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GRANT PARISH POLICE JURY
Coffax, Louisiana

Annual Financial Report
For the year ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the state legislative auditor for his review. The report is available for public review at the District Budget Office of the Legislative Auditor, 1015 North Thibodaux, at the office of the parish clerk of court.

Released Date: MMY 12 1999

Rozier, Harrington & McKay
Certified Public Accountants • Alexandria, Louisiana

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ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE • MONROE, LOUISIANA 70131

JOHN B. ROZIER, III, CPA
AL BARR, JR., CPA
MARC B. MCKAY, CPA
C/O: W. B. ROZIER, CPA
LICENSED C. ACCOUNTANTS

MAILING ADDRESS
P.O. BOX 1070
MONROE, LOUISIANA 70131-1131
TELEPHONE (225) 442-1888
FACSIMILE (225) 487-2027

June 2, 2000

INDEPENDENT AUDITORS' REPORT

The Grant Parish Police Jury
Coffin, Louisiana 71437

We have audited the accompanying primary government financial statements of the Grant Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Grant Parish Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Litigation

As discussed in Note 26, the Police Jury is a defendant in numerous lawsuits and legal counsel has been unable to quantify any exposure to losses that may result from certain pending litigation. Furthermore, the auditors have not obtained formal representations from legal counsel regarding the current status of pending litigation and unasserted claims.

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 litigation or unasserted claims. No provision for any liability that may result has been made in the accompanying financial statements.

Operating Transfers

During the year ended December 31, 1999, the Police Jury's general fund provided support to the criminal court fund. The amount of unreimbursed support provided by the general fund totaled \$28,579. Furthermore, this amount has been reported as a receivable by the general fund and as a payable by the criminal court fund; however, since the criminal court fund does

not have the financial ability to repay the general fund, the transaction should have been reported as an operating transfer.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to obtain representations from legal counsel regarding the current status of pending litigation and unsettled claims and except for the effect of improperly reporting operating transfers the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Grant Parish Police Jury, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of the component units of the Grant Parish Police Jury, do not purport to, and do not present fairly the financial position of the Grant Parish Police Jury as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2000 on our consideration of the Grant Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The combining statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Grant Parish Police Jury. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the primary government financial statements of the Grant Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, except for the effects of the misstatements described in the previous paragraphs, the accompanying supplemental information is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



ROGER, HARRINGTON & MCKAY
Certified Public Accountants

ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

1807 INTERLAKEN DRIVE • ALEXANDRIA, LOUISIANA 71301

JOHN B. ROZIER, III, CPA
AL BULLOCK, JR., CPA
ALAN B. MCKAY, CPA
COT OF MISSISSIPPI, CPA
LORRAINE E. MCKAY, CPA

WILLIAM J. HARRINGTON
FIRM OFFICER SINCE 1978
ALEXANDRIA, LOUISIANA 71301-1174
TELEPHONE (504) 442-1588
FACSIMILE (504) 482-2207

June 2, 2000

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Grant Parish Police Jury
Cottier, Louisiana 71417

We have audited the primary government financial statements of the Grant Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Grant Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Grant Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Grant Parish Police Jury

June 2, 2009

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



ROGER HARRINGTON & MCKAY
Certified Public Accountants

ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

1487 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

JOHN H. ROZIER, JR., CPA
JEFF HARRINGTON, CPA
MICHAEL MCKAY, CPA
LARRY W. WOOD, CPA
Certified Public Accountants

MAILING ADDRESS
PO BOX 20000
ALEXANDRIA, LOUISIANA 71311-0000
Telephone (504) 444-1000
Telex 500004RHM-497-007

June 1, 2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB'S CIRCULAR A-133**

The Grant Parish Police Jury
Calden, Louisiana 71437

Compliance

We have audited the compliance of the Grant Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. The Grant Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Grant Parish Police Jury's management. Our responsibility is to express an opinion on the Grant Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of State, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Grant Parish Police Jury's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Grant Parish Police Jury's compliance with these requirements.

In our opinion, the Grant Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the Grant Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws,

Alexandria, Louisiana
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regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Grand Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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



ROGER, HARRINGTON & McRAY
Certified Public Accountants

GRANT PARISH POLICE JURY

Schedule of Findings and Questioned Costs

For the year ended December 31, 1999

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the primary government financial statements for the Grant Parish Police Jury as of December 31, 1999 and for the year then ended expressed a qualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the primary government financial statements of the Grant Parish Police Jury.
- The Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 expressed an unqualified opinion on compliance requirements for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned costs.
- Major programs for the year ended December 31, 1999 are presented as follows:

UNITED STATES DEPARTMENT OF AGRICULTURE (Passed Through State of Louisiana)
CPDIA No. 10360 - National Forest Receipts

- A threshold of \$200,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Grant Parish Police Jury was not considered to be a low risk auditee as defined by OMB Circular A-133.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

- None.

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS WHICH SHALL INCLUDE ABBREV FINDINGS AS DEFINED BY OMB CIRCULAR A-133:

- None.

GRANT PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE PLAN

For the Year Ended December 31, 1999

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned costs.	Response - MA
<u>SECTION II</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questioned costs.	Response - MA
<u>SECTION III</u> MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questioned costs.	Response - MA

GRANT PARISH POLICE JURY
Coffey, Louisiana

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

GRANT PARISH POLICE JURY
Coffin, Louisiana

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

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

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GAUDET HOLDING POLICY FUND
 Coffey, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet
 December 31, 1999

	ASSETS/LIABILITIES									
	GENERAL					ASSETS/GROUPS				
	CURRENT ASSETS	GENERAL LIABILITIES	RENTALS RECEIVABLE	PROPERTY EQUITY	TOTAL	GENERAL ASSETS	LOCAL ASSETS	LOCAL LIABILITIES	TOTAL	TOTAL ASSETS/LIABILITIES
ASSETS AND OTHER DEBIT										
Assets:										
Cash and cash equivalents (Item 1)	\$ 179,254	\$ 1,274,126	\$ 47,261	\$ 953,288					\$ 2,653,929	
Receivables (Item 4)	348,947	711,028		26,289					1,148,264	
Unaffiliated receivables (Item 8)	45,111	150		4,907					49,175	
Prepaid expenses									4,907	
Fund assets - sec. risks applicable of Investment Appropration (Item 5)										
Total Assets	573,312	2,056,324	47,261	1,229,484	718,072				3,559,131	
Other debits - amounts to be provided for retirement of general long-term obligations					1,534,960				1,534,960	
	573,312	2,056,324	47,261	1,229,484	718,072				3,559,131	
TOTAL ASSETS AND OTHER DEBIT	\$ 573,312	\$ 2,056,324	\$ 47,261	\$ 1,229,484	\$ 1,229,484				\$ 1,229,484	\$ 2,329,647
LIABILITIES, EQUITY AND OTHER										
LIABILITIES										
Liabilities:										
Accounts, utilities and other payables (Item 10)	\$ 150,000	\$ 214,126	\$ 500	\$ 23,126					\$ 428,852	
Unaffiliated payables (Item 8)				49,175					49,175	
	\$ 150,000	\$ 214,126	\$ 500	\$ 23,126					\$ 478,027	

(Continued)

The accompanying notes are an integral part of this statement.

GRANDTERRA FUND'S FINCY
 Calgary, Alberta
ALL FUND TYPES AND ACCOUNT GROUPS

Consolidated Balance Sheet
 December 31, 1999

	ASSETS		LIABILITIES		NET ASSETS		TOTAL
	GENERAL	RENTAL	GENERAL	RENTAL	GENERAL	RENTAL	
LIABILITIES, EQUITY AND OTHER							
LIABILITIES (Footnote 1)							
Equity and Other Credit: (Footnote 2)							
Fund Income:							
Economic Development loans (note 18)							
Capital projects loans (18)							
Unexpended/underwritten							
Total Equity and Other Credits							
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS							
ASSETS							
GENERAL							
Cash							
Accounts receivable							
Prepaid expenses							
Other							
Total							
RENTAL							
Accounts receivable							
Prepaid expenses							
Other							
Total							
Total							

NOTES

The Company's Fund is located in the Consolidated Financial Statements of Grand Terra Enterprises Fund.

(Continued)

The accompanying notes are an integral part of this statement.

GRANT FUNDS POLICE JURY
 Collins, Louisiana
 GOVERNMENTAL FUNDS

Continued Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 2009

	GENERAL FUND		SPECIAL SERVICES FUND		REVENUE CLERK CAPITAL PROJECTS FUND		TOTAL COMPARABLE BALLO
	2009	2008	2009	2008	2009	2008	
REVENUES							
Taxes:							
Ad valorem (net)	\$ 119,844	\$ 214,882					\$ 624,726
Sales and use (net)		399,632					798,672
Other taxes	11,509	41,180					54,709
License and permits (net)	6,631						8,970
Inter-governmental revenues			25,247	209,578			354,149
Federal grants							
State funds:							
Police transportation funds				301,077			301,077
State revenue sharing (net)			19,818	78,987			98,805
Severance taxes			381,531				384,531
Other state funds			75,818	16,549			172,367
Local funds			10,889	21,077			71,142
Miscellaneous sources:							
Fees and charges for services rendered			29,149				88,149
Fees and costs assumed by external users (net)			15,416	64,424			10,881
Income earned			4,376	26,662	\$ 190		35,629

(Continued)

The accompanying notes are an integral part of this statement.

GRAND PARISH POLICE DEPT
 Gifts, Loans and
 DEPARTMENTAL FUNDS

Condensed Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 2009

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	MEDICAL CLERK CAPITAL EQUIPMENT FUNDS	TOTAL APPROPRIABLE FUNDS
REVENUES (Cont'd)				
Miscellaneous services - (Cont'd)	\$ 4,460	\$ 1,460		\$ 5,920
Results of projects	1,281	61,244		62,525
Miscellaneous other revenues	<u>81,341</u>	<u>1,225,595</u>	<u>1,291</u>	<u>1,228,227</u>
Total revenues				
EXPENDITURES				
General government	881,152	154,561		1,035,713
Legislators	176,416			176,416
Judicial	31,754			31,754
Executive	246,789	136,145	124	382,958
Finance and administrative	41,681	86,248		127,929
Other general government	171,581			171,581
Public safety	28,453	1,223,624		1,252,077
Public works			5,981	5,981
Health and welfare	137	28,882		29,019
Culture and recreation	34,643	258,124		292,767
Revenue development and retention	6,280			6,280
Debt service		85,317		85,317

(Continued)

This accompanying notes are an integral part of this statement.

GLAIST PARKER FOUNDRY, INC.
 Collins, Louisiana
 GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 1989

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	SEMI- CAPITAL PROJECTS FUNDS	TOTAL COMBINED FUNDS
EXPENDITURES (Cont'd):				
Capital outlay	\$ 1,159	\$ 107,647		\$ 108,806
Total expenditures	\$ 1,159	\$ 107,647	\$ 4,133	\$ 112,939
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,948)	1,079,449	(5,438)	1,072,063
OTHER FINANCED RESOURCES (Net)				
Operating transfers in	46,169			46,169
Proceeds from capital lease purchase agreement	60,652			60,652
Insurance recoveries	2,719			2,719
Operating transfers out	(21,148)	(25,006)		(46,154)
Total other financing sources (net)	(21,148)	14,992		(6,156)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCED RESOURCES OVER EXPENDITURES AND OTHERS (Net)	(21,148)	1,114,441	(5,438)	1,087,855

(Continued)

The accompanying notes are an integral part of this statement.

GRANT FUNDING PROJECTS LIST
 Cities, Counties
 GOVERNMENTAL FUNDS

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	MEDICAL CLINIC CAPITAL PROJECTS FUNDS	TOTAL GOVERNMENTAL FUNDS
FUND BALANCES AT BEGINNING OF YEAR	\$ 454,448	\$ 1,451,791	\$ 52,349	\$ 2,458,588
FUND BALANCES AT END OF YEAR	\$ 470,109	\$ 1,777,120	\$ 48,795	\$ 3,296,024

(Continued)

The accompanying notes are an integral part of this statement.

GRASSY PRAIRIE POLICE JURY
 Collins, Louisiana
GOVERNMENTAL FUNDS - GENERAL AND SPECIAL
REVENUE FUNDS

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1999

	GENERAL FUNDS		SPECIAL REVENUE FUNDS		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
Taxes:					
Ad valorem (amt)	\$ 1,120,000	\$ 1,129,004	\$ (1,541)	\$ 214,882	\$ 2,982
Sales and use (amt)				798,000	98,572
Other taxes	11,000	11,159	1,599	41,179	11,179
License and permits (amt)		6,953	6,993		
Intergovernmental revenues:					
Federal grants	6,000	21,547	17,547	309,618	88,418
State funds:					
Forklift compensation funds				200,000	31,607
State property sharing (amt)	18,000	19,018	1,018	76,987	11,907
Revenue taxes	980,000	984,193	4,193		
Other state funds		93,318	93,818	76,549	76,549
Local funds:					
Miscellaneous revenues	90,000	50,000	3,883	21,607	21,607
Fees and charges for services rendered	21,000	89,162	34,162		
Fines and fees reported by returned court (amt)	11,000	30,840	21,443	44,406	48,264
Interest earned		4,179	4,230	4,088	30,482
					28,482

(Continued)

The accompanying notes are an integral part of this statement.

GREYSTAIRS POLICE SYDNEY
 Gullah, Louisiana
CONTRIBUTORIAL FUNDS - GENERAL AND SPECIAL
MOVABLE FUNDS

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1999

	GENERAL FUNDS		SURPLUS AVAILABLE FOR EXPENDITURE	SPECIAL REVENUE FUNDS		TOTAL FUNDS AVAILABLE FOR EXPENDITURE
	BUDGET	ACTUAL		BUDGET	ACTUAL	
BUSD BALANCES AT BEGINNING OF YEAR	\$ 478,448	\$ 478,448	None	\$ 1,811,291	\$ 1,811,291	None
BUSD BALANCES AT END OF YEAR	\$ 56,448	\$ 480,019	\$ 176,862	\$ 181,291	\$ 1,992,582	\$ 1,544,401

(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 Revenues, Expenses and
 Changes in Retained Earnings
 For the Year Ended December 31, 1999

OPERATING REVENUES

Sales of natural gas	\$ 327,520
Other operating revenues	3,938
Total operating revenues	<u>331,458</u>

OPERATING EXPENSES

Purchases of natural gas	153,630
Salaries and wages	48,277
Employer's contributions to:	
Parochial Employees' Retirement System	6,166
Social security and medicare taxes	1,824
Group hospitalization insurance	9,281
Unemployment taxes	181
Contract labor	14,415
Professional services	9,984
Travel, convention and seminar expenses	1,060
Insurance and surety bond premiums	11,571
Maintenance and repairs of:	
Natural gas distribution system	40,231
Real property	2,178
Equipment expenses	5,112
Rentals	4,903
Inspection and permit fees	5,860
Postage	2,818
Telephone	2,308
Utilities	2,722
Office supplies and expenses	3,402
Miscellaneous general expenses	1,303

(Continued)

The accompanying notes are an integral part of this statement.

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

Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the Year Ended December 31, 1999

OPERATING EXPENSES (Cont'd)	
Depreciation	\$ 34,768
Total operating expenses	<u>487,893</u>
OPERATING LOSS	<u>(86,838)</u>
NONOPERATING REVENUES (EXPENSES)	
Interest earned	15,966
Collections of receivables that had been written off	40
Reimbursements received for damages	462
Payment for damages	<u>(237)</u>
Total nonoperating revenues (expenses)	<u>16,242</u>
NET LOSS	(70,596)
DEPRECIATION ON IMPROVEMENTS TO NATURAL GAS DISTRIBUTION SYSTEM FINANCED WITH CONTRIBUTED CAPITAL	
	<u>11,329</u>
DECREASE IN RETAINED EARNINGS	(38,667)
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>792,219</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 753,552</u>

(Continued)

The accompanying notes are an integral part of this statement.

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

Statement of Cash Flows
 For the Year Ended December 31, 1999

Cash flows from operating activities:	
Net loss	\$ (50,396)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation	34,798
Interest earned	(15,966)
Increase in receivables (including decrease in accrued interest receivable)	(17,605)
Decrease in prepaid expenses	2,975
Increase in accounts, salaries and other payables	5,600
Increase in deposits held for others - customers' meter deposits	4,665
Increase in compensated absences payable	154
Net cash used by operating activities	<u>(15,830)</u>
Cash flows from capital activities - purchase of equipment	<u>(9,485)</u>
Cash flows from investing activities:	
Interest earned	15,966
Decrease in accrued interest receivable	2,137
Net cash provided by investing activities	<u>18,103</u>
Net decrease in cash and cash equivalents	<u>(26,996)</u>
Cash and cash equivalents at beginning of year	<u>580,782</u>
Cash and cash equivalents at end of year	<u>\$ 553,786</u>

(Continued)

The accompanying notes are an integral part of this statement.

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

Statement of Cash Flows
For the Year Ended December 31, 1999

Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	<u>\$ (56,838)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	14,798
Collections of receivables that had been written off	41
Reimbursements received for damages	482
Payments for damages	(227)
Changes in assets and liabilities:	
Increase in receivables (excluding decrease in accrued interest receivable)	(12,895)
Decrease in prepaid expenses	2,973
Increase in accounts, salaries and other payables	5,093
Increase in deposits held for others - customers' meter deposits	4,805
Increase in compensated absences payable	154
Net adjustments	<u>31,804</u>
Net cash used by operating activities	<u>\$ (25,034)</u>

(Continued)

The accompanying notes are an integral part of this statement.

GRANT PARISH POLICE JURY
Caldic, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

INTRODUCTION

The Grant Parish Police Jury (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 33:1234 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 683 square miles, or 437,128 acres and has a population of approximately 15,211. Agriculture, manufacturing and timber are the major industries of the parish. For the year ended December 31, 1999, payrolls of certain funds of the police jury and some component units included in the accompanying financial statements totaled \$1,329,171. The number of full-time and part-time employees is approximately 90. Employees of the police jury's Parish Road Maintenance Fund maintain an estimated 658 miles of roads.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Grant Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. 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

GRANT PARISH POLICE JURY

Cottier, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1998

(Continued)

(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.

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 criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on the 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	N/A	1 and 1B
2. Fire District No. 2	N/A	1 and 1B
3. Fire District No. 3	N/A	1 and 1B
4. Fire District No. 4	N/A	1 and 1B
5. Fire District No. 5	N/A	1 and 1B
6. Fire District No. 6	N/A	1 and 1B
7. Fire District No. 7	N/A	1 and 1B
8. Grant Parish Communi- cations District	N/A	1 and 1B
9. Hospital Service District No. 7	N/A	1 and 1B

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

Component Unit	Fiscal Year-End	Criteria Used
10. LaSalle/Grant Solid Waste Disposal District	N/A	III and 2
11. Recreation District No. 2 of Grant Parish	N/A	1 and 1B

N/A: Not Available

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 police jury's 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 the accounting records are: the Grant Parish Library, the Thirty-Fifth Judicial District Criminal Court, and Hospital Service District No. 1. Also included are the financial statements of the Gasworks Fund of Consolidated Gas Utility Districts of Grant Parish, as the police jury is responsible for the management of this governmental entity. These governmental entities are considered part of the primary government (police jury).

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) and the governmental entities detailed in the foregoing paragraph.

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 financially independent of the Grant Parish Police Jury.

C. 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 the police jury's general activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition and/or construction of general fixed assets and the servicing of general long-term debt. The governmental fund types of the police jury are comprised of a General Fund, special revenue funds and the Medical Clinic Capital Projects Fund. A discussion of each of the governmental fund types follows:

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. The police jury's special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
3. The resources of the Medical Clinic Capital Projects Fund, formerly the Hospital Service District No. 1 Debt Service Fund, of the police jury may be used to acquire buildings, machinery and equipment for the medical clinic. The original fund name was changed after all bonds, and interest thereon, of the district's public improvements bond issue were paid in full. The only revenue source of this fund is 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.

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.

The basis of accounting followed by proprietary funds is similar to accounting practices utilized by business enterprises. Due to these similarities, proprietary funds are allowed to follow certain pronouncements that are developed by the Financial Accounting Standards Board (FASB) for business enterprises. However, the police jury only applies those FASB pronouncements that were issued on or before November 30, 1988.

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 2, 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 33:4301.

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 an estimated 176 miles of pipeline and 6.44 miles of service line, that serves approximately 1,086 customers in franchised areas located in Grant Parish, and has three full-time employees and two part-time employees.

GRANT PARISH POLICE JURY

Coffin, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

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.

D. 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

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

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

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

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 (annual leave) which are recognized when the annual leave is taken or employees are paid for unused annual leave.

OTHER FINANCING SOURCES (USES)

Principal amounts of capital lease purchase agreements, proceeds of bank loans, proceeds from the sales of fixed assets, timber 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 fixed assets, timber and scrap materials, and insurance recoveries are recorded when received. Transfers between funds, which 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 as 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 time liabilities are incurred.

E. BUDGETS

Proposed original budgets for the year ended December 31, 1999, were prepared on all funds of the police jury, with the exception of a budget for the Medical Clinic Capital Projects Fund. The original 1999 budgets were prepared in accordance with generally accepted accounting principles (GAAP basis) and do not include encumbrances, if any.

A notice of a public hearing on the proposed original 1999 budgets, which included a statement that the budgets would be available for inspection by the public, was published in the official journal of the police jury on November 26, 1998. The public hearing was held on December 9, 1998, and the proposed original 1999 budgets were published in the official journal of the police jury on December 17,

GRANT PARISH POLICE JURY

Catfish, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

1998. Proposed original 1999 budgets were adopted during the December 30, 1998, meeting of the police jury and published in the official journal of the police jury on December 31, 1998.

Amended budgets for the year ended December 31, 1998, included budgets for all funds of the police jury, with the exception of a budget for the Medical Clinic Capital Projects Fund. The amended budgets were approved by the police jury during a meeting held on November 11, 1998, and were published in the official journal of the police jury on December 9, 1998. Amended 1998 budgets were prepared in accordance with generally accepted accounting principles (GAAP) basis and do not include encumbrances, if any. The approved amended budgets for 1998 were used to prepare the budget comparison statement included in the accompanying financial statements.

All budgets must be approved by a majority vote of the police jury, as do all amendments or changes to budgets previously approved by the police jury. Unexpended budget balances lapse at the end of each year. During the year, budgetary accounts are not integrated into the accounting systems of the police jury as management control devices.

F. ENCUMBRANCES

Outstanding encumbrances at December 31, 1998, if any, are not recorded or recognized in the accompanying financial statements.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest bearing demand deposits, and cash equivalents include amounts in time deposits. Cash and cash equivalents of the police jury at December 31, 1998, are comprised of interest bearing demand deposits and time deposits (certificates of deposit and savings accounts). 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.

H. 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 aforementioned

GRANT PARISH POLICE JURY

Cottier, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

transactions at the end of each year are classified as interfund receivables/payables on the balance sheets of funds involved in these 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.

I. 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 appropriations.

J. PREPAID ITEMS/EXPENSES

GOVERNMENTAL FUNDS

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

ENTERPRISE FUND

Prepaid expenses of the Enterprise Fund, as shown on Statement A, reflects charges incurred 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.

K. 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/has computed using the straight-line method over: estimated useful lives of five, ten and fifty years for separate and various parts of the annual gas

GRANT PARISH POLICE JURY

Covington, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

depreciation systems, an estimated useful life of fourteen years for a mobile home and five years for a portable building; and estimated useful lives of five, ten and ten years for separate and individual pieces of equipment.

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 (capitalized) in the accounts of the General Fixed Assets Account 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, 1999, that is valued by each method is as follows: historical cost method 39.7 per cent, estimation of cost method 9.5 per cent, and estimation of value method 48 per cent. Minutes of police jury meetings, estimated values 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 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, 1999, and information provided by an employee of the Rapides Regional Medical Center were used in the valuation of general fixed assets on which historical costs were not available.

L. ANNUAL AND SICK LEAVE

POLICE JURY AND CRIMINAL COURT EMPLOYEES

Employees of the police jury and criminal court earn 10 to 18 days of annual leave each year, depending on years of service. Employees may accumulate and carry forward up to 20 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 16 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 worked each week. Upon voluntary resignation or retirement, employees are paid for annual leave accumulated to the date of separation not to exceed 160 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, based on GASB Statement No. 16, for determining employees' vested annual leave benefits or compensated absences payable follows:

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

M. LONG-TERM OBLIGATIONS

GOVERNMENTAL FUNDS

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

ENTERPRISE FUND

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

N. 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. This depreciation is closed to the contributed capital account and is reflected as an adjustment to net income.

RESERVES

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

O. INTERFUND TRANSACTIONS

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

All other interfund transactions, except quasi-revenue transactions and reimbursements, are reported as transfers. Nonrecurring or nonrevenue permanent transfers of equity are reported as initial equity transfers. All other interfund transfers are reported as operating transfers.

P. SALES AND USE TAX

On September 29, 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 constructing, acquiring, improving, maintaining, and operating solid waste collection

GRANT PARISH POLICE JURY

Cottica, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

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 Sheriff and Tax Official Tax Collector of Grant Parish collects the sales and use tax for a fee of 1.35 per cent of collections.

Q. TOTAL COLUMNS ON COMBINED STATEMENTS

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

2. FUND DEFICITS

At December 31, 1999, there was a \$24,040 deficit in the unreserved/undesignated fund balance account of the Criminal Court Fund. This deficit will be eliminated by a transfer of funds from the General Fund to the Criminal Court Fund.

There were no deficits in the fund balance accounts of other individual funds at December 31, 1999, nor was there a deficit in the retained earnings account of the Enterprise Fund at the aforementioned date.

3. EXPENDITURES - BUDGET AND ACTUAL

The actual expenditures of the following individual funds exceeded budgeted expenditures for the year ended December 31, 1999:

Fund	Budget	Actual	(Unfavorable) — Variance
Criminal Court Fund	\$140,000	\$166,964	\$26,964
State Troopers and Officers/ Subpoena Fund	— 6,000	— 7,497	(1,497)
Total	\$140,000	\$169,467	\$28,467

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

4. AD VALOREM TAXES

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

<u>Fund</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes			
General Fund	4.71	4.71	None
Parish Road Maintenance Fund	8.56	8.56	2003
Courthouse and Jail Maintenance Fund	3.20	3.20	2003
Library Maintenance Fund	6.35	6.35	2008
Health Unit Maintenance Fund	2.14	2.14	2007

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

The following are the ad valorem taxpayers for 1999 who own property in Grant Parish that has a total assessed valuation of at least \$1,000,000, the total 1999 assessed valuation of property owned by each of these taxpayers and the amount of 1999 ad valorem taxes assessed thereon.

1. Taxpayer: Central Louisiana Electric Co., Inc.
 Type of business: Public utility
 Assessed valuation: \$3,069,583
 Percentage of total assessed valuations: 7.00%
 Amount of ad valorem taxes assessed: \$418,307
 Percentage of total ad valorem taxes assessed: 11.56%
2. Taxpayer: Faciland Industries, Inc.
 Type of business: Chemicals
 Assessed valuation: \$2,213,842
 Percentage of total assessed valuations: 5.28%
 Amount of ad valorem taxes assessed: \$287,625
 Percentage of total ad valorem taxes assessed: 8.35%
3. Taxpayer: Dito Apparel of California, Inc.
 Type of business: Manufacturing
 Assessed valuation: \$2,223,093

GRANT PARISH POLICE JURY

Coffee, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

- Percentage of total assessed valuation: 5.87%
Amount of ad valorem taxes assessed: \$305,938
Percentage of total ad valorem taxes assessed: 8.50%
4. Taxpayer: BellSouth Telecommunications, Inc.
Type of business: Public utility
Assessed valuation: \$1,961,060
Percentage of total assessed valuation: 6.47%
Amount of ad valorem taxes assessed: \$268,374
Percentage of total ad valorem taxes assessed: 7.23%
5. Taxpayer: Louisiana and Arkansas Railway Co.
Type of business: Public utility
Assessed valuation: \$1,649,300
Percentage of total assessed valuation: 5.19%
Amount of ad valorem taxes assessed: \$195,173
Percentage of total ad valorem taxes assessed: 5.46%
6. Taxpayer: Hunt Forest Products, Inc.
Type of business: Timber
Assessed valuation: \$1,422,914
Percentage of total assessed valuation: 4.25%
Amount of ad valorem taxes assessed: \$189,136
Percentage of total ad valorem taxes assessed: 5.20%
7. Taxpayer: Thrashline Gas Co.
Type of business: Public utility
Assessed valuation: \$1,058,490
Percentage of total assessed valuation: 3.11%
Amount of ad valorem taxes assessed: \$140,683
Percentage of total ad valorem taxes assessed: 3.89%

The total 1999 assessed valuation of property owned by the above taxpayers located in Grant Parish, is \$13,698,168 or 31.24 per cent of the total 1999 assessed valuation of property in Grant Parish. Ad valorem taxes imposed on these taxpayers total \$1,815,874 or 50.44 per cent of the total 1999 ad valorem taxes levied.

The total 1999 assessed valuation of property in Grant Parish is \$43,841,742 and the total of ad valorem taxes levied on this total assessed valuation is \$3,599,803.

9. CASH AND CASH EQUIVALENTS

At December 31, 1999, the police jury has cash and cash equivalents (bank balances) totaling \$2,065,374 as follows:

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

Interest bearing demand deposits	\$1,132,649
Time deposits	<u>902,765</u>
Total	\$2,035,414

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.

As December 31, 1998, the police jury has \$2,149,884 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$2,527,898 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3), under the provisions of GASB Statement No. 3, Louisiana Revised Statute 18:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

6. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Fund	Total
Taxes:					
Ad valorem	\$1,18,537	\$509,654			\$ 628,191
Sales and use		68,695			68,695
Other	2,847				2,847
Intergovernmental - revenues:					
Federal	1,367				1,367
State	152,737	122,299			275,036
Local	1,384				1,384
Accounts				\$54,328	54,328

GRANT PARISH POLICE JURY

Caldic, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Fund	Total
Other	\$ 50,945	\$ 23,228	—	\$ 1,689	\$ 75,862
Total	\$68,867	\$23,856	None	\$6,009	\$1,048,832

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 \$16,785 at December 31, 1999.

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

7. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 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 and fund balances remaining in the Criminal Court Fund, as these interfund receivables are not collectible.

8. INTERFUND RECEIVABLES/PAYABLES

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

Receivable Funds	Payable Funds	Amount
General Fund	Parish Road Maintenance Fund	\$39,755
General Fund	Sanitary Landfill Maintenance Fund	4,341
General Fund	Courthouse and Jail Maintenance Fund	4,217
General Fund	Health Unit Maintenance Fund	320
Parish Road Maintenance Fund	Library Maintenance Fund	—,343
Total		\$49,336

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

9. FIXED ASSETS AND ACCUMULATED DEPRECIATION,
 AND CHANGES IN GENERAL FIXED ASSETS

ENTERPRISE FUND

A summary of Enterprise Fund fixed assets and accumulated depreciation thereon at December 31, 1999, follows:

Description	Fixed Assets	Less Accumulated Depreciation	Net Fixed Assets
Natural gas distribution system	\$1,243,902	\$977,191	\$668,711
Mobile home and portable building	3,679	(1,299)	2,440
Equipment	58,939	(39,111)	19,828
Total	\$1,345,480	\$1,015,591	\$329,889

For the year ended December 31, 1999, additions to fixed assets of the Enterprise Fund totaled \$9,485 and deletions of fixed assets of this fund amounted to \$14,409. Additions to fixed assets are comprised solely of equipment purchases and all deletions of fixed assets involved equipment also. The equipment deleted was in an condition which was scrapped and a light truck donated to the Grant Parish Police Jury, the cost of the equipment deleted was \$840 and \$13,569 respectively. Both items of equipment were fully depreciated and did not have any book value when deleted. The appropriate adjustments were made to the affected accumulated depreciation accounts.

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, 1999, follows:

Description	Balance January 1, 1999	Additions in 1999	Deletions in 1999	Balance December 31, 1999
Land	\$ 194,250			\$ 194,250
Buildings	1,820,514			1,820,514
Office equipment	204,101	\$ 3,270	\$ (120,000)	\$ 77,371
Automobile and light trucks	44,921	32,082		77,003
Heavy duty trucks	513,084	26,600		539,684

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

Description	Balance January 1, 1999	Additions in 1999	Deletions in 1999	Balance December 31, 1999
Heavy movable equipment	\$ 714,892	\$ 41,022		\$ 805,914
Other equipment	45,069			45,069
Library books and materials	1,240,000		\$ (1,240,000)	None
Bookmobile	49,685			49,685
Solid Waste Pick-Up Station	209,647			209,647
Total	\$5,085,579	\$123,024	\$ (1,240,000)	\$3,868,603

Additions to the general fixed assets inventory in 1999 totaled \$123,024, and are comprised of purchases totaling \$108,908 and the cost, in the amount of \$13,968, of a light truck donated to the police jury by the Enterprise Fund of Consolidated Gas Utility Districts of Grant Parish.

Deletions in 1999 of general fixed assets, included in the prior year fixed assets inventory, amounted to \$1,240,000, and consist of library shelving recorded in the inventory of office equipment in the amount of \$120,000 and library books and materials totaling \$1,240,000. Each of these inventories were valued at estimated replacement cost and were deleted as a result of audit findings arising from the 1998 audit. These findings stated that it is not in accordance with generally accepted accounting principles to record inventories of general fixed assets at their estimated replacement cost and it is not in accordance with these principles to record library books and materials in inventories of general fixed assets.

SUMMARY

As shown by the total (parenthetical 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 \$4,568,376 at December 31, 1999.

10. ACCOUNTS, SALARIES AND OTHER PAYABLES

Accounts, salaries and other payables at December 31, 1999, are summarized as follows:

GRANT PARISH POLICE JURY

Cottica, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

Class of Payable	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Fund	Total
Salaries	\$ 12,197	\$ 81,585	\$510	\$28,575	\$114,427
Employers' contributions	29,876				29,876
Building Accounts	105,266	108,154		31,509	254,929
Other	6,851	35,777		3,748	46,376
Total	\$153,130	\$226,426	\$510	\$63,832	\$443,900

11. INTERGOVERNMENTAL PAYABLES

At December 31, 1999, intergovernmental payables totaled \$17,530; a discussion of these payables follows.

The \$16,530 intergovernmental payable of the Library Maintenance Fund is due the State of Louisiana - Department of Elections and Registration for the cost, in the amount of \$15,577, of an ad valorem tax proposition presented to the voters of the parish on January 18, 1995, and estimated past due interest charges of \$1,153 thereon.

The Health Unit Maintenance Fund intergovernmental payable of \$1,120 is owed the State of Louisiana - Department of Health and Hospitals for personal and environmental health services performed in the parish health unit, net of a monthly lease payment on the building occupied by the parish health unit and certain utility bills.

12. OTHER LIABILITIES

Other liabilities in the amount of \$1,641 at December 31, 1999, are comprised of the unexpended balances of state grants received by Camp Annie Harrison, 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 Annie Harrison. Transactions related to these grants are recorded in the General Fund.

GRANT PARISH POLICE JURY

Coffee, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

13. COMPENSATED ABSENCE PAYABLE

ENTERPRISE FUND

At December 31, 1999, certain employees of the Enterprise Fund have accumulated vested annual leave benefits, an absence for which they may be compensated, totaling \$5,336. Amounts that comprise this total were computed in accordance with the annual leave policies of the Enterprise Fund and GASB Codification Section C68. The \$5,336 liability for vested annual leave benefits of the Enterprise Fund is recorded in the accounts of this fund.

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

At December 31, 1999, a substantial number of the employees of the General Fund, Parish Road Maintenance Fund, Sanitary Landfill Maintenance Fund, Library Maintenance Fund and Criminal Court Fund, all of which are categorized as governmental funds, have accumulated vested annual leave benefits, an absence for which they may be compensated of \$11,218, \$8,993, \$9,723, \$5,078 and \$2,432 respectively, a total of \$37,936. Amounts that comprise the aforementioned total were computed in accordance with applicable annual leave policies and GASB Codification Section C68. 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.

SUMMARY

As shown by the total (memorandum only) columns of Statement A, compensated absence payable of the Enterprise Fund and funds categorized as governmental funds total \$43,312 at December 31, 1999.

14. LEASES

CAPITAL LEASE PURCHASE AGREEMENTS

At December 31, 1999, items of equipment of varying descriptions are being purchased through capital lease purchase agreements for use by funds that are categorized as governmental funds. The cost of items of equipment being purchased through capital lease purchase agreements at December 31, 1999, are recorded (capitalized) in the accounts of the General Fixed Assets Account Group. The total principal balance of \$219,799 that is owed on the capital lease purchase agreements at December 31, 1999, is recorded in the accounts of the General Long-Term Obligations Account Group.

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

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 for purchases of equipment and the present value of the net minimum lease payments at December 31, 1999:

Year	Amount
2000	\$ 71,113
2001	78,609
2002	67,930
2003	38,113
2004	<u>1,848</u>
Total of minimum lease payments	345,913
Less amounts representing ancillary costs	<u>None</u>
Total of net minimum lease payments	345,913
Less amounts representing interest	<u>(123,228)</u>
Total of present value of net minimum lease payments	\$222,685

The following paragraphs discuss in detail each of the capital lease purchase agreements payable at December 31, 1999:

At December 31, 1999, there was a principal balance of \$67,519 remaining on a capital lease purchase agreement payable with KDC Financial. This capital lease purchase agreement payable is dated October 8, 1993, is for a school bus, is payable in 72 fully amortized monthly payments of principal and interest of \$1,222, at an interest rate of six per cent per annum; the total amount financed was \$87,980. The first payment was due on October 1, 1997, and the final payment is due on September 1, 2003. Payments on this capital lease purchase agreement payable are being made by the Parish Road Maintenance Fund (Parish Road Account).

On December 31, 1999, there was a principal balance of \$77,876 remaining on a capital lease purchase agreement payable with Decca Credit, Inc. This capital lease purchase agreement payable is dated December 29, 1997, is for an excavator, is payable in one principal payment of \$2,418 and 58 fully amortized monthly payments of principal and interest of \$2,418, at an interest rate of 6.25 per cent per annum; the total amount financed was \$124,014. The first payment was due on

GRANT PARISH POLICE JURY

Caldic, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

December 20, 1997, and the final payment is due on November 20, 2002. Payments on this capital lease purchase agreement payable are being made by the Parish Road Maintenance Fund (Parish Road Account).

At December 31, 1999, there was a principal balance of \$14,204 remaining on a capital lease purchase agreement payable with Deere Credit, Inc. This capital lease purchase agreement payable is dated February 10, 1998, is for a backhoe loader, is payable in one principal payment of \$1,028, and 39 fully amortized monthly payments of principal and interest of \$1,028, at an interest rate of 8.75 per cent per annum; the total amount financed was \$52,579. The first payment was due on February 10, 1998, and the final payment is due on January 10, 2002. 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, 1999, there was a principal balance of \$55,169 remaining on a capital lease purchase agreement payable with Deere Credit, Inc. This capital lease purchase agreement payable is dated July 29, 1999, is for a backhoe loader, is payable in two principal payments of \$1,175 and \$8 fully amortized monthly payments of principal and interest of \$1,175, at an interest rate of 8.25 per cent per annum; the total amount financed was \$64,022. The first two payments were due on August 30, 1999, and the final payment is due on June 16, 2004. Payments on this capital lease purchase agreement payable are being made by the Sanitary Landfill Maintenance Fund.

At December 31, 1999, there was a principal balance of \$3,212 remaining on a capital lease purchase agreement payable with the Bank of Louisiana. This capital lease purchase agreement payable is dated March 6, 1998, is for a color copier and is payable in 36 monthly principal payments of \$247; interest is computed at 12.85 per cent per annum but is rebated (forgiven). The total amount financed was \$8,895. The first payment was due on February 13, 1998, and the final payment is due on January 13, 2001. Payments on this capital lease purchase agreement payable are being made by the Library Maintenance Fund.

In 1999, two capital lease purchase agreements payable with Scot Financial Services, L.L.C., formerly known as Farmers' Finance Co., Inc., and a capital lease purchase agreement payable with Mary Coco were paid in full. The individual principal balances remaining on the two capital lease purchase agreements payable with Scot Financial Services, L.L.C. at December 31, 1998, were \$2,358 and \$2,255, and the principal balance outstanding on the capital lease purchase agreement payable with Mary Coco at the aforementioned date was \$6,000. The principal balances of the capital lease purchase agreements payable, which were paid out in 1999, totaled \$10,613.

Title to each item of equipment 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.

GRANT PARISH POLICE JURY

Coffin, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

agreement and after the police jury has exercised the option to purchase the equipment, which usually includes an additional minimal payment on the lease.

OPERATING LEASES

The police jury has two operating leases for real property in effect at December 31, 1999. Minimum annual commitments of these operating leases are summarized as follows:

Year	Amount
2000	\$110
2001	10
2002	10
2003	10
2004	10
Total	\$150

The operating leases are discussed in the following paragraphs.

At December 31, 1999, the police jury has a 25-year operating lease, unless terminated sooner by mutual consent, dated October 21, 1978, with the Town of Coffin for land on which the area civic center is located. This operating lease expires on October 20, 2004, and requires annual payments of \$100. Renewal options are available to the police jury for an additional 74 years. Payments on this operating lease are being made by the General Fund.

The police jury (lessee) at December 31, 1999, has an operating lease dated October 23, 1984, with the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College (lessee) for property usually referred to as Camp Jesse Harrison. The original operating lease on this property expired on October 23, 1989. 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 three successive five-year periods through October 23, 2004. The lessee may terminate this operating lease if lessee fails to comply with the terms of the lease. This operating lease requires annual payments of \$100. Payments on the operating lease are being made by the General Fund.

15. BANK LOAN PAYABLE

At December 31, 1999, there was a principal balance of \$16,606 outstanding on a bank loan obtained from the Rapides Bank and Trust Co.-Bank One. The bank loan is dated September 19,

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

1996, and the original amount of the bank loan was \$37,655. 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 \$716 each, at an interest rate of 5.50 per cent per annum. A change 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 aforementioned 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). This fund is categorized as a governmental fund.

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 \$18,806 on the bank loan payable at December 31, 1999, is recorded in the accounts of the General Long-Term Obligations Account Group.

16. JUDGEMENTS PAYABLE

At December 31, 1999, three judgments totaling \$237,181 have been rendered against the police jury. These judgments are final, definitive and irrevocable. The aggregated total of judgments payable at December 31, 1999, 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, 1999, plus all related costs and interest from date of judicial demand will be paid from the General Fund when funds become available. The General Fund is categorized as a governmental fund.

The \$237,181 in judgments payable at December 31, 1999, is recorded in the accounts of the General Long-Term Obligations Account Group.

17. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

GRANT PARISH POLICE JURY

Cottier, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

Account	Amount Payable January 1, 1999	Additions in 1999	Deductions in 1999	Amount Payable December 31, 1999
Compensated absences payable	\$ 31,806	\$33,273	\$23,160	\$ 41,919
Capital lease purchase agreements payable	223,840	61,032	(64,076)	219,796
Bank loans payable	23,488	_____	(6,880)	16,608
Judgments payable	257,181	_____	_____	257,181
Total	\$315,215	\$94,255	\$298,016	\$311,353

Deductions from capital lease purchase agreements payable include a \$13 adjustment to an account with Scott Financial Services, L.L.C.

The accounts included in the above summary of general long-term obligations transactions for the year ended December 31, 1999, have been discussed in preceding notes to the financial statements.

The annual requirements to amortize the capital lease purchase agreements payable and the bank loans payable of governmental funds as December 31, 1999, including interest payments totaling \$26,059 are presented in the following schedule:

Year	Capital Lease Purchase Agreements Payable	Bank Loan Payable	Total
2000	\$ 73,323	\$ 8,566	\$ 81,919
2001	70,809	8,832	79,617
2002	67,928	_____	67,928
2003	38,122	_____	38,122
2004	7,048	_____	7,048
Total	\$245,018	\$17,438	\$262,446

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

18. EQUITY - CONTRIBUTED CAPITAL

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

Equity - contributed capital - grants received from State of Louisiana: Department of Transportation and Development	\$ 58,718
Division of Administration	567,368
Total	996,486
Less accumulated amortization of equity - contributed capital at December 31, 1999	1102,480
Equity - contributed capital at December 31, 1999	\$ 453,086

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 closed to the equity - contributed capital account and is reflected as an adjustment to net income for the year ended December 31, 1999, as shown by Statement D.

19. EQUITY - FUND BALANCES - RESERVES

RESERVED FOR ECONOMIC DEVELOPMENT LOANS

The Economic Development Loan Fund has a fund balance of \$234,973 at December 31, 1999. This fund balance is reserved for loans that will enhance the economic development of the parish.

RESERVED FOR CAPITAL PROJECTS

At December 31, 1999, the Medical Clinic Capital Projects Fund, formerly the Hospital Service District No. 1 Debt Service Fund, has a fund balance of \$46,791. The original fund name was changed after all bonds, and interest thereon, of the district's public improvements bond

GRANT PARISH POLICE JURY
Coffin, Louisiana
Notes to the Financial Statements
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(Continued)

your vote paid in full. The \$46,791 fund balance may be used to acquire buildings, machinery and equipment to be used in providing medical care at the clinic operated by Hospital Service District No. 1.

20. 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 Emergency Fund employees are members of the Parochial Employees' Retirement System of Louisiana (System). The System is a cost sharing, a multiple-employer defined benefit pension plan administered by 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 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 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, 1988, the benefit is equal to one per cent of the final-average salary, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1988, 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 36 consecutive or joint 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 14675, Baton Rouge, Louisiana 70896-4675, or by calling (225) 938-1361.

FUNDING POLICY

Under Plan A, members are required by state statute to contribute 9.5 per cent of their annual covered salary and the police jury is required to contribute at a rate that is actuarially determined; the 1999 rate of employees was 7.75 per cent of annual covered payroll. Contributions

GRANT PARISH POLICE JURY
Culiac, Louisiana
Notes to the Financial Statements
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(Continued)

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 11:103, employee 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, 1996, 1998 and 1997, were \$83,796, \$75,999 and \$73,064 respectively and all of the aforementioned amounts equaled the contributions required by the police jury for each of the three years listed previously.

21. OTHER POSTEMPLOYMENT BENEFITS

During a March 20, 1997, meeting of the police jury, a motion was passed to pay one-half of the health insurance premiums of Grant Parish Police Jury retirees; this was amended to 80 percent at a July 9, 1998 meeting. Retirees are to pay the remainder of these premiums. The police jury's contributions to retirees' health insurance premiums are financed on a pay as you go basis.

At December 31, 1999, two police jury retirees were receiving the previously described post-employment benefit. For the year ended December 31, 1999, the police jury recorded expenditures totaling \$7,084 for its share of retirees' health insurance premiums.

22. SOLID WASTE LANDFILL CLOSURE

The following Solid Waste Landfill Closure Summary, dated April 13, 2000, was prepared by an employee of the engineering firm retained by the police jury.

GRANT PARISH POLICE JURY

SOLID WASTE LANDFILL CLOSURE SUMMARY

APRIL 13, 2000

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 Sky 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 completed.

GRANT PARISH POLICE JURY

Coffee, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1999

(Continued)

By February 3, 1991, 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 Lakeville Parish Landfill. In accordance with the pre-closure plan, the waste landfill site was covered with final cover, a clayey material, to a minimum thickness of 24". This final cover was fertilized and seeded with ryegrass, bermuda grass and Bahia grass. Additionally, the waste landfill site was 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. The inspection requirements were satisfied on November 30, 1998. The monitoring well sampling and analysis requirements were satisfied on June 14, 1999. After reviewing the requirements of the post-closure plan, we recommend that the Grant Parish Police Jury routinely monitor the site for signs of erosion, lack of vegetative cover, perimeter fence integrity, etc. The Grant Parish Police Jury should also establish a budget for routine mowing of the site and periodic seeding and fertilization of the site.

All costs of closing the solid waste landfill are paid as they are incurred by the Sanitary Landfill Maintenance Fund. In 1999, these costs totaled \$4,664.

23. FOOD STAMP PROGRAM

Under terms of an agreement with the Louisiana Department of Social Services the police jury was responsible for the operations of the Food Stamp Program of Grant Parish from its inception through the close of business on August 31, 1997. In a letter dated July 2, 1999, an official with the Louisiana Department of Social Services informed the management of the police jury that the agreement was being terminated effective at the close of business on August 31, 1997. This action being the result of the implementation of the Electronic Benefits Transfer Program, under which food stamp benefits are issued to Food Stamp Program participants electronically.

24. FEDERAL COMPLIANCE CONTINGENCIES

The police jury participates in a limited number of federally assisted programs. Audits of prior years have not resulted in any disallowed costs; however, grantee 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.

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

25. RELATED PARTY TRANSACTIONS

For the year ended December 31, 1999, the transactions of the police jury and the other governmental entities included in the accompanying financial statements did not include any transactions that could be defined as related party transactions.

26. PENDING LITIGATION AND JUDGMENTS PAYABLE

PENDING LITIGATION

The District Attorney of Grant Parish, the legal representative of the police jury, provided information revealing that the police jury is the defendant in 17 lawsuits, which were pending as of December 31, 1999. In the matter of each pending lawsuit, the legal representative was unable to render an opinion as to the outcome of the litigation and was also unable to estimate the amount or range of potential loss that each lawsuit represents. Consequently, no provision for any liability that may result from pending litigation has been made in the accompanying financial statements.

JUDGMENTS PAYABLE

As December 31, 1999, three judgments totaling \$237,181 have been rendered against the police jury. These judgments are final, definitive and irrevocable. The aforementioned total of judgments payable as of December 31, 1999, 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 as of December 31, 1999, is covered by general liability insurance. This amount has been recorded in the accounts of the General Long-Term Obligations Account Group.

27. YEAR 2000 ISSUES

The only year 2000 issue that the police jury had any degree of control over was the integrity of their computer systems, including the computer system of the company under contract to prepare their payrolls and related reports. In 1998, management of the police jury took steps to insure that all police jury computer systems were year 2000 compliant. The company under contract to prepare the police jury payrolls and related reports assured management of the police jury in 1998 that their computer system was year 2000 compliant. There were no problems with the aforementioned computer systems, which were related to year 2000 issues, during the period January 1, 2000 through March 31, 2000.

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

28. SUBSEQUENT EVENTS

No events have occurred subsequent to December 31, 1999, that would materially affect the accompanying financial statements of the governmental funds and account groups that are included therein.

29. RISK AND RISK MANAGEMENT ACTIVITIES

The police jury is exposed to various risk of loss related to: acts, theft, damage or destruction of assets, errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 1999, the police jury did not maintain general liability insurance coverage. Claims resulting from these uninsured risks are recorded in the accounts of the General Long-Term Obligations Account Group when it is probable that a loss has occurred and the amount can be reasonably estimated. At December 31, 1999, the liability for judgments arising from uninsured risks was \$237,181.

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

30. 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, 1999, the Entrepine Fund (Consolidated Gas Utility Districts of Grant Parish - Entrepine Fund) has a comprehensive general liability insurance policy in effect that provides limited coverage. The next renewal premium on this policy is due in May of the year 2000.

GRANT PARISH POLICE JURY
Coffin, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

BARBER 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 receipts, 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, state Rural Development Program grants, interest earnings and operating transfers in from the General Fund. The remainder of the costs 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 this 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 rental income.

GRANT PARISH POLICE JURY
Cottica, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999
(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 transfers in from special accounts of the district attorney; fines and costs assessed by the criminal court, interest earnings and operating transfers in from the General Fund.

INSURANCE PREMIUM TAX FUND

The Insurance Premium Tax Fund accounts for revenues generated from an annual license tax 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 fire protection districts of the parish or transferred to other funds of the police jury.

STATE TROOPERS AND OFFICERS SUBPOENA FUND

The State Troopers and Officers Subpoena Fund accounts for certain witness fees paid to sheriff's deputies and other local law enforcement officials, and other operating expenditures. Financing is provided primarily by fines and costs assessed by the criminal court, later from and interest earnings.

GRANTFUNDING POLICE FUND
 Collins, Louisiana
 SPECIAL REVENUE FUNDS

Combining Balance Sheet
 December 31, 1999

ASSETS	SUBSEQUENCE		ECONOMIC		REVENUE		TOTAL	
	PLANS	PLANS	PLANS	PLANS	PLANS	PLANS	PLANS	PLANS
Cash and cash equivalents	\$ 923,468	\$ 234,973	\$ 945	\$ 152,119	\$ 3,178	\$ 1,294,586		
Receivables	117,417		6,489		36	523,856		
Accrued receivables	241					593		
TOTAL ASSETS	\$ 1,041,126	\$ 234,973	\$ 6,434	\$ 152,119	\$ 3,214	\$ 1,819,035		
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts, salaries and other payables	\$ 172,286	\$ 41,800	\$ 190	\$ 190	\$ 190	\$ 214,676		
Unaudited payables	48,376					48,376		
Unappropriated payables	17,650					17,650		
Total Liabilities	238,312	41,800	190	190	190	281,102		
Fund Equity -- fund balances (pluses)		\$ 234,973				234,973		
Reserve for economic development loans	148,716		154,915	\$ 152,119	3,192	1,361,250		
Unappropriated fund equity	148,716	234,973	154,915	152,119	3,192	1,397,217		
Total Fund Equity	1,041,126	234,973	6,432	152,119	3,208	1,819,034		
TOTAL LIABILITIES AND FUND EQUITY								

GROVE PARKER POLICE BUREAU
Coffin, Louisiana
SPECIAL REVENUE FUNDS

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

	MAINTENANCE FUND		ECONOMIC DEVELOPMENT FUND		COMMUNITY CENTER FUND		RECREATION FUND		STAFF MEMBERS COMPENSATORY SURVEILLANCE FUND		TOTAL
REVENUES											
Taxes:											
Ad valorem (net)	\$	11,082									\$ 11,082
Sales and use (net)		799,872									799,872
Other total							\$ 41,396				41,396
Intergovernmental revenues:											
Federal grants		318,648									318,648
State funds:											
French immersion funds		31,877									31,877
State revenue sharing (net)		79,987									79,987
Other state funds		75,558			\$ 21,657						97,215
Local funds											
Miscellaneous revenues											
Fines and costs assessed by criminal court (net)		23,792	\$	5,840		83,194		\$	992		113,018
Interest earned						78				91	169
Rentals of property		2,889						2,881			2,889
Miscellaneous other revenues		62,194								1,089	63,283
Total revenues		2,218,847		1,840		83,372		44,871		4,171	2,353,031

Continued

**GRANT-HARSH POLICE BERT
Funds - Leases
SPECIAL RESERVE FUNDS**

Continuing Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1998

	REVENUE		EXPENSE		REVENUE EXCESS/DEFICIENCY	FUND BALANCE BEGINNING OF YEAR	FUND BALANCE END OF YEAR	TOTAL
	GENERAL	TRANSFERS	OPERATING	NON-OPERATING				
\$	136,145		314,264		7,457		\$ 136,145	
	99,590						136,145	
	1,722,834						1,737,834	
	28,882						28,882	
	318,234						216,234	
	80,317						85,317	
	187,847						187,847	
	2,492,379		146,264		7,457		2,353,562	
	(180,211)	\$ 4,648	(61,231)	\$ 44,651	(3,284)		(199,485)	
	25,880		31,180				48,060	
	61,822						61,822	
	2,736						2,736	
	88,701		31,180				119,881	

EXPENDITURES

General government:
Judicial
Finance and administration
Other general government
Public works
Health and welfare
Culture and recreation
Debt service
Capital outlay
Total expenditures

**EXCESS/DEFICIENCY RESERVES
OTHER EXPENDITURES**

OTHER FINANCING SOURCES/USES
Operating transfers in
Proceeds from capital lease purchases
grants
Insurance recoveries
Operating transfer out
Total other financing sources (use)

Continued

GRANTMAKER POLICE JURY
Coffin, Louisiana
SPECIAL REVENUE FUNDS

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

	REVENUES		EXPENDITURES		NET REVENUES		CHANGES IN FUND BALANCES	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
REVENUES								
Taxes	\$ 194,889	100.00	\$ 194,889	100.00	\$ 0	0.00	\$ 194,889	100.00
Grants	0	0.00	0	0.00	0	0.00	0	0.00
Interest	0	0.00	0	0.00	0	0.00	0	0.00
Miscellaneous	0	0.00	0	0.00	0	0.00	0	0.00
Total	\$ 194,889	100.00	\$ 194,889	100.00	\$ 0	0.00	\$ 194,889	100.00
EXPENDITURES								
Personnel	\$ 148,715	76.33	\$ 148,715	76.33	\$ 0	0.00	\$ 148,715	76.33
Materials and Supplies	0	0.00	0	0.00	0	0.00	0	0.00
Travel	0	0.00	0	0.00	0	0.00	0	0.00
Utilities	0	0.00	0	0.00	0	0.00	0	0.00
Telephone	0	0.00	0	0.00	0	0.00	0	0.00
Printing	0	0.00	0	0.00	0	0.00	0	0.00
Repairs and Maintenance	0	0.00	0	0.00	0	0.00	0	0.00
Insurance	0	0.00	0	0.00	0	0.00	0	0.00
Debt Service	0	0.00	0	0.00	0	0.00	0	0.00
Miscellaneous	0	0.00	0	0.00	0	0.00	0	0.00
Total	\$ 148,715	76.33	\$ 148,715	76.33	\$ 0	0.00	\$ 148,715	76.33
NET REVENUES	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00
CHANGES IN FUND BALANCES								
Beginning	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00
Additions	0	0.00	0	0.00	0	0.00	0	0.00
Deductions	0	0.00	0	0.00	0	0.00	0	0.00
Total	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00
ENDING FUND BALANCE	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00	\$ 0	0.00

Continued

GRANT/FAIRCHILD PUBLIC LIBRARY
 Dallas, Louisiana
 SPECIAL REVENUE FUNDING - MAINTENANCE FUND

Continuing Balance Sheet
 December 31, 1999

ASSETS	FUND BALANCE		COURTESY		LIBRARY		RENTS		SERVICES		TOTAL
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	
Cash and cash equivalents	\$ 14,528	\$ 471,009	\$ 4,401	\$ 13,114	\$ 27,612	\$ 74.09	\$ 43,698		\$ 171,568		\$ 431,698
Receivables	281,082	81,444	81,756	181,361	81,017		177,817		481,176		177,817
Due from contributors	261						261				261
TOTAL ASSETS	\$ 415,871	\$ 552,454	\$ 186,157	\$ 314,475	\$ 279,411	\$ 74.35	\$ 1,641,118		\$ 1,641,118		\$ 1,641,118
LIABILITIES AND FUND EQUITY											
Accounts, utilities and other payables	\$ 81,164	\$ 14,961	\$ 3,854	\$ 14,436	\$ 1,761	\$ 228	\$ 171,568		\$ 228	\$ 171,568	
Interfund payables	28,158	4,341	4,817	241	339		481,176				481,176
Interoperational payables				16,538	1,236		17,052				17,052
Fund Liabilities	109,322	19,301	10,251	15,133	2,483	228	279,411		228	279,411	
Fund Equity - fund balances - unreserved	306,549	433,111	85,922	209,534	276,928	71.83	1,461,716		71,831	1,461,716	
TOTAL LIABILITIES AND FUND EQUITY	\$ 415,871	\$ 552,454	\$ 186,157	\$ 314,475	\$ 279,411	\$ 74.35	\$ 1,641,118		\$ 1,641,118		\$ 1,641,118

CRANSTOWN POLICE DEPT
Police - Continues
SPECIAL REVENUE FUNDS - MAINTENANCE FUNDS

**Continuing Schedule of Revenues, Expenditures
 and Changes in Fund Balances**
For the Year Ended December 31, 2020

	FUNDS RECEIVED		FUNDS EXPENDED		FUNDS BALANCE		FUNDS BALANCE	
	MAINTENANCE	MAINTENANCE	MAINTENANCE	MAINTENANCE	MAINTENANCE	MAINTENANCE	MAINTENANCE	
REVENUES								
Transfers:								
Ad valorem (net)	\$ 217,649	\$ 390,872	\$ 81,394	\$ 361,417	\$ 34,412	\$ 314,862	\$ 314,862	\$ 390,872
Sales and use taxes								
Intergovernmental revenues:								
Federal grants								
State funds	278,618					278,618	278,618	
Private nonenterprise funds	211,877					211,877	211,877	
State revenues sharing (net)	34,348		12,921	33,782	6,641	79,907	79,907	
Other state funds	3,664		4,000	49,344		16,346	16,346	
Miscellaneous revenues:								
Interest earned	6,175	6,625	388	1,256	6,481	6,481	6,481	12,166
Benefits of property				6,469	2,400	2,400	2,400	
Miscellaneous other revenues		41,614		6,469	89	42,144	42,144	
Total revenues	\$ 507,985	\$ 844,311	\$ 88,805	\$ 467,967	\$ 50,025	\$ 517,847	\$ 517,847	\$ 844,311
EXPENDITURES								
General government:								
Police and administrative	47,467	41,511	6,789	19,294	9,364	166,145	166,145	56,358
Other general government			69,358			69,358	69,358	1,117,814
Public works	1,417,966	767,528						

(Continued)

GREAT FALLS POLICE JULY
Coifin, Limited
SPECIAL REVENUE FUNDS - MAINTENANCE FUNDS

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

	MAINTENANCE FUNDS	LOCAL GOVERNMENT LEASING FUND	COMPENSATION ACCOUNTS FUND	UNEMPLOYMENT COMPENSATION FUND	REPAIRS FUND	MAINTENANCE FUND	MAINTENANCE FUND
EXPENDITURES (Cont.)							
Health and welfare							
Culture and recreation							
Debt service	\$ 68,879	\$ 7,848		\$ 212,214	\$ 22,110	\$ 6,219	\$ 18,002
Capital outlay		18,135		2,968	6,125		218,216
Total expenditures	<u>1,705,271</u>	<u>87,612</u>	<u>186,287</u>	<u>218,684</u>	<u>28,842</u>	<u>6,179</u>	<u>3,402,039</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>214,485</u>	<u>6,212</u>	<u>17,410</u>	<u>2,999</u>	<u>26,182</u>	<u>6,179</u>	<u>180,112</u>
OTHER FINANCING SOURCES							
Operating transfer in	21,488						19,008
Proceeds from capital lease purchase agreement		61,012					61,022
Interest on investments		268			1,140		2,118
Total other financing sources	<u>21,488</u>	<u>61,280</u>	<u>1,140</u>		<u>1,140</u>		<u>82,138</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>198,485</u>	<u>67,894</u>	<u>18,550</u>	<u>2,999</u>	<u>27,322</u>	<u>6,179</u>	<u>192,250</u>

(Continued)

GRANT PARISH POLICE JURY
 Colfax, Louisiana
SPECIAL REVENUE FUNDS - MAINTENANCE FUNDS

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

FUND	NORTHWEST LAWRENCE MAINTENANCE		CORRECTIONAL AND I.O.B. MAINTENANCE		LIBRARY MAINTENANCE		RECREATION YOUTH MAINTENANCE		GENERAL CLERICAL MAINTENANCE	
	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
UNDEVELOPED BALANCES AT BEGINNING OF YEAR	\$ 491,814	\$ 397,618	\$ 94,884	\$ 188,009	\$ 188,009	\$ 241,770	\$ 79,000	\$ 1,186,186		
UNDEVELOPED BALANCES AT END OF YEAR	\$ 300,415	\$ 460,811	\$ 60,811	\$ 289,514	\$ 289,514	\$ 276,066	\$ 13,000	\$ 1,461,736		

(Continued)

GRANT PARISH POLICE JURY
Cottica, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

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 \$330 per month and the other jurors receive \$120 per month.

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

EXPENDITURES OF FEDERAL AWARDS
AND AUDIT FINDINGS RESOLUTIONS

In accordance with the Office of Management and Design Circular A-133, schedules of expenditures of federal awards and follow-up and corrective action taken on prior audit findings are presented. A corrective action plan for current year audit findings, if any, is not presented, as current year audit findings are not made available to the preparer of the financial statements and accompanying notes.

GRANT PARISH POLICE JURY
Colfax, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1999

<u>NAME</u>	<u>AMOUNT</u>
M. E. Allen	\$ 1,640
Cecil W. Ballard	1,640
Donnie Brown (1)	1,681
Michael L. Brown	1,640
Jimmy D. Bryan	1,640
Barney E. Dumas, Sr. (2)	9,679
Ray G. Edwards	1,640
Tom Hamilton	<u>1,640</u>
Total	\$70,200

(1) Served as president for period January 1, 1999 through January 13, 1999

(2) Served as president for period January 14, 1999 through December 31, 1999

GRANT PARISH POLICE JURY
Coffee, Louisiana

Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE		
Passed through Louisiana Department of the Treasury - National Forest Receipts	18.806	\$109,618
UNITED STATES DEPARTMENT OF THE INTERIOR		
Direct program - Payment-in-Lieu-of Taxes	15.226	15,960
FEDERAL EMERGENCY MANAGEMENT AGENCY		
Passed through Louisiana Department of the Treasury - Emergency Management Assistance	81.354	____3,582
Total Expenditures of Federal Awards		\$182,160

The accompanying notes are an integral part of this schedule.

GRANT PARISH POLICE JURY
Colle, Louisiana

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the police jury and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

Note 2. Sub-Recipients

The police jury did not provide any federal awards to sub-recipients in 1999.

Note 3. Loans Outstanding

The police jury did not have any loan balances or loan guarantees outstanding at December 31, 1999, which are related to federal awards.

Note 4. Non-Cash Assistance

There were no federal awards expended in the form of non-cash assistance in 1999.

GRANT PARISH POLICE JURY**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1999**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<p>56-1: Fixed Asset, Education</p> <p>Library materials and fixtures have been reported to the general fund assets account group at its estimated replacement cost of \$1,168,000. Problems associated with reporting fixed assets in this manner are summarized as follows:</p> <ul style="list-style-type: none"> • Reporting these items at replacement cost is a departure from generally accepted accounting principles. Generally accepted accounting principles require fixed assets to be reported at historical cost or an estimate of historical cost. • It is not practical to report fixed assets at replacement cost because the cost of replacement changes on a on-going basis. • Records currently available to substantiate replacement cost are limited to an estimated total replacement cost for the entire contents of each library branch. Due to the absence of detail, it is not practical for auditors to determine if the amount reported as replacement cost is accurate. <p>In order to resolve this matter, an environmental study is being conducted to determine the feasibility of establishing a capitalization threshold of at least \$500. Any purchases that do not meet the threshold should be excluded from fixed asset reporting. Since the cost of individual components of library materials rarely exceeds the proposed threshold, it will not be necessary to continue capitalizing library materials.</p>	<p>56-1: Revenue</p> <p>The \$1,168,000 in general fund assets valued at and recorded at estimated replacement cost in the Police Jury's 1999 general fund assets inventory have been deleted from this inventory.</p>
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
<p>No findings of this nature were reported as a result of the previous audit.</p>	<p>Response - N/A</p>
SECTION III MANAGEMENT LETTER	
<p>No findings of this nature were reported as a result of the previous audit.</p>	<p>Response - N/A</p>