

104

RECEIVED
LEGISLATIVE SECTION
98 JUN 26 AM 11:05

OFFICIAL
FILE COPY
DO NOT SEND OUT
Please accompany
copies from this
copy and PLACE
BACK IN FILE

98400725
2526

NATCHITOCHEES PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1997

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

Release Date July 28 1998

NATCHITOCHEE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1997

TABLE OF CONTENTS

	Exhibit	Page
Independent Auditors' Report	—	1-2
Primary Government Financial Statements		
<i>Combined Statements - Overview</i>		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	C	6
Notes to Financial Statements	—	8-23
Supplementary Information -		
Financial Statements of the Individual Funds & Account Groups		
General Fund -		
Balance Sheet	D-1	26
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	D-2	27
Schedule of Revenues - Budget (GAAP Basis) and Actual	D-3	28
Schedule of Expenditures - Budget (GAAP Basis) and Actual	D-4	29-31
Schedule of Other Financing Sources (Uses) - Budget (GAAP Basis) and Actual	D-5	32

MACHITOCHEE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1993

T A B L E O F C O N T E N T S
(cont'd)

	Exhibit	Page
Special Revenue Funds -		
All Special Revenue Funds:		
Combining Balance Sheet	E-1	36-39
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	E-2	40-43
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual -		
Road Maintenance Fund	E-3	44
Sales Tax Fund	E-4	45
Solid Waste Disposal Fund	E-5	46
Solid Waste Reserve Fund	E-6	47
Criminal Court Fund	E-7	48
Parish Library Fund	E-8	49
Parish Health Unit	E-9	50
Ambulance Tax Fund	E-10	51
Civil Defense Fund	E-11	52
Government Buildings Fund	E-12	53
Treasury Reserve Fund	E-13	54
Old Courthouse Museum Fund	E-14	55
Road Maintenance 1990/97 Fund	E-15	56
Road Maintenance 1991/98 Fund	E-16	57
LCDRG - Fire District #7	E-17	58
Crimes Water Grant	E-18	59
LA Highway 480 Grant	E-19	60
Sheriff's Office Grant	E-20	61
Office of Community Services -		
Operating Fund	E-21	62
Family Day Care	E-22	63
FEMA - United Way	E-23	64
OHD LARAP	E-24	65
DOL - CSBG Grant	E-25	66
Retired Seniors Volunteer Program	E-26	67

NATCHITOCHES PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1997

TABLE OF CONTENTS
(cont'd)

	Exhibit	Page
Head Start Fund	E-27	68
Child Care Food Program	E-28	69
Head Start - Disabilities	E-29	70
Training & Technical Assistance/ Career Development Associates	E-30	71
Weatherization Fund	E-31	72
FTA Section 5311 Assistance	E-32	73
 General Fixed Assets Account Group -		
Schedule of Changes in General Fixed Assets	F	75
 General Long-Term Debt Account Group -		
Schedule of General Long-Term Debt	G-1	77
Schedule of Changes in General Long-Term Debt	G-2	79
 Compliance, Internal Control and Other Special Information		
Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	---	80-81
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	---	82-83
Schedule of Findings and Questioned Costs	H	84
Supplementary Schedule of Expenditures of Federal Awards	I	85-86
Management's Corrective Action Plan	J	87

Jensen, Thomas & Cunningham

Chartered Public Accountants

Keith G. Jensen, C.P.A., A Certified Public Accountant

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

Wayne A. Cunningham, C.P.A., A Certified Public Accountant

*207 Pearl Street
Natchitoches, Louisiana 70657
(504) 336-6007
TELETYPE 336-6447*

INDEPENDENT AUDITORS' REPORT

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the accompanying primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the U. S. General Accounting Office and the Louisiana Government's Audit Guide. Those 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.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, do not present or, and do not, present fairly the financial position of the reporting entity of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying financial information listed as "Schedule" and "Supplementary Information" in the table of contents, including the schedule of expenditures of federal awards, is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", and is not

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

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

In accordance with Government Auditing Standards, we have also issued a report dated June 22, 1998, on our consideration of the Natchitoches Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.


William J. Bernard, CPA, CMA
William J. Bernard & Cunningham, CPAs, LLC

June 22, 1998
Natchitoches, Louisiana

St. Louis Parish Police Jury

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1997

	Governmental Fund Types		Account Groups		Totals	
	General	Special Revenue	General	General	Minimums: Only	
			Fixed Assets	Long-term Debt	1997	1996
Assets						
Cash	\$415,976	\$2,383,813	\$	\$	\$ 2,800,409	\$ 2,699,319
Receivable Accounts	467,230	2,899,312	0	0	2,966,542	2,888,900
Due from Other Funds	0	3,932	0	0	3,932	40,210
Due from Other Governmental Units	27,963	0	0	0	27,963	64,949
Amount to be Provided for Retirement of Debt	0	0	0	165,296	165,296	182,734
Land	0	0	321,472	0	321,472	321,472
Buildings & Improvements	0	0	4,430,696	0	4,430,696	4,430,696
Equipment	0	0	3,976,392	0	3,976,392	3,962,815
Total Assets	\$883,206	\$5,283,125	\$8,528,360	\$165,296	\$15,310,477	\$15,326,421
Liabilities						
Cash Overdraft	\$	\$ 112,643	\$	\$	\$ 112,643	\$ 123,411
Accounts Payable	24,359	264,014	0	0	278,373	266,893
Accrued Payroll	44,857	184,613	0	0	229,470	284,893
Accrued Expenses	83,008	0	0	0	83,008	80,242
Due to Other Funds	0	3,932	0	0	3,932	43,233
Accrued Compensated Absences	0	0	0	363,296	363,296	331,754
Total Liabilities	\$171,224	\$5,265,202	\$	\$663,296	\$ 891,732	\$ 1,124,323
Fund Equity						
Investment in General Fixed Assets	\$	\$	\$4,908,163	\$	\$ 4,908,163	\$ 4,514,243
Fund Balances - Unreserved						
Designated for Subsequent Year's Expenditures	210,604	1,617,616	0	0	1,828,220	1,894,182
Undesignated	365,831	2,416,110	0	0	2,979,944	3,627,131
Deficit	0	117,278	0	0	117,278	63,870
Total Fund Equity	\$596,435	\$4,151,815	\$4,908,163	\$	\$12,663,125	\$12,682,689
Total Liabilities & Fund Equity	\$883,210	\$4,889,817	\$4,908,163	\$163,296	\$15,313,602	\$15,329,112

See notes to financial statements.

Manchester Parish Police Jury

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
December 31, 1997

	Governmental Fund Types		Totals	
	General	Special Revenue	(Maneuvering Only)	
			1997	1996
REVENUES:				
Taxes	\$ 312,866	\$ 2,324,604	\$ 2,637,470	\$ 2,383,487
Licenses & Permits	236,432	0	236,432	153,178
Intragovernmental	843,134	1,119,960	4,363,694	4,413,704
Charges for Services	0	38,799	38,799	40,516
Fees & Fines	0	217,245	217,245	255,550
Interest & Miscellaneous	72,220	298,472	370,692	332,269
Total Revenues	\$1,364,712	\$3,888,885	\$8,367,812	\$8,582,703
EXPENDITURES:				
Current-				
General Government-				
Legislative	\$ 188,772	\$ 0	\$ 188,772	\$ 181,685
Judicial	180,280	442,893	371,883	444,713
Elections	43,171	0	43,171	37,829
Finance & Administration	319,482	830,942	1,230,244	1,264,876
Other General Government	71,586	0	71,586	211,716
Public Safety	412,592	581,828	714,420	434,739
Public Works	112,832	1,350,126	1,261,268	2,847,993
Health & Welfare	94,649	2,298,889	2,073,498	2,288,127
Recreation & Culture	8,998	448,124	457,122	583,570
Economic Development	25,184	0	25,184	121,482
Total Expenditures	\$1,386,286	\$3,451,752	\$8,835,328	\$8,971,148
Excess (Deficiency) of Revenues Over Expenditures	\$ (21,574)	\$ 1,437,133	\$ (467,516)	\$ 1,291,555
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 1,998,140	\$ 1,998,140	\$ 1,803,758
Operating Transfers Out	(200,228)	(1,603,182)	(1,928,140)	(1,803,228)
Total Other Financing	\$ (200,228)	\$ 394,958	\$ 70,000	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (204,790)	\$ 1,832,091	\$ (457,516)	\$ 1,291,555
Fund Balances-Beginning of Year	1,964,275	4,364,566	5,368,841	5,238,508
EQUITY TRANSFERS:				
Transfers In	0	1,290	1,290	0
Transfers Out	0	(1,290)	(1,290)	0
Fund Balances-End of Year	\$ 1,759,485	\$ 5,663,875	\$ 4,920,325	\$ 5,238,508

See notes to financial statements.

Northampton Parish Police Jury

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
General and Special Revenue Funds
Year Ended December 31, 1997

	General Fund		Variance Favorable (Adverse)
	Budget	Actual	
REVENUES:			
Taxes	\$ 296,000	\$ 312,866	\$ 21,870
Licenses & Permits	138,000	156,402	28,402
Intergovernmental	893,308	893,124	(20,284)
Charges for Services	0	0	0
Fees & Fines	0	0	0
Interest & Miscellaneous	62,700	72,128	10,288
Total Revenues	\$1,450,316	\$1,438,520	\$ (12,880)
EXPENDITURES:			
Current:			
General Government:			
Legislative	\$ 177,800	\$ 188,777	\$ 18,608
Judicial	155,200	158,299	2,999
Education	64,200	42,171	18,029
Finance & Administration	255,800	218,402	73,998
Other General Government	75,200	71,588	3,764
Public Safety	285,000	412,292	(127,092)
Public Works	115,800	112,832	2,968
Health & Welfare	96,400	99,649	(3,249)
Recreation & Culture	9,200	8,998	300
Economic Development	38,200	35,298	3,980
Total Expenditures	\$1,311,200	\$1,398,298	\$ (87,098)
Excess (Deficiency) of Revenues Over Expenditures	\$ 139,116	\$ 40,222	\$ 98,894
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 0	\$ 0	\$ 0
Operating Transfers Out	(236,880)	(282,254)	145,374
Total Other Financing	\$ (236,880)	\$ (282,254)	\$ 145,374
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (97,764)	\$ (242,032)	\$ 144,268
Fund Balances—Beginning of Year	1,684,275	1,684,275	0
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	0	0	0
Fund Balances—End of Year	\$1,586,511	\$1,442,243	\$ 144,268

See notes to financial statements.

Special Revenue Funds

Budget	Actual	Variance- Favorable (Unfavorable)
\$ 1,490,000	\$ 2,534,684	\$ 842,774
0	0	0
4,877,100	1,789,860	(3,157,190)
24,200	22,799	2,547
283,488	377,241	10,817
(41,575)	298,637	188,900
\$ 2,899,622	\$ 5,033,981	\$ 1,180,138

\$ 0	\$ 0	\$ 0
290,700	441,693	(151,993)
0	0	0
628,488	830,942	20,547
0	0	0
483,000	381,328	101,600
1,084,650	1,190,170	(105,500)
1,113,790	1,278,889	1,056,981
429,100	688,124	(19,133)
0	0	0
\$ 4,663,648	\$ 7,623,722	\$ 1,812,838

\$ 1,696,187) \$ 1,633,647) \$ 832,540

\$ 1,708,658 \$ 1,958,143 \$ 247,481
 (1,564,658) (1,633,187) (190,527)
 \$ 1,78,000 \$ 324,956 \$ 3,865,706

\$ 1,158,187) \$ 1,08,697) \$ 999,496
 4,784,950 4,284,568 0
 0 1,590 1,590
 _____ 0 _____ (1,180) _____ (1,180)
 \$ 2,958,129 \$ 2,953,829 \$ 999,496

Madisonville Parish Police Jury
Madisonville, Louisiana
Notes to Financial Statements
December 31, 1997

Introduction

The Madisonville Parish Police Jury is the governing authority for Madisonville Parish, and is a political subdivision of the State of Louisiana. The Jury, under the provisions of Louisiana Revised Statutes 33:1234-1244, creates ordinances, sets policy and establishes programs in such fields as criminal and juvenile justice, highways and streets, sanitation, planning and zoning, public health, libraries, recreational facilities and general administrative services. The Jury is governed by eleven jurors representing the various districts of Madisonville Parish.

1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

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

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

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

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

GASB Statement 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

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).

B. Fund Accounting

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

Governmental Funds

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

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

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

Account Groups

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

General Fixed Assets Account Group:This account group is established to account for all general fixed assets of the Jury.

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

C. Fixed Assets and Long-Term Liabilities:

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

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

All fixed assets are valued at historical cost.

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

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

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

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

D. Basis of Accounting:

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

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem taxes are considered "measurable" at

Methuen Parish Police Jury
 Shreveport, Louisiana
 Notes to Financial Statements
 December 31, 1997

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

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

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

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

8. Budgets and Budgetary Accounting

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

- (1) Prior to December 1, the Treasurer submits to the Jury a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department and by principal object of expenditure. Revisions to the budget as enacted requires Jury action. One such revision was made during the year ended December 31, 1997.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

- (5) The Jury utilizes formal budgetary integration as a management control device for the General Fund and Special Revenue Funds.
- (6) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations, which are not expended lapse at year-end.

F. Cash and Cash Equivalents:

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

G. Encumbrances:

The Natchitoches Parish Police Jury does not employ encumbrance accounting.

H. Inventories:

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1997 are inventoried and are approximately the same as at December 31, 1996. Inventories consist of gravel, road building and general maintenance materials and supplies.

I. Vacation and Sick Leave:

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

J. Total Columns on Combined Statements Overview

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

K. Reserves

Use of the term "reserve" in describing governmental fund "Fund Balances" indicates that a portion of the fund balance is not appropriate for expenditures as it is legally appropriated for a specific future use. At December 31, 1997, the Jury had no reserved fund balances.

L. Comparative Data

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

2. Ad Valorem Taxes

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

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

Property Tax Calendar

Assessment date	January 1, 1997
Levy date	June 30, 1997
Tax bills mailed	October 15, 1997
Total taxes are due	December 31, 1997
Penalties & interest added	January 31, 1998
Lien date	January 31, 1998
Tax sale	May 12, 1998

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

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

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

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	20% public service properties, excluding land

A revaluation of all property is required to be completed no less than every five years. The last revaluation was completed for the roll of January 1, 1996. Total assessed value was \$121,658,808 in 1997. Louisiana state law exempts the first \$7,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$34,707,600 of the assessed value in 1997.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 1997:

Fund	Inside City of Natchitoches	Outside of Natchitoches
General Fund	1.80	3.00
Road Maintenance	0	5.00
Courthouse Maintenance	3.80	3.00
Parish Library	8.80	8.80
Health Unit Fund	3.80	3.80

Total ad valorem tax revenues recognized by the Jury were \$1,900,029 for the year ended December 31, 1997, and \$1,466,629 for the year ended December 31, 1996.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

The following are the principal taxpayers for the Parish:

Taxpayer	Type of Business	Assessed Valuation	Percentage Total Assessed Valuation
Western Kraft	Paper Mill	\$ 9,358,890	7%
Tennessee Gas	Pipeline Company	1,212,750	4%
Hellscouth	Utility	1,623,500	3%
Central I-A Electric	Utility	2,322,180	3%
Koch Pipeline	Oil & Gas Refinery	1,241,220	3%
Western Gas Refinery	Oil & Gas Refinery	1,870,410	1%
Trus Aird Macmillan	Wood Products	1,581,020	1%
Total		\$28,930,130	28%

3. Interfund Transactions:

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

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

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

Metairie/Orleans Parish Police Jury
Metairie/Orleans, Louisiana
Notes to Financial Statements
December 31, 1997

	Interfund Receivables	Interfund Payables
Special Revenue Funds-		
OCS-FEMA	\$ 258	\$ 258
OCS-Weatherization	1,818	1,818
OCS-ORF LIREAP	1,871	1,871
OCS-BSVP	9,847	9,847
OCS-TTACDA	428	428
OCS-FTA, Section 5311 Assistance	3,932	0
OCS-Tile XIX	____0	1,832
Totals	\$13,802	\$13,182
	Operating Transfers In	Operating Transfers Out
General Fund	\$ 0	\$ 360,953
Special Revenue Funds-		
Road Maintenance Fund	118,190	0
Criminal Court Fund	40,336	0
Sales Tax Fund	0	1,499,189
Solid Waste Fund	1,457,883	0
Civil Defense Fund	18,036	0
Government Buildings Fund	367,869	0
Insurance Reserve Fund	78,135	0
Road Maintenance Act	0	11,081
Office of Community Services-		
BSVP Fund	1,140	1,140
Head Start	77,480	77,480
Operating Fund	0	90,313
TTACDA	5,795	0
CSAG	2,648	0
LIREAP	1,781	0
FEMA	297	297
Family Day Care	____1,002	____0
Totals	\$1,999,723	\$1,999,723

Several of the OCS funds have interfund receivables/payables and interfund transfers from one grant year to the next. These interfund items have been eliminated in the financial statements.

**Marshbrooks Parish Police Jury
Marshbrooks, Louisiana
Notes to Financial Statements
December 31, 1997**

4. Changes in General Fixed Assets:

A summary of changes in general fixed assets follows:

	Balance 12-31-96	Additions	Deletions	Balance 12-31-97
Land	\$ 521,472	\$ 0	\$ 0	\$ 521,472
Buildings	4,430,696	0	0	4,430,696
Equipment:				
Road Vehicles	1,211,844	148,973	0	1,360,817
Other Equipment	2,650,233	368,588	(21,415)	2,997,386
Totals	\$8,514,245	\$517,561	\$21,415	\$9,009,381

5. Lease Commitments:

The Jury has commitments under several operating lease agreements for land use, voting precinct space, equipment, and miscellaneous. Generally, these lease agreements are cancellable by the Jury at any time. Jury management does feel, however, that such leases will generally be renewed or replaced each year. Total rental expense under operating leases was approximately \$87,468 during 1997.

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

Proceeds of the 1% Sales and Use Tax levied by the Marshbrooks Parish Police Jury (1997 collections \$1,281,857) are dedicated to the following purposes:

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

7. Deficits in Individual Funds:

At December 31, 1997, the following funds had a deficit balance in their fund balances:

Machoudouche Parish Police Jury
Machoudouche, Louisiana
Notes to Financial Statements
December 31, 1997

Fund	Amount
Insurance Reserve	\$ 486
Sheriff's Office Grant	182
Criminal Court Fund	1,428
Old Courthouse Museum	3,694
Solid Waste Disposal	29,041
Office of Community Services-	
Head Start	97,912
Weatherization Program	2,358
FEMA	528
Operating	12,190

The deficits in the Office of Community Services funds will be funded by transfers from the OCS-Operating Fund at the end of each respective grant period. The deficit in the Solid Waste Fund will be funded by transfers from the Sales Tax Fund in 1997. The deficits in the Insurance Reserve, Sheriff's Office Grant, Criminal Court Fund, and Old Courthouse Museum will be funded by transfers from the General Fund.

8. Pending Litigation, Judgments:

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

9. Operation of the USDA Food Stamp Program:

The Jury's operation of the USDA Food Stamp Program for the year ended December 31, 1997 was as follows:

Beginning inventory of stamps, at January 1, 1997	\$ 1,717,301
Food Stamps granted to the Jury during 1997	\$
Food Stamps returned to USDA	(48,788)
Food Stamps disbursed by the Jury during 1997	(886,967)
Food Stamps transferred to other parishes during 1997	(1,281,258)
Inventory of Food Stamps at December 31, 1997	\$ _____

In 1996, Machoudouche Parish began operating under an experimental, credit card form of food stamp program. As of August 1997, all physical food stamps had either been returned to the State or transferred to other parishes. In addition, the present program is under the complete control of the State of Louisiana. There are no longer any food stamp offices located in Machoudouche parish.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

10. Operation of the USDA Commodity Program:

Beginning Inventory of Commodities at January 1, 1997	\$ 0
Value of Commodities received from USDA during 1997	1,890
Value of Commodities distributed during 1997	(1,890)
Ending Inventory of Commodities at December 31, 1997	\$ 0

11. Pension Plans:

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 55 with at least 18 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 50 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1990. Final average salary is the employee's 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 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 contributed by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parishwide Employers' Retirement System, P. O. Box 14609, Baton Rouge, LA 70809-4609, or by calling (504)938-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Natchitoches Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 3.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Natchitoches Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute

Mandeville Parish Police Jury
Mandeville, Louisiana
Notes to Financial Statements
December 31, 1997

11:00), the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Mandeville Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1997, 1996 and 1995, were \$283,653, \$175,713, and \$187,048, respectively, equal to the required contributions for each year.

12. Items of Expenditures over Legal Appropriations:

For the year ended December 31, 1997, the following funds had unfavorable variances of expenditures over revenues in excess of 5%:

Sales Tax Fund
Criminal Court Fund
General Fund

13. Cash, Cash Equivalents and Investments:

At December 31, 1997, the police jury had cash and cash equivalents (bank balances) totaling \$2,718,766 as follows:

Interest-bearing demand deposits	\$2,718,766
----------------------------------	--------------------

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

At December 31, 1997, the police jury has \$2,813,899 in deposits (collected bank balances). These deposits are secured from risk by \$268,860 of federal deposit insurance and \$6,575,093 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAS Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAS Statement 3, Louisiana Revised Statute 39:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

14. Receivables:

The following is a summary of receivables at December 31, 1997:

Class of Receivable	General Fund	Special Revenue Funds
Taxes- Ad Valorem	\$131,604	\$1,398,769
Intergovernmental- Federal	0	613,633
State	198,819	128,866
Other	71,792	58,844
Totals	\$402,215	\$2,098,112

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

15. Accounts, Salaries and Other Payables:

The payables of \$689,981 at December 31, 1997, are as follows:

Class of Payable	General Fund	Special Revenue Funds
Accounts Payable	\$ 34,339	\$244,814
Accrued Payroll	84,817	194,615
Accrued Liabilities	56,825	0
Totals	\$175,981	\$439,429

16. Criminal Court Fund:

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

17. Designation of Fund Balances:

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

	General Fund	Special Revenue Fund
Designated for Subsequent Year's Expenditures	\$212,684	\$1,812,006

18. Changes in General Long-Term Debt Account Group:

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

11-97	Increase	12-31-97
\$122,758	\$12,542	\$162,298

19. Compensation Paid to Jury Members:

Jury Member	Amount
Ken Anson	\$ 10,750
Edward Bredelone	9,680
George Cohee, IV	9,680
Thomas Collier, Jr.	9,680
Frankie Jackson, Sr.	9,680
J. C. LaCaze	9,680
Arno Martin	9,680
Jay Mitchell, Jr.	9,680
Chris Paige	9,680
Pete Sabor	9,680
James Scarborough	9,680
Total	\$100,820

GENERAL FUND

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

Nashua Parish Police Jury
General Fund

Balance Sheets
December 31, 1997 and 1996

	1997	1996
<u>Assets</u>		
Cash	\$441,376	\$ 729,608
Revenue Receivables	467,238	488,886
Due from Other Governments	<u>27,863</u>	<u>64,949</u>
Total Assets	\$936,477	\$1,283,443
<u>Liabilities & Fund Balance</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 34,399	\$ 51,909
Accrued Payroll	64,897	68,187
Accrued Expenses	<u>90,858</u>	<u>88,542</u>
Total Liabilities	\$190,154	\$198,638
<u>Fund Balance-</u>		
<u>Unreserved</u>		
Designated for Subsequent Year's Expenditures	\$213,684	\$ 219,023
Undesignated	<u>569,881</u>	<u>851,232</u>
Total Fund Balance	\$783,565	\$1,070,255
Total Liabilities & Fund Balance	\$973,719	\$1,268,893

See notes to financial statements.

**Nashlewood Parish Police Jury
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts From Year Ended December 31, 1996**

	1997			1996 Actual
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Taxes	\$ 298,000	\$ 342,868	\$ 23,833	\$ 298,000
Licenses & Permits	158,000	156,432	(1,568)	153,128
Intergovernmental	890,000	893,124	(3,146)	875,178
Interest & Miscellaneous	62,200	72,128	11,688	76,992
Total Revenues	\$1,808,200	\$1,864,552	\$ 15,817	\$1,803,308
EXPENDITURES:				
General Government—				
Legislative	\$ 177,800	\$ 158,772	\$ 19,028	\$ 181,688
Judicial	110,000	108,998	2,918	109,779
Education	61,000	62,171	(1,019)	57,839
Finance & Administration	315,000	319,400	(4,400)	347,831
Other	70,000	71,888	(1,888)	210,186
Public Safety	385,000	412,992	(127,992)	318,292
Public Works	115,000	112,812	2,188	58,467
Health & Welfare	95,000	94,649	1,851	602,135
Recreation & Culture	0,000	8,998	898	0
Economic Development	28,200	25,291	(2,909)	25,261
Total Expenditures	\$1,315,000	\$1,386,886	\$ 112,286	\$1,117,279
Excess (Deficiency) of Revenues Over Expenditures	\$ 493,200	\$ 477,666	\$ 15,511	\$ 686,029
OTHER FINANCING SOURCES—USES:				
Operating Transfers—Out	(284,800)	(284,804)	(4,804)	(284,734)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 208,400	\$ 192,862	\$ 10,707	\$ 401,295
Fund Balance—Beginning of Year	1,884,231	1,884,231	0	1,521,838
Fund Balance—End of Year	\$1,892,288	\$ 1,797,093	\$ 219,721	\$1,804,231

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 277,000	\$ 308,383	\$ 31,383	\$ 277,381
Payments in Lieu of Taxes	15,000	12,880	(2,120)	18,881
Total Taxes	\$ 292,000	\$ 321,263	\$ 29,263	\$ 296,262
Licenses & Permits-				
Alcoholic Beverage License	\$ 18,000	\$ 18,866	\$ 866	\$ 18,539
Occupational Licenses	128,000	137,566	9,566	134,578
Total Licenses & Permits	\$ 146,000	\$ 156,432	\$ 10,432	\$ 153,117
Intergovernmental-				
District Attorney	\$ 50,000	\$ 68,000	\$ 18,000	\$ 58,000
State of Louisiana-				
Alcoholic Beverage Tax	8,500	7,183	(1,317)	18,638
DHEK Food Stamp Program	45,000	54,412	(9,412)	37,915
Severance Tax	698,000	616,211	(73,689)	679,178
Video Poker	25,000	17,345	(7,655)	17,863
Fire Insurance Rebate	75,000	68,873	(6,127)	0
Clear Chlor Water System	0	40,800	40,800	0
Pain Community Center	0	10,000	10,000	0
Road Improvements	0	0	0	78,000
Natchitoches Parish #11	0	0	0	3,000
Church Annex Grant	0	0	0	4,000
Total Intergovernmental	\$ 893,000	\$ 843,311	\$ 50,689	\$ 873,178
Miscellaneous-				
Interest	\$ 45,000	\$ 31,293	\$ (13,707)	\$ 48,400
Rents & Royalties	28,000	24,898	(3,102)	23,747
Miscellaneous	25,700	16,212	(9,488)	7,814
Total Miscellaneous	\$ 98,700	\$ 72,323	\$ 26,377	\$ 79,961
TOTAL REVENUES	\$1,604,213	\$1,804,352	\$19,440	\$1,881,278

See notes to financial statements.

Middlesex Parish Police Jury
General Fund
Schedule of Expenditures Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Disadvantage)	1996 Actual
	Budget	Actual		
EXPENDITURES:				
General Government				
Legislative-				
Personnel Cost	\$152,800	\$141,379	\$ 1,421	\$151,83
Travel	6,000	1,273	4,727	1,971
Code Publication	7,000	4,573	2,427	3,428
Miscellaneous	12,000	7,628	4,372	18,738
Total Legislative	\$177,800	\$154,853	\$22,947	\$293,968
Judicial-				
Personnel Cost	\$152,400	\$129,140	\$ 23,260	\$128,579
Miscellaneous	900	1,000	(1,100)	900
Total Judicial	\$153,300	\$130,140	\$ 23,160	\$129,479
Electoral-				
Personnel Cost	\$ 33,700	\$ 28,140	\$ 4,460	\$ 32,016
Materials & Supplies	1,500	1,549	(449)	1,337
Telephone	1,000	683	317	1,071
Commissioners & Supervisors	25,000	831	24,169	23,633
Total Electoral	\$ 61,200	\$ 30,103	\$31,097	\$ 58,657
Finance & Administration-				
Personnel Cost	\$248,000	\$244,378	\$ 3,622	\$238,558
Travel	41,000	26,071	14,929	37,818
Materials & Supplies	25,000	23,489	1,511	23,629
Telephone	0	0	0	30,371
Miscellaneous	28,000	11,257	16,743	18,221
Capital Expenditures	12,000	1,283	10,717	17,361
Total Finance & Administration	\$354,000	\$306,488	\$47,512	\$406,356
Other General Government-				
Insurance	\$ 48,000	\$ 30,387	\$ 17,613	\$ 49,714
Miscellaneous	13,158	20,779	(7,621)	184,883
Total Other	\$ 61,158	\$ 51,166	\$ 10,000	\$234,607
Total General Government	\$792,658	\$722,721	\$70,000	\$800,081

Continued next page

See notes to financial statements.

Middlesex Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP) Basis and Actual-Continued
Year Ending December 31, 1993
With Comparative Actual Amounts From Year Ended December 31, 1992

	1993		Variance, Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
Public Safety-				
Personnel Cost	\$ 18,000	\$ 14,210	\$ 3,790	\$ 12,150
Prisoner Transportation	0	0	0	3,499
Maintenance of Jail	0	6,893	(6,893)	14,021
Prisoner Maintenance	182,000	188,291	(6,291)	157,815
Supplies & Miscellaneous	0	170	(170)	6,683
Deviated Appropriations-Fire Ins.	70,000	68,077	1,923	0
Capital Expenditures	13,000	12,995	5	9,211
Total Public Safety	383,000	382,566	\$ 434	\$235,279
Public Works-				
Roads, Bridges & Drainage	\$ 70,000	\$ 64,800	\$ 5,200	\$ 70,487
Other Capital Expenditures	49,000	49,603	(603)	0
Total Public Works	\$119,000	\$114,403	\$ 4,597	\$ 70,487
Health & Welfare-				
Food Stamp Office-				
Personnel Cost	\$ 64,000	\$ 47,733	\$ 16,267	\$ 66,290
Supplies	1,000	706	1,294	600
Telephone	1,400	712	1,688	790
Total Food Stamp	\$ 66,400	\$ 49,151	\$ 17,249	\$ 77,680
Other Health & Welfare-				
Coverer	\$ 21,000	\$ 36,418	\$ (15,418)	\$ 28,412
Warren's Service Office	4,000	3,948	12	3,988
General Appropriations	0	3,658	(3,658)	0
Total Other Health & Welfare	\$ 25,000	\$ 44,024	\$ (19,024)	\$ 32,400
Total Health & Welfare	\$ 91,400	\$ 93,175	\$ (1,775)	\$110,080
Recreation & Culture-				
General Appropriations	\$ 0	\$ 0	\$ 0	\$ 0

Continued next page.

Waukegan Park Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Disadvantage)	1996 Actual
	Budget	Actual		
Economic Development:				
Exhibition Office:				
Personnel Cost	\$ 4,500	\$ 3,500	\$ 1,000	\$ 3,000
Supplies & Other	1,500	500	1,000	1,200
Total Exhibition Office	\$ 6,000	\$ 4,000	\$ 2,000	\$ 4,200
Other:				
Waukegan Economic				
Development Office	\$ 0	\$ 11,000	\$(11,000)	\$ 10,000
Bayou Capens	2,000	0	2,000	0
Twin Valley Association	150	150	0	150
East Water Corridor Assn.	0	0	0	500
Waukegan Park Pier	20,000	20,000	0	20,000
Total Other	\$ 22,150	\$ 31,150	\$ 9,000	\$ 30,700
Total Economic Development	\$ 28,150	\$ 35,150	\$ 7,000	\$ 34,900
TOTAL EXPENDITURES:	\$1,110,300	\$1,048,100	\$62,200	\$1,017,200

See notes to financial statements.

Natick/Needham Heights Police Jury
General Fund
Schedule of Other Financing Sources (Over)-Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
OTHER FINANCING USES:				
Operating Transfers To:				
Civil Defense Fund	\$ (8,808)	\$ (9,414)	\$ (2,436)	\$ (9,414)
Government Building Fund	(43,808)	(187,858)	(122,689)	(186,220)
Insurance Reserve Fund	(90,858)	(78,115)	(28,115)	(179,497)
Criminal Court Fund	(33,858)	(47,336)	(14,336)	—
Total Other Financing Uses	<u>\$ (177,332)</u>	<u>\$ (322,523)</u>	<u>\$ (145,523)</u>	<u>\$ (321,731)</u>

See notes to financial statements.

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

Road Maintenance (R060) - to account for a special appropriation from the State of Louisiana to be used to supplement the Road Maintenance Fund.

Road Maintenance 1997SE - to account for a special appropriation from the State of Louisiana to be used to supplement the Road Maintenance Fund.

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

Custom Water Grant - to account for a special grant from the Governor's office of rural development to be used for upgrades to the Custom water system.

LA Highway 480 Grant - to account for a special grant from the Louisiana Department of Transportation and Development to fund lane Louisiana Highway 480 in front of a large industrial plant.

Sheriff's Office Grant - to account for a special grant from the U. S. Department of Justice to be used to purchase equipment for the Natchitoches Parish Sheriff's Office.

Natchitoches Parish Office of Community Services:

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

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

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

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

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

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

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

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

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

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

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

FTA 3111 Assistance - to account for proceeds from the State of Louisiana to be used to provide transportation to elderly and needy individuals.

QHEP Title XIX - this fund is currently inactive.

Madisonville Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet
December 31, 1997

With Comparative Totals from Year Ended December 31, 1996

	Fund Maintenance Fund	Sales Tax Fund	Solid Waste Disposal	Solid Waste Revenue
Assets				
Cash	\$ 0	\$44,855	\$ 0	\$1,280
Revenues Receivable	\$64,336	0	\$9,669	0
Due from Other Funds	0	0	0	0
Total Assets	\$64,336	\$44,855	\$9,669	\$1,280
Liabilities & Fund Balances				
Liabilities				
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	\$4,791	1,640	28,361	0
Accrued Payroll	23,906	0	18,148	0
Due to Other Funds	0	0	0	0
Total Liabilities	\$28,697	\$1,640	\$28,509	\$ 0
Fund Balances				
Unassigned				
Designated for Subsequent Year's Expenditures	\$39,417	\$ 0	\$ 0	\$ 0
Undesignated	24,919	41,215	0	1,280
Deficit	0	0	(28,841)	0
Total Fund Balances	\$64,336	\$41,215	(28,841)	\$1,280
Total Liabilities & Fund Balances	\$64,336	\$44,855	\$9,669	\$1,280

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Fund	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$1,348,795	\$417,319	\$243,695	\$ 0	\$ 0
36,769	629,598	344,794	3,165	4,375	228,128
_____0	_____0	_____0	_____0	_____0	_____0
\$36,769	\$1,978,393	\$762,113	\$246,860	\$4,375	\$228,128
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4,169	7,628	44,794	0	231	14,655
24,828	17,128	3,251	0	0	6,314
_____0	_____0	_____0	_____0	_____0	_____0
\$29,167	\$24,756	\$48,045	\$0	\$231	\$20,969
\$ 0	\$ 681,483	\$233,936	\$ 0	\$ 0	\$308,138
0	1,241,138	288,282	282,730	6,221	0
_____0	_____0	_____0	_____0	_____0	_____0
\$0	\$1,922,621	\$522,218	\$282,730	\$6,221	\$308,138
\$16,718	\$1,922,621	\$522,218	\$282,730	\$6,221	\$308,138

Continued next page.

Madisonville Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued

December 31, 1997

With Comparative Totals For Year Ended December 31, 1996

	Insurance Reserve Fund	OM Construction Division	Road Maintenance 1995/97
Assets			
Cash	\$ 0	\$ 0	\$190,500
Receivables	0	0	0
Due from Other Funds	0	0	0
Total Assets	\$ 0	\$ 0	\$190,500
Liabilities & Fund Balances			
Liabilities-			
Cash Overdraft	\$ 0	\$ 799	\$ 0
Accounts Payable	480	284	568
Account Payroll	0	2,861	0
Due to Other Funds	0	0	0
Total Liabilities	\$ 480	\$ 3,944	\$ 568
Fund Balances-			
Unassigned			
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0
Unassigned	0	0	189,932
Deficit	(480)	(3,944)	0
Total Fund Balances	\$(480)	\$(3,944)	\$189,932
Total Liabilities & Fund Balances	\$ 0	\$ 0	\$190,500

See notes to financial statements.

Road Maintenance (M/100)	LCRMO Exp. RT	Crater Yield Cost	LA Highway-100 Cost	State's Kilow Cost
10	100	10	10	1 0
0	1	1	1	0
0	1	1	1	0
10	122	12	12	1 0
10	1 0	10	10	1 10
0	11	0	0	1
0	0	0	0	1
0	0	0	0	1
10	121	12	12	1 12
10	11	10	10	1 0
0	1	1	1	0
0	1	1	1	(101)
10	1 1	11	11	10 11
10	122	12	12	1 0

Continued next page.

**Neighborhood Parish Police Jury
All Special Revenue Funds**

Continuing Balance Sheet-Continued
December 31, 1991

With Comparative Totals from Year Ended December 31, 1990

	<u>Neighborhood Parish Office of Community Services</u>			
	Operating Fund	Family Dist.Cent	FOIAA- United Sch	OHS LABOR
ASSETS				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Revenues Receivable	1,800	31,838	0	7,780
Due from Other Funds	0	0	0	0
Total Assets	\$ 1,800	\$31,838	\$ 0	\$7,780
Liabilities & Fund Balances				
Liabilities-				
Cash Overdraft	\$ (1,097)	\$81,189	\$ 520	\$4,311
Accounts Payable	820	9,001	0	0
Accrued Payroll	0	1,793	0	888
Due to Other Funds	0	0	0	0
Total Liabilities	\$ (1,097)	\$92,083	\$ 520	\$5,200
Fund Balances-				
Unassigned				
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Unassigned	0	4,804	110	4,481
Deficit	(12,000)	0	(800)	(1,881)
Total Fund Balances	\$ (12,000)	\$ 4,804	\$ (800)	\$ 2,601
Total Liabilities & Fund Balances	\$ (1,097)	\$96,887	\$ (800)	\$ 7,801

See notes to financial statements.

Northbrook Parish Office of Community Services				
Doc. CS&SQ Grant	ADWP Fund	Head Start Program	Child Care Food Program	Head Start- (Multi-Site)
\$ 0	\$ 0	\$ 0	\$ 266	\$ 0
21,655	9,483	84,880	12,422	1,800
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$21,655	\$9,483	\$ 84,880	\$12,720	\$1,800
\$19,857	\$4,898	\$ 28,173	\$ 0	\$ 683
537	13	84,281	3,238	274
8,219	3,668	79,478	4,987	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$19,811	\$8,580	\$112,932	\$8,225	\$ 957
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3,942	3,112	0	3,699	170
<u>0</u>	<u>3,983</u>	<u>132,812</u>	<u>8,926</u>	<u>0</u>
\$ 3,942	\$7,165	\$132,812	\$ 12,625	\$ 170
\$21,655	\$9,483	\$ 84,880	\$12,720	\$1,800

Continued next page.

**Madisonville Parish Police Jury
A-B Special Revenue Funds**

Comparing Balance Sheet-Continued
December 31, 1997

With Comparative Totals from Year Ended December 31, 1996

	Madisonville Parish Office of Community Services			
	TIA/ CSA	Westerlinden Parish	PTA SII	OHD TPO
ASSETS				
Cash	\$ 0	\$ 0	101,000	21,000
Revenue Receivables	4,641	42,749	41,360	0
Due from Other Funds	0	0	1,350	0
Total Assets	\$4,641	\$42,749	\$143,710	\$21,000
Liabilities & Fund Balances				
Liabilities				
Cash Overdraft	\$ 814	\$ 30,027	\$ 0	\$ 0
Accounts Payable	0	11,740	68,619	0
Accrued Payroll	103	1,132	0	0
Due to Other Funds	0	0	0	1,832
Total Liabilities	\$ 917	\$ 42,899	\$ 68,619	\$ 1,832
Fund Balances				
Unreserved				
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Undesignated	3,724	21,954	800	0
Deficit	0	(28,150)	0	0
Total Fund Balances	\$3,724	\$ 21,954	\$ 800	\$ 0
Total Liabilities & Fund Balances	\$4,641	\$ 64,849	\$ 69,419	\$ 1,832

See notes to financial statements.

Totals	
<u>Self-Support Revenue Funds</u>	
<u>12/31/07</u>	<u>12/31/08</u>
\$2,285,803	\$2,960,731
2,899,202	1,800,817
<u>3,802</u>	<u>42,233</u>
\$4,987,807	\$4,803,781
\$ 102,640	\$ 121,411
244,014	215,202
194,613	128,328
<u>3,952</u>	<u>41,223</u>
\$ 545,220	\$ 546,154
\$1,657,016	\$1,581,162
2,414,112	2,746,288
111,221	(62,477)
<u>\$3,982,349</u>	<u>\$4,264,973</u>
\$4,888,817	\$4,826,129

New Rochelle Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended December 31, 1999
With Comparative Totals from Year Ended December 31, 1998

	Road Maintenance Fund	Sales Tax Fund	Solid Waste Special	Solid Waste Revolving
REVENUES:				
Taxes	\$ 372,115	\$ 868,154	\$ 0	\$ 0
Intergovernmental	816,295	0	0	0
Charges for Services	2,160	0	28,120	0
Fees & Fines/Forfeitures	0	0	0	0
Interest & Miscellaneous	18,118	23,728	158,115	8,562
Total Revenues	\$1,224,718	\$ 891,882	\$ 176,235	\$ 8,562
EXPENDITURES:				
Carens-				
General Government	\$ 10,690	\$ 26,661	\$ 17,129	\$ 0
Public Safety	0	0	0	0
Public Works	1,200,816	0	8,648,690	152,700
Recreation & Culture	0	0	0	0
Health & Welfare	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	\$1,211,506	\$ 26,661	\$ 8,665,819	\$ 152,700
Excess (Deficiency) of Revenues Over Expenditures	\$ 133,212	\$ 865,221	\$ 110,416	\$ 135,862
(OTHER FINANCING SOURCES (USES))				
Operating Transfers In	\$ 110,193	\$ 0	\$ 1,417,881	\$ 0
Operating Transfers Out	0	(1,456,185)	0	0
Total Other Financing	\$ 110,193	\$ (1,456,185)	\$ 1,417,881	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 4,019	\$ (590,964)	\$ 538,307	\$ 135,862
Fund Balance (Deficit)- Beginning of Year	618,668	676,187	(6,608)	145,412
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Fund Balance (Deficit)- End of Year	\$ 622,668	\$ 676,187	\$ (6,608)	\$ 145,412

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$ 784,847	\$309,121	\$ 1,129	\$ 0	\$ 204,121
111,281	0	0	0	18,240	0
0	5,813	0	0	0	0
231,084	6,241	0	0	0	0
4,581	38,238	28,418	12,829	1,000	887
\$588,946	\$ 838,277	\$329,121	\$ 12,168	\$1,240	\$ 205,108
\$440,690	\$ 0	\$ 0	\$ 300	\$ 0	\$ 416,048
0	0	0	0	29,841	0
0	0	0	0	0	0
0	881,723	0	0	0	0
0	0	382,383	0	0	0
0	0	0	0	0	0
\$442,690	\$ 881,723	\$382,383	\$ 300	\$29,841	\$ 416,048
\$ 291,843	\$ 402,156	\$ 21,651	\$ 16,652	\$ 28,818	\$ 148,869
\$ 47,306	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,889
0	0	0	0	0	0
\$ 47,306	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,889
\$ 206,513	\$ 432,884	\$ 27,443	\$ 16,652	\$ 1,618	\$ 18,209
49,091	1,910,881	606,917	316,118	2,310	188,948
0	0	0	0	0	0
0	0	0	0	0	0
\$ 1,118,220	\$1,842,802	\$824,368	\$152,120	\$ 8,124	\$ 208,158

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance—Current
Year Ended December 31, 1997

With Comparative Totals From Year Ended December 31, 1996

	Increase Revenue Fund	Old Contributions Minimum	Fund Maintenance 125% OF
REVENUES:			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	25,563	179,164
Charges for Services	0	0	0
Fees & Permits	0	0	0
Interest & Miscellaneous	508	18,092	3,888
Total Revenues	\$ 508	\$43,655	\$183,052
EXPENDITURES:			
Current:			
General Government	\$ 79,100	\$ 0	\$ 0
Public Safety	0	0	0
Public Works	0	0	37,827
Recreation & Culture	0	48,601	0
Health & Welfare	0	0	0
Economic Development	0	0	0
Total Expenditures	\$ 79,100	\$48,601	\$ 37,827
Excess (Deficiency) of Revenues Over Expenditures	\$128,661	\$ 1,054	\$ 145,225
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 18,115	\$ 0	\$ 0
Operating Transfers Out	0	0	0
Total Other Financing	\$ 18,115	\$ 0	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 146,776	\$ 1,054	\$ 145,225
Fund Balances (Deficit)- Beginning of Year	0	(3,128)	62,802
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	0	0	0
Fund Balances (Deficit)- End of Year	\$ 146,776	\$ 1,054	\$145,225

See notes to financial statements.

Kind Maintenance 189128	LC080 Exp. 82	Condon Waste Grant	LA Highway 480 Grant	State's Office Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70,007	294,007	4,044	113,631	25,706
0	0	0	0	0
0	0	0	0	0
0	0	0	0	122
<u>470,007</u>	<u>528,007</u>	<u>84,886</u>	<u>811,861</u>	<u>525,518</u>
0	0	0	0	0
0	294,007	0	0	25,706
0	0	4,044	113,631	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>4</u>	<u>528,007</u>	<u>84,886</u>	<u>811,861</u>	<u>525,518</u>
5,21,087	0	0	0	5,11,820
0	0	0	0	0
(21,087)	0	0	0	0
<u>WC1,087</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0 (100)
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	5,11,820

Continued next page.

Northbrook Park Police July
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balances-Continued
 Year Ended December 31, 1997
 With Comparative Totals from Year Ended December 31, 1996

	<u>Northbrook Park Police Office of Community Services</u>			
	Operating Fund	Family Disc-Club	PUMA- United Box	OHD LAW&OR
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	6,411	148,047	19,875	101,278
Charges for Services	0	0	0	0
Fees & Fines	0	0	0	0
Interest & Dividends	137	0	0	0
Total Revenues	\$ 6,548	\$148,047	\$19,875	\$101,278
EXPENDITURES:				
Current:				
General Government	\$ 2,464	\$ 1,508	\$ 0	\$ 333
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	1,809	147,846	19,713	148,541
Economic Development	0	0	0	0
Total Expenditures	\$ 4,273	\$149,354	\$19,713	\$148,874
Excess (Deficiency) of Revenues Over Expenditures:	\$ 2,275	\$ -3,307	\$ 162	\$ 5,404
OTHER FINANCING SOURCES/USES:				
Operating Transfers In	\$ 0	\$ 822	\$ 0	\$ 1,783
Operating Transfers Out	(38,513)	0	0	0
Total Other Financing	\$ (38,513)	\$ 822	\$ 0	\$ 1,783
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses:	\$ (36,238)	\$ -4,485	\$ 162	\$ 7,187
Fund Balances (Deficit)-Beginning of Year	391	8,904	113	(1,634)
EQUITY TRANSFERS:				
Transfers In	0	198	257	0
Transfers Out	0	1180	(223)	0
Fund Balances (Deficit)-End of Year	\$ (35,847)	\$ -4,467	\$ 147	\$ 7,187

See notes to financial statements.

Memberships, Field Offices of Community Services

FY01 CDBG Grant	HCVF Fund	Head Start Program	CDBG Care Food Program	Head Start Subtotal
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
119,729	18,111	1,276,645	134,893	13,255
0	0	0	0	0
0	0	0	0	0
____0	____0	____729	____487	____0
\$111,241	\$18,111	\$1,277,374	\$135,380	\$13,255
\$ 31,413	\$ 0	\$ 193,309	\$ 8,141	\$ 395
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
71,699	36,883	1,204,194	128,097	14,344
____0	____0	____0	____0	____0
\$103,112	\$36,883	\$1,204,201	\$128,097	\$14,739
\$ 2,342	\$11,521	\$ 620,131	\$ 11,348	\$11,521
\$ 2,648	\$ 0	\$ 77,880	\$ 0	\$ 0
____0	____0	____77,880	____0	____0
\$ 2,648	\$ 0	\$ 77,880	\$ 0	\$ 0
\$ 4,990	\$11,507	\$ 120,132	\$ 1,883	\$11,504
(2,648)	8,007	82,728	1,883	1,647
0	1,140	0	0	0
____0	(1,140)	____0	____0	____0
\$ 2,342	\$ 8,367	\$ 120,132	\$ 1,883	\$ 1,647

Continued next page.

**Malden Police Jury
All Special Revenue Funds**

Combining Schedule of Revenues, Expenditures and Change in Fund Balances-Continued
Year Ended December 31, 1997
With Comparative Totals from Year Ended December 31, 1996

	<u>Malden Police Office of Community Services</u>			
	TFA/ ODA	Wastewater Program	PTA 5011 Assistance	GRF Time SLG
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$0
Intergovernmental	18,116	111,745	108,700	0
Charges for Services	0	0	0	0
Fees & Fines	0	0	0	0
Interest & Miscellaneous	0	0	0	0
Total Revenues	<u>\$18,116</u>	<u>\$111,745</u>	<u>\$108,700</u>	<u>\$0</u>
EXPENDITURES:				
Current:				
General Government	\$ 870	\$ 3,821	\$ 0	\$0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	8,764	68,704	119,761	0
Economic Development	0	0	0	0
Total Expenditures	<u>\$ 9,634</u>	<u>\$ 72,525</u>	<u>\$119,761</u>	<u>\$0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 8,482</u>	<u>\$ 39,220</u>	<u>\$ (11,061)</u>	<u>\$0</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 3,340	0	0	\$0
Operating Transfers Out	0	0	0	0
Total Other Financing	<u>\$ 3,340</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 12,822</u>	<u>\$ 39,220</u>	<u>\$ (11,061)</u>	<u>\$0</u>
Fund Balances-Deficit-Beginning of Year	(2,495)	(42,628)	800	0
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Fund Balances-Deficit-End of Year	<u>\$ (2,495)</u>	<u>\$ (42,628)</u>	<u>\$ 800</u>	<u>\$0</u>

See notes to financial statements.

Totals	
All Special Revenue Funds	
12/31/21	12/31/20
\$ 1,534,694	\$ 1,607,285
1,779,260	2,114,335
38,799	45,335
271,242	215,580
<u>288,671</u>	<u>215,541</u>
\$ 4,882,666	\$ 4,208,076
\$ 1,273,655	\$ 1,236,899
381,828	217,947
3,158,136	2,808,403
448,124	595,370
2,278,809	2,111,899
<u> </u>	<u>854.79</u>
\$ 3,852,312	\$ 3,854,899
\$ 1,653,647	\$ 1,41,598
\$ 1,958,140	\$ 1,833,756
1,825,182	1,521,822
\$ 1,855,816	\$ 1,384,724
\$ 1,039,891	\$ 598,184
4,264,566	3,914,182
1,293	\$0
<u>11,283</u>	<u> </u>
\$ 1,931,811	\$ 4,294,544

Maitlandston Florida Police Jury
Special Revenue Funds

Road Maintenance
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1991
With Comparative Actual Amounts from Year Ended December 31, 1990

	1991		Variance- Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem Taxes	\$ 340,000	\$ 371,515	\$ 31,515	\$ 368,872
Intergovernmental-				
Kissimmee National Forest	318,800	312,818	(5,982)	318,644
State Transportation Fund	410,000	477,037	67,037	434,287
Charges for Services	1,000	1,765	765	1,853
Miscellaneous-				
Interest	1,000	2,681	1,681	1,557
Miscellaneous	1,000	11,524	10,524	17,625
Total Revenues	\$1,071,800	\$1,186,334	\$104,534	\$1,139,548
EXPENDITURES:				
General Government-				
Finance & Administration				
Office & Supplies	\$ 1,000	\$ 2,422	\$ 1,422	\$ 4,454
Telephone & Utilities	12,000	18,959	6,959	11,056
Travel	1,000	2,151	1,151	281
Public Works-				
Personnel Cost	582,000	572,187	(9,813)	586,813
Equipment Maintenance	186,000	178,254	(7,746)	173,435
Insurance	48,000	48,000	0	48,000
Fuel & Oil	67,000	74,286	7,286	66,787
Road & Bridge Materials	171,286	183,402	12,116	221,114
Other Supplies	12,000	18,758	6,758	18,102
Miscellaneous	1,900	2,457	557	48,525
Equipment Rental	75,000	83,348	8,348	75,000
Capital Expenditures	85,000	198,617	113,617	88,432
Total Expenditures	\$1,124,786	\$1,124,128	(658)	\$1,114,128
Excess (Deficiency) of Revenues Over Expenditures	\$ 147,014	\$ 162,206	\$ 15,192	\$ 125,420
OTHER FINANCING SOURCES (USES):				
Operating Transfers From-				
Ass & Fund	\$ 75,000	\$ 71,687	\$ 3,313	\$ 195,615
Sales Tax Fund	20,800	32,105	11,305	0
Total Other Financing	\$ 95,800	\$ 103,792	\$ 7,992	\$ 195,615
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 152,814	\$ 165,998	\$ 13,184	\$ 121,035
Fund Balance-Beginning of Year	613,800	613,800	0	508,128
Fund Balance-End of Year	\$ 666,614	\$ 679,896	\$ 13,282	\$ 629,163

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Balance- Forward (Unencumbered)	1996 Actual
	Budget	Actual		
REVENUES:				
Taxes:				
Sales & Use Tax	\$ 1,170,808	\$ 1,281,810	\$ 111,851	\$ 1,530,148
Refunds to Tax-Exempt	(100,808)	(483,397)	(313,397)	(405,978)
Miscellaneous-				
Interest	13,800	21,768	18,768	30,843
Total Revenues	\$ 1,083,800	\$ 899,981	\$ (91,042)	\$ 1,582,807
EXPENDITURES:				
General Government:				
Finance & Administration	35,080	28,661	8,339	27,834
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,048,720	\$ 868,787	\$ (82,783)	\$ 1,478,133
OTHER FINANCING USES:				
Operating Transfers To:				
Solid Waste Disposal	\$ (1,474,650)	\$ (1,453,081)	\$ 17,567	\$ (1,300,050)
Road Maintenance	(20,080)	(18,185)	(18,185)	0
Total Other Financing	\$ (1,494,730)	\$ (1,471,266)	\$ 11,382	\$ (1,300,050)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (446,010)	\$ (602,479)	\$ (69,416)	\$ (172,183)
Fund Balance-Beginning of Year	670,107	670,107	0	468,094
Fund Balance-End of Year	\$ 224,097	\$ 67,628	\$ (138,832)	\$ 295,911

See notes to financial statements.

Northbrook Parish Police Jury
Special Revenue Funds

Solid Waste Disposal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Charges for Services-				
Landfill Charges	\$ 25,000	\$ 28,171	\$ 3,171	\$ 27,500
Miscellaneous-				
Miscellaneous & Rentals	22,000	158,313	97,313	62,788
Total Revenues	\$ 47,000	\$ 186,484	\$ 100,484	\$ 90,288
EXPENDITURES:				
General Government-				
Finance & Administration				
Utilities & Telephone	\$ 12,000	\$ 9,913	\$ 2,087	\$ 12,209
Supplies & Materials	2,000	1,682	518	1,877
Travel	4,000	3,594	(406)	4,171
Public Works-				
Personnel Cost	484,500	477,990	6,510	462,570
Tipping Fees	460,000	464,421	(4,421)	518,573
Equipment Expense	130,500	114,260	16,240	148,266
Supplies & Miscellaneous	30,510	33,879	(3,379)	29,212
Insurance	30,000	30,000	0	30,000
Capital Expenditures	274,000	280,153	(6,153)	155,578
Total Expenditures	\$ 1,421,510	\$ 1,421,952	\$ 136,152	\$ 1,483,127
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,449,150)	\$ (1,479,468)	\$ (29,546)	\$ (1,180,160)
OTHER FINANCING SOURCES (USES):				
Operating Transfer From-				
Sales Tax Fund	1,479,632	1,482,689	3,057	1,480,689
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 25,000	\$ (22,400)	\$ (47,500)	\$ (155)
Fund Balance (Deficit)-Beginning of Year	(5,618)	(5,618)	0	(5,182)
Fund Balance (Deficit)-End of Year	\$ 19,382	\$ (28,000)	\$ (47,382)	\$ (6,337)

See notes to financial statements.

Nashua Police Jury
Special Revenue Funds

Solid Waste Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997			1996 Actual
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Miscellaneous-				
Interest	\$ 3,800	\$ 4,800	\$ (1,000)	\$ 3,200
Miscellaneous	—	4,800	4,800	—
Total Revenues	\$ 3,800	\$ 9,600	\$ 5,800	\$ 3,200
EXPENDITURES:				
Public Works-				
Capital Expenditures	150,000	152,700	(2,700)	—
Excess (Deficiency) of Revenues Over Expenditures	\$ (146,200)	\$ (144,100)	\$ 2,100	\$ 3,200
Fund Balance-Beginning of Year	140,412	140,412	—	140,412
Fund Balance-End of Year	\$ —	\$ —	\$ 2,100	\$ 143,612

See notes to financial statements.

Waukegan Police Police Jury
Special Revenue Funds

Criminal Court Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental:				
State of ILLADA FVD	\$ 40,000	\$ 44,931	\$ 4,931	\$ 44,989
Disaster Recovery	10,000	44,546	34,546	21,547
Fines & Forfeitures	200,000	231,084	31,084	231,268
Miscellaneous:				
Interest & Miscellaneous	0	6,561	6,561	4,000
Total Revenues	\$250,000	\$367,122	\$ 117,122	\$506,128
EXPENDITURES:				
General Government:				
Personnel Costs	\$204,000	\$204,199	\$ 199	\$206,798
Telephone	3,000	4,114	1,114	3,658
Supplies & Office Expense	20,000	24,198	(4,198)	22,171
Miscellaneous	13,700	12,128	1,572	8,926
Travel & Welfare	24,000	73,965	(49,965)	58,919
Capital Expenditures	6,000	3,862	2,138	899
Total Expenditures	\$296,700	\$362,667	\$ 34,033	\$359,531
Excess (Deficiency) of Revenues Over Expenditures	\$ 53,300	\$ 104,455	\$ 51,155	\$ 146,597
OTHER FINANCING SOURCES:				
Operating Transfer From General Fund	10,000	40,216	30,216	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 63,300	\$ 144,671	\$ 81,369	\$ 146,597
Fund Balance-Beginning of Year	45,891	45,891	0	2,886
Fund Balance (Deficit) End of Year	\$ 109,191	\$ 289,542	\$ 180,351	\$ 299,483

See notes to financial statements.

Northbrook Parish Police Jury
Special Revenue Funds

Parish Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts From Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Taxes:				
Ad Valorem	\$ 717,646	\$ 784,887	\$ 67,221	\$ 718,540
Charges for Services	8,752	6,953	(1,799)	2,377
Fees & Fines	3,688	6,241	2,553	3,640
Miscellaneous:				
Interest	30,784	36,077	5,293	42,034
Gifts & Memorials	1,322	325	(997)	1,782
Total Revenues	<u>\$ 761,312</u>	<u>\$ 834,221</u>	<u>\$ 72,912</u>	<u>\$ 778,613</u>
EXPENDITURES:				
Recreation & Culture:				
Personnel Cost	\$ 223,886	\$ 223,116	\$ 770	\$ 287,497
Travel	1,182	1,184	2	1,280
Utilities & Telephone	20,212	15,746	4,467	15,697
Building & Equip. Maint.	19,878	14,374	5,504	19,218
Books, Magazines, etc.	91,813	100,342	(8,529)	86,719
Insurance	2,708	2,708	0	2,708
Office Expense	7,365	8,649	(1,284)	3,273
Miscellaneous	3,218	2,415	(803)	4,388
Capital Expenditures	21,208	21,222	(14)	214,876
Total Expenditures	<u>\$ 386,544</u>	<u>\$ 481,723</u>	<u>\$ 111,379</u>	<u>\$ 569,802</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 374,768	\$ 352,498	\$ 22,270	\$ 208,811
Fund Balance—Beginning of Year	1,518,861	1,518,861	0	1,285,458
Fund Balance—End of Year	<u>\$1,893,636</u>	<u>\$1,871,359</u>	<u>\$22,270</u>	<u>\$1,518,861</u>

See notes to financial statements.

Nashua Police Jury
Special Revenue Funds

Parish Health Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts From Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Taxes:				
Ad Valorem	\$288,000	\$308,321	\$ 20,329	\$279,534
Miscellaneous:				
Interest & Miscellaneous	8,000	28,438	20,438	16,129
Total Revenues	\$296,000	\$336,759	\$ 40,667	\$295,663
EXPENDITURES:				
Health & Welfare:				
Personnel	\$ 70,000	\$ 75,947	\$ 5,947	\$ 77,796
State of L.A.-Dellies	180,000	185,931	5,931	81,883
Mosquito Control	35,000	35,181	181	32,970
Taxes	2,000	1,687	(313)	340
Utilities & Telephone	27,000	19,986	7,014	22,312
Insurance	10,000	10,000	0	5,000
Building Maintenance	23,000	41,294	18,294	5,408
Miscellaneous	1,000	1,000	0	863
Capital Expenditures	0	13,272	(13,272)	0
Total Expenditures	\$348,000	\$382,258	\$ 34,258	\$326,632
Excess (Deficiency) of Revenues Over Expenditures	\$ 144,000	\$ 27,453	\$ 11,619	\$ 69,031
Fund Balance-Beginning of Year	606,817	606,817	0	577,858
Fund Balance-End of Year	\$652,800	\$634,270	\$ 18,530	\$646,889

See notes to financial statements.

Waukegan Park District Police Jury
Special Revenue Funds

Ambulance Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (CIAF Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 0	\$ 1,326	\$ 1,326	\$ 1,367
Miscellaneous-				
Interest	<u>1,808</u>	<u>13,814</u>	<u>8,814</u>	<u>13,317</u>
Total Revenues	\$ <u>1,808</u>	\$ <u>17,058</u>	\$ <u>17,158</u>	\$ <u>17,884</u>
EXPENDITURES:				
General Government-				
Finance & Administration	\$ 1,808	\$ 308	\$ 308	\$ 13,994
Public Safety-				
Ambulance Service	<u>280,808</u>	<u>0</u>	<u>189,892</u>	<u>180,392</u>
Total Expenditures	\$ <u>282,616</u>	\$ <u>308</u>	\$ <u>280,692</u>	\$ <u>286,386</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (196,808)	\$ 16,672	\$ 212,672	\$ (191,902)
Fund Balance-Beginning of Year	<u>258,118</u>	<u>258,118</u>	<u>0</u>	<u>227,429</u>
Fund Balance-End of Year	\$ <u>361,318</u>	\$ <u>274,790</u>	\$ <u>212,672</u>	\$ <u>335,527</u>

See notes to financial statements.

Machinists Parish Police Jury
Special Revenue Funds

Civil Defense Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Dept. of Public Safety-CD	\$ 5,808	\$10,240	\$ 1,240	\$11,654
City of Machinistes	5,808	0	(5,808)	0
Miscellaneous-				
Interest & Miscellaneous	0	1,802	1,802	58
Total Revenues	\$11,616	\$11,242	\$(2,352)	\$11,712
EXPENDITURES:				
Public Safety-				
Personnel Costs	\$15,480	\$14,218	\$ (878)	\$11,468
Telephone	2,700	2,816	116	2,871
Office & Supplies	780	688	16	2,826
Miscellaneous	400	285	243	644
Capital Expenditures	580	0	580	0
Total Expenditures	\$19,940	\$20,967	\$ 1,027	\$20,819
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,324)	\$ (9,725)	\$(2,988)	\$ (7,107)
OTHER FINANCIAL SOURCES:				
Operating Transfers From-				
General Fund	8,000	18,436	2,436	8,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 2,176	\$ 1,611	\$ (452)	\$ 1,910
Fund Balance—Beginning of Year	2,533	2,533	0	621
Fund Balance (Deficit)—End of Year	\$ 4,709	\$ 4,144	\$ (565)	\$ 2,533

See notes to financial statements.

**Northwest Parish Police Jury
Special Revenue Funds**

**Government Buildings Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997**

With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Taxes:				
Ad Valorem	\$286,092	\$286,321	\$ (1,771)	\$287,708
Miscellaneous- Income	1,000	867	1,133	648
Total Revenues	\$287,092	\$287,188	\$ 1,094	\$288,348
EXPENDITURES:				
General Government-				
Personnel	\$117,808	\$123,912	\$ 6,104	\$117,688
Utilities & Telephone	188,808	112,878	(75,930)	114,427
Maintenance	80,808	131,299	50,491	119,847
Supplies	20,808	31,572	10,764	38,244
Insurance	21,808	21,098	(710)	23,199
Miscellaneous	808	763	(45)	521
Capital Expenditures	3,808	414	(3,394)	1,548
Total Expenditures	\$333,808	\$436,848	\$103,040	\$428,537
Excess (Deficiency) of Revenues Over Expenditures	\$ (46,716)	\$ (149,660)	\$ (102,944)	\$ (140,189)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From- General Fund	45,800	167,800	122,000	168,221
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 482	\$ 18,140	\$ 17,658	\$ 28,032
Fund Balance-Beginning of Year	188,949	188,949	0	175,937
Fund Balance-End of Year	\$190,441	\$208,158	\$17,717	\$203,969

See notes to financial statements.

Washington Parish Police Jury
Special Revenue Funds

Insurance Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous	\$ 500	\$ 500	\$ 0	\$ 0
EXPENDITURES:				
General Government- Claim Costs	28,980	29,161	(28,661)	28,487
Excess (Deficiency) of Revenues Over Expenditures	\$28,480	\$29,641	\$(28,661)	\$28,487
OTHER FINANCING SOURCES:				
Operating Transfers From: General Fund	28,680	28,115	28,115	28,487
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ (486)	\$ (486)	\$ 0
Fund Balance-Beginning of Year	0	0	0	0
Fund Balance-End of Year	\$0	\$ (486)	\$ (486)	\$0

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Old Courthouse Museum Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intragovernmental-				
City of Natchitoches	\$15,000	\$20,363	\$ 563	\$16,000
Miscellaneous-				
Interest	0	100	100	0
Gifts & Miscellaneous	7,000	18,592	3,592	7,635
Total Revenues	\$22,000	\$39,055	\$3,655	\$23,635
EXPENDITURES:				
Recreation & Culture-				
Personnel Cost	\$15,000	\$16,243	\$1,243	\$16,500
Supplies & Miscellaneous	1,000	95	945	687
Telephones	500	0	500	625
Maintenance	1,042	821	(2,199)	189
Office Supplies & Expense	1,000	1,817	817	1,299
Travel	180	215	35	129
Total Expenditures	\$19,722	\$26,991	\$7,229	\$26,588
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,278	\$ 12,644	\$7,984	\$ 7,047
Fund Balance (Deficit)-Beginning of Year	(3,330)	(3,330)	0	4,735
Fund Balance (Deficit)-End of Year	\$ 1,218	\$ 9,314	\$7,984	\$ 11,772

See notes to financial statements.

Mauldinville Parish Police Jury
Special Revenue Funds

Road Maintenance 1996/97 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- State of LA	\$119,748	\$129,184	\$ 9,436	\$91,294
Miscellaneous- Interest	2,808	5,668	2,860	728
Total Revenues	\$122,556	\$134,852	\$12,296	\$92,022
EXPENDITURES:				
Public Works- Road & Bridge Material	\$ 21,300	\$ 24,802	\$ (3,502)	\$ 0
Capital Expenditures	1,800	2,825	(1,025)	0
Total Expenditures	\$ 23,100	\$ 27,627	\$ (4,527)	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 99,456	\$ 107,225	\$ 7,769	\$92,022
Fund Balance-Beginning of Year	92,812	92,812	0	0
Fund Balance-End of Year	\$192,312	\$199,912	\$ 7,600	\$92,022

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Road Maintenance 999798 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

	1997		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Intergovernmental- State of LA	\$ 70,800	\$ 71,887	\$ 1,087
EXPENDITURES	____0	____0	____0
Excess of Revenues Over Expenditures	\$ 70,800	\$ 71,887	\$ 1,087
OTHER FINANCING (USES)			
Operating Transfer To Road Maintenance Fund	(20,000)	(21,887)	(1,887)
Excess of Revenues Over Expenditures and Other Uses	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	____0	____0	____0
Fund Balance-End of Year	\$____0	\$____0	\$____0

See notes to financial statements.

Northridge Parish Police Jury
Special Revenue Funds

LCR990 - Fire District #7

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

With Comparative Actual Amounts from Year Ended December 31, 1998

	Total Program Budget	1998 Transactions	Remaining Budget	1999 Transactions	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- State of LA	\$298,709	\$42,872	\$256,837	\$256,837	\$____0
EXPENDITURES:					
General Government- Administration	\$ 10,587	\$16,862	\$ 15,445	\$ 13,444	\$ 2,801
Public Safety- Capital Expenditures	263,282	26,618	236,664	243,393	(6,861)
Total Expenditures	\$298,709	\$43,480	\$255,223	\$256,837	\$____0
Excess of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	____0	____0	____0	____0	____0
Fund Balance-End of Year	\$____0	\$____0	\$____0	\$____0	\$____0

See notes to financial statements.

Metropolitan Parkland Police Jury
Special Revenue Funds

Creation Water Grant

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

	1997		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Intergovernmental:			
LA Governor's Office of Rural Development	\$40,000	\$4,648	\$35,352
EXPENDITURES:			
Public Works	40,000	4,648	35,352
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	0	0	0
Fund Balance-End of Year	\$0	\$0	\$0

See notes to financial statements.

Madisonian Parish Police Jury
Special Revenue Funds

LA Highway 438 Grant
Schedule of Revenues, Expenditures, and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

	1997		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Intergovernmental-			
LA DOTD	\$258,000	\$113,633	\$144,367
EXPENDITURES:			
Public Works-			
Capital Expenditures	258,000	113,633	144,367
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance—Beginning of Year	0	0	0
Fund Balance—End of Year	\$ 0	\$ 0	\$ 0

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Sheriff's Office Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance—
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

	1997		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Intergovernmental-			
U. S. Dept. of Justice	\$21,847	\$12,847	\$ 9
Natchitoches Parish Sheriff	2,139	2,139	0
Miscellaneous-			
Interest	_____	152	152
Total Revenues	\$24,986	\$15,138	\$ 9
EXPENDITURES:			
Public Safety-			
Capital Expenditures	21,758	25,728	(3,970)
Excess (Deficiency) of Revenues Over Expenditures	\$ 9	\$ (1,590)	\$(-1,590)
Fund Balance-Beginning of Year	_____	_____	_____
Fund Balance-End of Year	\$_____	\$(-1,590)	\$(-1,590)

See notes to financial statements.

Northbrook Parish Police Jury
Special Revenue Funds

Office of Community Services-Operating Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental				
Dept. of Ag-Commodities	\$ 500	\$ 2,040	\$ 1,540	\$ 420
Medicaid	3,000	4,126	826	3,416
Miscellaneous-				
Miscellaneous	850	100	(750)	840
Interest	0	15	15	412
Total Revenues	4,350	6,321	1,971	5,498
EXPENDITURES:				
General Government-				
Fringe	\$ 80	\$ 41	\$ 0	\$ 80
Operating Services	1,815	2,234	(419)	2,145
Operating Supplies	180	118	(62)	2,617
Travel	180	75	25	335
Health & Welfare-				
Salaries	1,780	2,433	(753)	1,631
Fringe	280	1,778	(1,778)	231
Operating Services	780	1,112	(332)	7,227
Operating Supplies	0	0	0	112
Travel	580	916	(336)	327
Capital Expenditures	0	0	0	1,849
Total Expenditures	51,858	6,820	45,038	6,126
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (1,799)	\$ (1,799)	\$ (1,628)
OTHER FINANCING USES:				
Operating Transfers to:				
Family Day Care	\$ 0	\$ (821)	\$ (821)	\$ 0
DEED LIREAP	0	(1,783)	(1,783)	0
CSBG	0	(2,648)	(2,648)	0
YOUNG	0	(3,287)	(3,287)	0
Total Other Financing	\$ 0	\$(8,539)	\$ (8,539)	\$ 0
Excess (Deficiency) of Revenues Over Expenditures & Other Uses	\$ 0	\$ (10,388)	\$ (10,388)	\$ (1,628)
Fund Balance-Beginning of Year	282	281	0	282
Fund Balance (Deficit) End of Year	\$ 282	\$(10,107)	\$(10,389)	\$ (1,346)

See notes to financial statements.

Northshore Public Police Jury
Special Revenue Funds

Office of Community Services-Family Day Care
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	94-95 Actual Year	95-96 Actual Year	Completed Grant 94-1-96 to 9-30-97				Variance- (Unfavorable)
			Budget Program Year 1996-97	Year Actual	Remaining Budget (9-30-97)	Current Year Actual	
REVENUES:							
Intergovernmental:							
DOE-FDC	\$ 0	\$ 0	\$ 128,215	\$ 121,461	\$ 168,158	\$ 116,618	\$ 49,540
EXPENDITURES:							
General Government:							
Salaries	\$ 0	\$ 0	\$ 8,091	\$ 890	\$ 7,300	\$ 2,678	\$ 4,711
Fringe	0	0	1,809	167	1,742	545	1,197
Travel	0	0	363	28	336	174	162
Operating Services	0	0	900	0	900	900	1350
Operating Supplies	0	0	876	305	771	94	407
Health & Welfare:							
Salaries	0	0	12,365	3,300	28,065	18,408	18,665
Fringe	0	0	5,666	1,368	6,798	3,475	2,820
Operating Services	0	0	115,615	15,881	98,634	98,634	0
Operating Supplies	0	0	3,495	40	3,455	113	2,162
Travel	0	0	1,449	39	1,411	325	886
Capital Expenditures	0	0	5,880	0	5,880	1,891	1,889
Total Expenditures	\$ 0	\$ 0	\$ 178,215	\$ 21,823	\$ 156,713	\$ 125,636	\$ 132,237
Excess (Deficiency) of Revenues Over Expenditures							
	\$ 0	\$ 0	\$ 0	\$ 9,638	\$ (9,555)	\$ (6,417)	\$ 3,122
OTHER FINANCING SOURCES:							
Operating Transfers From:							
DCS-Operating Fund	\$ 25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures:							
	\$ 25	\$ 0	\$ 0	\$ 9,638	\$ (9,555)	\$ (6,417)	\$ 3,122
Fund Balance-Beginning of Year							
	\$ 211	\$ 90	\$ 0	\$ 0	\$ 9,339	\$ 9,339	\$ 0
EQUITY TRANSFERS:							
Transfer In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90	\$ 90
Transfer Out	\$ 0	\$ 909	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-End of Year							
	\$ 211	\$ 0	\$ 0	\$ 9,638	\$ 9,339	\$ 9,339	\$ 3,122

See notes to financial statements.

Grant in Progress (2011-12 to 2012-13)

<u>Budget</u> <u>Program Year</u> <u>(2012-13)</u>	<u>Current</u> <u>Year</u> <u>(2012)</u>	<u>Balance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$107,815	\$11,838	\$119,653
\$ 8,497	\$ 890	\$ 7,607
1,743	134	1,609
780	0	780
900	0	900
1,040	84	956
21,987	1,894	19,093
6,973	977	5,996
183,803	26,733	157,070
4,161	5	4,156
1,400	38	1,362
2,000	0	2,000
\$187,963	\$32,708	\$155,255
\$ 0	\$ 1,512	\$ 1,512
0	0	0
\$ 0	\$ 1,512	\$ 1,512
0	0	0
0	0	0
0	0	0
\$ 0	\$ 1,512	\$ 1,512

**Mitchellton Parish Police Jury
Special Revenue Funds**

**Office of Community Services/FEMA-United Way
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997**

With Comparative Actual Amounts from Year Ended December 31, 1996

	1996 Actual Year	1996 Actual Year	1997		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental- FEMA-United Way	\$ 0	\$ 0	\$19,019	\$19,019	\$ 0
EXPENDITURES:					
Health & Welfare- Operating Services	—0	—0	19,019	19,715	(800)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ (800)	\$ (800)
Fund Balance—Beginning of Year	000	(237)	0	0	0
EQUITY TRANSFERS:					
Transfer In	0	237	0	0	0
Transfer Out	(237)	—0	—0	—0	—0
Fund Balance—End of Year	\$115	\$—0	\$—0	\$—(800)	\$ (800)

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-CHEE LINEAP
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	1997 Grant Year	1996 Grant Year	1997		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental- CHEE LINEAP	\$ 0	\$ 0	\$160,867	\$151,279	\$9,588
EXPENDITURES:					
General Government- Operating Services	\$ 0	\$ 0	\$ 1,000	\$ 328	\$ 672
Health & Welfare:					
Salaries	0	0	2,300	3,500	4,708
Fringe	0	0	2,233	2,561	328
Operating Services	0	0	132,434	140,489	11,954
Operating Supplies	0	0	0	0	0
Total Expenditures	\$ 0	\$ 0	\$165,867	\$146,882	\$19,985
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 4,485	\$ 4,485
OTHER FINANCING SOURCES:					
Operating Transfer From- OCS Operating Fund	1,793	0	0	0	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 1,793	\$ 0	\$ 0	\$ 4,485	\$ 4,485
Fund Balance-Beginning of Year	(1,793)	(1,811)	0	0	0
Fund Balance-End of Year	\$ 0	\$1,811	\$ 0	\$ 4,485	\$ 4,485

See notes to financial statements.

**Machinists Parish Police Jury
Special Revenue Funds**

Office of Community Services-Department of Labor-CDBG Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts from Year Ended December 31, 1996

	1995 Grant Year	1996 Grant Year	1997		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental- DCL-CDBG	\$ 0	\$ 0	\$121,854	\$110,729	\$11,125
Miscellaneous	0	0	0	508	508
Total Revenues	\$ 0	\$ 0	\$121,854	\$111,237	\$10,617
EXPENDITURES:					
General Government					
Salaries	\$ 0	\$ 0	\$ 24,396	\$ 24,297	\$ (99)
Fringe	0	0	4,715	3,971	844
Travel	0	0	2,900	2,797	1,033
Operating Services	0	0	2,900	2,488	1,412
Capital Expenditures	0	0	1,300	0	1,300
Health & Welfare					
Salaries	0	0	18,820	18,226	594
Fringe	0	0	15,800	16,415	4,617
Travel	0	0	1,800	1,491	309
Operating Services	0	0	8,248	4,115	4,133
Capital Expenditures	0	0	1,202	1,382	580
Total Expenditures	\$ 0	\$ 0	\$211,824	\$208,905	\$2,919
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 2,342	\$ 2,342
OTHER FINANCING SOURCES:					
Operating Transfer From- DCS Operating Fund	664	2,094	0	0	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 664	\$ 2,094	\$ 0	\$ 2,342	\$ 2,342
Fund Balance-Beginning of Year	1614	1,090	0	0	0
Fund Balance-End of Year	\$ 2,278	\$ 3,184	\$ 0	\$ 2,342	\$ 2,342

See notes to financial statements.

Hatchersden Parish Police Jury
Special Revenue Funds

Office of Community Services/Armed Services Volunteer Program
 Schedule of Revenues, Dispositions and Changes in Fund Balance-
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	Fiscal Year (1997-98)	Completed (From 7-1-96 to 6-30-97)				Variance Favorable (Unfavorable)						
		Budget Program Year 96-97	Fiscal Year Actual	Remaining Budget	Current Year Actual							
REVENUES:												
Intergovernmental-												
Grant Revenues-												
Action	\$ 0	\$22,152	\$11,756	\$11,396	\$10,440	\$ (986)						
State of Louisiana	0	18,258	8,776	1,282	1,288	0						
Total Revenues	\$ 0	\$40,410	\$20,532	\$12,678	\$11,728	\$ (986)						
EXPENDITURES:												
Health & Welfare-												
Salaries	\$ 0	\$19,309	\$ 9,376	\$ 9,933	\$ 9,756	\$ 577						
Fringe	0	6,295	3,688	3,681	3,773	703						
Travel	0	2,192	458	1,743	858	914						
Operating Services	0	4,848	1,025	3,782	6,768	(2,873)						
Operating Supplies	0	483	0	498	581	(143)						
Total Expenditures	\$ 0	\$33,097	\$14,547	\$20,642	\$22,676	\$11,123						
Excess (Deficiency) of Revenues Over Expenditures							\$ 0	\$ 0	\$ 6,950	\$ 6,951	\$ 6,669	\$1,708
Fund Balance-Beginning of Year	1,345	0	0	6,901	6,901	0						
EQUITY TRANSFERS:												
Transfers In	0	0	0	0	1,146	1,146						
Transfers Out	(1,345)	0	0	0	0	0						
Fund Balance-End of Year	\$ 0	\$ 0	\$ 6,941	\$ 6,901	\$ 8,047	\$ 1,102						

See notes to financial statements.

Grant in Progress 1-1-87 to 6-30-88		
Budget Program Year 1987-88	Current Year Actual	Variance Favorable (Unfavorable)
\$10,110	\$10,997	\$ (887)
18,800	3,128	15,672
\$10,110	\$10,128	\$ (18)
\$19,550	\$11,599	\$ 7,951
6,390	2,187	4,203
2,990	18	2,972
4,840	1,009	3,831
____0	____0	____0
\$10,110	\$10,418	\$ (302)
\$ 0	\$ 3,112	\$ 3,112
0	0	0
0	0	0
____0	____0	____0
\$ ____0	\$ 3,112	\$ 3,112

**Mattituck Police Jury
Special Revenue Funds**

**Office of Community Services-Head Start
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997**

With Comparative Actual Amounts from Year Ended December 31, 1996

	1996 Grant Year	Compared Grant 3-1-96 to 3-31-97				
		Budget Program Year 1996-97	FY97 Year Actual	Remaining Budget	Current Year Actual	Variance Favorable (Unfavorable)
REVENUES:						
Intergovernmental						
DEHS	\$ 0	\$ 299,990	\$ 151,750	\$ 148,240	\$ 151,750	\$ 3,510
Miscellaneous-						
Income	0	0	344	(344)	290	638
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$ 0	\$ 299,990	\$ 152,094	\$ 147,900	\$ 152,040	\$ 3,140
EXPENDITURES:						
General Government-						
Salaries	\$ 0	\$ 130,493	\$ 86,411	\$ 24,081	\$ 28,199	\$ 3,699
Fringe	0	29,028	18,253	10,775	8,899	1,876
Travel	0	1,709	4,946	3,237	1,712	(1,481)
Operating Services	0	22,894	6,386	16,508	3,750	12,758
Operating Supplies	0	2,780	900	1,880	7,832	(5,052)
Health & Welfare-						
Salaries	0	472,626	594,668	122,042	308,960	27,888
Fringe	0	213,876	143,494	70,382	27,468	42,928
Travel	0	29,002	13,999	15,003	4,899	14,104
Operating Services-						
Utilities	0	18,080	15,822	2,258	6,960	(3,702)
Telephone	0	4,728	4,793	49	2,839	(1,964)
Maintenance & Repairs	0	8,890	80,404	(71,514)	5,995	(7,671)
Contract Payments	0	66,439	63,520	2,919	41,341	(38,421)
Other	0	47,287	33,009	14,278	1,297	(13,081)
Operating Supplies-						
Program Supplies	0	57,158	21,958	35,200	26,081	(11,119)
Office Supplies	0	0	3,157	(3,157)	0	(3,157)
Food	0	23,400	3,798	19,602	24	15,878
Capital Expenditures	0	73,000	64,439	8,561	0,000	(11,281)
Total Expenditures	\$ 0	\$ 1,293,429	\$ 1,188,609	\$ 275,181	\$ 275,652	\$ 46,471
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 104,485	\$ 122,719	\$ 24,388	\$ 46,471
OTHER FINANCING USES:						
Operating Transfers (To) From- Head Start (Interfund)	282	0	30,947	30,947	(27,488)	(3,459)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 282	\$ 0	\$ 135,432	\$ 153,666	\$ 24,388	\$ 0
Fund Balance-Beginning of Year	282	0	0	30,612	30,612	0
Fund Balance-End of Year	\$ 282	\$ 0	\$ 135,432	\$ 0	\$ 0	\$ 0

See notes to financial statements.

<u>Grant in Progress 1-1-87 to 2-28-88</u>		
<u>Budget</u> <u>Program Year</u> <u>1987-88</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$1,470,480	\$1,008,508	\$461,972
0	411	411
_____0	_____8	_____8
\$1,470,480	\$1,008,919	\$461,561
\$ 144,882	\$ 112,340	\$ 32,542
20,000	19,948	52
23,283	9,810	13,473
21,000	11,860	9,140
3,389	2,812	577
704,728	834,849	130,121
224,088	181,471	42,617
25,718	23,677	2,041
25,000	16,280	8,720
18,000	2,813	15,187
11,000	9,884	1,116
68,318	47,583	20,735
66,958	9,177	57,781
33,992	34,877	(885)
0	0	0
23,400	23,264	136
40,000	38,286	1,714
\$3,478,488	\$1,121,851	\$2,356,637
\$ 0	\$ (114,928)	\$ (114,928)
_____0	_____73,688	_____73,688
\$ 0	\$ (27,812)	\$ (27,812)
_____0	_____8	_____8
\$ _____0	\$ _____(27,804)	\$ _____(27,804)

**Middlesex Parish Police Jury
Special Revenue Funds**

**Office of Community Services/Child Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balances
(Budget (GAAP) Basis) and Actual
Year Ended December 31, 1997**

With Comparative Actual Amounts From Year Ended December 31, 1996

	Compared Grant - 18-1-96 to 2-30-97				
	Budget Program Year 1996-97	Fund Year Actual	Remaining (Budget)	Current Year Actual	Variance Favorable (Unfavorable)
REVENUES:					
Intergovernmental-					
Department of Education	\$185,412	\$43,517	\$141,895	\$90,483	\$51,412
Miscellaneous	0	488	(488)	231	677
Total Revenues	\$185,412	\$43,995	\$141,407	\$90,714	\$52,089
EXPENDITURES:					
General Government-					
Salaries	\$ 6,518	\$ 1,712	\$ 4,796	\$ 1,887	\$ 1,909
Fringe	2,642	457	1,785	1,598	184
Travel	98	12	86	63	35
Operating Services	2,608	28	2,580	738	1,842
Operating Supplies	2,028	8	2,020	0	2,028
Health & Welfare-					
Salaries	18,370	8,843	9,527	14,264	19,847
Fringe	12,412	2,175	10,237	4,283	8,154
Travel	2,345	57	2,188	1,988	258
Operating Services	18,888	3,422	14,596	20,578	15,788
Operating Supplies	18,888	2,344	1,434	4,353	881
Fuel	19,888	18,018	1,870	21,688	23,338
Total Expenditures	\$185,412	\$28,842	\$156,570	198,718	\$24,608
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 15,153	\$ 14,837	\$ 8,396	\$ 1,481
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	\$ 0	\$ 0	\$ 372	\$ 0	\$ (372)
Operating Transfers Out	0	(272)	0	0	0
Total Other Financing	\$ 0	\$ (272)	\$ 372	\$ 0	\$ (372)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 14,881	\$ 15,209	\$ 8,396	\$ 1,109
Fund Balance-Beginning of Year	0	0	3,882	3,882	0
Fund Balance-End of Year	\$ 0	\$ 14,881	\$ 19,091	\$ 12,282	\$ 2,219

See notes to financial statements.

Grant in Progress 08-01-02 to 8-30-08		
Budget Program Year 1997-98	Current Year (Actual)	Variance Favorable (Unfavorable)
\$284,413	\$44,439	\$(169,807)
_____	_____	_____
\$284,413	\$44,534	\$(159,879)
\$ 4,428	\$ 1,733	\$ 4,796
2,647	820	1,827
798	0	798
1,008	0	1,008
2,965	0	2,965
22,185	11,471	8,813
15,150	1,845	13,305
2,240	188	2,052
18,008	18,626	19,374
18,008	1,000	8,997
118,960	22,882	95,078
\$284,413	\$45,568	\$(128,845)
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____

**Hackensack Police Force
Special Revenue Funds**

**Office of Community Services-Head Start-Disabilities
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997**

With Comparative Actual Amounts from Year Ended December 31, 1996

	Completed: Fiscal Year 1996 to 12/31/97				
	Budget Program Year 1996-97	Fiscal Year Actual	Remaining Budget	Current Year Actual	Variance Favorable (Unfavorable)
REVENUES:					
Intergovernmental:					
Head Start	\$12,696	\$12,680	\$18,196	\$ 506	\$13,180
EXPENDITURES:					
General Government-					
Travel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Health & Welfare-					
Salaries	6,840	6,780	1,340	1,340	0
Fringe	1,926	1,623	501	281	220
Travel	3,880	1,821	3,889	0	3,889
Operating Services	14,830	627	14,801	2,990	11,411
Operating Supplies	2,880	0	2,880	0	2,880
Total Expenditures	\$22,656	\$10,231	\$22,711	\$3,641	\$17,780
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 2,449	\$15,485	\$2,647	\$11,500
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	\$ 0	\$ 1,500	\$ 0	\$ 0	\$ 0
Operating Transfers Out	0	0	11,000	0	1,500
Total Other Financing	\$ 0	\$ 1,500	\$11,000	\$ 0	\$ 1,500
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 3,949	\$ 4,485	\$2,647	\$ 0
Fund Balance-Beginning of Year	0	0	3,607	3,607	0
Fund Balance-End of Year	\$ 0	\$ 3,949	\$ 8,192	\$ 6,254	\$ 6,254

See notes to financial statements.

<u>Direct Expenses, 10/1/87 to 2/28/88</u>		
Budget Program Year (1987-88)	Current Year Actual	Variance Favorable (Unfavorable)
\$26,576	\$12,388	\$14,188
\$ 0	\$ 295	\$ (295)
8,840	6,185	2,655
1,826	1,569	257
8,880	2,187	6,693
8,730	2,119	6,611
1,880	0	1,880
\$26,576	\$12,366	\$14,210
\$ 0	\$ 110	\$ (110)
\$ 0	\$ 0	\$ 0
0	0	0
\$ 0	\$ 0	\$ 0
\$ 0	\$ 121	\$ (121)
0	0	0
\$ 0	\$ 121	\$ (121)

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Training & Technical Assistance/Career Development Association
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (Post-AF Basis) and Actual
Year Ended December 31, 1997

With Comparative Actual Amounts from Year Ended December 31, 1996

	Complined Grant 2-1-96 to 1-31-97				Variance Favorable (Unfavorable)
	Budget Program Year 1996-97	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:					
Intergovernmental:					
Head Start	\$15,581	\$ 3,680	\$ 5,817	\$ 0	\$5,817
EXPENDITURES:					
General Government:					
Travel	\$ 389	\$ 3,211	\$ 389	\$ 0	\$ 389
Health & Welfare:					
Salaries	1,580	1,315	125	315	(180)
Fringe	348	330	248	34	215
Travel	3,349	3,340	1,249	234	2,815
Operating Services	4,428	4,329	121	1,830	(1,830)
Total Expenditures	\$15,581	\$12,725	\$1,302	\$2,229	\$ 736
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (2,493)	\$ 2,493	\$2,229	\$2,493
OTHER FINANCING SOURCES:					
Operating Transfer From:					
OC's Operating Fund	0	0	0	3,245	3,245
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 0	\$ (2,493)	\$ 2,493	\$3,649	\$ 1,154
Fund Balance-Beginning of Year	0	0	(2,493)	(2,493)	0
Fund Balance-End of Year	0	\$ (2,493)	\$ 0	\$ 1,154	\$ 1,154

See notes to financial statements.

Client in Progress 2-1-97 to 1-31-98		
Budget Program Year 1997-98	Current Year Actual	Variance Favorable (Unfavorable)
\$03,581	\$00,116	\$03,465
\$ 0	\$ 870	\$ (870)
1,800	1,721	79
348	184	164
1,500	0	1,500
11,819	4,025	7,794
\$13,687	\$ 4,925	\$ 8,762
\$ 0	\$ 3,578	\$ 3,578
_____0	_____8	_____8
\$ 0	\$ 3,578	\$ 3,578
_____0	_____8	_____8
\$_____0	\$ 3,578	\$ 3,578

Maldenites Parish Police Jury
Special Revenue Fund

Office of Community Services Weatherization Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
(Budget (GAAP Basis) and Actual)
Year Ended December 31, 1997

	Completed Grant 10-1-95 to 3-31-97				
	Total Program Years 12-1-95 to 3-31-97	1995-1996 Transactions	Remaining Budget	Current Year Actual	Variance- Favorable (Disfavorable)
REVENUES:					
Intragovernmental-					
DUCA-DOE	\$ 28,180	\$ 0	\$ 28,180	\$ 48,493	\$ (20,313)
Leas, Rentals to-Center	0	0	0	(28,281)	(28,281)
Total Revenues	<u>\$ 28,180</u>	<u>\$ 0</u>	<u>\$ 28,180</u>	<u>\$ 20,212</u>	<u>\$ (7,968)</u>
EXPENDITURES:					
General Government					
Salaries	\$ 4,000	\$ 1,387	\$ 2,613	\$ 0	\$ 2,613
Fringe	1,800	114	1,686	0	1,686
Travel	50	332	282	812	(594)
Operating Services	2,144	0	2,144	0	2,144
Operating Supplies	2,800	817	1,983	28	1,955
Health & Welfare-					
Salaries	31,032	24,743	26,289	14,976	16,313
Fringe	7,880	2,244	5,636	2,269	3,367
Travel	2,580	385	2,194	369	1,825
Operating Services	79,835	0	79,835	249	79,586
Operating Supplies	2,580	10,248	(7,668)	4,814	(11,762)
Total Expenditures	<u>\$ (28,180)</u>	<u>\$ 41,628</u>	<u>\$ (16,753)</u>	<u>\$ 21,887</u>	<u>\$ 9,707</u>
Excess (Deficiency) of Revenues Over Expenditures					
	\$ 0	\$ (41,628)	\$ 41,628	\$ 14,444	\$ (27,184)
Fund Balance (Deficit) Beginning of Year					
	0	0	(41,628)	(41,628)	0
Fund Balance (Deficit) End of Year					
	\$ 0	\$ (41,628)	\$ 0	\$ (27,184)	\$ (27,184)

See notes to financial statements.

Grant in Progress 4-1-07 to 3-31-08		
Budget Program Years 10/1/2008	Current Year Actual	Variance- Favorable (Unfavorable)
\$235,362	\$75,459	\$159,903
0	0	0
\$235,362	\$75,459	\$159,903
\$ 4,958	\$ 0	\$ 4,958
1,998	0	1,998
508	0	508
744	2,815	(1,281)
258	666	408
88,788	26,809	61,979
11,158	1,231	9,927
4,808	933	3,875
124,258	744	123,514
7,508	13,835	6,327
\$256,362	\$47,949	\$208,413
0	\$15,834	\$ 15,834
0	0	0
0	\$15,834	\$ 15,834

Madisonville Parish Police Jury
 Special Revenue Funds

Office of Community Services-PIA Section 5311 Assistance
 Schedule of Revenues, Expenditures and Changes in Fund Balance-
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1997

	1996 Grant Year	Completed Grant T.J. 5611 4-30-97				Balance Favorable (Unfavorable)
		Total Program Budget	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:						
Intergovernmental-						
DOTD	\$ 0	\$95,412	\$75,000	\$20,412	\$21,514	\$8
EXPENDITURES:						
Health & Welfare-						
Public Transportation	0	\$2,412	\$3,888	\$1,476	\$2,414	\$
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
Fund Balance-Beginning of Year	\$0	0	0	0	0	\$
Fund Balance-End of Year	\$0	\$0	\$0	\$0	\$0	\$0

Grant in Progress 7-1-87 to 6-30-88		
Total Program Budget	Current Year Actual	Variance- Favorable (Unfavorable)
\$113,940	\$98,187	\$15,753
131,985	98,187	33,798
\$ 0	\$ 0	\$ 0
_____0	_____0	_____0
\$_____0	\$_____0	\$_____0

**Mattachusetts Parish Police Jury
General Fixed Assets Account Group**

**Schedule of Changes in General Fixed Assets
Year Ended December 31, 1997**

	Balance 12-31-96	Additions	Deletions	Balance 12-31-97
General Fixed Assets-				
Land	\$ 321,473	\$ 0	\$ 0	\$ 321,473
Buildings	4,438,696	0	0	4,438,696
Equipment-				
Koyal Vehicles	1,511,844	140,973	0	1,652,817
Other Equipment	2,650,210	186,568	(21,419)	2,815,369
Total General Fixed Assets	\$8,114,243	\$427,541	\$21,419	\$8,909,365
Investments in General Fixed Assets	\$8,114,243	\$427,541	\$21,419	\$8,909,365

See notes to financial statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

Marshfield Police Jury
General Long-Term Debt Account Group

Schedule of General Long-Term Debt
December 31, 1997

With Comparative Totals from December 31, 1996

	Accrued Compensation Absences	Totals	
		12-31-97	12-31-96
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT:			
Amount to be Provided From Excess Annual Revenues	\$165,286	\$165,286	\$152,754
GENERAL LONG-TERM DEBT PAYABLE:			
Accrued Compensation Absences	\$165,286	\$165,286	\$152,754

See notes to financial statements.

Natchitoches Parish Police Jury
General Long-Term Debt Account Group

Schedule of Changes in General Long-Term Debt
December 31, 1997

	Balance 12-31-96	Assessed Compensation Addition in 1997	Balance 12-31-97
Amount to be Provided for Retirement of Long-Term Debt From:			
Excess Annual Revenues	\$152,258	\$12,542	\$164,800
General Long-Term Debt Payable	\$152,258	\$12,542	\$164,800

See notes to financial statements.

Johnson, Thomas & Cunningham
Chartered Public Accountants

Page 80

Walter G. Johnson, C.P.A., A Representative Signature (over)

Walter G. Johnson, C.P.A.

Arthur D. Thomas, C.P.A., A Representative Signature

Arthur D. Thomas, C.P.A.

Robert A. Cunningham, C.P.A., A Representative Signature

Robert A. Cunningham, C.P.A.

Robert A. Cunningham, C.P.A.

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

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 1997, and have issued our report thereon dated June 22, 1998. 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 the "Louisiana Governmental Audit Guide".

Compliance

As part of obtaining reasonable assurance about whether the Natchitoches 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 statements 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. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Natchitoches Parish Police Jury, in a separate letter dated June 22, 1998.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Natchitoches 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 primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Natchitoches Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the primary government financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs in item number 1.

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 primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.

This report is intended for the information of management, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.


James, Thomas & Cunningham, CPAs

June 22, 1998
Natchitoches, Louisiana

John G. Johnson, C.P.A., of Regional Signature (partner)

100 Street View

And G. Thomas, C.P.A., of Regional Signature

Metairie, Louisiana 70002

Ray A. Cunningham, C.P.A., of Regional Signature

(504) 885-8600

T. (504) 885-6667

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

To the Jury Members of the
Natchitoches Parish Police Jury

Compliance

We have audited the compliance of the Natchitoches 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, 1993. The Natchitoches 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 Natchitoches Parish Police Jury's management. Our responsibility is to express an opinion on the Natchitoches 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 States, 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 Natchitoches 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 Natchitoches Parish Police Jury's compliance with these requirements.

In our opinion, the Natchitoches 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, 1993.

Internal Control Over Compliance

The management of the Natchitoches Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Natchitoches

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, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.


Johnson, Thomas & Cunningham, CPA's

June 21, 1998
Natchitoches, Louisiana

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1997

I. SUMMARY OF AUDITORS' RESULTS

The following summarizes the auditor's results in accordance with OMB Circular A-133:

1. An unqualified opinion was issued on the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 1997.
2. A reportable condition in internal control was disclosed by the audit of the financial statements and the condition was considered a material weakness.
3. The audit did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.
4. The audit did not disclose reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did not disclose findings related to federal awards that are required to be reported under OMB Circular A-133.
7. The following programs were major for the year ended December 31, 1997:

Kincaid National Forest (CFDA #18.040)
Food Stamps (CFDA #18.531)
Head Start (CFDA #93.808)

8. \$380,808 was the threshold used to distinguish Type A from Type B programs.
9. The Natchitoches Parish Police Jury did not qualify as a low-risk auditee.

II. FINDINGS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The following finding relates to the financial statements and is required to be reported in accordance with Government Auditing Standards:

1. In our tests of capital expenditures, we noted that several purchases of equipment had not been reflected on the general fixed assets inventory maintained by the purchasing agent. Periodic reconciliations of the inventory of general fixed assets are necessary to insure that property purchased, or disposed of, during the year is properly accounted for and tagged. We recommended that the Jury institute procedures to insure that these reconciliations are periodically prepared.

Madisonian Public Policy Fund
 Supplementary Schedule of Expenditures of Federal Awards
 Year Ended December 31, 1997

Federal Grantor Year-Through Account/Program Title	Federal CFDA Number	Federal Assistance ID Number	Pass-Through Grantor's ID Number	Total Current Year Expenditures	Total Amount Provided by Subscriptions
DIRECT PROGRAMS:					
U. S. Department of Agriculture:					
Klanche National Forest	18.668	N/A		\$ 502,958	0
Food Stamp Program	18.531	455-08-740020		466,093	0
U. S. Department of Justice:					
Office of Justice Programs	16.992	96-LB-VS-0877		22,887	0
Federal Emergency Management Assoc.:					
Emergency Food & Shelter National Program	83-523	15-3624-08		19,078	0
Department of Health & Human Services:					
Retired Senior Volunteer Program					
Program Year 3-1-96 - 2-28-97	94.082	4404988498		29,870	0
Program Year 3-1-97 - 2-28-98	94.082	4404988498		15,418	0
Head Start Program					
Program Year 3-1-96 - 2-28-97	93.680	9628008497		375,632	0
Program Year 3-1-97 - 2-28-98	93.680	4215829881		1,323,831	0
Head Start-Headley Program					
Program Year 3-1-96 - 2-28-97	93.680	9628008497		4,831	0
Program Year 3-1-97 - 2-28-98	93.680	4215829881		12,366	0
PASS-THROUGH PROGRAMS:					
U. S. Department of Agriculture:					
Legislative Department of Agriculture &					
Territory/Food Distribution Division:					
Commodity Distribution	18.158		87AF17	1,991	0
Distribution Reimbursement	18.158		87AF17	2,081	0
Legislative Department of Social					
Services/Office of Family Support:					
Food Stamp Reimbursement	18.551		N/A	24,422	0

Continued next page.

Wachita Parish Police Jury
 Supplementary Schedule of Expenditures of Federal Awards-Continued
 Year Ended December 31, 1997

Federal Grant/Pass-Through Account/Program Title	Federal CFDA Number	Federal Assistant ID Number	Pass-Through Grantor's ID Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
II. U. S. Department of Health & Human Services-					
Caddo Community Action Agency-					
Head Start ITAACDA					
Program Year 2-1-96 - 1-31-97	13.614		NATPAR	\$ 3,596	0
Program Year 2-1-97 - 1-31-98	13.614		NATPAR	6,508	0
Louisiana Department of Labor/ Community Services-Black Grant	13.667		WTR0779	100,000	0
Louisiana Department of Social Services-Low Income Housing, Energy Assistance Program	15.816		314766	100,000	0
Louisiana Department of Social Services/Winterization Program					
Program Year 10-1-93 - 3-31-97	01.842		2709960	25,807	0
Program Year 4-1-97 - 3-31-98	01.842		315931	47,549	0
Louisiana Department of Health & Hospitals/Medicaid Reimbursement	01.777		023018	4,336	0
Federal Emergency Management Agency-					
Louisiana Department of Military Affairs/Civil Defense Reserve	01.583		10A	10,243	0
III. U. S. Department of Transportation & Development-					
Louisiana Department of Transportation & Development/Federal Transit Admin. Section 2311 - Assistance					
Program Year 2-1-96 - 6-30-97	20.589		741-33-8100	31,514	30,714
Program Year 2-1-97 - 6-30-98	20.589		741-33-8100	98,187	93,187
IV. U. S. Department of Education-					
Louisiana Department of Education-					
Family Day Care Program					
Program Year 10-1-96 - 9-30-97	18.158		FDC1891	121,056	0
Program Year 10-1-97 - 9-30-98	18.158		FDC1899	32,316	0
Child Care Food Program-					
Program Year 10-1-96 - 9-30-97	18.158		03-382	90,000	0
Program Year 10-1-97 - 9-30-98	18.158		03-382	41,568	0
V. U. S. Department of Housing & Urban Development-					
Louisiana Division of Administration/ Community Development-Black Grant	14.128		181-6806	256,000	0
Total:				92,963,026	516,001

Johnson, Thomas & Cunningham
REGISTERED
LEGISLATIVE AUDITORS

58 JUN 26 AM 11:05

W.P. of Political Campaign Expenses

*100 South St.
Metairie, Louisiana 70002
(504) 885-4400
Telex 001-133444*

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 22, 1998. As part of that audit, we have the following comments that were not of a material nature that would cause them to be included in our report.

1. Louisiana Statutes require that the Jury amend its operating budget whenever fund balance has been budgeted, and an unfavorable variance of 5% or more has occurred. For 1997, the Sales Tax Fund, Criminal Court Fund, and General Fund each met this requirement without the proper amendments being made. We recommended that future budgets be more closely monitored to insure that required amendments are made.
2. The Jury's Personnel Policy and Procedures Manual contains a provision allowing the Jury to grant advance sick leave to employees. This provision appears to be a violation of Article 7, Section 14 of the Louisiana Constitution. We wrote the District Attorney on May 16, 1998, to inquire if he was of the opinion that this provision was a violation, but have not received a response as of this date. We recommended that the Jury obtain legal counsel as to whether or not this provision should remain Policy Jury policy.

We appreciate the courtesies extended to us during this audit examination by Jury Personnel.

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

June 22, 1998
Natchitoches, Louisiana



POLICE JURY OF NATCHITOCHES PARISH

P.O. BOX 700 • NATCHITOCHES, LOUISIANA 71450-0700 • (714) 382-2714 • FAX (714) 387-2008

JOE MITCHELL, JR.
PRESIDENT

KEVIN W. BARNHART
VICE-PRESIDENT

BRUCE W. QUINN
TREASURER

WILLIAM H. O'DONNELL
PARISH ENGINEER

June 22, 1998

CORRECTIVE ACTION PLAN

Each month the Treasurer will provide the Purchasing Agent with the monthly General Ledger and assist in ensuring that all food assets are properly recorded. We will perform a year-to-date (January, 1998 - May, 1998) review during July, 1998 and begin the monthly review starting the month of July, 1998.


W. T. O'Donnell,
Parish Treasurer

MEMORANDUM

MEMORANDUM TO

JOE MITCHELL, JR.

MEMORANDUM FROM

BRUCE W. QUINN

SUBJECT

GENERAL LEDGER

DATE

BY

WILLIAM H. O'DONNELL, JR.

DATE

BY

BRUCE W. QUINN

DATE

JOE MITCHELL, JR.

DATE

KEVIN W. BARNHART

DATE

BY