

**NATCHITOCHE PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2004**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7-13-05

NATCHITOCHE PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2004

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# Natchitoches Parish Police Jury Natchitoches, Louisiana

## Management's Discussion and Analysis (MD&A)

Our discussion and analysis of the Natchitoches Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2004.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

### Financial Highlights

- The Police Jury's assets exceeded its liabilities by \$13,839,763 (net assets) for the fiscal year reported. This compares to the previous year when assets exceeded liabilities by \$12,429,722.
- Total net assets are comprised of the following:
  1. Capital assets, net of related debt, of \$8,670,457 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  2. Unrestricted net assets of \$5,169,306 represent the portion available to maintain the Police Jury's continuing obligations to citizens and creditors.
- The Police Jury's governmental funds report a total fund balance of \$5,309,476 this year. This compares to the prior year ending fund balance of \$4,848,719 showing an increase of \$460,757 during the current year.

### Using This Annual Report

The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and its funds. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund financial statements also report the Police Jury's operations in more detail than the government-wide statements by providing information about the Police Jury's most financially significant funds.

## **Reporting the Police Jury as a Whole**

### *The Statement of Net Assets and The Statement of Activities*

One of the most important questions asked about the Police Jury's finances is "Is the Police Jury as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Police Jury as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Police Jury's net assets – the difference between assets and liabilities, as reported in the Statement of Net Assets – as one way to measure the Police Jury's financial position. Over time, increases or decreases in the Police Jury's net assets – as reported in the Statement of Activities – are one indicator of whether its financial health is improving or deteriorating. You must consider other non-financial factors, such as the condition of roads and bridges to assess the overall health of the Police Jury.

The Statement of Net Assets and Statement of Activities report the following activity for the Police Jury:

*Governmental Activities* – All of the Police Jury's services are reported here, including public works and health and welfare services. Property taxes, sales taxes, and state and federal grants finance most of these activities.

## **Reporting the Police Jury's Most Significant Funds**

### *Fund Financial Statements*

The Police Jury's fund financial statements provide detailed information about the most significant funds – not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other monies (like grants the Police Jury receives for Head Start). The Police Jury's governmental funds use the following accounting approach:

*Governmental Funds* – All of the Police Jury's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the Police Jury's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation after the fund financial statements.

**The Police Jury as a Whole**

The Police Jury's net assets were \$13.8 million on December 31, 2004. Of this amount \$5.1 million was unrestricted. Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Police Jury's governmental activities:

Table 1  
Net Assets  
December 31, 2004

	Governmental Activities	
	<u>2004</u>	<u>2003</u>
Assets:		
Cash & Other Assets	\$ 6,404,047	\$ 5,976,957
Noncurrent Assets	<u>8,681,452</u>	<u>7,744,686</u>
Total Assets	<u>\$15,085,499</u>	<u>\$13,721,643</u>
Liabilities:		
Current and Other Liabilities	\$ 1,105,566	\$ 1,155,832
Long-term Liabilities	<u>140,170</u>	<u>136,089</u>
Total Liabilities	<u>\$ 1,245,736</u>	<u>\$ 1,291,921</u>
Net Assets:		
Invested in Capital Assets, Net of Debt	\$ 8,670,457	\$ 7,717,092
Restricted	0	16,599
Unrestricted	<u>5,169,306</u>	<u>4,696,031</u>
Total Net Assets	<u>\$13,839,763</u>	<u>\$12,429,722</u>

Table 2  
Changes in Net Assets  
Year Ended December 31, 2004

	<u>Primary Government</u>	
	<u>2004</u>	<u>2003</u>
Program Revenues:		
Charges for Services	\$ 422,243	\$ 435,733
Operating Grants & Contributions	5,103,193	4,954,958
Capital Grants & Contributions	1,280,090	312,820
General Revenues:		
Ad Valorem Taxes	3,113,289	2,594,525
Sales Taxes	1,582,628	1,455,187
Licenses & Permits	172,515	181,598
Interest	26,665	12,381
Gain on Sale of Capital Assets	0	400,500
Miscellaneous	<u>237,855</u>	<u>50,805</u>
Total Revenues	<u>\$11,938,478</u>	<u>\$10,398,507</u>
Functional/Program Expenses:		
Governmental Activities-		
General Government	\$ 2,263,479	\$ 2,248,126
Public Safety	668,325	641,379
Public Works	3,201,383	3,285,038
Health & Welfare	3,143,835	3,371,730
Recreation & Culture	1,158,248	896,828
Economic Development	<u>93,167</u>	<u>95,089</u>
Total Expenses	<u>\$10,528,437</u>	<u>\$10,538,190</u>
Change in Net Assets	<u>\$ 1,410,041</u>	<u>\$ (139,683)</u>

**Economic Factors and Next Year's Budgets and Rates**

Our elected and appointed officials consider many factors when setting the Police Jury's 2005 budget. One of the most important factors affecting the budget is our ad valorem and sales tax collections. We have budgeted very little change in ad valorem and sales tax collections from 2004 to 2005.

**Contacting the Police Jury**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Wendy Davis, Treasurer at 318-352-2714.

**Johnson, Thomas & Cunningham**  
**Certified Public Accountants**

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

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INDEPENDENT AUDITOR'S REPORT

To the Jury Members of the  
Natchitoches Parish Police Jury

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Natchitoches Parish Police Jury (Jury) as of and for the year ended December 31, 2004, which collectively comprise the basic financial statements of the Jury's primary government 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 basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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*. 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.

The financial statements referred to above include only the primary government of the Natchitoches Parish Police Jury, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Jury's legal entity. The financial statements do not include financial data for the Jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Jury's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the Natchitoches Parish Police Jury, as of December 31, 2004, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Jury, as of December 31, 2004, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2005, on our consideration of the Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the other required supplementary information on pages 1 through 5 and 35 through 46, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the other required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jury's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying 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 also not a required part of the basic financial statements of the Jury. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPA's

June 28, 2005

Natchitoches, Louisiana

**BASIC FINANCIAL STATEMENTS**

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Natchitoches Parish Police Jury  
Statement of Net Assets  
December 31, 2004

	Governmental Activities
Assets-	
Current Assets-	
Cash & Cash Equivalents	\$ 2,839,157
Revenue Receivables	<u>3,564,890</u>
Total Current Assets	<u>\$ 6,404,047</u>
Noncurrent Assets-	
Due from Other Governments	\$ 10,995
Capital Assets (net of accumulated depreciation)	<u>8,670,457</u>
Total Noncurrent Assets	<u>\$ 8,681,452</u>
Total Assets	<u>\$15,085,499</u>
Liabilities-	
Current Liabilities-	
Cash Overdraft	\$ 316,190
Accounts Payable	364,670
Accrued Payroll	323,691
Accrued Expenses	<u>101,015</u>
Total Current Liabilities	<u>\$ 1,105,566</u>
Long-term Liabilities-	
Accrued Compensated Absences	<u>140,170</u>
Total Liabilities	<u>\$ 1,245,736</u>
Net Assets-	
Invested in Capital Assets	\$ 8,670,457
Unrestricted	<u>5,169,306</u>
Total Net Assets	<u>\$13,839,763</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Statement of Activities  
Year Ended December 31, 2004

Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities-					
General Government	\$ 2,263,479	\$343,617	\$1,126,920	\$ 0	\$ (792,942)
Public Safety	668,325	0	93,883	21,701	(552,741)
Public Works	3,201,383	66,184	875,694	1,258,389	(1,001,116)
Health & Welfare	3,143,835	0	2,968,295	0	(175,540)
Recreation & Culture	1,158,248	12,442	38,401	0	(1,107,405)
Economic Development	<u>93,167</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(93,167)</u>
Total Governmental Activities	<u>\$10,528,437</u>	<u>\$422,243</u>	<u>\$5,103,193</u>	<u>\$1,280,090</u>	<u>\$ (3,722,911)</u>
General Revenues:					
Taxes-					
Ad Valorem					\$ 3,113,289
Sales & Use					1,582,628
Licenses & Permits					172,515
Interest					26,665
Miscellaneous					<u>237,855</u>
Total General Revenues					<u>\$ 5,132,952</u>
Change in Net Assets					\$ 1,410,041
Net Assets January 1, 2004					<u>12,429,722</u>
Net Assets December 31, 2004					<u>\$13,839,763</u>

See notes to financial statements.

FUND FINANCIAL STATEMENTS

Natchitoches Parish Police Jury  
Governmental Funds-Balance Sheet  
December 31, 2004

	Major Funds										Total Governmental Funds
	General Fund	Road Maintenance Fund	Sales Tax Fund	Solid Waste Fund	Criminal Court Fund	Parish Library Fund	Health Unit Maintenance Fund	Head Start Funds	Nonmajor Funds		
<b>Assets</b>											
Cash & Cash Equivalents	\$221,399	\$ 0	\$195,230	\$ 78,629	\$ 0	\$1,461,252	\$454,692	\$ 0	\$427,955	\$2,839,157	
Revenue Receivables	557,180	771,922	91,536	17,762	60,410	972,811	370,393	156,952	565,924	3,564,890	
Due from Other Funds	9,191	0	0	9,690	0	0	0	0	560	19,441	
Due from Other Governments	10,995	0	0	0	0	0	0	0	0	10,995	
<b>Total Assets</b>	<b>\$798,765</b>	<b>\$771,922</b>	<b>\$286,766</b>	<b>\$106,081</b>	<b>\$60,410</b>	<b>\$2,434,063</b>	<b>\$825,085</b>	<b>\$156,952</b>	<b>\$994,439</b>	<b>\$6,434,483</b>	
<b>Liabilities</b>											
Cash Overdraft	\$ 0	\$ 82,517	\$ 0	\$ 0	\$ 69,356	\$ 0	\$ 0	\$ 32,592	\$131,725	\$ 316,190	
Accounts Payable	78,820	53,504	0	56,338	5,600	39,649	63,181	28,246	39,332	364,670	
Accrued Payroll	46,552	14,257	0	13,387	38,844	38,445	1,559	120,874	49,773	323,691	
Accrued Expenses	101,015	0	0	0	0	0	0	0	0	101,015	
Due to Other Funds	0	16,847	0	2,034	0	0	0	0	560	19,441	
<b>Total Liabilities</b>	<b>\$226,387</b>	<b>\$167,125</b>	<b>\$ 0</b>	<b>\$ 71,759</b>	<b>\$113,800</b>	<b>\$ 78,094</b>	<b>\$ 64,740</b>	<b>\$181,712</b>	<b>\$221,390</b>	<b>\$1,125,007</b>	
<b>Fund Equity</b>											
Fund Balances-											
Unreserved-											
Designated	\$ 0	\$357,924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357,924	
Undesignated	572,378	246,873	286,766	34,322	0	2,355,969	760,345	0	841,620	5,098,273	
Deficit	0	0	0	0	(53,390)	0	0	(24,760)	(68,571)	(146,721)	
<b>Total Fund Equity</b>	<b>\$572,378</b>	<b>\$604,797</b>	<b>\$286,766</b>	<b>\$ 34,322</b>	<b>\$153,390</b>	<b>\$2,355,969</b>	<b>\$760,345</b>	<b>\$ (24,760)</b>	<b>\$773,049</b>	<b>\$5,309,476</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$798,765</b>	<b>\$771,922</b>	<b>\$286,766</b>	<b>\$106,081</b>	<b>\$ 60,410</b>	<b>\$2,434,063</b>	<b>\$825,085</b>	<b>\$156,952</b>	<b>\$994,439</b>	<b>\$6,434,483</b>	

See notes to financial statements.

Natchitoches Parish Police Jury  
Reconciliation of Total Governmental Fund Balance to  
Net Assets of Governmental Activities  
December 31, 2004

Total Governmental Fund Balances	\$ 5,309,476
Amounts reported for Governmental Activities in the Statement of Net Assets are different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds-	
Capital Assets	30,164,154
Less, Accumulated Depreciation	(21,493,697)
Long-term Liabilities are not due and payable in the current period and are not reported in the funds-	
Accrued Compensated Absences	<u>(140,170)</u>
Total Assets of Governmental Activities at December 31, 2004	<u>\$ 13,839,763</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Year Ended December 31, 2004

	Major Funds										Total Governmental Funds	
	General Fund	Road Maintenance Fund	Sales Tax Fund	Solid Waste Fund	Criminal Court Fund	Parish Library Fund	Health Unit Maintenance Fund	Head Start Funds	Nonmajor Funds			
<b>Revenues:</b>												
<b>Taxes-</b>												
Ad Valorem	\$ 488,247	\$ 431,642	\$ 0	\$ 0	\$ 0	\$ 1,245,643	\$ 485,156	\$ 0	\$ 462,601	\$ 3,113,289		
Sales & Use	0	0	1,582,628	0	0	0	0	0	0	1,582,628		
License & Permits	172,515	0	0	0	0	0	0	0	0	172,515		
Intergovernmental-												
Federal Grants	0	357,924	0	0	0	0	0	2,041,251	1,002,228	3,401,403		
State Grants	774,839	385,380	0	0	0	0	0	0	50,743	1,210,962		
Other Grants	101,401	132,390	0	0	244,987	33,518	0	0	22,693	534,989		
Charges for Services	37,708	0	0	66,184	0	4,044	0	0	0	107,936		
Fines & Forfeits	0	0	0	0	305,717	8,398	0	0	192	314,307		
Interest & Miscellaneous	56,845	24,554	2,541	126,108	11,463	24,901	2,526	18	15,560	264,516		
<b>Total Revenues</b>	<b>\$1,631,555</b>	<b>\$1,331,890</b>	<b>\$1,585,169</b>	<b>\$192,292</b>	<b>\$562,167</b>	<b>\$1,316,504</b>	<b>\$487,682</b>	<b>\$2,041,269</b>	<b>\$1,554,017</b>	<b>\$10,702,545</b>		
<b>Expenditures:</b>												
<b>Current-</b>												
General Government	\$ 754,677	\$ 6,548	\$ 31,641	\$ 12,809	\$ 659,553	\$ 0	\$ 0	\$ 270,306	\$ 427,436	\$ 2,162,970		
Public Safety	542,017	0	0	0	0	0	0	0	52,596	594,613		
Public Works	0	1,531,377	0	1,518,574	0	0	0	0	54,748	3,104,699		
Health & Welfare	49,272	0	0	0	0	0	359,023	1,704,834	997,660	3,110,789		
Recreation & Culture	0	0	0	0	0	1,107,319	0	0	51,214	1,158,533		
Economic Development	93,167	0	0	0	0	0	0	0	0	93,167		
Debt Service	0	17,020	0	0	0	0	0	0	0	17,020		
<b>Total Expenditures</b>	<b>\$1,439,133</b>	<b>\$1,554,945</b>	<b>\$31,641</b>	<b>\$1,531,383</b>	<b>\$659,553</b>	<b>\$1,107,319</b>	<b>\$359,023</b>	<b>\$1,975,140</b>	<b>\$1,583,654</b>	<b>\$10,241,791</b>		
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 192,422</b>	<b>\$ (223,055)</b>	<b>\$ 1,553,528</b>	<b>\$ (1,339,091)</b>	<b>\$ (97,386)</b>	<b>\$ 209,185</b>	<b>\$ 128,659</b>	<b>\$ 66,129</b>	<b>\$ (29,637)</b>	<b>\$ 460,754</b>		
<b>Other Financing Sources (Uses):</b>												
Operating Transfers In	\$ 0	\$ 208,712	\$ 0	\$ 1,300,550	\$ 36,000	\$ 0	\$ 0	\$ 0	\$ 51,909	\$ 1,597,171		
Operating Transfers Out	(36,000)	0	(1,476,970)	0	0	0	0	(49,679)	(34,522)	(1,597,171)		
<b>Total Other Financing</b>	<b>\$ (36,000)</b>	<b>\$ 208,712</b>	<b>\$ (1,476,970)</b>	<b>\$ 1,300,550</b>	<b>\$ 36,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (49,679)</b>	<b>\$ (17,387)</b>	<b>\$ 0</b>		
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 156,422</b>	<b>\$ (14,343)</b>	<b>\$ 76,558</b>	<b>\$ (38,541)</b>	<b>\$ (61,386)</b>	<b>\$ 209,185</b>	<b>\$ 128,659</b>	<b>\$ 16,450</b>	<b>\$ (12,250)</b>	<b>\$ 460,754</b>		
<b>Fund Balances-Beginning of Year</b>	<b>415,956</b>	<b>619,140</b>	<b>210,208</b>	<b>72,863</b>	<b>7,996</b>	<b>2,146,784</b>	<b>631,686</b>	<b>(41,210)</b>	<b>785,299</b>	<b>4,848,722</b>		
<b>Equity Transfers:</b>												
Transfers In	0	0	0	0	0	0	0	0	6,122	6,122		
Transfers Out	0	0	0	0	0	0	0	0	(6,122)	(6,122)		
<b>Fund Balances-End of Year</b>	<b>\$ 572,378</b>	<b>\$ 604,797</b>	<b>\$ 286,766</b>	<b>\$ 34,322</b>	<b>\$ (53,390)</b>	<b>\$ 2,355,969</b>	<b>\$ 760,345</b>	<b>\$ (24,760)</b>	<b>\$ 773,049</b>	<b>\$ 5,309,476</b>		

See notes to financial statements.

Natchitoches Parish Police Jury  
Reconciliation of the Statement of Revenues, Expenditures and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2004

Net Change in Fund Balances-Total Governmental Funds	\$ 460,754
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Amounts reported for Governmental Activities  
in the Statement of Activities are different because:

Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. When assets are salvaged before being fully depreciated, a loss is incurred. The current year amounts for these items were-

Loss on Salvaged Assets	(6,835)
Capital Expenditures	437,034
Depreciation Expense	(729,359)

Payments made on Long-term Debt are shown as expenditures in the Governmental Funds, but the repayments reduce Long-term liabilities in the Statement of Assets. Changes in Long-term Debt were-

Capital Leases	16,599
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Increases in Accrued Compensated Absences are reflected as an increase in liabilities on the Statement of Net Assets, but are not reported in the Governmental Funds	(4,081)
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Federal and State Grant Funds awarded for the Federal Off-System Bridge Placement Program result in a non-cash increase in the revenues and assets of the Statement of Net Assets, but are not reflected in the Governmental Funds	<u>1,235,929</u>
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Change in Net Assets of Governmental Activities	<u>\$1,410,041</u>
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See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

Introduction

The Natchitoches Parish Police Jury is the governing authority for Natchitoches Parish, and is a political subdivision of the State of Louisiana. The Jury, under the provisions of Louisiana Revised Statutes 33:1236-1244, enacts 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 Natchitoches Parish.

1. Summary of Significant Accounting Policies

A. Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches 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 Natchitoches 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's 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  
Notes to Financial Statements  
December 31, 2004

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
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	12-31	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	6-30	1 and 3
Parish Assessor's Office	12-31	2 and 3
Parish Clerk of Court	6-30	2 and 3
Tenth Judicial District Court Expense Fund	12-31	2 and 3
Tenth Judicial District Indigent Defender Board	12-31	2 and 3
Law Library Commission	12-31	2 and 3
District Attorney	12-31	2 and 3
Tourist Commission	12-31	1 and 3
Communications District	12-31	1 and 3
Sheriff	6-30	2 and 3
Hospital Service District	6-30	1 and 3
Northwest LA 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 exclude the above listed component units.

These primary government (police jury) financial statements include all funds 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 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

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. Government-Wide and Fund Financial Statements**

The Government-Wide Financial Statements (i.e., the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The Government-Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

General Fund-The General Fund is the Police Jury's primary operating fund. It accounts for all financial resources of the general government, except 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.

The Jury's major special revenue funds are-

Road Maintenance Fund-Used to account for the Jury's road, bridge, and drainage projects.

Sales Tax Fund-Used to account for the collection of a 1% sales and use tax used to finance the Solid Waste and Road Maintenance Funds.

Solid Waste Disposal Fund-Used to account for the Jury's waste collection and disposal system.

Criminal Court Fund-Used to account for the operations of the Criminal Court.

Parish Library Fund-Used to account for the operations of the parish library.

Health Unit Maintenance Fund-Used to account for the Jury's portion of costs associated with the parish health unit.

Head Start Fund-Used to account for the Jury's Head Start programs.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the *Governmental Accounting Standards Board*.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**D. Deposits and Investments**

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

**E. 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.* Nonrecurring or nonroutine transfers of equity between funds are treated as residual transfers and are reported as additions to or deductions from fund balance. 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 entitles 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:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 9,191	\$ 0
Special Revenue Funds-		
Road Maintenance		16,847
Solid Waste Disposal	9,690	2,034
OCS-Emergency Food & Shelter	0	560
OCS-DOL-CSBG	<u>560</u>	<u>0</u>
Totals	<u>\$19,441</u>	<u>\$19,441</u>

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ 0	\$ 36,000
Special Revenue Funds-		
Road Maintenance Fund	208,712	0
Sales Tax Fund	0	1,476,970
Solid Waste Fund	1,300,550	0
Criminal Court Fund	36,000	0
Road Maintenance Emergency	0	32,292
OCS-Head Start	0	49,679
Recreation & Fitness	0	1,600
OCS-Disability Ramps	1,600	0
DOL CSBG	630	630
OCS-CACFP	<u>49,679</u>	<u>0</u>
Totals	<u>\$1,597,171</u>	<u>\$1,597,171</u>

F. Capital Assets

Capital Assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Roads, bridges, & infrastructure	50 years
Buildings & building improvements	40 years
Furniture & fixtures	5-7 years
Vehicles	5-7 years
Equipment	5-7 years

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

G. Inventories

*Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2004 are immaterial and are approximately the same as at December 31, 2003. Inventories consist of gravel, road building and general maintenance materials, and supplies.*

H. Compensated Absences

Full-time Jury employees may earn from five to twenty days of annual leave and five to twelve days of sick leave per year depending on length of service. Upon resigning, employees may be paid for annual leave up to fifty days. Retiring employees are not paid for accrued annual leave in excess of fifty 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.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets.

In the fund financial statements, governmental fund types recognize debt issued as other financing sources. Repayment of the principal and interest is shown as an expenditure.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

K. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

2. 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 require Jury action. One such revision was made during the year ended December 31, 2004.
- (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 that are not expended lapse at year-end.

3. Deficits in Individual Funds

At December 31, 2004, the following funds had a deficit balance in their fund balances:

<u>Fund</u>	<u>Amount</u>
Criminal Court Fund	\$53,390
Office of Community Services-	
OHD LIHEAP	28,362
Head Start	24,760
Child Care Food	12,588
Operating Fund	16,492
Elderly Entertainment	1,173
Family Day Care	2,084
Senior Companion	6,962
Emergency Food & Shelter	575
Summer Feeding Program	335

The deficits in the OCS funds will generally be funded by transfers from the OCS Operating Fund, or by *intrafund* transfers at the end of each respective grant period. The deficit in the Criminal Court Fund will be funded by transfers from the General Fund.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

4. Cash and Cash Equivalents

At December 31, 2004, the police jury had cash and cash equivalents (book balances) totaling \$2,522,794 as follows-

Interest-bearing demand deposits	\$1,448,075
U.S. Government Securities	<u>1,074,892</u>
Total	<u>\$2,522,967</u>

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

At December 31, 2004, the Police Jury has \$1,561,686 in deposits (collected bank balances). These deposits are secured from risk by \$128,438 of federal deposit insurance and \$1,433,248 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The \$1,074,892 in securities is secured by the U.S. Government.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

5. Receivables

The following is a summary of receivables at December 31, 2004:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes-		
Ad Valorem	\$353,447	\$2,057,346
Intergovernmental-		
Federal	0	717,767
State	186,636	62,108
Other	<u>17,097</u>	<u>170,489</u>
Totals	<u>\$557,180</u>	<u>\$3,007,710</u>

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

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

6. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2004 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>General Fund:</b>				
<b>Capital Assets-</b>				
Land	\$ 423,873	\$ 0	\$ 0	\$ 423,873
Building	4,423,671	0	0	4,423,671
Office Equipment	228,565	2,991	0	231,556
Other Equipment	191,414	5,970	0	197,384
Vehicles	<u>194,542</u>	<u>0</u>	<u>0</u>	<u>194,542</u>
Total Assets	<u>\$ 5,462,065</u>	<u>\$ 8,961</u>	<u>\$ 0</u>	<u>\$ 5,471,026</u>
<b>Accumulated Depreciation-</b>				
Building	\$ 2,591,098	\$ 75,165	\$ 0	\$ 2,666,263
Office Equipment	215,119	3,403	0	218,522
Other Equipment	143,943	7,887	0	151,830
Vehicles	<u>159,380</u>	<u>20,550</u>	<u>0</u>	<u>179,930</u>
Total Acc. Deprec.	<u>\$ 3,109,540</u>	<u>\$ 107,005</u>	<u>\$ 0</u>	<u>\$ 3,216,545</u>
<b>Civil Defense:</b>				
<b>Capital Assets-</b>				
Office Equipment	\$ 35,515	\$ 2,989	\$ 0	\$ 38,504
Other Equipment	<u>18,265</u>	<u>0</u>	<u>0</u>	<u>18,265</u>
Total Assets	<u>\$ 53,780</u>	<u>\$ 2,989</u>	<u>\$ 0</u>	<u>\$ 56,769</u>
<b>Accumulated Depreciation-</b>				
Office Equipment	\$ 22,121	\$ 1,218	\$ 0	\$ 23,339
Other Equipment	<u>18,265</u>	<u>0</u>	<u>0</u>	<u>18,265</u>
Total Acc. Deprec.	<u>\$ 40,386</u>	<u>\$ 1,218</u>	<u>\$ 0</u>	<u>\$ 41,604</u>
<b>Criminal Court/DA:</b>				
<b>Capital Assets-</b>				
Office Equipment	\$ 45,994	\$ 0	\$ 0	\$ 45,994
Other Equipment	13,527	0	0	13,527
Vehicles	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>29,000</u>
Total Assets	<u>\$ 88,521</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,521</u>

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Criminal Court/DA:</b>				
Accumulated Depreciation-				
Office Equipment	\$ 42,821	\$ 1,654	\$ 0	\$ 44,475
Other Equipment	13,527	0	0	13,527
Vehicles	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>29,000</u>
Total Acc. Deprec.	\$ <u>85,348</u>	\$ <u>1,654</u>	\$ <u>0</u>	\$ <u>87,002</u>
<b>Health Unit:</b>				
Capital Assets-				
Building	\$ 846,415	\$ 0	\$ 0	\$ 846,415
Office Equipment	44,148	0	0	44,148
Other Equipment	58,809	0	0	58,809
Vehicles	<u>91,090</u>	<u>31,423</u>	<u>0</u>	<u>122,513</u>
Total Assets	\$ <u>1,040,462</u>	\$ <u>31,423</u>	\$ <u>0</u>	\$ <u>1,071,885</u>
Accumulated Depreciation-				
Building	\$ 337,455	\$ 21,161	\$ 0	\$ 358,616
Office Equipment	44,148	0	0	44,148
Other Equipment	41,050	1,964	0	43,014
Vehicles	<u>33,684</u>	<u>10,880</u>	<u>0</u>	<u>44,564</u>
Total Acc. Deprec.	\$ <u>456,337</u>	\$ <u>34,005</u>	\$ <u>0</u>	\$ <u>490,342</u>
<b>Government Building:</b>				
Capital Assets-				
Other Equipment	\$ <u>5,291</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>5,291</u>
Total Assets	\$ <u>5,291</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>5,291</u>
Accumulated Depreciation-				
Other Equipment	\$ <u>1,252</u>	\$ <u>635</u>	\$ <u>0</u>	\$ <u>1,887</u>
Total Acc. Deprec.	\$ <u>1,252</u>	\$ <u>635</u>	\$ <u>0</u>	\$ <u>1,887</u>

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Solid Waste:</b>				
Capital Assets-				
Land	\$ 48,112	\$ 0	\$ 0	\$ 48,112
Building	335,353	0	0	335,353
Office Equipment	8,481	0	0	8,481
Other Equipment	367,672	0	0	367,672
Vehicles	<u>894,685</u>	<u>22,267</u>	<u>0</u>	<u>916,952</u>
Total Assets	<u>\$ 1,654,303</u>	<u>\$ 22,267</u>	<u>\$ 0</u>	<u>\$ 1,676,570</u>
Accumulated Depreciation-				
Building	\$ 145,354	\$ 8,741	\$ 0	\$ 154,095
Office Equipment	6,605	587	0	7,192
Other Equipment	263,277	9,689	0	272,966
Vehicles	<u>494,231</u>	<u>81,802</u>	<u>0</u>	<u>576,033</u>
Total Acc. Deprec.	<u>\$ 909,467</u>	<u>\$ 100,819</u>	<u>\$ 0</u>	<u>\$ 1,010,286</u>
<b>Head Start:</b>				
Capital Assets-				
Building	\$ 139,001	\$ 0	\$ 0	\$ 139,001
Office Equipment	214,042	11,550	0	225,592
Other Equipment	283,720	0	0	283,720
Vehicles	<u>133,056</u>	<u>0</u>	<u>0</u>	<u>133,056</u>
Total Assets	<u>\$ 769,819</u>	<u>\$ 11,550</u>	<u>\$ 0</u>	<u>\$ 781,369</u>
Accumulated Depreciation-				
Building	\$ 64,815	\$ 5,560	\$ 0	\$ 70,375
Office Equipment	168,979	9,311	0	178,290
Other Equipment	113,819	19,268	0	133,087
Vehicles	<u>124,967</u>	<u>4,044</u>	<u>0</u>	<u>129,011</u>
Total Acc. Deprec.	<u>\$ 472,580</u>	<u>\$ 38,183</u>	<u>\$ 0</u>	<u>\$ 510,763</u>
<b>Library:</b>				
Capital Assets-				
Office Equipment	\$ 393,403	\$ 55,797	\$ 0	\$ 449,200
Books, Recordings, etc.	<u>2,115,801</u>	<u>184,784</u>	<u>(99,677)</u>	<u>2,200,908</u>
Total Assets	<u>\$ 2,509,204</u>	<u>\$ 240,581</u>	<u>\$ (99,677)</u>	<u>\$ 2,650,108</u>
Accumulated Depreciation-				
Office Equipment	\$ 208,456	\$ 69,875	\$ 0	\$ 278,331
Books, Recordings, etc.	<u>1,728,743</u>	<u>170,421</u>	<u>(99,677)</u>	<u>1,799,487</u>
Total Acc. Deprec.	<u>\$ 1,937,199</u>	<u>\$ 240,296</u>	<u>\$ (99,677)</u>	<u>\$ 2,077,818</u>

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Road Maintenance:				
Capital Assets-				
Building	\$ 162,179	\$ 75,307	\$ (13,745)	\$ 223,741
Office Equipment	2,061	5,427	0	7,488
Other Equipment	203,010	3,280	0	206,290
Vehicles	573,055	0	0	573,055
Bridges	5,831,279	1,235,928	(109,507)	6,957,700
Roads	<u>10,407,771</u>	<u>35,249</u>	<u>(48,680)</u>	<u>10,394,340</u>
Total Assets	<u>\$ 17,179,355</u>	<u>\$ 1,355,191</u>	<u>\$(171,932)</u>	<u>\$ 18,362,614</u>
Accumulated Depreciation-				
Building	\$ 44,691	\$ 3,711	\$ (13,745)	\$ 34,657
Office Equipment	2,061	0	0	2,061
Other Equipment	127,982	8,703	0	136,685
Vehicles	446,399	35,647	0	482,046
Bridges	3,118,275	152,692	(102,318)	3,168,649
Roads	<u>10,277,592</u>	<u>4,790</u>	<u>(49,031)</u>	<u>10,233,351</u>
Total Acc. Deprec.	<u>\$ 14,017,000</u>	<u>\$ 205,543</u>	<u>\$(165,094)</u>	<u>\$ 14,057,449</u>
Total Capital Assets	<u>\$ 28,762,800</u>	<u>\$ 1,672,962</u>	<u>\$(271,609)</u>	<u>\$ 30,164,153</u>
Total Accumulated Depreciation	<u>\$(21,029,109)</u>	<u>\$ (729,358)</u>	<u>\$ 264,771</u>	<u>\$ 21,493,696</u>
Total Capital Assets, Net	<u>\$ 7,733,691</u>	<u>\$ 943,604</u>	<u>\$ (6,838)</u>	<u>\$ 8,670,457</u>

Depreciation expense of \$729,358 for the year ended December 31, 2004, was charged to the following governmental functions:

General Fund	\$107,005
Civil Defense	1,218
Criminal Court	1,654
Health Unit Maintenance	34,005
Government Building	635
Solid Waste Disposal	100,819
Head Start	38,183
Library	240,296
Road Maintenance	<u>205,543</u>
Total	<u>\$729,358</u>

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

7. Accounts, Salaries and Other Payables

The payables of \$761,704 at December 31, 2004, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Accounts Payable	\$ 78,820	\$364,670
Accrued Payroll	46,552	170,647
Accrued Liabilities	<u>101,015</u>	<u>0</u>
Totals	<u>\$226,387</u>	<u>\$535,317</u>

8. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2004:

	<u>Balance 1-1-04</u>	<u>Additions</u>	<u>Balance Reduction</u>	<u>Balance 12-31-04</u>
General Obligation	\$ 16,599	\$ 0	\$(16,599)	\$ 0
Compensated Absences	<u>136,090</u>	<u>18,084</u>	<u>(14,002)</u>	<u>140,172</u>
Total	<u>\$152,689</u>	<u>\$18,084</u>	<u>\$(30,601)</u>	<u>\$140,172</u>

9. Pension Plans

Substantially all employees of the Natchitoches Parish Police Jury are members of the Parochial Employee'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 are eligible to participate in the System. As of January 1, 1997, elected officials, except coroners and justices of the peace, may no longer join the retirement system. Those elected officials enrolled as of January 1, 1997 will maintain membership as long as they hold office. Justices of the Peace have an option to join at any time within twelve months of taking the oath of office. Coroners may join at any time on a current basis and now have the option of purchasing prior service as coroners at actuarial cost. Under Plan A, employees who retire at age 65 with at least 7 years of creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

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, 1980, 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, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

*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 11.75 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 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Natchitoches Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2004, 2003 and 2002, were \$420,334, \$262,801, and \$236,220, respectively, equal to the required contributions for each year.

10. Risk Management/Contingencies

Beginning January 1, 2000, the Jury ceased carrying liability insurance except for buildings and vehicles. For suits occurring on liability issues not related to vehicles and buildings, the Jury has adopted a policy of not defending or paying such suits. At December 31, 2004, there are no known outstanding judgments or suits against the Jury for issues not related to vehicles and buildings.

11. 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.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

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

Property Tax Calendar

Assessment date	January 1, 2004
Levy date	June 30, 2004
Tax bills mailed	October 15, 2004
Total taxes are due	December 31, 2004
Penalties & interest added	January 31, 2005
Lien date	January 31, 2005
Tax sale	May 15, 2005

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	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2004. Total assessed value was \$182,800,240 in 2004. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$43,365,750 of the assessed value in 2004.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2004:

<u>Fund</u>	<u>Inside City of Natchitoches</u>	<u>Outside of Natchitoches</u>
General Fund	1.67	3.34
Road Maintenance	0	4.70
Courthouse Maintenance	2.76	2.76
Parish Library	7.37	7.37
Health Unit Fund	2.76	2.76

Total ad valorem tax revenues recognized by the Jury were \$3,113,289 for the year ended December 31, 2004.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2004

The following are the principal taxpayers for the Parish:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage Total Assessed Valuation</u>
Weyerhaeuser Co.	\$22,266,200	12.0%
Tennessee Gas	5,826,450	3.2%
BellSouth Telecomm.	3,410,990	1.9%
Alliance Compressors	3,377,680	1.8%
Cleco Corp.	2,724,670	1.5%
Pilgrim's Pride of Delaware	2,427,250	1.3%
Pilgrim's Pride	1,975,780	1.0%
Valley Electric Membership Corp.	1,749,100	1.0%
GulfSouth Pipeline	1,524,710	.8%
Exchange Bank	<u>1,284,850</u>	<u>.7%</u>
Total	<u>\$46,567,680</u>	<u>25.2%</u>

12. 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 cancelable 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 \$154,000 during 2004.

13. Dedication of Proceeds and Flow of Funds-Sales & Use Tax

Proceeds of the 1% Sales and Use Tax levied by the Natchitoches Parish Police Jury (2004 collections \$1,582,628) 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.

14. 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.

OTHER REQUIRED SUPPLEMENTAL INFORMATION

Natchitoches Parish Police Jury  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004				
	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)	2003 Actual
<b>Revenues:</b>					
Taxes	\$ 400,000	\$ 410,000	\$ 488,247	\$ 78,247	\$ 421,284
Licenses & Permits	180,000	180,000	172,515	(7,485)	181,598
Intergovernmental					
State Grants	752,000	799,600	774,839	(24,761)	655,779
Other Grants	100,000	102,000	101,401	(599)	75,140
Charges for Services	5,050	20,050	37,708	17,658	1,415
Interest & Miscellaneous	<u>62,000</u>	<u>78,808</u>	<u>56,845</u>	<u>(21,963)</u>	<u>43,331</u>
Total Revenues	<u>\$1,499,050</u>	<u>\$1,590,458</u>	<u>\$1,631,555</u>	<u>\$ 41,097</u>	<u>\$1,378,547</u>
<b>Expenditures:</b>					
General Government-					
Legislative	\$ 179,600	\$ 179,600	\$ 174,731	\$ 4,869	\$ 206,512
Judicial	230,280	230,280	225,819	4,461	264,542
Elections	71,750	71,750	50,833	20,917	54,562
Finance & Administration	310,800	313,753	288,734	25,019	297,868
Other	206,000	196,000	14,560	181,440	54,664
Public Safety	475,500	550,100	542,017	8,083	567,420
Health & Welfare	43,850	43,850	49,272	(5,422)	49,941
Economic Development	<u>101,450</u>	<u>169,450</u>	<u>93,167</u>	<u>76,283</u>	<u>82,997</u>
Total Expenditures	<u>\$1,619,230</u>	<u>\$1,754,783</u>	<u>\$1,439,133</u>	<u>\$315,650</u>	<u>\$1,578,056</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (120,180)</u>	<u>\$ (164,325)</u>	<u>\$ 192,422</u>	<u>\$356,747</u>	<u>\$ (199,509)</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,810
Operating Transfers Out	(36,000)	(36,000)	(36,000)	0	(284,880)
Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,500</u>
Total Other Financing	<u>\$ (36,000)</u>	<u>\$ (36,000)</u>	<u>\$ (36,000)</u>	<u>\$ 0</u>	<u>\$ 151,430</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (156,180)</u>	<u>\$ (200,325)</u>	<u>\$ 156,422</u>	<u>\$356,747</u>	<u>\$ (48,079)</u>
Fund Balance-Beginning of Year	<u>415,956</u>	<u>415,956</u>	<u>415,956</u>	<u>0</u>	<u>464,035</u>
Fund Balance-End of Year	<u>\$ 259,776</u>	<u>\$ 215,631</u>	<u>\$ 572,378</u>	<u>\$356,747</u>	<u>\$ 415,956</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
General Fund  
Statement of Revenues-Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004			Variance- Favorable (Unfavorable)	2003 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes-					
Ad Valorem	\$ 375,000	\$ 385,000	\$ 463,469	\$ 78,469	\$ 396,454
Payments in Lieu of Taxes	<u>25,000</u>	<u>25,000</u>	<u>24,778</u>	<u>(222)</u>	<u>24,830</u>
Total Taxes	<u>\$ 400,000</u>	<u>\$ 410,000</u>	<u>\$ 488,247</u>	<u>\$ 78,247</u>	<u>\$ 421,284</u>
Licenses & Permits-					
Alcoholic Beverage Licenses	\$ 15,000	\$ 15,000	\$ 12,828	\$ (2,172)	\$ 13,162
Occupational Licenses	<u>165,000</u>	<u>165,000</u>	<u>159,687</u>	<u>(5,313)</u>	<u>168,436</u>
Total Licenses & Permits	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 172,515</u>	<u>\$ (7,485)</u>	<u>\$ 181,598</u>
Intergovernmental-					
District Attorney State of Louisiana-	\$ 100,000	\$ 102,000	\$ 101,401	\$ (599)	\$ 75,140
Alcoholic Beverage Tax	15,000	15,000	18,786	3,786	13,852
Severance Tax	570,000	520,000	518,895	(1,105)	475,438
Fire Insurance Rebate	75,000	104,600	104,589	(11)	97,564
Office of Rural Development	<u>92,000</u>	<u>160,000</u>	<u>132,569</u>	<u>(27,431)</u>	<u>68,925</u>
Total Intergovernmental	<u>\$ 852,000</u>	<u>\$ 901,600</u>	<u>\$ 876,240</u>	<u>\$(25,360)</u>	<u>\$ 730,919</u>
Charges for Services-					
Planning Commission	\$ 5,000	\$ 20,000	\$ 37,657	\$ 17,657	\$ 1,395
Other	<u>50</u>	<u>50</u>	<u>51</u>	<u>1</u>	<u>20</u>
Total Charges for Services	<u>\$ 5,050</u>	<u>\$ 20,050</u>	<u>\$ 37,708</u>	<u>\$ 17,658</u>	<u>\$ 1,415</u>
Miscellaneous-					
Interest	\$ 2,000	\$ 2,000	\$ 801	\$ (1,199)	\$ 2,178
Rents & Royalties	35,000	35,000	24,499	(10,501)	31,465
Miscellaneous	<u>25,000</u>	<u>41,808</u>	<u>31,545</u>	<u>(10,263)</u>	<u>9,688</u>
Total Miscellaneous	<u>\$ 62,000</u>	<u>\$ 78,808</u>	<u>\$ 56,845</u>	<u>\$(21,963)</u>	<u>\$ 43,331</u>
Total Revenues	<u>\$1,499,050</u>	<u>\$1,590,458</u>	<u>\$1,631,555</u>	<u>\$ 41,097</u>	<u>\$1,378,547</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
General Fund  
Statement of Expenditures-Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004			Variance- Favorable (Unfavorable)	2003 Actual
	Original Budget	Final Budget	Actual		
<b>Expenditures:</b>					
<b>General Government-</b>					
<b>Legislative-</b>					
Personnel Cost	\$ 145,600	\$ 145,600	\$ 153,913	\$ (8,313)	\$ 156,889
Travel	7,000	7,000	2,659	4,341	3,088
Code Publication	5,000	5,000	6,199	(1,199)	4,793
Miscellaneous	<u>22,000</u>	<u>22,000</u>	<u>11,960</u>	<u>10,040</u>	<u>41,742</u>
Total Legislative	\$ <u>179,600</u>	\$ <u>179,600</u>	\$ <u>174,731</u>	\$ <u>4,869</u>	\$ <u>206,512</u>
<b>Judicial-</b>					
Personnel Cost	\$ 230,280	\$ 230,280	\$ 225,819	\$ 4,461	\$ 237,289
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,253</u>
Total Judicial	\$ <u>230,280</u>	\$ <u>230,280</u>	\$ <u>225,819</u>	\$ <u>4,461</u>	\$ <u>264,542</u>
<b>Elections-</b>					
Personnel Cost	\$ 37,750	\$ 37,750	\$ 38,068	\$ (318)	\$ 36,730
Materials & Supplies	7,500	7,500	5,710	1,790	7,331
Telephone	1,500	1,500	720	780	985
Commissioners & Supervisors	<u>25,000</u>	<u>25,000</u>	<u>6,335</u>	<u>18,665</u>	<u>9,516</u>
Total Elections	\$ <u>71,750</u>	\$ <u>71,750</u>	\$ <u>50,833</u>	\$ <u>20,917</u>	\$ <u>54,562</u>
<b>Finance &amp; Administration-</b>					
Personnel Cost	\$ 270,100	\$ 270,100	\$ 242,497	\$ 27,603	\$ 217,036
Travel	4,200	6,700	3,315	3,385	3,227
Materials & Supplies	25,000	25,000	29,854	(4,854)	29,586
Telephone	4,000	4,000	5,879	(1,879)	13,192
Miscellaneous	4,000	4,453	4,198	255	31,042
Capital Expenditures	<u>3,500</u>	<u>3,500</u>	<u>2,991</u>	<u>509</u>	<u>3,785</u>
Total Finance & Administration	\$ <u>310,800</u>	\$ <u>313,753</u>	\$ <u>288,734</u>	\$ <u>25,019</u>	\$ <u>297,868</u>
<b>Other General Government-</b>					
Insurance	\$ 35,000	\$ 35,000	\$ 10,010	\$ 24,990	\$ 50,798
Miscellaneous	<u>171,000</u>	<u>161,000</u>	<u>4,550</u>	<u>156,450</u>	<u>3,866</u>
Total Other	\$ <u>206,000</u>	\$ <u>196,000</u>	\$ <u>14,560</u>	\$ <u>181,440</u>	\$ <u>54,664</u>
Total General Government	\$ <u>998,430</u>	\$ <u>991,383</u>	\$ <u>754,677</u>	\$ <u>236,706</u>	\$ <u>878,148</u>

Continued next page

See notes to financial statements.

Natchitoches Parish Police Jury  
General Fund  
Statement of Expenditures-Budget (GAAP Basis) and Actual-Continued  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004			Variance- Favorable (Unfavorable)	2003 Actual
	Original Budget	Final Budget	Actual		
Public Safety-					
Personnel Cost	\$ 16,500	\$ 16,500	\$ 13,846	\$ 2,654	\$ 14,058
Prisoner Maintenance	375,000	420,000	416,935	3,065	447,159
External Appropriations-Fire Ins.	75,000	104,600	104,589	11	97,564
Capital Expenditures	<u>9,000</u>	<u>9,000</u>	<u>6,647</u>	<u>2,353</u>	<u>8,639</u>
Total Public Safety	<u>\$ 475,500</u>	<u>\$ 550,100</u>	<u>\$ 542,017</u>	<u>\$ 8,083</u>	<u>\$ 567,420</u>
Health & Welfare-					
Coroner	\$ 41,450	\$ 41,450	\$ 48,266	\$ (6,816)	\$ 45,793
Veteran's Service Officer	<u>2,400</u>	<u>2,400</u>	<u>1,006</u>	<u>1,394</u>	<u>3,698</u>
Total Health & Welfare	<u>\$ 43,850</u>	<u>\$ 43,850</u>	<u>\$ 49,272</u>	<u>\$ (5,422)</u>	<u>\$ 49,491</u>
Economic Development-					
Extension Office-					
Personnel Cost	\$ 3,300	\$ 3,300	\$ 2,475	\$ 825	\$ 4,125
Telephone & Other	<u>5,900</u>	<u>5,900</u>	<u>3,679</u>	<u>2,221</u>	<u>5,191</u>
Total Extension Office	<u>\$ 9,200</u>	<u>\$ 9,200</u>	<u>\$ 6,154</u>	<u>\$ 3,046</u>	<u>\$ 9,316</u>
Other-					
Twin Valley Association	\$ 250	\$ 250	\$ 250	\$ 0	\$ 500
Rural Development Expenditures	<u>92,000</u>	<u>160,000</u>	<u>86,763</u>	<u>73,237</u>	<u>73,181</u>
Total Other	<u>\$ 92,250</u>	<u>\$ 160,250</u>	<u>\$ 87,013</u>	<u>\$ 73,237</u>	<u>\$ 73,681</u>
Total Economic Development	<u>\$ 101,450</u>	<u>\$ 169,450</u>	<u>\$ 93,167</u>	<u>\$ 76,283</u>	<u>\$ 82,997</u>
Total Expenditures	<u>\$1,619,230</u>	<u>\$1,754,783</u>	<u>\$1,439,133</u>	<u>\$315,650</u>	<u>\$1,578,056</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Road Maintenance Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004			Variance- Favorable (Unfavorable)	2003 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes-					
Ad Valorem Taxes	\$ 375,000	\$ 375,000	\$ 431,642	\$ 56,642	\$ 351,656
Intergovernmental-					
LA Rural Development	100,000	170,350	132,390	(37,960)	123,355
Kisatchie National Forest	350,000	346,000	357,924	11,924	345,990
State Transportation Funds	390,000	390,000	385,380	(4,620)	394,269
Miscellaneous-					
Interest	500	500	172	(328)	465
Miscellaneous	24,400	25,030	24,382	(648)	23,536
Total Revenues	<u>\$1,239,900</u>	<u>\$1,306,880</u>	<u>\$1,331,890</u>	<u>\$ 25,010</u>	<u>\$1,239,271</u>
<b>Expenditures:</b>					
General Government-					
Finance & Administration-					
Office & Supplies	\$ 2,000	\$ 3,000	\$ 3,012	\$ (12)	\$ 6,173
Telephone & Utilities	5,000	5,000	3,329	1,671	1,016
Travel	500	500	207	293	8
Public Works-					
Personnel Cost	696,300	696,500	664,173	32,327	639,413
Equipment Maintenance	82,500	117,500	135,613	(18,113)	134,160
Insurance	50,000	62,000	53,758	8,242	53,317
Fuel & Oil	73,500	101,500	121,066	(19,566)	105,531
Road & Bridge Materials	277,500	322,600	311,061	11,539	333,493
Other Supplies	15,000	15,000	17,812	(2,812)	12,676
Miscellaneous	36,120	36,653	8,595	28,058	45,208
Equipment Rental	140,900	140,900	133,191	7,709	137,300
Capital Expenditures	95,500	106,319	86,108	20,211	51,127
Debt Service-					
Principal	16,500	16,500	16,599	(99)	18,942
Interest	500	500	421	79	1,482
Total Expenditures	<u>\$1,491,820</u>	<u>\$1,624,472</u>	<u>\$1,554,945</u>	<u>\$ 69,527</u>	<u>\$1,539,846</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (251,920)</u>	<u>\$ (317,592)</u>	<u>\$ (223,055)</u>	<u>\$ 94,537</u>	<u>\$ (300,575)</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (to) From-					
Sales Tax Fund	\$ 223,420	\$ 176,420	\$ 176,420	\$ 0	\$ 114,509
General Fund	0	0	0	0	45,400
Road Maintenance Emergency Fund	25,000	32,292	32,292	0	42,708
Road Maintenance Special Fund	0	0	0	0	43,082
Total Other Financing	<u>\$ 248,420</u>	<u>\$ 208,712</u>	<u>\$ 208,712</u>	<u>\$ 0</u>	<u>\$ 245,699</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (3,500)</u>	<u>\$ (108,880)</u>	<u>\$ (14,343)</u>	<u>\$ 94,537</u>	<u>\$ (54,876)</u>
Fund Balance-Beginning of Year	<u>619,140</u>	<u>619,140</u>	<u>619,140</u>	<u>0</u>	<u>674,016</u>
Fund Balance-End of Year	<u>\$ 615,640</u>	<u>\$ 510,260</u>	<u>\$ 604,797</u>	<u>\$ 94,537</u>	<u>\$ 619,140</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Sales Tax Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004			Variance- Favorable (Unfavorable)	2003 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes-					
Sales & Use Tax	\$ 1,450,000	\$ 1,450,000	\$ 1,582,628	\$132,628	\$ 1,455,187
Miscellaneous-					
Interest	<u>3,500</u>	<u>2,000</u>	<u>2,541</u>	<u>541</u>	<u>1,090</u>
Total Revenues	\$ 1,453,500	\$ 1,452,000	\$ 1,585,169	\$133,169	\$ 1,456,277
Expenditures:					
General Government-					
Finance & Administration	<u>27,550</u>	<u>27,550</u>	<u>31,641</u>	<u>(4,091)</u>	<u>29,618</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>1,425,950</u>	\$ <u>1,424,450</u>	\$ <u>1,553,528</u>	\$ <u>129,078</u>	\$ <u>1,426,659</u>
Other Financing Uses:					
Operating Transfers To-					
Solid Waste Disposal	\$(1,300,550)	\$(1,300,550)	\$(1,300,550)	\$ 0	\$(1,284,451)
Road Maintenance	(223,420)	(176,420)	(176,420)	0	(114,509)
Road Maintenance Special Projects	0	0	0	0	(100,000)
Road Maintenance Emergency Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(100,000)</u>
Total Other Financing	\$ <u>(1,523,970)</u>	\$ <u>(1,476,970)</u>	\$ <u>(1,476,970)</u>	\$ <u>0</u>	\$ <u>(1,598,960)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (98,020)	\$ (52,520)	\$ 76,558	\$129,078	\$ (172,301)
Fund Balance-Beginning of Year	<u>210,208</u>	<u>210,208</u>	<u>210,208</u>	<u>0</u>	<u>382,509</u>
Fund Balance-End of Year	\$ <u>112,188</u>	\$ <u>157,688</u>	\$ <u>286,766</u>	\$ <u>129,078</u>	\$ <u>210,208</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Solid Waste Disposal Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004				
	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)	2003 Actual
<b>Revenues:</b>					
Charges for Services-					
Landfill Charges	\$ 50,000	\$ 55,000	\$ 66,184	\$ 11,184	\$ 39,841
Miscellaneous-					
Rents & Royalties	150,000	150,000	125,494	(24,506)	143,909
Miscellaneous	<u>10,000</u>	<u>5,000</u>	<u>614</u>	<u>(4,386)</u>	<u>11,640</u>
Total Revenues	<u>\$ 210,000</u>	<u>\$ 210,000</u>	<u>\$ 192,292</u>	<u>\$(17,708)</u>	<u>\$ 195,390</u>
<b>Expenditures:</b>					
General Government-					
Finance & Administration-					
Utilities & Telephone	\$ 5,000	\$ 5,000	\$ 5,928	\$ (928)	\$ 3,771
Supplies & Materials	3,500	4,000	3,469	531	4,776
Travel	3,000	3,000	3,412	(412)	2,885
Public Works-					
Personnel Cost	697,000	665,000	650,439	14,561	623,349
Tipping Fees	430,000	527,053	491,574	35,479	440,970
Equipment Expense	154,500	225,300	233,231	(7,931)	187,914
Supplies & Miscellaneous	49,000	69,060	68,173	887	44,911
Insurance	114,000	55,000	52,890	2,110	52,392
Capital Expenditures	<u>114,000</u>	<u>30,000</u>	<u>22,267</u>	<u>7,733</u>	<u>24,840</u>
Total Expenditures	<u>\$ 1,511,000</u>	<u>\$ 1,583,413</u>	<u>\$ 1,531,383</u>	<u>\$ 52,030</u>	<u>\$ 1,385,808</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(1,301,000)</u>	<u>\$(1,373,413)</u>	<u>\$(1,339,091)</u>	<u>\$ 34,322</u>	<u>\$(1,190,418)</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From-					
Sales Tax Fund	\$ 1,300,550	\$ 1,300,550	\$ 1,300,550	\$ 0	\$ 1,284,451
Road Maintenance Fund	0	0	0	0	25,000
Weatherization Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>499</u>
Total Other Financing	<u>\$ 1,300,550</u>	<u>\$ 1,300,550</u>	<u>\$ 1,300,550</u>	<u>\$ 0</u>	<u>\$ 1,309,950</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (450)	\$ (72,863)	\$ (38,541)	\$ 34,322	\$ 119,532
Fund Balance (Deficit)-Beginning of Year	<u>72,863</u>	<u>72,863</u>	<u>72,863</u>	<u>0</u>	<u>(46,669)</u>
Fund Balance-End of Year	<u>\$ 72,413</u>	<u>\$ 0</u>	<u>\$ 34,322</u>	<u>\$ 34,322</u>	<u>\$ 72,863</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Criminal Court Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>2003 Actual</u>
<b>Revenues:</b>					
Intergovernmental-					
District Attorney IV-D	\$175,000	\$175,000	\$182,855	\$ 7,855	\$185,773
District Attorney	30,000	30,000	29,412	(588)	29,475
Sheriff's Office	0	20,000	32,720	12,720	0
Fines & Forfeits	425,000	415,000	305,717	(109,283)	369,859
Miscellaneous	<u>15,000</u>	<u>9,000</u>	<u>11,463</u>	<u>2,463</u>	<u>4,683</u>
Total Revenues	<u>\$645,000</u>	<u>\$649,000</u>	<u>\$562,167</u>	<u>\$ (86,833)</u>	<u>\$589,790</u>
<b>Expenditures:</b>					
General Government-					
Personnel Cost	\$526,300	\$543,800	\$542,304	\$ 1,496	\$522,040
Travel	5,500	5,000	4,954	46	1,548
Utilities & Telephone	10,000	10,000	9,549	451	11,984
Rentals	26,000	26,000	24,297	1,703	28,255
Office Supplies & Expense	15,200	17,700	18,325	(625)	23,556
Juror & Witness Fees	49,000	52,000	43,831	8,169	50,490
Law Library	15,000	15,000	15,079	(79)	13,262
Capital Expenditures	1,000	1,000	0	1,000	0
Miscellaneous	<u>1,500</u>	<u>1,215</u>	<u>1,214</u>	<u>1</u>	<u>1,335</u>
Total Expenditures	<u>\$649,500</u>	<u>\$671,715</u>	<u>\$659,553</u>	<u>\$ 12,162</u>	<u>\$652,470</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (4,500)	\$ (22,715)	\$ (97,386)	\$ 197,753	\$ (62,680)
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From- General Fund	<u>4,500</u>	<u>36,000</u>	<u>36,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	\$ 0	\$ 13,285	\$ (61,386)	\$ (74,671)	\$ (62,680)
Fund Balance-Beginning of Year	<u>7,996</u>	<u>7,996</u>	<u>7,996</u>	<u>0</u>	<u>70,676</u>
Fund Balance-End of Year	<u>\$ 7,996</u>	<u>\$ 21,281</u>	<u>\$ (53,390)</u>	<u>\$ (74,671)</u>	<u>\$ 7,996</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Parish Library Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2003  
With Comparative Amounts from Year Ended December 31, 2003

	2004			Variance- Favorable (Unfavorable)	2003 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes-					
Ad Valorem	\$ 942,200	\$ 892,200	\$1,245,643	\$353,443	\$1,029,250
Intergovernmental-					
State Grants	16,814	33,518	33,518	0	0
Local Grants	0	0	0	0	7,977
Charges for Services	4,000	3,550	4,044	494	10,583
Fines & Forfeits	6,150	6,150	8,398	2,248	6,682
Miscellaneous-					
Interest	1,500	1,500	18,431	16,931	5,143
Gifts & Memorials	1,200	6,555	6,470	(85)	1,324
Total Revenues	<u>\$ 971,864</u>	<u>\$ 943,473</u>	<u>\$1,316,504</u>	<u>\$373,031</u>	<u>\$1,060,959</u>
<b>Expenditures:</b>					
Recreation & Culture-					
Personnel Cost	\$ 571,790	\$ 649,790	\$ 582,176	\$ 67,614	\$ 486,804
Travel	16,000	22,000	21,578	422	7,471
Utilities & Telephone	57,100	58,000	46,285	11,715	53,168
Building & Equip. Maint.	45,500	119,000	97,665	21,335	32,204
Books, Magazines, etc.	190,000	238,000	184,784	53,216	220,479
Insurance	10,350	10,354	7,507	2,847	7,144
Office Expense	22,000	42,000	44,910	(2,910)	15,122
Miscellaneous	6,300	5,800	6,106	(306)	14,702
Capital Expenditures	49,324	276,500	116,308	160,192	27,112
Total Expenditures	<u>\$ 968,364</u>	<u>\$1,421,444</u>	<u>\$1,107,319</u>	<u>\$314,125</u>	<u>\$ 864,206</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,500	\$ (477,971)	\$ 209,185	\$687,156	\$ 196,753
Fund Balance-Beginning of Year	<u>2,146,784</u>	<u>2,146,784</u>	<u>2,146,784</u>	<u>0</u>	<u>1,950,031</u>
Fund Balance-End of Year	<u>\$2,150,284</u>	<u>\$1,668,813</u>	<u>\$2,355,969</u>	<u>\$687,156</u>	<u>\$2,146,784</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Health Unit Maintenance Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004  
With Comparative Amounts from Year Ended December 31, 2003

	2004			Variance- Favorable (Unfavorable)	2003 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes-					
Ad Valorem	\$360,000	\$390,000	\$485,156	\$ 95,156	\$411,748
Miscellaneous-					
Interest & Miscellaneous	<u>2,500</u>	<u>1,500</u>	<u>2,526</u>	<u>1,026</u>	<u>1,128</u>
Total Revenues	<u>\$362,500</u>	<u>\$391,500</u>	<u>\$487,682</u>	<u>\$ 96,182</u>	<u>\$412,876</u>
<b>Expenditures:</b>					
Health & Welfare-					
Personnel	\$101,650	\$101,650	\$ 99,658	\$ 1,992	\$ 94,477
State of LA-DHHR	90,000	90,000	88,240	1,760	85,230
Mosquito Control	7,000	7,000	8,128	(1,128)	12,452
Travel	1,500	1,500	825	675	1,150
Utilities & Telephone	21,000	21,000	17,572	3,428	19,178
Insurance	11,500	13,000	9,632	3,368	12,648
Building Maintenance	24,000	26,000	29,107	(3,107)	6,657
Miscellaneous	6,218	6,423	2,650	3,773	6,966
Capital Expenditures	<u>85,000</u>	<u>105,000</u>	<u>103,211</u>	<u>1,789</u>	<u>31,949</u>
Total Expenditures	<u>\$347,868</u>	<u>\$371,573</u>	<u>\$359,023</u>	<u>\$ 12,550</u>	<u>\$270,707</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 14,632	\$ 19,927	\$128,659	\$108,732	\$142,169
Fund Balance-Beginning of Year	<u>631,686</u>	<u>631,686</u>	<u>631,686</u>	<u>0</u>	<u>489,516</u>
Fund Balance-End of Year	<u>\$646,318</u>	<u>\$651,613</u>	<u>\$760,345</u>	<u>\$108,732</u>	<u>\$631,685</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Office of Community Services-Head Start Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2004

	Completed Grant 3-1-03 to 2-28-04				
	Budget Program Year <u>2003-04</u>	Prior Year <u>Actual</u>	Remaining Budget	Current Year <u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b>Revenues:</b>					
Intergovernmental-					
Federal Grant - DHHS	\$2,008,737	\$1,705,111	\$303,626	\$319,708	\$ 16,082
State Grant	0	2,295	(2,295)	0	2,295
Miscellaneous-					
Interest	<u>0</u>	<u>270</u>	<u>(270)</u>	<u>18</u>	<u>288</u>
Total Revenues	<u>\$2,008,737</u>	<u>\$1,707,676</u>	<u>\$301,061</u>	<u>\$319,726</u>	<u>\$ 18,665</u>
<b>Expenditures:</b>					
Program Administration-					
Salaries	\$ 178,680	\$ 148,914	\$ 29,766	\$ 28,703	\$ 1,063
Fringe	43,037	38,307	4,730	1,714	3,016
Travel	5,276	4,093	1,183	(172)	1,355
Operating Services	32,098	23,910	8,188	2,394	5,794
Operating Supplies	2,800	3,007	(207)	304	(511)
Capital Expenditures	0	1,100	(1,100)	0	(1,100)
Program Services-					
Salaries	1,105,020	895,354	209,666	171,130	38,536
Fringe	266,946	257,445	9,501	52,284	(42,783)
Travel	11,373	14,531	(3,158)	1,276	(4,434)
Operating Services-					
Utilities	27,550	40,941	(13,391)	3,436	(16,827)
Telephone	9,000	11,971	(2,971)	1,654	(4,625)
Maintenance & Repairs	13,300	21,850	(8,550)	1,254	(9,804)
Contract Payments	65,000	90,691	(25,691)	5,428	(31,119)
Other	159,892	47,135	112,757	6,370	106,387
Operating Supplies-					
Program Supplies	58,195	62,309	(4,114)	2,486	(6,600)
Office Supplies	4,000	1,806	2,194	0	2,194
Food	0	121	(121)	0	(121)
Capital Expenditures	<u>0</u>	<u>6,682</u>	<u>(6,682)</u>	<u>0</u>	<u>(6,682)</u>
Total Expenditures	<u>\$1,982,167</u>	<u>\$1,670,167</u>	<u>\$312,000</u>	<u>\$278,261</u>	<u>\$ 33,739</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,570	\$ 37,509	\$ (10,939)	\$ 41,465	\$ 52,404
<b>Other Financing Sources:</b>					
Transfer To-					
Child Care Food Program	<u>(26,570)</u>	<u>(78,719)</u>	<u>52,149</u>	<u>0</u>	<u>(52,149)</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	\$ 0	\$ (41,210)	\$ 41,210	\$ 41,465	\$ 255
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>(41,210)</u>	<u>(41,210)</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ (41,210)</u>	<u>\$ 0</u>	<u>\$ 255</u>	<u>\$ 255</u>

See notes to financial statements.

<u>Grant in Progress 3-1-04 to 2-28-05</u>			
<u>Budget</u> <u>Program Year</u> <u>2004-05</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Total</u> <u>Current Year</u> <u>Actual</u>
\$2,041,907	\$1,721,543	\$(320,364)	\$2,041,251
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>
<u>\$2,041,907</u>	<u>\$1,721,543</u>	<u>\$(320,364)</u>	<u>\$2,041,269</u>
\$ 185,602	\$ 168,332	\$ 17,270	\$ 197,035
57,894	33,862	24,032	35,576
6,000	3,176	2,824	3,004
36,598	25,151	11,447	27,545
2,600	6,247	(3,647)	6,551
0	595	(595)	595
1,120,402	877,981	242,421	1,049,111
260,871	299,821	(38,950)	352,105
11,500	5,424	6,076	6,700
53,550	41,539	12,011	44,975
12,000	11,206	794	12,860
13,300	19,745	(6,445)	20,999
74,937	93,581	(18,644)	99,009
130,003	44,763	85,240	51,133
39,650	52,941	(13,291)	55,427
4,000	109	3,891	109
0	0	0	0
<u>0</u>	<u>12,406</u>	<u>(12,406)</u>	<u>12,406</u>
<u>\$2,008,907</u>	<u>\$1,696,879</u>	<u>\$ 312,028</u>	<u>\$1,975,140</u>
\$ 33,000	\$ 24,664	\$ (8,336)	\$ 66,129
<u>(33,000)</u>	<u>(49,679)</u>	<u>(16,679)</u>	<u>(49,679)</u>
\$ 0	\$ (25,015)	\$ (25,015)	\$ 16,450
0	0	0	(41,210)
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ (25,015)</u>	<u>\$ (25,015)</u>	<u>\$ (24,760)</u>

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**OTHER SUPPLEMENTAL SCHEDULES**

Natchitoches Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2004

	<u>Special Revenue Funds</u>			
	<u>Road Maintenance 1996/97</u>	<u>Road Maintenance Emergency</u>	<u>Road Maintenance Special Project</u>	<u>Solid Waste Reserve</u>
<u>Assets</u>				
Cash	\$765	\$0	\$9,977	\$1,476
Revenue Receivables	0	0	0	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$765</u>	<u>\$0</u>	<u>\$9,977</u>	<u>\$1,476</u>
<u>Liabilities &amp; Fund Equity</u>				
Liabilities-				
Cash Overdraft	\$ 0	\$0	\$ 0	\$ 0
Accounts Payable	0	0	47	0
Accrued Payroll	0	0	0	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 47</u>	<u>\$ 0</u>
Fund Equity-				
Unreserved:				
Undesignated	\$765	\$0	\$9,930	\$1,476
Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Equity	<u>\$765</u>	<u>\$0</u>	<u>\$9,930</u>	<u>\$1,476</u>
Total Liabilities & Fund Equity	<u>\$765</u>	<u>\$0</u>	<u>\$9,977</u>	<u>\$1,476</u>

See notes to financial statements.

Special Revenue Funds				
Civil Defense Fund	Government Building Fund	Old Courthouse Museum	LA Highway 480 Grant	Road State Grant
\$98,015	\$ 95,812	\$12	\$0	\$44
0	363,032	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$98,015</u>	<u>\$458,844</u>	<u>\$12</u>	<u>\$0</u>	<u>\$44</u>
\$ 0	\$ 0	\$ 0	\$0	\$ 0
265	4,264	0	0	0
2,706	13,399	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 2,971</u>	<u>\$ 17,663</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 0</u>
\$95,044	\$441,181	\$12	\$0	\$44
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$95,044</u>	<u>\$441,181</u>	<u>\$12</u>	<u>\$0</u>	<u>\$44</u>
<u>\$98,015</u>	<u>\$458,844</u>	<u>\$12</u>	<u>\$0</u>	<u>\$44</u>

Continued next page.

Natchitoches Parish Police Jury  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2004

	<u>Special Revenue Funds</u>			
	<u>Capital Outlay Fund</u>	<u>Medicaid Enhancement Fund</u>	<u>Natchitoches Parish Litter Court</u>	<u>LCDBG Fire Protection</u>
<u>Assets</u>				
Cash	\$33,762	\$107	\$341	\$1
Revenue Receivables	0	0	0	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$33,762</u>	<u>\$107</u>	<u>\$341</u>	<u>\$1</u>
<u>Liabilities &amp; Fund Equity</u>				
<u>Liabilities-</u>				
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$0
Accounts Payable	0	0	0	0
Accrued Payroll	0	0	0	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>
<u>Fund Equity-</u>				
Unreserved:				
Undesignated	\$33,762	\$107	\$341	\$1
Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Equity	<u>\$33,762</u>	<u>\$107</u>	<u>\$341</u>	<u>\$1</u>
 Total Liabilities & Fund Equity	 <u>\$33,762</u>	 <u>\$107</u>	 <u>\$341</u>	 <u>\$1</u>

See notes to financial statements.

Special Revenue Funds						
Kisatchie S & R	Recreation & Fitness	Water System Grant	Shooting Range Grant	LCDBG Water Grant	OCS Operating	OCS Family Day Care
\$182,268	\$772	\$0	\$0	\$1	\$ 0	\$ 0
58,136	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$240,404</u>	<u>\$772</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$0	\$0	\$0	\$ 16,492	\$ 2,084
0	0	0	0	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>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 16,492</u>	<u>\$ 2,084</u>
\$240,404	\$772	\$0	\$0	\$1	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(16,492)</u>	<u>(2,084)</u>
<u>\$240,404</u>	<u>\$772</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1</u>	<u>\$(16,492)</u>	<u>\$(2,084)</u>
<u>\$240,404</u>	<u>\$772</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1</u>	<u>\$ 0</u>	<u>\$ 0</u>

Continued next page.

Natchitoches Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2004

	Special Revenue Funds				
	OHD LIHEAP	DOL CSBG	OCS RSVP	CCIP CACFP	CHC Head Start Handicap
<u>Assets</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Receivables	0	23,358	8,246	52,854	2,905
Due from Other Funds	<u>0</u>	<u>560</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>\$23,918</u>	<u>\$8,246</u>	<u>\$52,854</u>	<u>\$2,905</u>
<u>Liabilities &amp; Fund Equity</u>					
Liabilities-					
Cash Overdraft	\$ 25,561	\$10,708	\$ 188	\$ 50,534	\$ 299
Accounts Payable	137	247	1,204	7,336	0
Accrued Payroll	2,664	10,251	1,982	7,572	2,575
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 28,362</u>	<u>\$21,206</u>	<u>\$3,374</u>	<u>\$ 65,442</u>	<u>\$2,874</u>
Fund Equity-					
Unreserved:					
Undesignated	\$ 0	\$ 2,712	\$4,872	\$ 0	\$ 31
Deficit	<u>(28,362)</u>	<u>0</u>	<u>0</u>	<u>(12,588)</u>	<u>0</u>
Total Fund Equity	<u>\$(28,362)</u>	<u>\$ 2,712</u>	<u>\$4,872</u>	<u>\$(12,588)</u>	<u>\$ 31</u>
Total Liabilities & Fund Equity	<u>\$ 0</u>	<u>\$23,918</u>	<u>\$8,246</u>	<u>\$52,854</u>	<u>\$2,905</u>

See notes to financial statements.

<u>Special Revenue Funds</u>					
<u>TTA/ CDA</u>	<u>Weatherization</u>	<u>DOTD Section 18</u>	<u>OCS Food Bank</u>	<u>Elderly Entertainment</u>	<u>Senior Companion Program</u>
\$1,991	\$ 0	\$ 0	\$2,343	\$ 0	\$ 0
662	18,786	21,302	0	0	16,643
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,653</u>	<u>\$18,786</u>	<u>\$21,302</u>	<u>\$2,343</u>	<u>\$ 0</u>	<u>\$16,643</u>
\$ 0	\$ 9,139	\$ 0	\$ 0	\$ 21	\$16,349
0	2,080	21,302	48	1,152	1,114
189	2,293	0	0	0	6,142
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 189</u>	<u>\$13,512</u>	<u>\$21,302</u>	<u>\$ 48</u>	<u>\$ 1,173</u>	<u>\$23,605</u>
\$2,464	\$ 5,274	\$ 0	\$2,295	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,173)</u>	<u>(6,962)</u>
<u>\$2,464</u>	<u>\$ 5,274</u>	<u>\$ 0</u>	<u>\$2,295</u>	<u>\$(1,173)</u>	<u>\$(6,962)</u>
<u>\$2,653</u>	<u>\$18,786</u>	<u>\$21,302</u>	<u>\$2,343</u>	<u>\$ 0</u>	<u>\$16,643</u>

Continued next page.

Natchitoches Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2004

	<u>Special Revenue Funds</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Disability Ramps</u>	<u>Emergency Food &amp; Shelter</u>	<u>Summer Feeding Program</u>	
<u>Assets</u>				
Cash	\$268	\$ 0	\$ 0	\$427,955
Revenue Receivables	0	0	0	565,924
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>560</u>
Total Assets	<u>\$268</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$994,439</u>
<u>Liabilities &amp; Fund Equity</u>				
Liabilities-				
Cash Overdraft	\$ 0	\$ 15	\$ 335	\$131,725
Accounts Payable	136	0	0	39,332
Accrued Payroll	0	0	0	49,773
Due to Other Funds	<u>0</u>	<u>560</u>	<u>0</u>	<u>560</u>
Total Liabilities	<u>\$136</u>	<u>\$ 575</u>	<u>\$ 335</u>	<u>\$221,390</u>
Fund Equity-				
Unreserved:				
Undesignated	\$132	\$ 0	\$ 0	\$841,620
Deficit	<u>0</u>	<u>(575)</u>	<u>(335)</u>	<u>(68,571)</u>
Total Fund Equity	<u>\$132</u>	<u>\$(575)</u>	<u>\$(335)</u>	<u>\$773,049</u>
Total Liabilities & Fund Equity	<u>\$268</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$994,439</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2004

	Special Revenue Funds			
	Road Maintenance <u>1996/97</u>	Road Maintenance <u>Emergency</u>	Road Maintenance <u>Special Project</u>	Solid Waste <u>Reserve</u>
<b>Revenues:</b>				
Taxes-				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental-				
Federal Grants	0	0	0	0
State Grants	0	0	0	0
Other Grants	0	0	0	0
Fines & Forfeitures	0	0	0	0
Interest & Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
Current-				
General Government	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety	0	0	0	0
Public Works	0	0	46,988	0
Health & Welfare	0	0	0	0
Recreation & Culture	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 46,988</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(46,988)</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>(32,292)</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$(32,292)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$(32,292)	\$(46,988)	\$ 0
Fund Balances (Deficit)- Beginning of Year	765	32,292	56,918	1,476
Equity Transfers:				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit)- End of Year	<u>\$765</u>	<u>\$ 0</u>	<u>\$ 9,930</u>	<u>\$1,476</u>

See notes to financial statements.

Special Revenue Funds				
Civil Defense Fund	Government Building Fund	Old Courthouse Museum	LA Highway 480 Grant	Road State Grant
\$ 0	\$462,601	\$ 0	\$ 0	\$ 0
10,347	0	0	0	0
8,400	0	0	7,760	0
17,000	5,693	0	0	0
0	0	0	0	0
<u>4,508</u>	<u>9,317</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$40,255</u>	<u>\$477,611</u>	<u>\$ 0</u>	<u>\$7,760</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30,895	30,895	0	0	0
0	0	0	7,760	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$30,895</u>	<u>\$ 30,895</u>	<u>\$ 0</u>	<u>\$7,760</u>	<u>\$ 0</u>
\$ <u>9,360</u>	\$ <u>50,309</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 9,360	\$ 50,309	\$ 0	\$ 0	\$ 0
85,684	390,872	12	0	44
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$95,044</u>	<u>\$441,181</u>	<u>\$12</u>	<u>\$ 0</u>	<u>\$44</u>

Continued next page.

Natchitoches Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2004

	Special Revenue Funds			
	Capital Outlay Fund	Medicaid Enhancement Fund	Natchitoches Parish Litter Court	LCDBG Fire Protection
<b>Revenues:</b>				
Taxes-				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental-				
Federal Grants	0	0	0	21,701
State Grants	0	15,000	0	0
Other Grants	0	0	0	0
Fines & Forfeitures	0	0	192	0
Interest & Miscellaneous	<u>0</u>	<u>34</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 0</u>	<u>\$15,034</u>	<u>\$192</u>	<u>\$21,701</u>
<b>Expenditures:</b>				
Current-				
General Government	\$ 0	\$ 0	\$134	\$ 0
Public Safety	0	0	0	21,701
Public Works	0	0	0	0
Health & Welfare	0	19,068	0	0
Recreation & Culture	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 0</u>	<u>\$19,068</u>	<u>\$134</u>	<u>\$21,701</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ (4,034)</u>	<u>\$ 58</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ (4,034)	\$ 58	\$ 0
Fund Balances (Deficit)- Beginning of Year	33,762	4,141	283	1
<b>Equity Transfers:</b>				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit)- End of Year	<u>\$33,762</u>	<u>\$ 107</u>	<u>\$341</u>	<u>\$ 1</u>

See notes to financial statements.

Special Revenue Funds						
Kisatchie <u>S &amp; R</u>	Recreation & <u>Fitness</u>	Water System <u>Grant</u>	Shooting Range <u>Grant</u>	LCDBG Water <u>Grant</u>	OCS <u>Operating</u>	OCS Family <u>Day Care</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 0
58,136	0	0	0	0	0	0
0	0	14,700	4,883	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>914</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 59,050</u>	<u>\$ 0</u>	<u>\$14,700</u>	<u>\$4,883</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	14,700	0	0	0	0
<u>0</u>	<u>3,800</u>	<u>0</u>	<u>4,883</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 3,800</u>	<u>\$14,700</u>	<u>\$4,883</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>\$ 59,050</u>	<u>\$(3,800)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 0
<u>0</u>	<u>(1,600)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$(1,600)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 59,050	\$(5,400)	\$ 0	\$ 0	\$0	\$ 0	\$ 0
181,354	6,172	0	0	0	(16,492)	(2,084)
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$240,404</u>	<u>\$ 772</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$(16,492)</u>	<u>\$(2,084)</u>

Continued next page.

Natchitoches Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2004

	Special Revenue Funds				
	<u>OHD</u> <u>LIHEAP</u>	<u>DOL</u> <u>CSBG</u>	<u>OCS</u> <u>RSVP</u>	<u>CCIP</u> <u>CACFP</u>	<u>CHC</u> <u>Head Start</u> <u>Handicap</u>
<b>Revenues:</b>					
Taxes-					
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental-					
Federal Grants	17,557	149,786	39,261	167,565	35,696
State Grants	0	0	0	0	0
Other Grants	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Interest & Miscellaneous	0	0	0	544	0
Total Revenues	<u>\$ 17,557</u>	<u>\$ 149,786</u>	<u>\$ 39,261</u>	<u>\$ 168,109</u>	<u>\$ 35,696</u>
<b>Expenditures:</b>					
Current-					
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health & Welfare	0	148,197	40,101	211,643	35,665
Recreation & Culture	<u>42,531</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 42,531</u>	<u>\$ 148,197</u>	<u>\$ 40,101</u>	<u>\$ 211,643</u>	<u>\$ 35,665</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(24,974)</u>	<u>\$ 1,589</u>	<u>\$(840)</u>	<u>\$(43,534)</u>	<u>\$ 31</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	\$ 0	\$ 630	\$ 0	\$ 49,679	\$ 0
Operating Transfers Out	<u>0</u>	<u>(630)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 49,679</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$(24,974)</u>	<u>\$ 1,589</u>	<u>\$(840)</u>	<u>\$ 6,145</u>	<u>\$ 31</u>
<b>Fund Balances (Deficit)-</b>					
Beginning of Year	(3,388)	1,123	5,712	(18,733)	0
<b>Equity Transfers:</b>					
Transfers In	1,145	2,697	0	0	0
Transfers Out	<u>(1,145)</u>	<u>(2,697)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit)- End of Year	<u>\$(28,362)</u>	<u>\$ 2,712</u>	<u>\$ 4,872</u>	<u>\$(12,588)</u>	<u>\$ 31</u>

See notes to financial statements.

Special Revenue Funds					
<u>TTA/ CDA</u>	<u>Weatherization</u>	<u>DOTD Section 18</u>	<u>OCS Food Bank</u>	<u>Elderly Entertainment</u>	<u>Senior Companion Program</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8,829	99,108	112,255	0	0	209,210
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	28	215	0
<u>\$ 8,829</u>	<u>\$99,108</u>	<u>\$112,255</u>	<u>\$ 28</u>	<u>\$ 215</u>	<u>\$209,210</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
8,828	88,056	112,255	1,247	4,761	218,763
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 8,828</u>	<u>\$88,056</u>	<u>\$112,255</u>	<u>\$ 1,247</u>	<u>\$ 4,761</u>	<u>\$218,763</u>
\$ 1	\$11,052	\$ 0	\$(1,219)	\$(4,546)	\$( 9,553)
\$ 0	\$ 0	\$ 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>	<u>\$ 0</u>
\$ 1	\$11,052	\$ 0	\$(1,219)	\$(4,546)	\$( 9,553)
2,463	(5,778)	0	3,514	3,373	2,591
2,280	0	0	0	0	0
<u>(2,280)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 2,464</u>	<u>\$ 5,274</u>	<u>\$ 0</u>	<u>\$ 2,295</u>	<u>\$(1,173)</u>	<u>\$( 6,962)</u>

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Natchitoches Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2004

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Disability Ramps	Emergency Food & Shelter	Summer Feeding Program	
<b>Revenues:</b>				
Taxes-				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 462,601
Intergovernmental-				
Federal Grants	0	12,582	60,195	1,002,228
State Grants	0	0	0	50,743
Other Grants	0	0	0	22,693
Fines & Forfeitures	0	0	0	192
Interest & Miscellaneous	0	0	0	15,560
Total Revenues	\$ 0	\$12,582	\$60,195	\$1,554,017
<b>Expenditures:</b>				
Current-				
General Government	\$ 0	\$ 0	\$ 0	\$ 427,436
Public Safety	0	0	0	52,596
Public Works	0	0	0	54,748
Health & Welfare	20,689	13,157	60,530	997,660
Recreation & Culture	0	0	0	51,214
Total Expenditures	\$ 20,689	\$13,157	\$60,530	\$1,583,654
Excess (Deficiency) of Revenues Over Expenditures	\$(20,689)	\$ (575)	\$ (335)	\$ (29,637)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ 1,600	\$ 0	\$ 0	\$ 51,909
Operating Transfers Out	0	0	0	(34,522)
Total Other Financing	\$ 1,600	\$ 0	\$ 0	\$ 17,387
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$(19,089)	\$ (575)	\$ (335)	\$ (12,250)
Fund Balances (Deficit)- Beginning of Year	19,221	0	0	785,298
Equity Transfers:				
Transfers In	0	0	0	6,122
Transfers Out	0	0	0	(6,122)
Fund Balances (Deficit)- End of Year	\$ 132	\$ (575)	\$ (335)	\$ 773,048

See notes to financial statements.

Natchitoches Parish Police Jury  
Schedule of Compensation Paid Jury Members  
Year Ended December 31, 2004

<u>Jury Member</u>	<u>Amount</u>
Chris Paige	\$ 10,750
Charles Huggins	9,650
J. D. Garrett	9,600
Joe Allen	255
Alice Barrios	9,345
William Hymes	9,600
Charles Cloud	9,345
Calvin Hays	255
Tom Collier	9,600
Joe Mitchell	255
Jessie Hoffpauir	9,345
Virginia Salter	255
Douglas Masters	9,345
Gale Potts-Roque	9,600
Pat Todd	6,840
Todd Thomas	2,145
Woodrow Cox	<u>255</u>
Total	<u>\$106,440</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Supplementary Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2004

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
<b>DIRECT PROGRAMS:</b>					
U. S. Department of Agriculture-					
Kisatchie National Forest	10.666	N/A		\$ 357,924	\$ 0
Federal Emergency Management Agency-					
Emergency Food & Shelter	97.024	365600-001		12,582	0
Department of Health & Human Services-					
Retired Seniors Volunteer Program					
Program Year 7-1-04 - 6-30-05	94.002	04SRWLA006		22,329	0
Program Year 7-1-03 - 6-30-04	94.002	01SRWLA001		16,932	0
Head Start Program					
Program Year 3-1-04 - 2-28-05	93.600	06CH0386/15		1,696,879	0
Program Year 3-1-03 - 2-28-04	93.600	06CH0386/14		278,261	0
Head Start-Handicap Program					
Program Year 3-1-04 - 2-28-05	93.600	06CH0386/15		30,574	0
Program Year 3-1-03 - 2-28-04	93.600	06CH0386/14		5,091	0
Elderly Companion Program					
Program Year 1-1-03 - 8-31-05	94.016			78,772	0
Program Year 9-1-04 - 8-31-04	94.016	02SCWLA004		130,438	0
<b>PASS-THROUGH PROGRAMS:</b>					
U. S. Department of Health & Human Services-					
Caddo Community Action Agency-					
Head Start TTA/CDA					
Program Year 2-1-04 - 1-31-05	93.613		NATPAR	8,317	0
Program Year 2-1-03 - 1-31-04	93.613		NATPAR	511	0

Continued next page.

Natchitoches Parish Police Jury  
Supplementary Schedule of Expenditures of Federal Awards-Continued  
Year Ended December 31, 2004

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
<b>Louisiana Department of Labor-Community Services Block Grant</b>					
Program Year 10-1-04 - 9-30-05	93.569		2004P0079	\$ 143,477	\$ 0
Program Year 10-1-03 - 9-30-04	93.569		2003P0079	4,720	0
<b>Louisiana Department of Social Services-</b>					
Louisiana Housing Finance Agency	93.568			17,557	0
<b>Louisiana Department of Social Services-Weatherization Program</b>					
Program Year 4-1-04 - 3-31-05	81.042			80,181	0
Program Year 4-1-03 - 3-31-04	81.042			7,875	0
<b>Federal Emergency Management Agency-</b>					
Louisiana Department of Military Affairs-Civil Defense Allotment	83.505		N/A	10,347	0
<b>U. S. Department of Transportation &amp; Development-</b>					
<b>Louisiana Department of Transportation &amp; Development-Federal Transit Admin. Section 5311 Assistance</b>					
Program Year 1-1-04 - 12-31-04	20.509		741-35-0409	112,255	112,255
<b>Louisiana Department of Education-</b>					
<b>Child Care Food Program-</b>					
Program Year 10-1-04 - 9-30-05	10.558		93-302	53,161	0
Program Year 10-1-03 - 9-30-04	10.558		93-302	114,404	0
Summer Food Service Program	10.559		04-SFSP-010	60,195	0
<b>Housing &amp; Urban Development-</b>					
<b>Louisiana Department of Administration-</b>					
LCDBG Fire Protection	14.228			<u>21,701</u>	<u>0</u>
Sub-totals				<u>\$3,264,483</u>	<u>\$112,255</u>

Continued next page.

Natchitoches Parish Police Jury  
Supplementary Schedule of Expenditures of Federal Awards-Continued  
Year Ended December 31, 2004

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
Non-cash Federal Financial Assistance-					
Federal Highway Administration-					
Federal Off-System Bridge Rehabilitation & Placement Program	20.205			<u>988,743</u>	<u>0</u>
Totals				<u>\$4,253,226</u>	<u>\$112,255</u>

Natchitoches Parish Police Jury  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2004

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the police jury and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the primary government financial statements.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the police jury provided federal awards to subrecipients as follows:

<u>Cluster/Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Section 5311 Assistance	20.509	<u>\$112,255</u>

**OTHER REPORTS**

**Johnson, Thomas & Cunningham**  
Certified Public Accountants

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE 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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2004, which collectively comprise the Jury's basic financial statements and have issued our report thereon dated June 28, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance

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

The report is intended solely for the information and use of management, others within the organization, Police Jury members, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPA's

June 28, 2005

Natchitoches, Louisiana

# Johnson, Thomas & Cunningham

Certified Public Accountants

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## 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, 2004. 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 auditing standards generally accepted in the United States of America; 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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those 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 those 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 those 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, 2004.

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 reportable 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 caused by error or fraud 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 solely for the information and use of management, others within the organization, Police Jury members, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPA's

June 28, 2005

Natchitoches, Louisiana

Natchitoches Parish Police Jury  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2004

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit 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, 2004.
2. The audit did not disclose any reportable condition in internal control.
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 any reportable condition in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did not disclose any 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, 2004:
  - o Head Start (CFDA #93.600)
  - o Kisatchie National Forest (CFDA #10.666)
8. \$300,000 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*

There were no findings required to be reported in accordance with *Government Auditing Standards*.

Natchitoches Parish Police Jury  
Schedule of Prior Year Audit Findings  
Year Ended December 31, 2004

Compliance-

03-1 Allowable Investments

*Condition*-Funds held in a money market account not an allowable investment under Louisiana Statutes.

*Current Status*-This condition did not exist at December 31, 2004.

03-2 Public Bid Law

*Condition*-The Police Jury "split" a construction contract to avoid the bidding process.

*Current Status*-There were no indications that this had occurred in 2004, this finding is closed.

03-3 Open Meetings Laws

*Condition*-Substantial actions taken by the Police Jury concerning Jury property and/or substantial revisions to long-term contract not reflected in the minutes.

*Current Status*-There were no indications that this had occurred in 2004. This finding is closed.

03-4 Compliance with Parish Transportation Act/Capital Outlay Program

*Condition*-Road work performed without being on the Jury's Capital Outlay Program nor had the full Jury approval amending the Capital Outlay Program to include this road.

*Current Status*-The Jury instituted policies and procedures to ensure any deviations from the Capital Outlay Program would require action of the entire Jury. This condition is closed.

Internal Control-

03-5 Cash Receipts for Child Care Food Program

*Condition*-Deficiencies in the internal control system related to cash receipts, resulting in missing cash deposits and related records.

*Current Status*-The individual responsible for the cash collections and records was charged and found guilty. Individual was required to make restitution to the Jury. In addition, the Jury instituted new procedures in the area of cash collections and record maintenance to prevent a repeat of this type. This finding is closed.