing, multiple-employer defined benefit pension plan administered by

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Cottier, Louisiana

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payment amounting to \$25,817. The initial interest payment was due on February 1, 1978, and the final interest payment is due on February 1, 1997. Interest rates on this bond issue range from five to six per cent. Payments to retire this bond issue are being made from the Hospital Service District No. 1 Debt Service Fund.

At December 31, 1996, there is \$67,968 available in the Hospital Service District No. 1 Debt Service Fund to finance the payment of the remaining maturities of principal and interest due on the bond issue described in the preceding paragraph. The total of these principal and interest maturities is \$20,950.

The cost of constructing the building and the estimated value of some equipment financed with the proceeds of the bond issue are recorded (capitalized) in the accounts of the General Fixed Assets Account Group and the \$38,200 principal balance remaining on the bond issue at December 31, 1996, is recorded in the accounts of the General Long-Term Obligations Account Group.

The general obligation bonds are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 29:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1996, this statutory limit is \$3,610,768.

JUDGMENTS PAYABLE

At December 31, 1996, three judgments totaling \$237,181 have been rendered against the police jury. These judgments are final, definitive and enforceable. The allocated total of judgments payable at December 31, 1996, does not include deposition costs, expert witness fees, court costs or legal interest from date of judicial demand that were also assessed.

The police jury did not have general liability insurance to cover the amounts of judgments awarded to plaintiffs in lawsuits brought against the police jury. Consequently, the \$237,181 in judgments payable at December 31, 1996, plus all related costs and interest from date of judicial demand will be paid from the General Fund when funds become available.

The \$237,181 in judgments payable at December 31, 1996, is recorded in the accounts of the General Long-Term Obligations Account Group.

ESTIMATED SOLID WASTE LANDFILL POST-CLOSURE COSTS

A landfill closure plan, approved by the State of Louisiana - Department of Environmental Quality (D.E.Q.), for the closure of a solid waste landfill site once operated by the police jury is comprised of two phases, a pre-closure plan and a post-closure plan. Requirements of the pre-closure plan have been fulfilled and the post-closure plan has been implemented.

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Receivable Funds	Payable Funds	Amount
General Fund	Sanitary Landfill Maintenance Fund	\$ 4,838
General Fund	Courthouse and Jail Maintenance Fund	3,928
General Fund	Health Unit Maintenance Fund	120
Sanitary Landfill Maintenance Fund	General Fund	18,858
Criminal Court Fund	General Fund	194
Total		\$38,938

Amounts due the General Fund from the Parish Road Maintenance Fund, Sanitary Landfill Maintenance Fund, Courthouse and Jail Maintenance Fund and Health Unit Maintenance Fund are for 1995 fees and charges for services rendered (administrative fees). The amount due the Sanitary Landfill Maintenance Fund from the General Fund is for the amount that will be repaid on interfund loans in 1997, as the General Fund is paying \$1,576 a month on interfund loans received from the Sanitary Landfill Maintenance Fund. The amount due the Criminal Court Fund from the General Fund is for an operating transfer that should have been made in 1995.

ADVANCES TO OTHER FUNDS AND ADVANCES FROM OTHER FUNDS

Receivable Fund	Payable Fund	Amount
Sanitary Landfill Maintenance Fund	General Fund	\$88,262

The amount due the Sanitary Landfill Maintenance Fund from the General Fund is for the balance remaining on interfund loans that will not be repaid in 1997. Consequently, this amount is recorded as an advance, as it will not be available for funding the 1997 operations of the Sanitary Landfill Maintenance Fund.

6. FIXED ASSETS AND ACCUMULATED DEPRECIATION AND CHANGES IN GENERAL FIXED ASSETS

FIXED ASSETS AND ACCUMULATED DEPRECIATION - ENTERPRISE FUND

A summary of Enterprise Fund fixed assets and accumulated depreciation thereon as December 31, 1995, follows:

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Cottica, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1991

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15. OTHER POSTEMPLOYMENT BENEFITS

The General Fund, Parish Road Maintenance Fund, Sanitary Landfill Maintenance Fund, Library Maintenance Fund, Criminal Court Fund and Enterprise Fund, the only funds with employees, do not contribute to the cost of other postemployment benefits, such as health care or life insurance benefits.

16. SOLID WASTE LANDFILL POST-CLOSURE COSTS

The following Solid Waste Landfill Closure Summary, dated February 8, 1992, was prepared by an employee of the engineering firm retained by the police jury.

GRANT PARISH POLICE JURY

SOLID WASTE LANDFILL CLOSURE SUMMARY

FEBRUARY 8, 1992

The State of Louisiana, Department of Environmental Quality (D.E.Q.) has ordered that the Grant Parish Police Jury (G.P.P.J.) cease all solid waste landfill operations at the solid waste landfill site located near Dry Prong, Louisiana. As such, the Grant Parish Police Jury developed and received D.E.Q. approval for a Landfill Closure Plan dated December 12, 1991. The Closure Plan is composed of a pre-closure plan and a post-closure plan. As of this date, the post-closure plan has been implemented. By February 3, 1992, the Grant Parish Police Jury stopped receiving waste at the Grant Parish Landfill. All solid waste generated by the residents of Grant Parish is now being accepted by the LaSalle Pointe Landfill. In accordance with the pre-closure plan, the entire landfill site has been covered with final cover, a clayey material, to a minimum thickness of 24". This final cover has also been fertilized and seeded with ryegrass, bermudagrass and bahia grass. Additionally, the entire landfill site has been fenced and posted with warning signs. Three monitoring wells have been installed at the site to provide for sampling and testing of ground water. The post-closure plan requires that a licensed Civil Engineer check the integrity of the earth cover at the site quarterly for three years after acceptance of closure by the D.E.Q. Additionally, the post-closure plan requires that the monitoring wells be sampled and tested for a minimum of three years after the acceptance of closure by the D.E.Q. After reviewing the requirements of the post-closure plan, we estimated that the G.P.P.J. establish a budget of \$4,200 annually for inspection and repair supervision of the clay cap by a licensed Civil Engineer. Additionally, we estimate a budget of \$6,300 be established for collecting samples and analyzing samples from each of the water wells on a quarterly basis for the first year of the post-closure period.

The estimated total costs, computed from information contained in the above summary, of \$10,500 that the police jury will incur over a three year period in successfully implementing the post-closure plan have been recorded in the accounts of the General Long-Term Obligations Account Group. Post-closure plan costs will be paid by the Sanitary Landfill Maintenance Fund as they are incurred.

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INTRODUCTION

The Grant Parish Police Jury is the governing authority for Grant Parish and is a political subdivision of the State of Louisiana. The police jury is governed by eight jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2000.

Louisiana Revised Statute 53-1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided primarily by ad valorem taxes, sales and use taxes, federal grants, state funds of various descriptions and interest earnings.

Grant Parish, located in north central Louisiana, encompasses an area of 653 square miles, or 407,120 acres and has a population of approximately 17,526. Agriculture, manufacturing and timber are the major industries of the parish. In 1995, issuance of food stamps by the parish's Food Stamp Program to eligible participants in the parish totaled \$2,573,342. For the year ended December 31, 1995, payoffs of certain funds of the police jury and some component units included in the accompanying financial statements totaled \$1,048,734. The number of full-time and part-time employees is approximately 96. Employees of the police jury's Parish Road Maintenance Fund maintain an estimated 655 miles of roads.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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In 1996, the principal balance of \$680 at December 31, 1995, on a capital lease purchase agreement payable dated September 15, 1992, with the AT and T Credit Corporation was paid in full. A capital lease purchase agreement payable dated July 17, 1992, with the Municipal Services Group, Inc. that had a principal balance of \$13,221 at December 31, 1995, was also paid in full in 1995.

Title to each item of equipment and title to the real property being purchased through a capital lease purchase agreement transfers to the police jury after all payments have been made on the related capital lease purchase agreement and after the police jury has exercised the option to purchase the equipment and real property, which usually includes an additional minimal payment on leases for equipment.

BANK LOAN PAYABLE

At December 31, 1996, there is a principal balance of \$90,262 outstanding on a bank loan obtained from the Peoples Bank and Trust Co. The bank loan is dated September 15, 1990, and the original amount of the bank loan is \$37,075. Proceeds of the bank loan were used to purchase a heavy duty truck with a dump body. The estimated installment payment schedule provided by the bank indicates that the bank loan is to be repaid in 60 fully amortized monthly payments of principal and interest of \$718 each, at an interest rate of 9.50 per cent per annum. A clause in the estimated installment payment schedule states that actual amounts billed for principal and interest on monthly billing statements will differ from the amounts shown on the estimated installment payment schedule due to the number of days used in the calculations of monthly statement amounts being different from the number of days used in making calculations of the monthly amounts of principal and interest as shown by the estimated installment payment schedule, and that the final installment payment will be adjusted for the total of the aforesaid monthly differences. The total of monthly payments reflected by the billing statements are different from the total of monthly payments shown by the estimated installment payment schedule also. Payments on the bank loan payable are being made by the Parish Road Maintenance Fund (Parish Road Account).

The cost of the equipment purchased from the proceeds of the bank loan is recorded (capitalized) in the accounts of the General Fixed Assets Account Group and the outstanding principal balance of \$90,262 on the bank loan payable at December 31, 1995, is recorded in the accounts of the General Long-Term Obligations Account Group.

GENERAL OBLIGATION BONDS PAYABLE

At December 31, 1995 there is a \$25,000 principal balance remaining on a \$350,000 issue of public improvement bonds, dated February 1, 1977, of Hospital Service District No. 1. The purpose of this bond issue was to provide funds for acquiring buildings, machinery and equipment, including both real and personal property, to be used in providing hospital service facilities for Hospital Service District No. 1. The principal on these bonds is payable in 19 annual installments that range from \$10,000 to \$35,000. Principal payments commenced on February 1, 1978, and the final principal payment is due on February 1, 1997. Interest on these bonds is payable in 28 semi-annual payments that range from \$1,060 to \$10,450 and one annual interest

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3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

Description:	General Fund	Special Revenue Funds	Enterprise Fund	Total
Taxes:				
Ad valorem	\$107,400	\$461,898		\$569,298
Sales and use		28,871		28,871
Other	3,007			3,007
Intergovernmental - grants:				
Federal	6,183			6,183
State	108,472	68,101		208,573
Accounts			\$43,375	43,375
Other	58,858	12,881	2,713	74,452
Total	\$233,913	\$553,650	\$46,088	\$833,651

Receivables at December 31, 1999, of the Enterprise Fund resulting from the sales of natural gas are due from residents of Grant Parish, Louisiana. This situation represents a concentration of credit risk as defined by generally accepted accounting principles. In order to limit potential losses, customers of the Enterprise Fund are required to put up a refundable deposit; presently, the required amount is \$125. Deposits received from customers are recorded in the accounts as deposits held for others - customers' meter deposits; these deposits total \$57,990 at December 31, 1999.

Year end receivables that prove uncollectible are written off in the subsequent year.

4. CRIMINAL COURT FUND

Louisiana Revised Statute 10:571.11 requires that one-half of any fund balance remaining in the Criminal Court Fund at year end be transferred to the General Fund. The police jury does not establish interfund receivables for any year end fund balances remaining in the Criminal Court Fund, as these interfund receivables are not collectible.

5. INTERFUND ASSETS/LIABILITIES

The following are summaries of interfund assets/liabilities at December 31, 1999:

INTERFUND RECEIVABLES/PAYABLES

Receivable Funds	Payable Funds	Amount
General Fund	Parish Road Maintenance Fund	\$ 1,044

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Cajalapa, Louisiana

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As of and for the Year Ended December 31, 1998

(Continued)

conducting, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities for the parish, including the cost of enforcing litter laws and the payment of the cost of closing garbage dumps owned or operated by the parish at the time the sales and use tax proposition was passed. In addition, proceeds from the sales and use tax can be used to fund bonds to pay related capital costs. The Grant Parish School Board collects the sales and use tax for the police jury at a fee of 0.75 per cent of collections.

C. TOTAL COLUMN ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present historical 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.

2. CASH AND CASH EQUIVALENTS

At December 31, 1998, the police jury has cash and cash equivalents (book balances) totaling \$1,555,731 as follows:

Demand deposits	\$ 7,554
Interest bearing demand deposit	820,498
Time deposits	<u> 727,679</u>
Total	<u>\$1,555,731</u>

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

At December 31, 1998, the police jury has \$1,641,624 in deposits (collected bank balances). These deposits are secured with \$400,000 of federal deposit insurance and \$2,352,360 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GA-59 Category 2).

Even though the pledged securities are considered uncollateralized (Category 3), under the provisions of LAASA (Assessment 3, Louisiana Revised Statute 38:1225) implies 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.

GRANT PARISH POLICE JURY
Cottier, Louisiana
Notes to the Primary Government Financial Statements
As of and for the Year Ended December 31, 1995
(Continued)

Ad valorem tax rates for 1995 were established in accordance with certain provisions of Act 403 of the Regular Session and Act 28 of the Extraordinary Session of the Louisiana Legislature of 1991.

Ad valorem taxes are collected for the police jury by the Grant Parish Sheriff and Ex-Officio Tax Collector.

The following are the ad valorem taxpayers for 1995 who own property in Grant Parish that has a total assessed valuation of at least \$1,000,000 and the total 1995 assessed valuation of property owned by each of these taxpayers.

1. Taxpayer: Familand Industries, Inc.
Type of business: Manufacturing
1995 assessed valuation: \$3,593,429
Percentage of total assessed valuation: 5.75%
2. Taxpayer: Central Louisiana Electric Co., Inc.
Type of business: Public utility
1995 assessed valuation: \$2,824,870
Percentage of total assessed valuation: 6.01%
3. Taxpayer: South Central Bell Telephone Co.
Type of business: Public utility
1995 assessed valuation: \$2,805,450
Percentage of total assessed valuation: 5.26%
4. Taxpayer: Otto Apparel of California
Type of business: Manufacturing
1995 assessed valuation: \$1,895,454
Percentage of total assessed valuation: 5.24%
5. Taxpayer: Louisiana and Arkansas Railway Co.
Type of business: Public utility
1995 assessed valuation: \$1,436,260
Percentage of total assessed valuation: 3.77%
6. Taxpayer: Transline Gas Co.
Type of business: Public utility
1995 assessed valuation: \$1,184,310
Percentage of total assessed valuation: 3.02%

The total 1995 assessed valuation of property owned by the above taxpayers that is located in Grant Parish, is \$11,702,873 or 35.89 per cent of the total 1995 assessed valuation of property in Grant Parish. The total 1995 assessed valuation of property in Grant Parish is \$38,187,580.

F. SALES AND USE TAX

On September 28, 1984, voters of the parish approved a one per cent sales and use tax with no expiration date that is dedicated to paying the cost of

GRANT PARISH POLICE JURY
 Colfax, Louisiana
 Notes to the Primary Government Financial Statements
 As of (and for the Year Ended December 31, 1995)
 (Continued)

	Debt Service Fund	Capital Projects Fund
Deduct increase in payables	\$ 200	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES— Amount per Statement D	\$33,029	\$2,305

Due to the large number of individual reconciling items, receivables, payable, Payroll Account and Camp Jesse Harrison Account reconciling items were consolidated and used in the above reconciliations.

E. ENCUMBRANCES

Outstanding encumbrances at December 31, 1995, if any, are not recorded or recognized in the accompanying financial statements.

**F. CASH AND CASH EQUIVALENTS
AND INVESTMENTS**

Cash includes amounts in demand deposits and interest bearing demand deposits. Cash equivalents include amounts in time deposits and time investments with original maturities of 90 days or less. Cash and cash equivalents of the police jury at December 31, 1995, are comprised of demand deposits, interest bearing demand deposits and time deposits. Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The police jury did not own any investments at December 31, 1995.

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered and reimbursements of expenditures. Outstanding receivables and payables resulting from the above-described transactions at the end of each year are classified as interfund receivables/payables on the balance sheets of funds involved in these

worked each week. Upon voluntary resignation or retirement, employees are paid for annual leave accumulated to the date of separation not to exceed 180 hours; the maximum amount that may be accrued, provided at least two weeks notice is given in writing of the effective date of resignation or retirement. If an employee is fired, accrued annual leave will be canceled and no payment is made for accrued annual leave.

Each salaried employee is granted sick leave of 12 days per year, or 96 hours; earnings of sick leave are based on a 40-hour work week and are prorated according to the number of hours worked each week. The maximum number of days that may be accumulated is 24 days, or 192 hours and is prorated based on the number of hours worked per week. Sick leave above 96 hours is forfeited. Accumulated sick leave is canceled upon termination of employment for any reason and no payment will be made for unused sick leave.

The police jury's recognition and measurement criteria for determining employees' vested annual leave benefits or compensated absences payable follows:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

L. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the General Long-Term Obligations Account Group. Expenditures for principal and interest payments on general long-term obligations are recognized in the related governmental funds when due.

Long-term obligations expected to be financed from Enterprise Fund operations are accounted for in this fund.

M. FUND EQUITY

CONTRIBUTED CAPITAL

Capital grants or contributions received by the Enterprise Fund from governmental entities, developers, customers or other funds that are restricted for the acquisition or construction of capital assets are recorded as contributed capital. Contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources. The depreciation is closed to the contributed capital account and is reflected as an adjustment to net income.

GRANT PARISH POLICE JURY

Cottica, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1995

(Continued)

17. FOOD STAMP PROGRAM

The Food Stamp Program of the parish is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received and issued is not recorded in the accompanying financial statements. Activity for the year ended December 31, 1995, is summarized as follows:

Balance at January 1, 1995	\$ 677,123
Received in 1995	2,849,000
Issued in 1995	<u>(2,523,342)</u>
Balance at December 31, 1995	<u>\$ 1,002,781</u>

18. FEDERAL COMPLIANCE CONTINGENCIES

The police jury participates in a number of federally assisted programs. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may conduct further examinations. Based on prior experience, the management of the police jury believes that further examinations, if any, will not result in any material disallowed costs.

19. RELATED PARTY TRANSACTIONS

For the year ended December 31, 1995, the transactions of the police jury and the component units included in the accompanying financial statements did not include any transactions that could be defined as related party transactions.

20. PENDING LITIGATION AND JUDGEMENTS PAYABLE**PENDING LITIGATION**

The District Attorney of Grant Parish, the legal representative of the police jury, did not provide on a timely basis the information required to prepare a note on litigation pending against the police jury at December 31, 1995. Consequently, a note on pending litigation is not presented.

JUDGEMENTS PAYABLE

At December 31, 1995, three judgments totaling \$237,181 have been rendered against the police jury. These judgments are final, definitive and interest-free. The aforementioned total of judgments payable at December 31, 1995, does not include deposition costs, expert witness fees, court costs or legal interest from date of judicial demand that were also assessed.

No portion of the \$237,181 in judgments payable at December 31, 1995, is covered by general liability insurance.

GRANT PARISH POLICE JURY
 CONSOLIDATED GAS UTILITY DISTRICTS OF GRANT PARISH
 Collins, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Cash Flows
 For the Year Ended December 31, 1998

Reconciliation of operating income to net cash provided by operating activities: (Cont'd.)	
Adjustments to reconcile operating income to net cash provided by operating activities: (Cont'd.)	
Changes in assets and liabilities: (Cont'd.)	
Increase in deposits held for others - customers' meter deposits	\$ 1,455
Increase in compensated absences payable	286
Net adjustments	<u>83,125</u>
Net cash provided by operating activities	<u>\$ 84,688</u>

(Continued)

The accompanying notes are an integral part of this statement.

GRANT PARISH POLICE JURY
 CONSOLIDATED GAS UTILITY DISTRICTS OF GRANT PARISH
 Colfax, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Cash Flows
 For the Year Ended December 31, 1998

Cash flows from operating activities:	
Net income	\$ 64,668
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation	32,374
Interest earned	(18,542)
Decrease in receivables (including increase in account interest receivable)	1,044
Decrease in prepaid expenses	1,150
Decrease in accounts and other payables	(2,780)
Increase in deposits held for others - customers' water deposits	1,404
Increase in compensated absences payable	208
Net cash provided by operating activities	<u>64,628</u>
Cash flows from investing activities:	
Interest earned	18,942
Increase in account interest receivable	(1,208)
Net cash provided by investing activities	<u>8,734</u>
Net increase in cash and cash equivalents	<u>73,362</u>
Cash and cash equivalent at beginning of year	<u>341,478</u>
Cash and cash equivalents at end of year	<u>414,840</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 53,868
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	32,374
Collections of receivables that had been written off	113
Vendor's compensation	158
Loss from uncollectible receivables that were written off	(1,488)
Paying agent and trustee fees	(1,800)
Changes in assets and liabilities:	
Decrease in receivables (including increase in account interest receivable)	1,044
Decrease in prepaid expenses	1,150
Decrease in accounts and other payables	(2,780)

(Continued)

The accompanying notes are an integral part of this statement.

GRANT PARISH POLICE JURY
 CONSOLIDATED GAS UTILITY DISTRICTS OF GRANT PARISH
 Carex, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the Year Ended December 31, 1998

NONOPERATING REVENUES (EXPENSES) (Cont'd)	
Paying agent and trustee fees	\$ (1,660)
Total nonoperating revenues (expenses)	<u>7,733</u>
NET INCOME	61,688
ADD DEPRECIATION ON IMPROVEMENTS TO NATURAL GAS DISTRIBUTION SYSTEM FINANCED WITH CONTRIBUTED CAPITAL	<u>11,020</u>
INCREASE IN RETAINED EARNINGS	72,707
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>581,458</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 654,165</u>

(Continued)

The accompanying notes are an integral part of this statement.

GRANT PARISH POLICE - JURY
 CONSOLIDATED GAS UTILITY DISTRICTS OF GRANT PARISH
 Calma, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the Year Ended December 31, 1980

OPERATING REVENUES

Sales of natural gas	\$ 370,818
Other operating revenues	1,208
Total operating revenues	<u>381,116</u>

OPERATING EXPENSES

Purchases of natural gas	195,315
Salaries and wages - clerical	17,500
Employees' related benefits and costs - clerical	3,129
Casual labor - clerical	888
Professional services	1,508
Collection fees	114
Travel	354
Insurance and surety bond premiums	11,818
Maintenance and repairs - of natural gas distribution system:	
Salaries and wages	43,200
Employees' related benefits and costs	8,875
Contract labor	1,895
Engineering, inspection and other fees	5,818
Materials and supplies	13,824
Equipment expense	5,358
Maintenance of buildings and grounds	791
Rentals	4,841
Telephones	812
Postage	3,451
Utilities	3,828
Office supplies and expenses	5,101
Bank service charges	261
Depreciation	32,274
Total operating expenses	<u>377,154</u>

OPERATING INCOME

43,962

NONOPERATING REVENUES (EXPENSES)

Interest earned	18,843
Collections of receivables that had been written off	513
Vendor's cooperation	158
Loss from uncollectible receivables that were written off	(7,882)

(Continued)

The accompanying notes are an integral part of this statement.

GRAND JUNCTION POLICE JURY
 CORE LEASERS
 ENVIRONMENTAL FUNDS - DEPT SERVICE AND CAPITAL
 PROJECTS FUND

Balance-D

Condensed Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget (Non-Cash Basis) and Actual
 For the Year Ended December 31, 2022

	DEBT MONIES (FUND)		REVENUES		CAPITAL PROJECTS FUND	
	BUDGET	ACTUAL	AVAILABLE	UNAVAILABLE	BUDGET	ACTUAL
REVENUES						
Intergovernmental revenue - state funds -						
Fund Development Program grant	1,281	1,281			18,000	18,000
Interest earned	381	381			2,285	1,165
Total revenues	<u>1,662</u>	<u>1,662</u>	<u>500</u>	<u>500</u>	<u>20,285</u>	<u>19,165</u>
EXPENDITURES						
General government - finance and						
administration	870	870				
Health and welfare	74	74				
Debt service	8,288	8,288				
Capital outlay						
Total expenditures	<u>9,232</u>	<u>9,232</u>	<u>500</u>	<u>500</u>	<u>18,000</u>	<u>19,165</u>
EXCESS/DEFICIENCY OF REVENUES						
AVAILABLE						
	730	730	None	None	2,285	None
DEBT MONIES - BALANCE OF YEAR						
	12,814	12,814	500	500	None	None
DEBT MONIES - END OF YEAR	<u>13,544</u>	<u>13,544</u>	<u>500</u>	<u>500</u>	<u>2,285</u>	<u>1,165</u>

NOTES

The debt service fund and the capital projects fund are shown as the Hospital Services (DEPT No. 1 Debt Service Fund) and the Police Central Capital Projects Fund (DEPT No. 1001).

BRANT FERRIS POLICE JURY
 CIVIL SERVICE
 GOVERNMENTAL FUND - GOVERNAL AND SPECIAL
 REVENUE FUNDS

Statement C

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget (Pre-AMR Funds) and Actual
 For the Year Ended December 31, 1998

	GENERAL FUND		SPECIAL REVENUE FUNDS	
	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUES AVAILABLE (AVAILABLE)	\$ 7,276	\$ 82,410	\$ 50,000	\$ 500,000
EXPENDITURES AT END OF YEAR	\$ 11,076	\$ 25,200	\$ 8,181	\$ 1,004,876
CHANGE AMOUNTS AT END OF YEAR				
				LIABILITIES PAYABLE (LIABILITIES)
				\$ 441,200
				\$ 546,500

(Continued)

The accompanying notes are an integral part of the statement

GRANT FINANCIAL POLICE #199
Calicut, Louisiana
BUDGETARY FUND - GENERAL AND SPECIAL
REVENUE FUND

Statement C

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budgetary Basis
 For the Year Ended December 31, 1999

GENERAL FUND	REVENUE		EXPENSE		SPECIAL REVENUE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
		\$ 11,588	\$ 11,585			
	\$ 48,888		\$ 48,888			
		11,587	11,585			
		19,274	19,274			
\$ 212,728			\$ 224,812		\$ 224,812	224,812
\$ 275,887	\$ 275,887		\$ 275,887	\$ 275,887		\$ 275,887
	\$ 17,348	\$ 17,348	\$ 17,348	\$ 17,348	\$ 17,348	\$ 17,348
		19,599	19,599	19,599	19,599	19,599
		12,281	12,281	12,281	12,281	12,281
		17,540	17,540	17,540	17,540	17,540
		8,052	8,052	8,052	8,052	8,052
\$ 12,548	\$ 12,548		\$ 12,548	\$ 12,548		\$ 12,548

EXPENSES (Cont'd)

Decrease in unassigned revolving
 deposits during current year
 Balances and wages of various funds
 paid during current year for which
 reimbursement was not received
 (WV) for subsequent year
 Date of Cash/ Asset Interest Account paid
 in subsequent year which will be
 received and paid the subsequent year
 Payments to other fund expenses
 Transfer, equipment, etc. out
 Balance, miscellaneous and due
 total received

REVENUE CATEGORIES
GENERAL FUND

Proceeds of bank loan
 Operating transfers in
 Operating transfers out
 Total other financing sources (used)

EXPENSE CATEGORIES
GENERAL FUND
GENERAL FUND

Continued

The accompanying notes are an integral part of this statement.

GRANT PARISH POLICE JURY
 Calcasieu, Louisiana
 Notes to the Primary Government Financial Statements
 As of and for the Year Ended December 31, 1999
 (Continued)

RESERVES

Fund equity - reserved accounts represents those portions of fund equity not appropriate for expenditure or those fund equity amounts legally segregated for a specific future use or for specific future uses.

VI. INTERFUND TRANSACTIONS

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

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

Q. AD VALOREM TAXES

The following is a summary of adjusted (authorized and levied ad valorem tax millages for the year ended December 31, 1999:

Fund	Adjusted Authorized Millage	Levied Millage	Expiration Date
Payments taxes:			
General Fund	4.71	4.71	None
Parish Road Main- tenance Fund	5.95	5.95	1997
Courthouse and Jail Maintenance Fund	3.20	3.20	1997
Library Maintenance Fund	5.25	5.25	1998
Health Unit Main- tenance Fund	2.14	2.14	1997

There was no assessment of 1998 ad valorem taxes for the Hospital Service District No. 1 Debt Service Fund, as the district had on deposit as December 31, 1998, funds in excess of what are required to pay the principal and interest maturities remaining on the bond issue serviced by the district.

GRANT PARISH POLICE JURY

Cottier, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1995

(Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

Component Unit	Fiscal Year End	Criteria Used
1. Fire District No. 1	December 31	1 and 1B
2. Fire District No. 2	December 31	1 and 1B
3. Fire District No. 3	December 31	1 and 1B
4. Fire District No. 4	December 31	1 and 1B
5. Fire District No. 5	December 31	1 and 1B
6. Fire District No. 6	December 31	1 and 1B
7. Fire District No. 7	December 31	1 and 1B
8. Grant Parish Communi- cations District	June 30	1 and 1B
9. Hospital Service District No. 7	December 31	1 and 1B
10. LaSalle/Grant Solid Waste Disposal District	December 31	1B and 2
11. Recreation District No. 2 of Grant Parish	December 31	1 and 1B

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

The primary government (police jury) financial statements include all funds, account groups, and governmental entities for which the police jury maintains the accounting records. The governmental entities for which the police jury maintains

GRANT PARISH POLICE JURY
 Gretna, Louisiana
 Notes to the Primary Government Financial Statements
 As of and for the Year Ended December 31, 1995
 (Continued)

C. BUDGETS

Original 1995 budgets were prepared on all funds of the police jury that existed at the preparation date of these budgets, except the Hospital Service District No. 1 Debt Service Fund. The original 1995 budgets were prepared on a cash basis of accounting and do not include encumbrances, if any.

Proposed original 1995 budgets, with a notice that they were available for inspection by the public, were not published in the official journal of the police jury. A public hearing on the proposed 1995 budgets was held on December 12, 1995 and a notice of this hearing, which included a statement that the proposed 1995 budgets were available for inspection by the public, was published in the official journal of the police jury on December 7, 1995. The proposed original 1995 budgets were adopted at the December 14, 1995, meeting of the police jury and were published in the December 28, 1995, edition of the official journal of the police jury.

Amended 1995 budgets were prepared on all funds of the police jury and include budgets for funds that came into existence in 1995. Amended 1995 budgets were prepared on a cash basis of accounting and do not include encumbrances, if any. Amended 1995 budgets were approved by the police jury on March 20, 1997.

All changes or amendments to budgets must be approved by the police jury and unexpended appropriations lapse at the end of each year. Budget comparison statements were prepared on all fund types that are considered as part of the governmental funds category and include all funds of each fund type. Amended 1995 budgets were used in the preparation of Statement C and Statement D.

During the year, formal budgetary accounts are not integrated into the accounting system of the police jury as management control devices.

A separate reconciliation of General Fund and Special Revenue Funds amounts on Statement C with the related amounts on Statement B, as detailed below follows:

	General Fund	Special Revenue Funds
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER DEDUCTIONS: Actual Amount per Statement C	\$42,110	\$ (2,110)

GRAND FRENCH POLICE JURY
Cote d'Azur
COMMISSARIAT POLICE

Statement 2

Condensed Statement of Resources, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1999

	ADMINIS- TRATION FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	GENERAL PROJECTS FUNDS	TOTAL MILLCOMMUNE FUNDS
RESOURCES (000€)					
Local taxation	4,114	4,429			8,543
Total resources	<u>4,114</u>	<u>4,429</u>	<u>0</u>	<u>0</u>	<u>8,543</u>
EXPENDITURES					
General government:					
Legislation	41,758	68,118			109,876
Justice	54,446				54,446
Education	19,211	41,042	817		60,270
Other general government	40,110	80,710			120,820
Public safety	11,299				11,299
Public works	343	1,270,411			1,270,754
Health expenditures	50,156	31,311			81,467
Culture, youth recreation	4,413	68,152			72,565
Business development and assistance	4,011				4,011
Social services	817	48,128	25,425		73,370
Capital costs	11,812	119,032		25,000	255,844
Total expenditures	<u>115,931</u>	<u>1,470,042</u>	<u>25,425</u>	<u>25,000</u>	<u>1,636,400</u>
Change in fund balances	3,183	307	(25,425)	2,583	1,367
RESOURCES AVAILABLE FOR PROVISIONS					
DEBT SERVICE FUNDS					
PROVISIONS FOR PROVISIONS					
Provision for education	6,068	27,815			33,883
Operating reserves in	2,471	118,052			120,523
Operating reserves and	1,007	31,137			32,144
Total other financing resources (used)			None	None	32,144

(Continued)

The accompanying notes are an integral part of these statements.

GREYS FARM-POLICE JURY
 6008, LAWRENCE
 60475-0002 NY 14, P. 0524

Statement B

Condensed Statement of Revenues, Expenses
 and Changes in Fund Balance
 For the Year Ended December 31, 1988

	GENERAL FUNDS	SPECIAL REVENUES FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL FINANCIAL FUNDS
REVENUE FROM FEDERAL GOVERNMENT GRANTS OTHER FINANCIAL SOURCES, STATE ENTERPRISES AND OTHER FUNDS	\$ 34,240	\$ 51,461	\$ 31,000	\$ 2,000	\$ 118,701
EXPENSES ASSOCIATED WITH THE FUND	85,231	1,371,222	271,000	None	1,727,453
CHANGE IN AVAILABLE FUNDS FOR YEAR	\$ (50,991)	\$ (1,319,761)	\$ (140,000)	\$ (2,000)	\$ (1,812,752)

NOTE:

The debt service fund and the capital projects fund are known as the Municipal Services District No. 1 Debt Service Fund and the Fiscal Control Capital Projects Fund respectively.

Continued

The accompanying notes are an integral part of the statements.

GRANT PARISH POLICE JURY

Coffee, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1995

(Continued)

its own board of trustees and consists of two distinct plans, a Plan A and a Plan B. Assets owned by each plan are accounted for separately and each plan has its own benefit provisions. All of the employees referred to above are enrolled in the System under Plan A.

All permanent employees working at least 28 hours per week and 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 50 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 three per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of the final-average salary, plus \$24 for each year of supplemental plan only on service earned prior to January 1, 1980, plus three per cent of final average salary for each year of service credited after the revision date. Final-average salary is the employees' average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information on the System. This report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14518, Baton Rouge, Louisiana 70804-0518, or by calling (504) 328-1361.

FUNDING POLICY

Under Plan A, members are required by state statute to contribute 0.5 per cent of their annual covered salary and the police jury is required to contribute at a rate that is actuarially determined; the 1990 rate of employers was 7.25 per cent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the police jury are established or amended by state statute. As provided by Louisiana Revised Statute 15:105, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The police jury's contributions to the System under Plan A for the years ended December 31, 1993, 1994 and 1995, were \$63,015, \$63,943 and \$66,114 respectively and all of the forecasted amounts equalled the contributions required by the police jury for each of the three years listed previously.

BRANT MERIDIAN POLICE JURY
CAPITAL EXPENDITURES
COMPREHENSIVE - GENERAL AND SPECIAL
FISCAL YEARS

Statement C

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget (Non-Major Basis) and Actual
 For the Year Ended December 31, 1998

	GENERAL FUND		SPECIAL REVENUE FUNDS		TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
Taxes	\$ 19,200	\$ 27,200	\$ 1,000	\$ 49,200	\$ 19,400
Art sales (net)	12,200	12,200	-	-	-
Fees/charges	3,200	3,200	-	-	-
Other	-	-	500,000	500,000	-
State and local (net)	-	-	40,000	40,000	-
Intergovernmental	-	-	-	-	-
Grants and awards (net)	200	2,200	1,000	270,000	-
Intergovernmental transfers	20,000	60,000	70,000	270,000	-
Other funds	-	-	-	-	-
Fund-transfers from special accounts of					
District attorney	14,400	15,000	-	200,000	(8,000)
District judge	200,000	200,000	5,000	70,000	20,000
State revenue sharing (net)	-	-	-	-	-
State crime loans	-	-	37,000	-	-
Incentive for other state police	-	-	200	2,000	0
Other (net) (N/A)	-	-	200	2,000	0
Local funds					
Transfers to from special accounts of					
District attorney	-	-	2,000	-	-
District judge	60,000	20,000	20,000	-	0,000
Fees and charges for services received	60,000	60,000	-	0,000	-
Fees and charges received by closing	20,000	20,000	-	-	-
Fees received	60,000	60,000	-	-	-
Interest earned	400	400	-	-	-
Dividend income	600	600	-	-	-
Revenue of proceeds	1,000	1,000	-	-	-
Royalties	-	-	-	-	-
Other revenues	60,000	60,000	(70,000)	6,000	0,000

(Continued)

The accompanying notes are an integral part of this statement

21. SUBSEQUENT EVENTS

No events have occurred subsequent to December 31, 1995, that would materially effect the accompanying financial statements.

22. GENERAL LIABILITY INSURANCE

The Grant Parish Police Jury has found the cost of general liability insurance coverage to be prohibitive. Consequently, the police jury has not obtained general liability insurance coverage against possible losses resulting from claims filed by individuals who might suffer injury while on police jury property.

At December 31, 1995, the Enterprise Fund (Consolidated Gas Utility District of Grant Parish - Enterprise Fund) has a comprehensive general liability insurance policy in effect that provides limited coverage of up to \$300,000. The next renewal premium on this policy is due in May of 1997.

GRANT PARISH POLICE JURY

Cottica, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1996

(Continued)

Group, and are reported as such on Statement A. The costs of public domain or infrastructure and interest costs incurred during the construction of general fixed assets are not recorded (capitalized) in the accounts of the General Fixed Assets Account Group. In addition, depreciation of general fixed assets is not recorded.

The methods used in placing values on the general fixed assets recorded (capitalized) in the General Fixed Assets Account Group, as reported on Statement A and the per cent of the total of the general fixed asset inventory at December 31, 1996, that is valued by each method is as follows: historical cost method 80.50 per cent; estimation of cost method 8.25 per cent; estimation of value method 7.08 per cent; and estimated replacement cost method 4.16 per cent. Minutes of police jury meetings, valuations of certain real property owned by the police jury that were provided by the Grant Parish Assessor; a copy of a lease purchase agreement on a building being purchased by the police jury; a copy of the mobile equipment schedule maintained by an employee of the police jury and updated through December 31, 1996; information provided by an employee of the Rapides Regional Medical Center and information provided by the Director of the Grant Parish Library were used in the valuation of general fixed assets on which historical costs were not available.

K. ANNUAL AND SICK LEAVE

POLICE JURY AND CRIMINAL COURT EMPLOYEES

Employees of the police jury and criminal court earn 12 to 18 days of annual leave each year, depending on years of service. Employees may accumulate and carry forward up to 28 days of annual leave. Upon resignation or retirement, employees are paid for accumulated annual leave up to a maximum of 20 days. Employees of the Enterprise Fund are considered to be employees of the police jury.

Police jury employees accrue sick leave at the rate of one day for each month of continuous service; a maximum of 90 days of sick leave may be accumulated. Accumulated sick leave is forfeited at termination of employment.

LIBRARY EMPLOYEES

Each salaried employee of the library may earn 18 to 20 days of annual leave each year depending upon years of service; these earnings are based on a 40 hour work week and are prorated according to the number of hours worked each week. Employees may accumulate and carry forward the equivalent of up to one year of annual leave, or 160 hours; accumulated annual leave over 160 hours is forfeited. The amount of annual leave that may be carried forward is based on a 40 hour work week and is prorated according to the number of hours

GRANT PARISH POLICE JURY
 Colton, Louisiana
 Notes to the Primary Government Financial Statements
 As of and for the Year Ended December 31, 1998
 (Continued)

	General Fund	Special Revenues Fund
ADD		
Increase in receivables	\$ 17,811	
Decrease in payables	1,526	\$25,210
Payroll Account transactions included on Statement C	80,181	
Camp Jessie Harrison Account trans- actions included on Statement C	1,082	
Deduct decrease in receivables	_____	_____
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER DUES - Amount per statement B	\$28,282	\$21,420

Payroll Account transactions in 1998 and the resulting account balances at December 31, 1998, affected the actual budget amounts of the 1998 cash budget of the General Fund, as the General Fund had a substantial amount of cash on deposit in the Payroll Account through out 1998 and at December 31, 1998. Consequently, a reconciling item relating to the Payroll Account is reflected in the above General Fund reconciliation.

Through out 1998, obligations of the Camp Jessie Harrison Account were paid by the General Fund, as funds of the Camp Jessie Harrison Account are on deposit in a savings account. The Camp Jessie Harrison Account did not reimburse the General Fund for these payments until January 9, 1997. This untimely reimbursement affected the actual budget amounts of the cash budget of the General Fund for the year ended December 31, 1998. Consequently, a reconciling item relating to the Camp Jessie Harrison Account is reflected in the above General Fund reconciliation.

A separate reconciliation of Debt Service Fund and Capital Projects Fund amounts on Statement D with the related amounts on Statement B, is detailed below follows:

	Debt Service Fund	Capital Projects Fund
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES - Actual Amount per Statement B	\$32,597	\$2,585

GRANT FUNDING POLICE JURY
 COURT LEXIPEDIA
 COMPLEMENTAL POLICE, CORONAL AND SPECIAL
 EMPLOYEES

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget (Pre-Order Basis) and Actual
 for the Year Ended December 31, 2008

	GENERAL FUND		VARIABLE		GRAND TOTAL FUND		VARIABLE	
	BUDGET	ACTUAL	PLANNABLE/	ACTUAL	BUDGET	ACTUAL	PLANNABLE/	ACTUAL
			LIABILITIES				LIABILITIES	
\$ 200,738	178	244	-	178	\$ 201,042	178	-	(1,177)
			(202,738)					
			-		81,000			187,800
			-		84,100			189,500
			-		2,000,000			(18,441)
			-		2,084,100			(18,441)

REVENUES (Cont'd)

- Grants from:
- Continents of four year membership of
 Payroll Bureau
- Contributions of individual creditables
- Contributor's year shared savings of Camp
 Justice-Harrison-Kalman
- Grants
- Transfer from and out
- Refund, unexpended and profit
- Total revenues

EXPENDITURES

- General government:
- Leisure/Travel
- Justice
- Education
- Finance and administration
- Other general government
- Public safety
- Public works
- Health and welfare
- Culture and recreation
- Economic development and businesses
- State services
- Capital outlay

84,388	80,972	5,324						
151,224	167,224	2,000			81,000	66,000		15,000
20,171	20,872	2,428						
146,388	127,975	21,700			11,000	88,800		21,200
5,207	26,506	(4,578)			76,100	64,200		11,900
86,888	87,242	8,528						
560	442	180			1,094,000	1,094,000		19,500
29,200	29,488	(688)			81,004	81,400		11,604
12,500	8,128	2,688			87,100	88,100		1,100
9,800	1,998	7,108						
		247						
	34,504	(24,504)						

Continued

The accompanying notes are an integral part of this statement.

GRANT PARISH POLICE JURY
Cottica, Louisiana
Notes to the Primary Government Financial Statements
As of and for the Year Ended December 31, 1999
(Continued)

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

Sales and use taxes are recognized when received by the police jury's collection agent, the parish school board.

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

Fines and costs assessed by the criminal court are recorded when they are collected by the tax collector.

Interest income on certificates of deposit is recorded when the certificates of deposit have matured and the interest income is available. Interest income from other sources is recorded when received.

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

EXPENDITURES

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due and compensated absences, which are recognized when paid.

OTHER FINANCING SOURCES (USES)

Principal amounts of capital lease purchase agreements, proceeds of bank loans, proceeds from the sales of equipment and scrap materials, insurance recoveries and transfers between funds that are not expected to be repaid, are accounted for as other financing sources (uses). The principal amounts of capital lease purchase agreements and proceeds of bank loans are recorded when related general long-term obligations are incurred. Proceeds from the sales of equipment and scrap materials, and insurance recoveries are recorded when received. Transfers between funds, that are not expected to be repaid, are recorded when made.

The Enterprise Fund included in the accompanying financial statements uses the accrual basis of accounting and is accounted for on a flow of economic resources measurement focus, and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet of the Enterprise Fund. Revenues are recognized when earned, and expenses are recognized as the liabilities are incurred.

GRANT PARISH POLICE JURY

Collin, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1998

(Continued)

transactions. Outstanding short-term interfund loans at the end of each year are also classified as interfund receivables/payables on the balance sheets of funds involved in these transactions.

H. ADVANCES TO OTHER FUNDS

Long-term interfund loan receivables are recorded as advances to other funds and advances from other funds, and are offset in equal amounts by fund balance reserve accounts. This indicates that long-term interfund loan receivables do not constitute available expendable financial resources and, consequently, are not available for appropriation.

I. PREPAID ITEMS/EXPENSES

Prepaid items of governmental funds are charged against expenditures when the related fund liability is incurred.

Prepaid expenses of the Enterprise Fund as shown on Statement A, reflects charges entered in the accounts for benefits not yet received. Amortization of prepaid expenses is based on the period of time for which the expenses are prepaid. Prepaid expenses, when amortized, are charged against related operating expenses of the Enterprise Fund.

J. FIXED ASSETS

FIXED ASSETS - ENTERPRISE FUND

Fixed assets used in the operations of the Enterprise Fund are reported on Statement A, net of accumulated depreciation. Depreciation of all depreciable fixed assets used in the operations of the Enterprise Fund is charged as an expense against operations.

All fixed assets of the Enterprise Fund are valued at historical cost. Depreciation is/was computed using the straightline method over: estimated useful lives of five, ten and fifty years for separate and various parts of the natural gas distribution system; an estimated useful life of fourteen years for a mobile home; and estimated useful lives of four, five and ten years for separate and individual pieces of equipment.

GENERAL FIXED ASSETS - GENERAL FIXED ASSETS ACCOUNT GROUP

General fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed and the related fixed assets are recorded (depreciated) in the accounts of the General Fixed Assets Account.

GRANT PARISH POLICE JURY
Coffey, Louisiana
Notes to the Primary Government Financial Statements
As of and for the Year Ended December 31, 1999
(Continued)

The accounting records are considered part of the primary government (police jury) and include: the Grant Parish Library; the Thirty-Fifth Judicial District Criminal Court; and Hospital Service District No. 1.

GASB Statement No. 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's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. FUND ACCOUNTING

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

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

Funds of the police jury are classified into two categories, governmental and proprietary. In addition, each category is divided into separate fund types, existing fund types are discussed below.

GOVERNMENTAL FUNDS

Governmental funds are used to account for most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition and/or construction of general fixed assets and the servicing of general long-term debt. A discussion of each of the governmental fund types follows:

GRANT PARISH POLICE JURY

Catfish, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1995

(Continued)

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

During a meeting held on January 13, 1994, the police jury passed a resolution that was retroactive to an effective date of December 31, 1993, dissolving Gas Utility District Numbers 3, 4 and 5 of Grant Parish. In addition, the aforementioned resolution provided for the creation of a single district, retroactive to an effective date of January 1, 1994, to be known as Consolidated Gas Utility Districts of Grant Parish. The single district encompasses any and all of the franchise areas of the dissolved districts and the police jury has the authority to grant new franchise areas to the single district. Actions of the police jury, as described, are authorized by certain provisions of Louisiana Revised Statute 33:4001.

Managed by the police jury, Consolidated Gas Utility Districts of Grant Parish - Enterprise Fund owns, maintains and operates a natural gas distribution system that is comprised of 176 miles of pipeline and 8.66 miles of service line, that serves approximately 1,670 customers in franchised areas located in Grant Parish, and has three full-time employees and three part-time employees.

The operations of the Enterprise Fund are financed primarily from: profits realized from the sales of natural gas; other operating revenues of varying descriptions; and interest earnings.

C. BASIS OF ACCOUNTING

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

REVENUES

All ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. All ad valorem taxes are assessed on a calendar year basis, become

GRANT PARISH POLICE JURY
Cottica, Louisiana

Schedule of Federal Financial Assistance
For the Year Ended December 31, 1998

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
UNITED STATES DEPARTMENT OF AGRICULTURE		
Passed through:		
Louisiana Department of Health and Hospitals:		
Food Stamp Program	18.801	\$2,573,342
State Administrative Matching Grants for Food Stamp Program	18.801	14,880
Louisiana Department of the Treasury - National Forest Receipts	None	278,588
Total United States Department of Agriculture		<u>2,867,009</u>
UNITED STATES DEPARTMENT OF THE INTERIOR		
Direct program - Payment-in-Lieu-of Taxes	None	15,554
FEDERAL EMERGENCY MANAGEMENT AGENCY		
Passed through Louisiana Department of the Treasury - Emergency Management Assistance	69.503	10,620
Total Issues/Expenditures		\$2,896,009

GRANT PARISH POLICE JURY
Cottier, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1995

NAME	AMOUNT
M. E. Allen	\$ 8,640
Carol W. Ballard (1)	8,364
Dennis Brown	8,640
Michael L. Brown (1)	8,364
Jimmy D. Bryant	8,640
Barney E. Dusterl, Sr. (1)	-
Roy G. Edwards (1)	8,364
Tom Hamilton (2)	8,688
Russell Haraway (3)	255
W. C. Holloway, Jr. (4)	257
Nelson Jarrett (3)	255
Madison L. Morris (3)	255
Total	\$20,189

(1) Served for period January 11, 1995 through December 31, 1995

(2) Served as president for period January 11, 1995 through December 31, 1995

(3) Served for period January 1, 1995 through January 10, 1995

(4) Served as president for period January 1, 1995 through January 10, 1995

GRANT PARISH POLICE JURY
Coffey, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1996

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$510 per month and the other jurors receive \$720 per month.

There was no compensation paid to board members of the Grant Parish Library or Hospital Service District No. 1 of Grant Parish.

FEDERALLY ASSISTED PROGRAMS

In accordance with the Office of Management and Budget Circular A-128, a schedule of federal financial assistance is presented.

GRANT MANAGERIAL FUND
 1976-1977
 FINANCIAL STATEMENT - MAINTENANCE FUNDS

Exhibit 1

Comparing Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ending December 31, 1976

PARISH BOARD EXPENSES FUND	SECURITY (PROPERTY) MAINTENANCE FUND		COURTHOUSE (MAG. JAIL) MAINTENANCE FUND		LIBRARY MAINTENANCE FUND		POLICE DEPT. MAINTENANCE FUND		MEDICAL CLINIC EXPENSES FUND	
\$ 18,898	\$ 175,941	\$ 8,531	\$ 11,582	\$ 17,588	\$ 10,414	\$ 18,898	\$ 10,414	\$ 18,898		
37,879		342								
<u>37,879</u>	<u>342</u>	<u>342</u>	<u>342</u>	<u>342</u>	<u>342</u>	<u>342</u>	<u>342</u>	<u>342</u>	<u>342</u>	<u>342</u>
8,878	10,841	8,889	11,892	11,898	10,414	8,878	10,414	8,878		
<u>26,571</u>	<u>48,841</u>	<u>19,733</u>	<u>54,738</u>	<u>19,898</u>	<u>45,458</u>	<u>19,898</u>	<u>45,458</u>	<u>19,898</u>	<u>45,458</u>	<u>19,898</u>
\$ 26,571	\$ 48,841	\$ 19,733	\$ 11,892	\$ 19,898	\$ 45,458	\$ 19,898	\$ 45,458	\$ 19,898	\$ 45,458	\$ 19,898

STATEMENT OF REVENUES
 1976-1977

GRANT FUNDING SOURCES
 Proceeds of bank loan
 Operating Revenues
 For other funding sources

STATEMENT OF REVENUES
 MAINTENANCE FUNDS
 1976-1977

SECURITY (PROPERTY) FUND

MAINTENANCE FUND

Grant Budget 00.00.00.00
 Child Learning

Exhibit 1

SPECIAL SERVICES FUNDS - MAINTENANCE FUNDS

Continuing Schedule of Revenues, Disbursements
 and Changes in Fund Balances
 For the Year Ended December 31, 2008

	FAMILY FOOD MAINTENANCE FUNDS	EMERGENCY LANDFILL MAINTENANCE FUNDS	COURTHOUSE REPAIRS MAINTENANCE FUNDS	LIBRARY MAINTENANCE FUNDS	HEALTH CARE MAINTENANCE FUNDS	MEDICAL CLINIC MAINTENANCE FUNDS	TOTAL
REVENUES							
Fees:							
at conferences	\$ 195,267		\$ 79,524	\$ 144,628	\$ 46,542		\$ 465,961
Site (by cost party)							949,804
Professional fees	279,205						279,205
State funds							263,250
Parent transportation funds	254,382		12,771	20,028	8,840		295,921
Bills - revenue sharing fund	24,762			2,798			27,560
State asset funds	768						768
Fees and charges for services rendered	4,588	5,628	482	1,122	3,118	184	20,838
Interest earned	9,880			888	2,420	18,180	31,268
Receipts of payments		38,128					38,128
Benefit				5,279			5,279
Other revenues			85,287	17,282	52,282		154,851
Total revenues	852,872	43,828	85,801	177,920	64,382		1,224,803
EXPENDITURES							
General government							
Fees and administrative	48,878		8,824	882	2,820	712	61,316
Other general government			82,711				82,711
Public works	480,248						480,248
Health and welfare				149,650	28,872	8,888	187,410
Culture and recreation							156,750
Other services	55,878						55,878
Capital outlay	48,798	24,542	12,284	8,873	15,958	118,832	119,832
Total expenditures	643,798	24,542	103,887	158,523	47,780	8,888	1,087,418

(Continued)

CRIMINAL JUSTICE POLICE JURY
 Dallas, Louisiana

Schedule 3

SPECIAL REVENUE FUNDS - Annual Budgeted Funds

Combining Schedule Sheet
 December 31, 1995

ACCOUNTS	CRIMINAL JUSTICE POLICE JURY	COURT-COSTS	LIBRARY	HEALTH	TRUCK
	ROAD	LAKEVIEW	ROAD	LAKEVIEW	CLARK
	SALES TAX	SALES TAX	SALES TAX	SALES TAX	SALES TAX
	FUND	FUND	FUND	FUND	FUND
Cash and cash equivalents	181,200	201,000	18,000	140,000	60,750
Receivables	248,000	28,870	100,000	87,200	1,000
Inventory		18,000			
Prepaid expenses		60,000			
Advances to other fund					
TOTAL ASSETS	429,200	487,870	288,000	327,200	61,750
Liabilities					
Accounts payable	28,750	52,200	1,750	1,000	150
Other fund liabilities	1,000	8,000	2,000	500	
Total Liabilities	29,750	60,200	3,750	1,500	150
Fund Equity - total resources					
Retained for subsequent years	281,450	425,670	284,250	325,700	61,600
Total Fund Equity	281,450	425,670	284,250	325,700	61,600
TOTAL LIABILITIES AND FUND EQUITY	429,200	487,870	288,000	327,200	61,750

2000 MEMBERSHIP SURVEY
 College, University
 SPECIAL REPORT # 1432

Worksheet 2

Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 1999

	MAINTENANCE FUNDS	ECONOMIC DEVELOPMENT FUNDS	COUNCIL COLONY FUNDS	REVENUE FROM OFFICE MANAGEMENT FUNDS	STATE TRAVELERS AND OFFICE MANAGEMENT FUNDS	TOTAL
REVENUES (Cont'd)						
Public works	1,272,411					1,272,411
Health and welfare	27,211					27,211
College and university	188,782					188,782
State services	46,703					46,703
Capital city	122,522	19,028	1,124,492	75	4,126	1,330,223
Total revenues	1,657,629	19,028	1,124,492	75	4,126	3,005,350
EXPENSES (Cont'd)						
Public works	68,832	1,182	151,725	45,811	8,811	327
Health and welfare	27,479					27,479
College and university	94		42,478	14		42,686
State services	18,002					18,002
Capital city	38,877	3,226	174,875	8,048	8,803	533,836
Total expenses	150,288	4,408	1,773,983	54,278	17,614	3,000,567
CHANGE IN FUND BALANCES	1,507,341	14,620	350,509	20,800	2,512	1,895,782
FUND BALANCES AT END OF YEAR	1,507,341	14,620	350,509	20,800	2,512	1,895,782

Continued

Ontario Budget 1972-1973
 Cullen, Lockman
 SPENDING, REVENUE FINANCE

Schedule 2

Comparing Sources of Revenues, Expenditures
 and Changes in Fund Balances
 by the Year Ending December 31, 1969

	REVENUE	ECONOMIC DEVELOPMENT LOANS	DEVELOPMENT CORPORATION	REVENUE FROM ENTERPRISES	STATE INCOME AND PROPERTY TAXES	TOTAL
REVENUE						
Taxes:						
All various (147)	\$ 48,071				\$ 48,071	
State and city (148)	58,034				58,034	
Property (149)				\$ 49,000	49,000	
Profits (150)						
Other government revenues:						
Federal grants	279,000				279,000	
State bonds						
State transportation (151)	264,000				264,000	
State technical training (152)	78,075				78,075	
Other state bonds	2,865				2,865	
Fees and charges for services-rendered	4,000				4,000	
Prize and profits received by private						
Good (153)			\$ 24,000		24,000	
Interest earned	20,000	\$ 4,000	\$ 0	\$ 0	24,000	
Revenue of enterprise	21,240			\$ 0	21,240	
Residuals	20,770				20,770	
Other revenues	0,000				0,000	
Total revenues	<u>1,762,000</u>	<u>4,000</u>	<u>24,000</u>	<u>49,000</u>	<u>1,839,000</u>	<u>1,839,000</u>
EXPENDITURES						
Costs of government:						
Police (154)	\$ 6,077				6,077	
Other general government	62,711				68,788	
Total					74,865	
Other general government						
Police (155)						
Other general government						
Total						
Police (156)						
Other general government						
Total						

(Continued)

GRAND FATHER FUND, L.P.
 Public Offering
 OFFER, NET OFFER, FUND

Sheet 13

Combined Balance Sheet
 December 31, 2015

ASSETS	ECONOMIC DEVELOPMENT FUND			INSURANCE POLICY FUND		INVESTING AND COMMUNITY SUBSCRIPTION FUND		TOTAL
	BALANCE SHEET FUND	GENERAL GOVERN FUND	INSURANCE POLICY FUND	INVESTING AND COMMUNITY SUBSCRIPTION FUND	INVESTING AND COMMUNITY SUBSCRIPTION FUND	INVESTING AND COMMUNITY SUBSCRIPTION FUND	INVESTING AND COMMUNITY SUBSCRIPTION FUND	
Cash and cash equivalents	\$ 740,599	\$ 271,323	\$ 4,628	\$ 26,850	\$ 4,640	\$ 4,640	\$ 1,038,879	
Receivables	481,214	6,725			1,000		488,939	
Invested receivables	18,888	184					19,072	
Accounts in other fund	48,287						48,287	
TOTAL ASSETS	\$ 1,358,988	\$ 278,232	\$ 11,437	\$ 26,850	\$ 6,640	\$ 6,640	\$ 1,688,547	
LIABILITIES AND CONTINGENCY								
Accounts payable and other payables	\$ 65,125	\$ 5,428	\$ 17	\$ 17	\$ 17	\$ 17	\$ 83,164	
Payable to fund	15,591						15,591	
Total Liabilities	80,716	5,428	17	17	17	17	96,756	
Fund Equity - fund balances	99,287	271,323	11,420	26,833	6,623	6,623	363,086	
Reserves for:								
- Advances to General Fund								
- Economic development equity	4,272,407						4,272,407	
- General Fund Subordinated	1,188,294	271,323	5,000	5,000	5,000	5,000	1,469,617	
Total Fund Equity	6,468,088	542,646	16,417	31,833	11,623	11,623	6,631,630	
TOTAL LIABILITIES AND FUND EQUITY	\$ 6,628,076	\$ 819,878	\$ 27,857	\$ 58,683	\$ 18,263	\$ 18,263	\$ 6,743,007	

GRANT PARISH POLICE JURY
Caldes, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1995
(Continued)

MEDICAL CLINIC MAINTENANCE FUND

The Medical Clinic Maintenance Fund accounts for expenditures related to the maintenance of the parish medical clinic. Financing is provided by interest earnings and rental income.

ECONOMIC DEVELOPMENT LOAN FUND

The accumulated funds of the Economic Development Loan Fund may be used for loans that will enhance the economic development of the parish. The only revenue source of this fund is interest earnings.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for expenditures of the criminal court of the parish. Financing is provided by fines and costs assessed by the criminal court, interest earnings and operating transfers in from the General Fund and the State Troopers and Officers' Subpoena Fund.

INSURANCE PREMIUM TAX FUND

The Insurance Premium Tax Fund accounts for revenues generated from an annual license fee levied on all insurers engaged in the business of issuing any form of insurance policy or insurance contract in Grant Parish. Collections of the insurance premium tax and interest earnings may be disbursed on an equal basis to the five protection districts of the parish or be transferred to the General Fund.

STATE TROOPERS AND OFFICERS' SUBPOENA FUND

The State Troopers and Officers' Subpoena Fund accounts for certain witness fees paid to state troopers and other law enforcement officials and operating transfers out to the Criminal Court Fund when ordered by the district judge. Financing is provided primarily by fines and costs assessed by the criminal court.

GRANT PARISH POLICE JURY
Cottica, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE B
As of and for the Year Ended December 31, 1995

FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

PARISH ROAD MAINTENANCE FUND

The Parish Road Maintenance Fund accounts for expenditures related to the construction of new roads and bridges and the maintenance of existing roads and bridges. Financing is provided primarily by ad valorem taxes, national forest revenues, state parish transportation funds, state revenue sharing funds, and interest earnings. The Parish Road Maintenance Fund is comprised of the Parish Road Account, Parish Road Capital Improvements Account and the Parish Road Mileage Account.

SANITARY LANDFILL MAINTENANCE FUND

The Sanitary Landfill Maintenance Fund accounts for expenditures related to the operation and maintenance of a parishwide program of garbage collection and disposal. Financing is provided primarily by sales and use taxes, interest earnings and royalties.

COURTHOUSE AND JAIL MAINTENANCE FUND

The Courthouse and Jail Maintenance Fund accounts for a substantial amount of the expenditures related to the operation and maintenance of the courthouse and jail complex. Financing of this fund is provided by ad valorem taxes, state revenue sharing funds, interest earnings and operating transfers in from the General Fund. The remainder of the expenditures related to the operation and maintenance of the courthouse and jail complex are paid by the General Fund and are recorded as other general government expenditures by the fund.

LIBRARY MAINTENANCE FUND

The Library Maintenance Fund accounts for expenditures related to the operation and maintenance of the parish library. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, state grants restricted for specific purposes, interest earnings and self generated revenues of varying descriptions.

HEALTH UNIT MAINTENANCE FUND

The Health Unit Maintenance Fund accounts for expenditures related to the operation and maintenance of the parish health unit. Financing is provided by ad valorem taxes, state revenue sharing funds, interest earnings and local income.

GRANT PARISH POLICE JURY

Cottax, Louisiana

Notes to the Primary Government Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

1. The General Fund is the general operating fund of the police jury. It accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
3. Debt service funds account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the General Long-Term Obligations Account Group. The police jury has one debt service fund, as described in the following paragraph.

The Hospital Service District No. 1 Debt Service Fund accounts for the accumulation of resources for payment of a \$250,000 bond issue dated February 1, 1977, on which there is a \$26,800 principal balance remaining at December 31, 1999. The bonds were issued for the purpose of constructing a building and acquiring equipment to be used in providing clinical facilities for the hospital district. An ad valorem tax is once assessed to fund the debt service of the abovescribed bond issue and no longer being assessed, as more than enough funds are on deposit in an interest bearing demand deposit at December 31, 1999, to pay the remaining principal and interest maturities of the bond issue.

4. Capital projects funds account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in other governmental funds. The police jury has one capital projects fund, as described in the following paragraph.

The Flood Control Capital Projects Fund accounts for expenditures by the police jury that are related to the Atcha-Figalote Flood Control Program. Funding is provided by a State Rural Development Program grant and interest earnings.

PROPRIETARY FUNDS

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The police jury has one fund that falls within the proprietary fund category, an Enterprise Fund. Paragraphs that follow provide a description of the Enterprise Fund.

We also noted certain immaterial instances of noncompliance that we have reported to management in a separate letter dated June 3, 1997.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

(PART) HARBOR-ROUSE JURY
Funds, Accounts
ALL FUND TYPES AND ACCOUNT GROUPS

Consolidated Balance Sheet
December 31, 1988

	GOVERNMENTAL FUNDS		PROPRIETARY FUNDS		ACCOUNT-BEING FUNDS		TOTAL AMBROSIOLOM COUNTY
	GENERAL FUND	REVENUE FUND	GENERAL FUND	PROF. SVCS. FUND	GENERAL FUND	GENERAL LOANS-FINAN. FUND	
LIABILITIES, DEBIT BALANCES, DEFICIT (SURPLUS)							
Liabilities (Cont'd.)							
Capital lease retirement agreements payable (note 11)					\$	11,000	11,000
State loan payable (note 10)						38,260	38,260
General obligation bonds payable (note 10)						39,000	39,000
Assignment deposits (note 11)						237,181	237,181
Enterprise fund assets (health fund-advance costs) (note 11)							38,000
Total Liabilities						487,000	487,000
Fund and Other Credits							
Contributed capital (note 10)					688,873		688,873
Retained in general fund assets						3,000,000	3,000,000
Retained earnings							875,000
Fund balances:							
Assigned to:							
Advances to General Fund (note 10)	66,207						66,207
Business development loans (note 11)	57,173						57,173
Total (note 10)	123,380						123,380
Enterprise fund assets (health fund-advance costs) (note 11)		38,000					38,000
Enterprise fund assets (health fund-advance costs) (note 11)		31,000					31,000
Enterprise fund assets (health fund-advance costs) (note 11)		81,881					81,881
Enterprise fund assets (health fund-advance costs) (note 11)				2,391			2,391
Enterprise fund assets (health fund-advance costs) (note 11)				2,391			2,391
Enterprise fund assets (health fund-advance costs) (note 11)					7,700,000		7,700,000
Enterprise fund assets (health fund-advance costs) (note 11)							36,000
Enterprise fund assets (health fund-advance costs) (note 11)							1,200,000
Enterprise fund assets (health fund-advance costs) (note 11)							6,800,000
Total Fund and Other Credits						3,000,000	3,000,000
TOTAL LIABILITIES, DEBITS AND DEFICIT (SURPLUS)						487,000	487,000

NOTE:

The debt service fund, capital projects fund and the proprietary fund - Enterprise Fund are known as the Hospital Services District No. 1 Debt Service Fund, Bond Capital Projects Fund and the Consolidated Utility Districts of Grand Haven - Enterprise Fund, respectively.

FOOTNOTES:

The accompanying notes are an integral part of this statement.

GRAND JURY-POLICE JURY
 Calcasieu Parish
 ALL FUND TYPES AND ACCOUNT STRUCTURE

Balance 8

Continued Balance Sheet
 December 31, 2008

GENERAL FUND	CONSTRUCTION FUND		CAPITAL PROJECTS FUND		PROBATION FUND		ACCOUNT GROUPS		TOTAL (APPROPRIATION ONLY)
	GENERAL FUND	SALES TAX FUND	GENERAL FUND	PROJECTS FUND	PROBATION FUND	SALES TAX FUND	GENERAL FUND	LOCAL FUND	
\$ 20,000	\$ 1,000,000	\$ 60,111	\$ 2,381	\$ 420,348					\$ (884,721)
\$ 11,414	64,548			32,729					\$ 113,691
\$ 6,411	14,962								\$ 21,373
	61,387			\$ 771					\$ 771
\$ 27,825	\$ 1,121,137	\$ 60,111	\$ 2,381	\$ 453,077	\$ 771	\$ 2,323,380	\$ 2,000,000	\$ 2,000,000	\$ 2,011,411
						\$ 2,000,000		\$ 2,000	\$ 2,000
									\$ 20,436
									\$ 407,732
\$ 27,825	\$ 1,121,137	\$ 60,111	\$ 2,381	\$ 453,077	\$ 771	\$ 2,000,000	\$ 2,000,000	\$ 2,000	\$ 2,011,411

GENERAL FUND	CONSTRUCTION FUND		CAPITAL PROJECTS FUND		PROBATION FUND		ACCOUNT GROUPS		TOTAL (APPROPRIATION ONLY)
	GENERAL FUND	SALES TAX FUND	GENERAL FUND	PROJECTS FUND	PROBATION FUND	SALES TAX FUND	GENERAL FUND	LOCAL FUND	
\$ 57,228	\$ 88,881	\$ 768		\$ 88,774	\$ 14,774				\$ 176,724
\$ 14,892	16,521								\$ 31,413
\$ 40,336									\$ 40,336
\$ 20,888									\$ 20,888
									\$ 67,689
\$ 4,248									\$ 4,248
									\$ 3,843
									\$ 27,688
									\$ 47,882
									\$ 4,528
									\$ 2,228

LIABILITY AND OTHER DEBITS

Accounts and other payables (note 7)	
Retained payables (note 8)	
Advances from other funds (note 8)	
Transferred unencumbered (note 8)	
Special Agency (note 7) - Calcasieu Parish	
Other liabilities (note 8)	
Computationally determined payable (note 11)	

(Continued)

The accompanying notes are an integral part of this statement.

GRANT PARISH POLICE JURY
Cottax, Louisiana
Primary Government Financial Statements
As of and for the Year Ended December 31, 1999

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OPANT PARISH POLICE JURY
Cottax, Louisiana

Primary Government Financial Statements
As of and for the Year Ended December 31, 1996

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GRANT PARISH POLICE JURY
Cottier, Louisiana

Primary Government Financial Statements
As of and for the Year Ended December 31, 1999

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June 3, 1987

INDEPENDENT AUDITORS' REPORT ON
GRANT PARISH POLICE JURY'S COMPLIANCE
WITH ITS NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Grant Parish Police Jury
Grant Parish Courthouse
Coffey, Louisiana

We have audited the component unit financial statements of the Grant Parish Police Jury Primary Government, as of and for the year ended December 31, 1986, and have issued a qualified opinion thereon dated June 3, 1987. The opinion was qualified due to departures from generally accepted accounting principles which are fully described in the accompanying independent auditors' report.

In connection with our audit of the component unit financial statements of the Grant Parish Police Jury primary government and with our consideration of the Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1986. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services that are allowed or unallowed, and special test and provisions 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 Grant 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 those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Grant Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the Grant Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



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June 3, 1997

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

The Grant Parish Police Jury
Grant Parish Courthouse
Cottier, Louisiana

We have audited the component unit financial statements of the Grant Parish Police Jury Primary Government, as of and for the year ended December 31, 1996, and have issued a qualified opinion thereon dated June 3, 1997. This opinion was qualified due to departures from generally accepted accounting principles which are fully described in the accompanying independent auditors' report.

We have also audited the Grant Parish Police Jury's compliance with the requirements governing special reporting that is applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. The management of the Grant Parish Police Jury is responsible for the Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-126, *Audits of State and Local Governments*. Those standards and OMB Circular A-126 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Grant Parish Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Grant Parish Police Jury complied, in all material respects, with the requirements governing special reporting that is applicable to its major federal financial assistance program for the year ended December 31, 1996.

This report is intended for the information of the Grant Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & McKAY
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June 3, 1997

INDEPENDENT AUDITORS' REPORT ON THE GRANT PARISH POLICE JURY'S COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Grant Parish Police Jury
Grant Parish Courthouse
Cottier, Louisiana

We have audited the component unit financial statements of the Grant Parish Police Jury primary government, as of and for the year ended December 31, 1996, and have issued a qualified opinion thereon dated June 3, 1997. The opinion was qualified due to departures from generally accepted accounting principles which are fully described in the accompanying independent auditor's report.

We have applied procedures to test the Grant Parish Police Jury's compliance with the following requirements applicable to its 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
Administrative Requirements

Federal Financial Reports
Allowable Cost/Cost Principles
Drug Free Workplace Act

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 Grant 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 material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Grant Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the Grant Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

ROZIER, HARRINGTON & McKAY
Certified Public Accountants

Members

American Institute of Certified Public Accountants - Society of Louisiana CPAs

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

This report is intended for the information of the Grant Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



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June 3, 1997

**REPORT ON THE INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Grant Parish Police Jury
Grant Parish Courthouse
Coffey, Louisiana

We have audited the component unit financial statements of the Grant Parish Police Jury Primary Government, for the year ended December 31, 1996, and have issued a qualified opinion thereon dated June 3, 1997. The opinion was qualified due to departures from generally accepted accounting principles which are fully described in the accompanying independent auditor's report.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

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

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June 3, 1997

INDEPENDENT AUDITORS' REPORT ON THE GRANT PARISH POLICE JURY'S INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Grant Parish Police Jury
Grant Parish Courthouse
Cottica, Louisiana

We have audited the component unit financial statements of the Grant Parish Police Jury Primary Government, as of and for the year ended December 31, 1996, and have issued a qualified opinion thereon dated June 3, 1997. The opinion was qualified due to departures from generally accepted accounting principles which are fully described in the accompanying independent auditors' report. We have also audited the compliance of the Grant Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 3, 1997.

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, Auditor of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement and about whether Grant Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the Grant Parish Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements, 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 internal control policies and procedures relevant to our audit of the component unit financial statements in a separate report dated June 3, 1997.

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June 3, 1987

INDEPENDENT AUDITORS' REPORT

The Grant Parish Police Jury
Grant Parish Courthouse
Cottica, Louisiana

We have audited the accompanying component unit financial statements of the Grant Parish Police Jury, Primary Government, as of December 31, 1986 and for the year then ended. These component unit financial statements are the responsibility of the Grant Parish Police Jury's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

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

The accompanying financial statements include budget comparisons for each governmental fund type. However, amounts presented in the accompanying budget comparisons as actual revenue, expenditures and other financing sources (uses) are not reported in a manner consistent with the budgetary basis of accounting. Actual amounts exclude certain cash receipts and disbursements that should be reported as revenue and expenditures under the budgetary basis of accounting. Due to the inconsistent treatment of these transactions, certain budget variances are presented incorrectly.

As explained in Note 1, the component unit financial statements referred to above only include the financial activities of the primary government. Financial activities of other component units that form the reporting entity are not included.

The Grant Parish Police Jury
June 3, 1997
Page 3

Sanitary Landfill Fund for the compensation described above; however, the obligation is not reported in accompanying supplemental Combining Balance Sheet for the Police Jury's maintenance funds.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying supplemental information and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the Grant Parish Police Jury primary government. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, except for the effects of the misstatement described in the previous paragraph, the accompanying supplemental information is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

Rozier, Harrington & McKay
ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

The management of the Grant 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 component unit financial statements in accordance with generally accepted accounting principles, and 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:

Accounting Applications

Cash Disbursements/Purchasing
Payroll

Administrative Applications

Political Activity
Civil Rights
Federal Financial Reports
Allowable Cost/Cost Principles
Drug-Free Workplace Act
Administrative Requirements

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, 1996, major federal programs were limited to the Food Stamp Program. The issuance of food stamps represented 89 percent of the activity reported on the Schedule of Federal Financial Assistance.

We performed tests of controls, as required by OMB Circular A-120, 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 noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the major federal financial assistance programs of the Grant Parish Police Jury, 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.

As discussed in Note 20, representations from legal counsel regarding litigation that involves the Police Jury, were not currently available. Since these representations were not available, the ultimate outcome of these lawsuits cannot presently be determined. Furthermore, since the Police Jury does not maintain general liability insurance coverage, there is no protection from any unfavorable judgments that might arise from the pending cases. No provision for any liability that may result has been made in the accompanying financial statements.

Generally accepted accounting principles require disclosure regarding risk and risk management activities; however, the required disclosure was omitted from the accompanying financial statements. The information which was excluded from the accompanying financial statements is presented as follows:

The Police Jury is exposed to various risk of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During the year ended December 31, 1996, the Police Jury did not maintain general liability insurance coverage. Claims resulting from these uninsured risk are reported as a component of general long-term debt when it is probable that a loss has occurred and the amount can be reasonably estimated. At December 31, 1996, the liability for judgments arising from uninsured risk was \$207,181.

The Police Jury insures against the remaining risk described above by purchasing commercial insurance and by participating a public entity risk pool that operates as a common insurance program. Settled claims resulting from these insured risk have not exceeded insurance coverage in any of the past three fiscal years.

In our opinion, except for uncertainty resulting from the absence of legal representation and except for the omission of risk management disclosures as noted in the preceding paragraphs, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Grant Parish Police Jury as of December 31, 1996 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 3, 1997, on our consideration of the Police Jury's internal control structure and a report dated June 3, 1997 on its compliance with laws and regulations.

The Police Jury employs a public works superintendent and an assistant superintendent. Responsibilities associated with these positions are divided equally among maintenance of the parish roads and the disposal of solid waste. Although responsibility is divided equally, all of their compensation for 1996 was provided by the Sanitary Landfill Fund. Due to this oversight, expenditures reported for the Police Jury's maintenance funds in the accompanying supplemental combining schedule of revenues, expenditures and changes in fund balance have been presented incorrectly. The Sanitary Landfill Fund has reported expenditures including compensation and benefits totaling approximately \$25,000 that should have been reported by the Parish Road Fund. Furthermore, the Parish Road Fund has an obligation to reimburse the

GRANT HIGHLAND POLICE AGENCY
 Public Law 104-190
 DEVELOPMENTAL FUNDS

Balance: 0

Compared Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (DEVELOPMENTAL FUNDS)
REVENUES					
Fees	\$ 107,827	\$ 48,181			\$ 156,008
- All activities (fees)	8,141				8,141
- Franchises	3,888				3,888
- Beer		268,814			268,814
- Sales and lease (P&G)	2,271	48,000			50,271
- POLYWOOD donations					48,000
- Licenses and permits (P&G)					2,271
- Employment Security		275,000			275,000
- Federal grants	41,142				41,142
- State funds					284,882
- Public Transportation Fund	78,737	78,816			157,553
- State revenue sharing (P&G)	281,007				281,007
- Revenue loans	28,178				28,178
- Proceeds from sales of equipment				1,488,000	1,488,000
- Bond Development Program grant	288	2,888			3,176
- 2004 State - Franchising and job special amounts of					2,888
- District attorney	2,888				2,888
- District judge	28,888				28,888
- Grant (POLYWOOD grant for same-sex criminal)	72,887	8,888			81,775
- Grant and funds allocated by council					150,121
- CAPITAL	28,278	25,788	\$ 1,811	2,888	58,765
- Intergovernmental	1,946	25,788			27,734
- Details of programs	5,756	18,278			24,034
- Payables		18,278			18,278

(Continued)

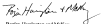
The accompanying notes are an integral part of the statement.

SECURITY FOR DEPOSITS

Under the requirements of Louisiana Law, assets are pledged by banks for the purpose of securing amounts deposited by the Police Jury. At year end the amount pledged by a particular financial institution did not sufficiently secure deposits held on behalf of the Police Jury. We recommend appointing a responsible official or the finance committee to monitor securities pledged by various banks and prevent future violations.

We will be available to assist in implementing any of our recommendations. Please contact us if further information is needed.

Sincerely,



Robin Harrington and McKay,
Certified Public Accountants



Mark S. McKay, Parish

ROZIER, HARRINGTON & McKAY
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June 5, 1987

The Grant Parish Police Jury
Cottico, Louisiana

In planning and performing our audit of the financial statements of the Grant Parish Police Jury for the year ended December 31, 1986, we considered the Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. However, during our audit we became aware of the following opportunities for strengthening internal controls and operating efficiency.

AUTOMATION:

In response to previous recommendations, the Police Jury has begun using an automated accounting system that is operated by a service bureau. The automated system is used to process all of the Police Jury's transactions; however, information necessary to produce the automated records is not submitted to the service bureau in a physical format. Due to the absence of physicality, the automated system does not provide recent financial information needed to manage the Police Jury's financial affairs. In order to compensate for the absence of timely automated records, the staff has continued to maintain a manual accounting system.

Since the Police Jury continues to operate a manual system, computerized processing by the service bureau has not improved efficiency. Furthermore, automating historical data that has been previously reported manually has resulted in unnecessary expense and duplication of effort. In order to improve efficiency and eliminate unnecessary expense, we recommend using an automated format to record each transaction in a manner that will provide current financial information. The manual accounting system should be abandoned.

We also recommend that the Police Jury consider purchasing a computerized accounting system. A personal computer with the proper software may provide an alternative that is less expensive than using a service bureau.

FDIC COVERAGE:

Federal Deposit Insurance coverage reported by the Grant Parish Police Jury was erroneously computed. All future calculations should conform to the policies published by the FDIC.

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GRANT PARISH POLICE JURY
Cottax, Louisiana

Component Unit Financial Statements

As of and for the Year Ended December 31, 1998
With Supplemental Information Schedules

under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 JUL 14 2000

In planning and performing our audit of the component unit financial statements of the Grant 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 component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Grant Parish Police Jury, in a separate letter dated June 3, 1997.

This report is intended for the information of the management of the Grant Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



RODIER, HARRINGTON & MCKAY
Certified Public Accountants

ROZIER, HARRINGTON & MCKAY

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June 3, 1997

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

The Grant Parish Police Jury
Grant Parish Courthouse
Cottas, Louisiana

We have audited the component unit financial statements of the Grant Parish Police Jury Primary Government, as of and for the year ended (December 31, 1996), and have issued a qualified opinion thereon dated June 3, 1997. The opinion was qualified due to departures from generally accepted accounting principles which are fully described in the accompanying independent auditors' report.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Grant Parish Police Jury is the responsibility of the Jury's management. As part of obtaining reasonable assurance about whether the component unit 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, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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