

**NATCHITOCHEs PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2005**

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 7-12-06

NATCHITOCHEs PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2005

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NATCHITOCHE PARISH POLICE JURY  
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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, 2005.

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 \$12,464,986 (net assets) for the fiscal year reported. This compares to the previous year when assets exceeded liabilities by \$13,839,763.
- Total net assets are comprised of the following:
  1. Capital assets, net of related debt, of \$8,065,561 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 \$4,399,425 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 \$4,569,267 this year. This compares to the prior year ending fund balance of \$5,309,476 showing a decrease of \$740,209 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 Policy 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 \$12.5 million on December 31, 2005. Of this amount \$4.4 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, 2005

	Governmental Activities	
	<u>2005</u>	<u>2004</u>
Assets:		
Cash & Other Assets	\$ 5,553,447	\$ 6,404,047
Noncurrent Assets	<u>8,066,536</u>	<u>8,681,452</u>
Total Assets	<u>\$13,619,983</u>	<u>\$15,085,499</u>
Liabilities:		
Current and Other Liabilities	\$ 985,155	\$ 1,105,566
Long-term Liabilities	<u>169,842</u>	<u>140,170</u>
Total Liabilities	<u>\$ 1,154,997</u>	<u>\$ 1,245,736</u>
Net Assets:		
Invested in Capital Assets, Net of Debt	\$ 8,065,561	\$ 8,670,457
Unrestricted	<u>4,399,425</u>	<u>5,169,306</u>
Total Net Assets	<u>\$12,464,986</u>	<u>\$13,839,763</u>

Table 2  
Changes in Net Assets  
Year Ended December 31, 2005

	Primary Government	
	<u>2005</u>	<u>2004</u>
Program Revenues:		
Charges for Services	\$ 532,469	\$ 422,243
Operating Grants & Contributions	5,481,775	5,103,193
Capital Grants & Contributions	502,428	1,280,090
General Revenues:		
Ad Valorem Taxes	2,454,693	3,113,289
Sales Taxes	1,504,768	1,582,628
Licenses & Permits	166,791	172,515
Interest	49,583	26,665
Gain on Sale of Capital Assets	148,628	0
Miscellaneous	<u>0</u>	<u>237,855</u>
Total Revenues	<u>\$10,841,135</u>	<u>\$11,938,478</u>
Functional/Program Expenses:		
Governmental Activities-		
General Government	\$ 2,627,689	\$ 2,263,479
Public Safety	1,236,411	668,325
Public Works	3,053,449	3,201,383
Health & Welfare	3,309,082	3,143,835
Recreation & Culture	1,198,059	1,158,248
Economic Development	<u>85,654</u>	<u>93,167</u>
Total Expenses	<u>\$11,510,344</u>	<u>\$10,528,437</u>
Change in Net Assets	<u>\$ (669,209)</u>	<u>\$ 1,410,041</u>

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

Our elected and appointed officials consider many factors when setting the Police Jury's 2006 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 2005 to 2006.

**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 Debra Miley, Treasurer at 318-352-2714.



# Johnson, Thomas & Cunningham

## Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

### 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, 2005, 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 opinions 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 opinions.

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, 2005, 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, 2005, 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 27, 2006, 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, grant agreements and other matters. 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 36 through 47, 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 27, 2006

Natchitoches, Louisiana

**BASIC FINANCIAL STATEMENTS**

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Natchitoches Parish Police Jury  
Statement of Net Assets  
December 31, 2005

	Governmental Activities
Assets-	
Current Assets-	
Cash & Cash Equivalents	\$ 2,400,303
Revenue Receivables	3,129,501
Prepaid Expenses	<u>23,643</u>
Total Current Assets	<u>\$ 5,553,447</u>
Noncurrent Assets-	
Due from Other Governments	\$ 975
Capital Assets (net of accumulated depreciation)	<u>8,065,561</u>
Total Noncurrent Assets	<u>\$ 8,066,536</u>
Total Assets	<u>\$13,619,983</u>
Liabilities-	
Current Liabilities-	
Cash Overdraft	\$ 312,327
Accounts Payable	360,241
Accrued Payroll	210,736
Accrued Expenses	<u>101,851</u>
Total Current Liabilities	\$ 985,155
Long-term Liabilities-	
Accrued Compensated Absences	<u>169,842</u>
Total Liabilities	<u>\$ 1,154,997</u>
Net Assets-	
Invested in Capital Assets	\$ 8,065,561
Unrestricted	<u>4,399,425</u>
Total Net Assets	<u>\$12,464,986</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Statement of Activities  
Year Ended December 31, 2005

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government:					
Governmental Activities-					
General Government	\$ 2,627,689	\$523,339	\$1,273,895	\$ 20,303	\$ (810,152)
Public Safety	1,236,411	0	86,491	482,125	(667,795)
Public Works	3,053,449	0	801,272	0	(2,252,177)
Health & Welfare	3,309,082	0	3,294,632	0	(14,450)
Recreation & Culture	1,198,059	9,130	25,485	0	(1,163,444)
Economic Development	<u>85,654</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(85,654)</u>
 Total Governmental Activities	 <u>\$11,510,344</u>	 <u>\$532,469</u>	 <u>\$5,481,775</u>	 <u>\$502,428</u>	 <u>\$ (4,993,672)</u>
General Revenues:					
Taxes-					
Ad Valorem					\$ 2,454,693
Sales & Use					1,504,768
Licenses & Permits					166,791
Interest					49,583
Miscellaneous					<u>148,628</u>
 Total General Revenues					 <u>\$ 4,324,463</u>
 Change in Net Assets					 <u>\$ (669,209)</u>
 Net Assets January 1, 2005					 <u>13,134,195</u>
 Net Assets December 31, 2005					 <u>\$12,464,986</u>

See notes to financial statements.

FUND FINANCIAL STATEMENTS

Natchitoches Parish Police Jury  
Governmental Funds--Balance Sheet  
December 31, 2005

	Major Funds										Total Governmental Funds	
	Special Revenue 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	\$137,226	\$133,979	\$114,948	\$ 0	\$ 0	\$1,219,498	\$272,386	\$ 0	\$ 522,266	\$2,400,303		
Revenue Receivables	487,713	734,252	44,448	11,709	200,279	516,926	316,820	232,108	585,246	3,129,501		
Due from Other Funds	0	0	325	0	0	0	0	0	560	885		
Prepaid Expenses	0	23,643	0	0	0	0	0	0	0	23,643		
Due from Other Governments	975	0	0	0	0	0	0	0	0	975		
<b>Total Assets</b>	<b>\$625,914</b>	<b>\$891,874</b>	<b>\$159,721</b>	<b>\$11,709</b>	<b>\$200,279</b>	<b>\$1,736,424</b>	<b>\$589,206</b>	<b>\$232,108</b>	<b>\$1,108,072</b>	<b>\$5,555,307</b>		
<b>Liabilities</b>												
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 46,786	\$ 0	\$ 0	\$105,646	\$ 159,895	\$ 312,327		
Accounts Payable	77,208	36,869	0	12,717	6,152	39,954	21,990	120,551	44,800	360,241		
Accrued Payroll	48,219	10,094	0	13,990	42,935	42,532	0	13,772	39,194	210,736		
Accrued Expenses	101,851	0	0	0	0	0	0	0	0	101,851		
Due to Other Funds	0	0	0	0	0	0	0	0	885	885		
<b>Total Liabilities</b>	<b>\$227,278</b>	<b>\$46,963</b>	<b>\$ 0</b>	<b>\$26,707</b>	<b>\$95,873</b>	<b>\$82,486</b>	<b>\$21,990</b>	<b>\$239,969</b>	<b>\$244,774</b>	<b>\$986,040</b>		
<b>Fund Equity</b>												
Fund Balances--												
Unreserved-												
Designated	\$ 0	\$377,015	\$ 0	\$ 0	\$104,406	\$ 0	\$ 0	\$ 0	\$ 0	\$ 481,421		
Undesignated	398,636	467,896	159,721	0	0	1,653,938	567,216	0	901,301	4,148,708		
Deficit	0	0	0	(14,998)	0	0	0	(7,861)	(38,003)	(60,862)		
<b>Total Fund Equity</b>	<b>\$398,636</b>	<b>\$844,911</b>	<b>\$159,721</b>	<b>\$(14,998)</b>	<b>\$104,406</b>	<b>\$1,653,938</b>	<b>\$567,216</b>	<b>\$(7,861)</b>	<b>\$863,298</b>	<b>\$4,569,267</b>		
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$625,914</b>	<b>\$891,874</b>	<b>\$159,721</b>	<b>\$11,709</b>	<b>\$200,279</b>	<b>\$1,736,424</b>	<b>\$589,206</b>	<b>\$232,108</b>	<b>\$1,108,072</b>	<b>\$5,555,307</b>		

See notes to financial statements.



Natchitoches Parish Police Jury  
Reconciliation of Total Governmental Fund Balance to  
Net Assets of Governmental Activities  
December 31, 2005

Total Governmental Fund Balances	\$ 4,569,267
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, Net of Accumulated Depreciation	8,065,561
Long-term Liabilities are not due and payable in the current period and are not reported in the funds-	
Accrued Compensated Absences	<u>(169,842)</u>
Total Net Assets of Governmental Activities at December 31, 2005	<u>\$12,464,986</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, 2005

	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	\$ 413,292	\$ 411,105	\$ 0	\$ 0	\$ 0	\$ 742,415	\$ 455,666	\$ 0	\$ 432,215	\$ 2,454,693		
Sales & Use	0	0	1,504,768	0	0	0	0	0	0	1,504,768		
License & Permits	166,791	0	0	0	0	0	0	0	0	166,791		
Intergovernmental-												
Federal Grants	97,206	377,015	0	0	0	0	0	2,136,421	1,720,239	4,330,881		
State Grants	792,244	409,354	0	0	0	16,792	0	0	12,069	1,230,459		
Other Grants	109,075	0	0	0	275,370	8,693	0	0	29,725	422,863		
Charges for Services	54,504	0	0	46,224	0	4,921	0	0	0	105,649		
Fines & Forfeits	0	0	0	0	417,291	9,130	0	0	399	426,820		
Interest & Miscellaneous	34,711	23,370	6,686	76,387	0	28,235	9,340	281	19,201	198,211		
Total Revenues	\$1,667,823	\$1,220,844	\$1,511,454	\$1,122,611	\$692,661	\$810,186	\$465,006	\$2,136,702	\$2,213,848	\$10,841,135		
<b>Expenditures:</b>												
<b>Current-</b>												
General Government	\$ 866,848	\$ 9,842	\$ 32,324	\$ 15,638	\$784,865	\$ 0	\$ 0	\$ 246,319	\$ 552,962	\$ 2,508,798		
Public Safety	731,411	0	0	0	0	0	0	0	502,588	1,233,999		
Public Works	0	1,274,192	0	1,463,768	0	0	0	0	14,667	2,752,627		
Health & Welfare	63,494	0	0	0	0	0	309,432	1,790,595	1,074,747	3,238,268		
Recreation & Culture	0	0	0	0	0	1,302,058	0	0	0	1,302,058		
Economic Development	85,654	0	0	0	0	0	0	0	0	85,654		
Total Expenditures	\$1,747,407	\$1,284,034	\$32,324	\$1,479,406	\$784,865	\$1,302,058	\$309,432	\$2,036,914	\$2,144,964	\$11,121,404		
Excess (Deficiency) of Revenues over Expenditures	\$ (79,584)	\$ (63,190)	\$ 1,479,130	\$ (1,356,795)	\$ (92,204)	\$ (491,872)	\$ 155,574	\$ 99,788	\$ 68,884	\$ (280,269)		
Other Financing Sources (Uses):												
Operating Transfers In	\$ 270,000	\$ 363,367	\$ 0	\$ 1,315,689	\$250,000	\$ 0	\$ 0	\$ 0	\$ 118,010	\$ 2,317,066		
Operating Transfers Out	(341,822)	0	(1,606,175)	(9,690)	0	0	(270,000)	(82,889)	(6,490)	(2,317,066)		
Total Other Financing	\$ (71,822)	\$ 363,367	\$ (1,606,175)	\$ 1,305,999	\$250,000	\$ 0	\$ (270,000)	\$ (82,889)	\$ 111,520	\$ 0		
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (151,406)	\$ 300,177	\$ (127,045)	\$ (50,796)	\$157,796	\$ (491,872)	\$ (114,426)	\$ 16,899	\$ 180,404	\$ (280,269)		
Fund Balances-Beginning of Year	550,042	534,757	286,766	34,322	(53,390)	2,145,810	681,642	(24,760)	694,347	4,849,536		
Equity Transfers:												
Transfers In	0	9,977	0	1,476	0	0	0	10,146	99,502	121,101		
Transfers Out	0	0	0	0	0	0	0	(10,146)	(110,955)	(121,101)		
Fund Balances-End of Year	\$ 398,636	\$ 844,911	\$ 159,721	\$ (14,998)	\$104,406	\$1,653,938	\$367,216	\$ (7,861)	\$ 863,298	\$ 4,569,267		

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, 2005

Net Change in Fund Balances-Total Governmental Funds	\$(280,269)
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	(37,474)
Capital Expenditures	439,268
Depreciation Expense	(761,062)
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	<u>(29,672)</u>
Change in Net Assets of Governmental Activities	<u>\$(669,209)</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2005

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  
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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  
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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  
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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, 2005

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 twelve 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 Tenth Judicial 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>
Special Revenue Funds-		
Sales Tax Fund	\$325	\$ 0
OCS-TTA/CDA	0	325
OCS-Emergency Food & Shelter	0	560
OCS-DOL-CSBG	<u>560</u>	<u>0</u>
Totals	<u>\$885</u>	<u>\$885</u>

Natchitoches Parish Police Jury  
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	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ 270,000	\$ 341,822
Special Revenue Funds-		
Road Maintenance Fund	363,367	0
Sales Tax Fund	0	1,606,175
Solid Waste Fund	1,315,689	9,690
Criminal Court Fund	250,000	0
Health Unit	0	270,000
OCS-Weatherization	0	6,490
OCS-Head Start	0	82,889
OCS-Family Day Care	2,139	0
OCS-Disability Ramps	10,000	0
OCS-CACFP	82,889	0
OCS-Operating	16,492	0
OCS-Senior Companion	<u>6,490</u>	<u>0</u>
Totals	<u>\$2,317,066</u>	<u>\$2,317,066</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 \$1,000 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  
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G. Inventories

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2005 are immaterial and are approximately the same as at December 31, 2004. 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  
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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, 2005.
- (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, 2005, the following funds had a deficit balance in their fund balances:

<u>Fund</u>	<u>Amount</u>
Solid Waste Fund	\$(14,998)
Office of Community Services-	
OHD LIHEAP	(16,547)
Head Start	(7,861)
Child Care Food	(18,048)
DOL-CSBG	(1,195)
Elderly Entertainment	(148)
Emergency Food & Shelter	(575)
Summer Feeding Program	<u>(1,490)</u>
Total	<u>\$(60,862)</u>

The deficits in the OCS funds will generally be funded by intrafund transfers at the end of each respective grant period. The deficit in the Solid Waste Fund will be funded by transfers from the Sales Tax Fund.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
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4. Cash and Cash Equivalents

At December 31, 2005, the police jury had cash and cash equivalents (book balances) totaling \$2,087,976 as follows-

Interest-bearing demand deposits	\$1,001,119
U.S. Government Securities	<u>1,086,857</u>
Total	<u>\$2,087,976</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, 2005, the Police Jury has \$2,188,377 in deposits (collected bank balances). These deposits are secured from risk by \$167,293 of federal deposit insurance and \$2,249,291 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The \$1,086,857 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, 2005:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes-		
Ad Valorem	\$310,428	\$1,463,395
Other Taxes	0	44,449
Intergovernmental-		
Federal	0	881,571
State	156,544	36,364
Other	<u>20,741</u>	<u>216,011</u>
Totals	<u>\$487,713</u>	<u>\$2,641,790</u>

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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, 2005 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>General Fund:</b>				
Capital Assets-				
Land	\$ 423,873	\$ 0	\$ 0	\$ 423,873
Building	4,360,566	0	0	4,360,566
Office Equipment	228,958	2,680	0	231,638
Other Equipment	188,845	0	(134,067)	54,778
Vehicles	<u>194,542</u>	<u>0</u>	<u>0</u>	<u>194,542</u>
Total Assets	<u>\$ 5,396,784</u>	<u>\$ 2,680</u>	<u>\$(134,067)</u>	<u>\$ 5,265,397</u>
Accumulated Depreciation-				
Building	\$ 2,678,800	\$ 75,165	\$ 0	\$ 2,753,965
Office Equipment	225,044	3,399	0	228,443
Other Equipment	157,745	1,363	(107,501)	51,607
Vehicles	<u>183,583</u>	<u>3,653</u>	<u>0</u>	<u>187,236</u>
Total Acc. Deprec.	<u>\$ 3,245,172</u>	<u>\$ 83,580</u>	<u>\$(107,501)</u>	<u>\$ 3,221,251</u>
<b>Civil Defense:</b>				
Capital Assets-				
Office Equipment	\$ 38,504	\$ 0	\$ 0	\$ 38,504
Other Equipment	<u>18,265</u>	<u>0</u>	<u>0</u>	<u>18,265</u>
Total Assets	<u>\$ 56,769</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 56,769</u>
Accumulated Depreciation-				
Office Equipment	\$ 23,339	\$ 2,412	\$ 0	\$ 25,751
Other Equipment	<u>18,265</u>	<u>0</u>	<u>0</u>	<u>18,265</u>
Total Acc. Deprec.	<u>\$ 41,604</u>	<u>\$ 2,412</u>	<u>\$ 0</u>	<u>\$ 44,016</u>
<b>Criminal Court/DA:</b>				
Capital Assets-				
Office Equipment	\$ 45,994	\$ 1,532	\$ 0	\$ 47,526
Other Equipment	13,527	0	(1,773)	11,754
Vehicles	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>29,000</u>
Total Assets	<u>\$ 88,521</u>	<u>\$ 1,532</u>	<u>\$ (1,773)</u>	<u>\$ 88,280</u>

Natchitoches Parish Police Jury  
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	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Criminal Court/DA:</b>				
Accumulated Depreciation-				
Office Equipment	\$ 44,475	\$ 1,355	\$ 0	\$ 45,830
Other Equipment	13,527	0	(1,773)	11,754
Vehicles	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>29,000</u>
Total Acc. Deprec.	<u>\$ 87,002</u>	<u>\$ 1,355</u>	<u>\$ (1,773)</u>	<u>\$ 86,584</u>
<b>Health Unit:</b>				
Capital Assets-				
Building	\$ 846,415	\$ 0	\$ 0	\$ 846,415
Office Equipment	42,649	1,249	0	43,898
Other Equipment	53,359	8,680	0	62,039
Vehicles	<u>97,513</u>	<u>16,634</u>	<u>0</u>	<u>114,147</u>
Total Assets	<u>\$ 1,039,936</u>	<u>\$ 26,563</u>	<u>\$ 0</u>	<u>\$ 1,066,499</u>
Accumulated Depreciation-				
Building	\$ 358,616	\$ 21,161	\$ 0	\$ 379,777
Office Equipment	43,898	0	0	43,898
Other Equipment	43,254	2,562	0	45,816
Vehicles	<u>44,564</u>	<u>24,161</u>	<u>0</u>	<u>68,725</u>
Total Acc. Deprec.	<u>\$ 490,332</u>	<u>\$ 47,884</u>	<u>\$ 0</u>	<u>\$ 538,216</u>
<b>Government Building:</b>				
Capital Assets-				
Other Equipment	\$ <u>5,291</u>	\$ <u>2,075</u>	\$ <u>0</u>	\$ <u>7,366</u>
Total Assets	<u>\$ 5,291</u>	<u>\$ 2,075</u>	<u>\$ 0</u>	<u>\$ 7,366</u>
Accumulated Depreciation-				
Other Equipment	\$ <u>1,887</u>	\$ <u>931</u>	\$ <u>0</u>	\$ <u>2,818</u>
Total Acc. Deprec.	<u>\$ 1,887</u>	<u>\$ 931</u>	<u>\$ 0</u>	<u>\$ 2,818</u>

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	<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	7,439	1,079	0	8,518
Other Equipment	344,391	6,320	0	350,711
Vehicles	<u>926,128</u>	<u>0</u>	<u>(10,433)</u>	<u>915,695</u>
Total Assets	<u>\$ 1,661,423</u>	<u>\$ 7,399</u>	<u>\$ (10,433)</u>	<u>\$ 1,658,389</u>
Accumulated Depreciation-				
Building	\$ 154,095	\$ 8,741	\$ 0	\$ 162,836
Office Equipment	6,814	424	0	7,238
Other Equipment	271,711	13,212	0	284,923
Vehicles	<u>585,751</u>	<u>83,777</u>	<u>(10,433)</u>	<u>659,095</u>
Total Acc. Deprec.	<u>\$ 1,018,371</u>	<u>\$ 106,154</u>	<u>\$ (10,433)</u>	<u>\$ 1,114,092</u>
<b>Head Start:</b>				
Capital Assets-				
Building	\$ 139,001	\$ 0	\$ 0	\$ 139,001
Office Equipment	196,588	6,209	0	202,797
Other Equipment	284,294	3,800	0	288,094
Vehicles	<u>145,984</u>	<u>0</u>	<u>0</u>	<u>145,984</u>
Total Assets	<u>\$ 765,867</u>	<u>\$ 10,009</u>	<u>\$ 0</u>	<u>\$ 775,876</u>
Accumulated Depreciation-				
Building	\$ 70,375	\$ 5,560	\$ 0	\$ 75,935
Office Equipment	170,491	12,361	0	182,852
Other Equipment	140,881	20,028	0	160,909
Vehicles	<u>141,939</u>	<u>4,045</u>	<u>0</u>	<u>145,984</u>
Total Acc. Deprec.	<u>\$ 523,686</u>	<u>\$ 41,994</u>	<u>\$ 0</u>	<u>\$ 565,680</u>
<b>Library:</b>				
Capital Assets-				
Office Equipment	\$ 418,653	\$ 121,956	\$ 0	\$ 540,609
Books, Recordings, etc.	<u>2,200,908</u>	<u>247,603</u>	<u>(361,200)</u>	<u>2,087,311</u>
Total Assets	<u>\$ 2,619,561</u>	<u>\$ 369,559</u>	<u>\$(361,200)</u>	<u>\$ 2,627,920</u>
Accumulated Depreciation-				
Office Equipment	\$ 278,704	\$ 86,360	\$ 0	\$ 365,064
Books, Recordings, etc.	<u>1,799,487</u>	<u>179,200</u>	<u>(361,200)</u>	<u>1,617,487</u>
Total Acc. Deprec.	<u>\$ 2,078,191</u>	<u>\$ 265,560</u>	<u>\$(361,200)</u>	<u>\$ 1,982,551</u>



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	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Road Maintenance:</b>				
Capital Assets-				
Building	\$ 176,841	\$ 0	\$ 0	\$ 176,841
Office Equipment	9,599	0	0	9,599
Other Equipment	299,257	1,561	0	300,818
Vehicles	486,178	10,194	(20,039)	476,333
Bridges	6,957,700	0	0	6,957,700
Roads	<u>10,394,340</u>	<u>7,697</u>	<u>(204,799)</u>	<u>10,197,238</u>
Total Assets	<u>\$18,323,915</u>	<u>\$ 19,452</u>	<u>\$(224,838)</u>	<u>\$18,118,529</u>
Accumulated Depreciation-				
Building	\$ 34,657	\$ 11,241	\$ 0	\$ 45,898
Office Equipment	1,511	1,398	0	2,909
Other Equipment	33,304	11,115	0	44,419
Vehicles	575,522	29,960	(9,131)	596,351
Bridges	3,168,649	152,503	0	3,321,152
Roads	<u>10,233,351</u>	<u>4,975</u>	<u>(204,799)</u>	<u>10,033,527</u>
Total Acc. Deprec.	<u>\$14,046,994</u>	<u>\$ 211,192</u>	<u>\$(213,930)</u>	<u>\$14,044,256</u>
Total Capital Assets	<u>\$29,958,067</u>	<u>\$ 439,269</u>	<u>\$(732,311)</u>	<u>\$29,665,025</u>
Total Accumulated Depreciation	<u>\$21,533,239</u>	<u>\$ 761,062</u>	<u>\$(694,837)</u>	<u>\$21,599,464</u>
Total Capital Assets, Net	<u>\$ 8,424,828</u>	<u>\$(321,793)</u>	<u>\$ (37,474)</u>	<u>\$ 8,065,561</u>

Depreciation expense of \$761,062 for the year ended December 31, 2005, was charged to the following governmental funds:

General Fund	\$ 83,580
Civil Defense	2,412
Criminal Court	1,355
Health Unit Maintenance	47,884
Government Building	931
Solid Waste Disposal	106,154
Head Start	41,994
Library	265,560
Road Maintenance	<u>211,192</u>
Total	<u>\$761,062</u>

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2005

7. Accounts, Salaries and Other Payables

The payables of \$672,828 at December 31, 2005, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Accounts Payable	\$ 77,208	\$283,033
Accrued Payroll	48,219	162,517
Accrued Expenses	<u>101,851</u>	<u>0</u>
Totals	<u>\$227,278</u>	<u>\$445,550</u>

8. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2005:

	<u>Balance 1-1-05</u>	<u>Additions</u>	<u>Balance Reduction</u>	<u>Balance 12-31-05</u>
Compensated Absences	<u>\$140,171</u>	<u>\$33,323</u>	<u>\$3,652</u>	<u>\$169,842</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, 2005

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, 2005, 2004 and 2003, were \$458,400, \$420,334, and \$262,801, 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, 2005, 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, 2005

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, 2005
Levy date	June 30, 2005
Tax bills mailed	October 15, 2005
Total taxes are due	December 31, 2005
Penalties & interest added	January 31, 2006
Lien date	January 31, 2006
Tax sale	May 15, 2006

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 \$191,776,280 in 2005. 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 \$43,995,300 of the assessed value in 2005.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2005:

<u>Fund</u>	<u>Inside City of Natchitoches</u>	<u>Outside of Natchitoches</u>
General Fund	1.80	3.60
Road Maintenance	0	5.00
Courthouse Maintenance	3.00	3.00
Parish Library	5.00	5.00
Health Unit Fund	3.00	3.00

Total ad valorem tax revenues recognized by the Jury were \$2,454,693 for the year ended December 31, 2005.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2005

The following are the principal taxpayers for the Parish:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage Total Assessed Valuation</u>
Weyerhaeuser Co.	\$27,040,190	14.1%
Tennessee Gas	5,814,940	3.0%
BellSouth Telecomm.	3,305,030	1.7%
Alliance Compressors	3,103,510	1.6%
Cleco Corp.	2,695,200	1.4%
Pilgrim's Pride of Delaware	2,420,290	1.3%
GulfSouth Pipeline	2,369,650	1.2%
Pilgrim's Pride	1,967,780	1.0%
Valley Electric Membership Corp.	1,804,130	.9%
Atmos Energy	<u>1,432,100</u>	<u>.7%</u>
Total	<u>\$51,952,820</u>	<u>26.9%</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 2005.

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 (2005 collections \$1,504,768) 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.

Natchitoches Parish Police Jury  
Notes to Financial Statements  
December 31, 2005

15. Prior Year Adjusting Entries

Adjustments to Fund Financial Statements:

During the year ended December 31, 2005, it was discovered that the amounts recorded for Revenue Receivables at December 31, 2004, for some of the funds contained amounts for Ad Valorem taxes that were collected in December of 2004, but were also included in the receivables accounts. As a result, some funds reflected Ad Valorem tax revenues for 2004 that were overstated. For the year ended December 31, 2005, adjustments were made to the Fund Balance accounts of the following funds to correct this error:

	<u>Fund Balance at 12-31-04</u>	<u>Prior Period Adjustment</u>	<u>Re-Stated Fund Balance for 12-31-04</u>
General Fund	\$ 572,378	\$(22,336)	\$550,042
Road Maint. Fund	604,797	(70,040)	534,757
Government Buildings Fund	441,181	(78,703)	362,478
Library Fund	2,355,970	(210,159)	2,145,811
Health Unit Fund	760,345	(78,703)	681,642

Adjustments to Government-wide Financial Statements:

Also during the year ended December 31, 2005, it was discovered that the Jury's asset depreciation system recorded the assets purchased during the year ended December 31, 2004, twice, but did not compute depreciation expense on these assets. This condition was corrected during the year ended December 31, 2005, and the following adjustments were made to the net assets accounts of the following funds to correct this error:

	<u>Net Assets at 12-31-04</u>	<u>Prior Period Adjustment</u>	<u>Re-Stated Net Assets for 12-31-04</u>
General Fund	\$2,782,915	\$(102,859)	\$2,680,056
Road Maint. Fund	4,810,798	(28,243)	4,782,555
Head Start Fund	219,082	(28,425)	190,657
Health Unit Fund	1,263,012	(31,949)	1,231,063
Solid Waste Fund	680,067	(23,232)	656,835
Library Fund	2,718,100	(30,921)	2,687,179

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, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>2004 Actual</u>
<b>Revenues:</b>					
Taxes	\$ 410,000	\$ 420,000	\$ 413,292	\$ (6,708)	\$ 465,911
Licenses & Permits	180,000	180,000	166,791	(13,209)	172,515
<b>Intergovernmental</b>					
Federal Grants	0	0	97,206	97,206	0
State Grants	745,000	765,000	792,244	27,244	774,839
Other Grants	105,000	105,000	109,075	4,075	101,401
Charges for Services	45,050	60,050	54,504	(5,546)	37,708
Interest & Miscellaneous	<u>52,000</u>	<u>52,500</u>	<u>34,711</u>	<u>(17,789)</u>	<u>56,845</u>
Total Revenues	<u>\$1,537,050</u>	<u>\$1,582,550</u>	<u>\$1,667,823</u>	<u>\$ 85,273</u>	<u>\$1,609,219</u>
<b>Expenditures:</b>					
<b>General Government-</b>					
Legislative	\$ 187,200	\$ 186,000	\$ 175,507	\$ 10,493	\$ 174,731
Judicial	243,460	200,645	198,262	2,383	225,819
Elections	70,100	55,100	54,641	459	50,833
Finance & Administration	377,850	313,000	321,111	(8,111)	288,734
Other	67,000	60,900	117,327	(56,427)	14,560
Public Safety	505,600	686,600	731,411	(44,811)	542,017
Health & Welfare	44,232	49,232	63,494	(14,262)	49,272
Economic Development	<u>100,650</u>	<u>88,350</u>	<u>85,654</u>	<u>2,696</u>	<u>93,167</u>
Total Expenditures	<u>\$1,596,092</u>	<u>\$1,639,827</u>	<u>\$1,747,407</u>	<u>\$(107,580)</u>	<u>\$1,439,133</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(59,042)</u>	\$ <u>(57,277)</u>	\$ <u>(79,584)</u>	\$ <u>(22,307)</u>	\$ <u>170,086</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	\$ 0	\$ 270,000	\$ 270,000	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>(332,631)</u>	<u>(341,822)</u>	<u>(9,191)</u>	<u>(36,000)</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ (62,631)</u>	<u>\$ (71,822)</u>	<u>\$ (9,191)</u>	<u>\$ (36,000)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (59,042)	\$ (119,908)	\$ (151,406)	\$ (31,498)	\$ 134,086
Fund Balance-Beginning of Year	<u>550,042</u>	<u>550,042</u>	<u>550,042</u>	<u>0</u>	<u>415,956</u>
Fund Balance-End of Year	<u>\$ 491,000</u>	<u>\$ 430,134</u>	<u>\$ 398,636</u>	<u>\$ (31,498)</u>	<u>\$ 550,042</u>

See notes to financial statements.



Natchitoches Parish Police Jury  
General Fund  
Statement of Revenues-Budget (GAAP Basis) and Actual  
Year Ended December 31, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005			Variance- Favorable (Unfavorable)	2004 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
<b>Taxes-</b>					
Ad Valorem	\$ 385,000	\$ 395,000	\$ 387,467	\$ (7,533)	\$ 441,133
Payments in Lieu of Taxes	<u>25,000</u>	<u>25,000</u>	<u>25,825</u>	<u>825</u>	<u>24,778</u>
Total Taxes	<u>\$ 410,000</u>	<u>\$ 420,000</u>	<u>\$ 413,292</u>	<u>\$ (6,708)</u>	<u>\$ 465,911</u>
<b>Licenses &amp; Permits-</b>					
Alcoholic Beverage Licenses	\$ 15,000	\$ 15,000	\$ 11,407	\$ (3,593)	\$ 12,828
Occupational Licenses	<u>165,000</u>	<u>165,000</u>	<u>155,384</u>	<u>(9,616)</u>	<u>159,687</u>
Total Licenses & Permits	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 166,791</u>	<u>\$ (13,209)</u>	<u>\$ 172,515</u>
<b>Intergovernmental-</b>					
Federal Emergency Management	\$ 0	\$ 0	\$ 97,206	\$ 97,206	\$ 0
District Attorney	105,000	105,000	109,075	4,075	101,401
<b>State of Louisiana-</b>					
Alcoholic Beverage Tax	15,000	15,000	15,461	461	18,786
Severance Tax	530,000	550,000	593,784	43,784	518,895
Fire Insurance Rebate	100,000	110,000	110,208	208	104,589
Office of Rural Development	100,000	80,000	63,764	(16,236)	132,569
LCDBG	<u>0</u>	<u>10,000</u>	<u>9,027</u>	<u>(973)</u>	<u>0</u>
Total Intergovernmental	<u>\$ 850,000</u>	<u>\$ 870,000</u>	<u>\$ 998,525</u>	<u>\$ 128,525</u>	<u>\$ 876,240</u>
<b>Charges for Services-</b>					
Planning Commission	\$ 45,000	\$ 60,000	\$ 54,473	\$ (5,527)	\$ 37,657
Other	<u>50</u>	<u>50</u>	<u>31</u>	<u>(19)</u>	<u>51</u>
Total Charges for Services	<u>\$ 45,050</u>	<u>\$ 60,050</u>	<u>\$ 54,504</u>	<u>\$ (5,546)</u>	<u>\$ 37,708</u>
<b>Miscellaneous-</b>					
Interest	\$ 2,000	\$ 2,500	\$ 1,630	\$ (870)	\$ 801
Rents & Royalties	35,000	35,000	29,169	(5,831)	24,499
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>3,912</u>	<u>(11,088)</u>	<u>31,545</u>
Total Miscellaneous	<u>\$ 52,000</u>	<u>\$ 52,500</u>	<u>\$ 34,711</u>	<u>\$ (17,789)</u>	<u>\$ 56,845</u>
<b>Total Revenues</b>	<u><b>\$1,537,050</b></u>	<u><b>\$1,582,550</b></u>	<u><b>\$1,667,823</b></u>	<u><b>\$ 85,273</b></u>	<u><b>\$1,609,219</b></u>

See notes to financial statements.

Natchitoches Parish Police Jury  
General Fund  
Statement of Expenditures-Budget (GAAP Basis) and Actual  
Year Ended December 31, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005				2004 Actual
	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)	
<b>Expenditures:</b>					
<b>General Government-</b>					
<b>Legislative-</b>					
Personnel Cost	\$ 152,700	\$ 155,500	\$ 153,817	\$ 1,683	\$ 153,913
Travel	7,500	3,500	2,568	932	2,659
Code Publication	5,000	5,000	7,172	(2,172)	6,199
Miscellaneous	<u>22,000</u>	<u>22,000</u>	<u>11,950</u>	<u>10,050</u>	<u>11,960</u>
Total Legislative	\$ <u>187,200</u>	\$ <u>186,000</u>	\$ <u>175,507</u>	\$ <u>10,493</u>	\$ <u>174,731</u>
<b>Judicial-</b>					
Personnel Cost	\$ 243,460	\$ 200,645	\$ 198,001	\$ 2,644	\$ 225,819
Miscellaneous	<u>0</u>	<u>0</u>	<u>261</u>	<u>(261)</u>	<u>0</u>
Total Judicial	\$ <u>243,460</u>	\$ <u>200,645</u>	\$ <u>198,262</u>	\$ <u>2,383</u>	\$ <u>225,819</u>
<b>Elections-</b>					
Personnel Cost	\$ 40,100	\$ 40,100	\$ 40,248	\$ (148)	\$ 38,068
Materials & Supplies	7,000	7,000	5,708	1,292	5,710
Telephone	1,000	1,000	641	359	720
Commissioners & Supervisors	<u>22,000</u>	<u>7,000</u>	<u>8,044</u>	<u>(1,044)</u>	<u>6,335</u>
Total Elections	\$ <u>70,100</u>	\$ <u>55,100</u>	\$ <u>54,641</u>	\$ <u>459</u>	\$ <u>50,833</u>
<b>Finance &amp; Administration-</b>					
Personnel Cost	\$ 340,850	\$ 276,850	\$ 272,752	\$ 4,098	\$ 242,497
Travel	6,200	4,000	3,343	657	3,315
Materials & Supplies	13,500	13,500	20,759	(7,259)	29,854
Telephone	4,000	4,000	7,896	(3,896)	5,879
Miscellaneous	10,300	11,650	15,316	(3,666)	4,198
Capital Expenditures	<u>3,000</u>	<u>3,000</u>	<u>1,045</u>	<u>1,955</u>	<u>2,991</u>
Total Finance & Admin.	\$ <u>377,850</u>	\$ <u>313,000</u>	\$ <u>321,111</u>	\$ <u>(8,111)</u>	\$ <u>288,734</u>
<b>Other General Government-</b>					
Insurance	\$ 33,000	\$ 27,000	\$ 25,557	\$ 1,443	\$ 10,010
Miscellaneous	<u>34,000</u>	<u>33,900</u>	<u>91,770</u>	<u>(57,870)</u>	<u>4,550</u>
Total Other	\$ <u>67,000</u>	\$ <u>60,900</u>	\$ <u>117,327</u>	\$ <u>(56,427)</u>	\$ <u>14,560</u>
Total General Government	\$ <u>945,610</u>	\$ <u>815,645</u>	\$ <u>866,848</u>	\$ <u>(51,203)</u>	\$ <u>754,677</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, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005			Variance- Favorable (Unfavorable)	2004 Actual
	Original Budget	Final Budget	Actual		
<b>Public Safety-</b>					
Personnel Cost	\$ 16,600	\$ 16,600	\$ 16,296	\$ 304	\$ 13,846
Prisoner Maintenance	380,000	551,000	598,531	(47,531)	416,935
External Appropriations-Fire Ins.	100,000	110,000	110,208	(208)	104,589
Capital Expenditures	<u>9,000</u>	<u>9,000</u>	<u>6,376</u>	<u>2,624</u>	<u>6,647</u>
<b>Total Public Safety</b>	<b><u>\$ 505,600</u></b>	<b><u>\$ 686,600</u></b>	<b><u>\$ 731,411</u></b>	<b><u>\$ (44,811)</u></b>	<b><u>\$ 542,017</u></b>
<b>Health &amp; Welfare-</b>					
Coroner	\$ 41,460	\$ 46,460	\$ 60,757	\$ (14,297)	\$ 48,266
Veteran's Service Officer	<u>2,772</u>	<u>2,772</u>	<u>2,737</u>	<u>35</u>	<u>1,006</u>
<b>Total Health &amp; Welfare</b>	<b><u>\$ 44,232</u></b>	<b><u>\$ 49,232</u></b>	<b><u>\$ 63,494</u></b>	<b><u>\$ (14,262)</u></b>	<b><u>\$ 49,272</u></b>
<b>Economic Development-</b>					
<b>Extension Office-</b>					
Personnel Cost	\$ 3,300	\$ 3,300	\$ 825	\$ 2,475	\$ 2,475
Telephone & Other	<u>5,100</u>	<u>4,800</u>	<u>3,943</u>	<u>857</u>	<u>3,679</u>
<b>Total Extension Office</b>	<b><u>\$ 8,400</u></b>	<b><u>\$ 8,100</u></b>	<b><u>\$ 4,768</u></b>	<b><u>\$ 3,332</u></b>	<b><u>\$ 6,154</u></b>
<b>Other-</b>					
Twin Valley Association	\$ 250	\$ 250	\$ 250	\$ 0	\$ 250
Rural Development Expenditures	<u>92,000</u>	<u>80,000</u>	<u>80,636</u>	<u>(636)</u>	<u>86,763</u>
<b>Total Other</b>	<b><u>\$ 92,250</u></b>	<b><u>\$ 80,250</u></b>	<b><u>\$ 80,886</u></b>	<b><u>\$ (636)</u></b>	<b><u>\$ 87,013</u></b>
<b>Total Economic Development</b>	<b><u>\$ 100,650</u></b>	<b><u>\$ 88,350</u></b>	<b><u>\$ 85,654</u></b>	<b><u>\$ 2,696</u></b>	<b><u>\$ 93,167</u></b>
<b>Total Expenditures</b>	<b><u>\$1,596,092</u></b>	<b><u>\$1,639,827</u></b>	<b><u>\$1,747,407</u></b>	<b><u>\$(107,580)</u></b>	<b><u>\$1,439,133</u></b>

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, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005			Variance- Favorable (Unfavorable)	2004 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes-					
Ad Valorem Taxes	\$ 385,000	\$ 385,000	\$ 411,105	\$ 26,105	\$ 361,602
Intergovernmental-					
LA Rural Development	0	40,000	40,383	383	132,390
Kisatchie National Forest	350,000	358,000	377,015	19,015	357,924
State Transportation Funds	390,000	360,000	368,971	8,971	385,380
Miscellaneous-					
Interest	500	1,500	1,815	315	172
Miscellaneous	<u>29,400</u>	<u>23,820</u>	<u>21,555</u>	<u>(2,265)</u>	<u>24,382</u>
Total Revenues	<u>\$1,154,900</u>	<u>\$1,168,320</u>	<u>\$1,220,844</u>	<u>\$ 52,524</u>	<u>\$1,261,850</u>
<b>Expenditures:</b>					
General Government-					
Finance & Administration-					
Office & Supplies	\$ 7,600	\$ 7,600	\$ 6,233	\$ 1,367	\$ 3,012
Telephone & Utilities	5,500	5,500	3,131	2,369	3,329
Travel	500	500	478	22	207
Public Works-					
Personnel Cost	723,000	625,000	590,364	34,636	664,173
Equipment Maintenance	82,000	107,000	84,287	22,713	135,613
Insurance	60,000	60,000	59,782	218	53,758
Fuel & Oil	74,000	148,000	159,867	(11,867)	121,066
Road & Bridge Materials	181,500	298,500	226,015	72,485	311,061
Other Supplies	15,500	15,500	13,430	2,070	17,812
Miscellaneous	50,500	27,500	9,533	17,967	8,595
Equipment Rental	139,800	127,200	119,160	8,040	133,191
Capital Expenditures	25,000	20,000	11,754	8,246	86,108
Debt Service-					
Principal	0	0	0	0	16,599
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>421</u>
Total Expenditures	<u>\$1,364,900</u>	<u>\$1,442,300</u>	<u>\$1,284,034</u>	<u>\$158,266</u>	<u>\$1,554,945</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (210,000)</u>	<u>\$ (273,980)</u>	<u>\$ (63,190)</u>	<u>\$210,790</u>	<u>\$ (293,095)</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers (to) From-					
Sales Tax Fund	\$ 210,000	\$ 292,520	\$ 292,520	\$ 0	\$ 176,420
General Fund	0	54,000	61,157	7,157	0
Road Maintenance Emergency Fund	0	0	0	0	32,292
Solid Waste Fund	<u>0</u>	<u>0</u>	<u>9,690</u>	<u>9,690</u>	<u>0</u>
Total Other Financing	<u>\$ 210,000</u>	<u>\$ 346,520</u>	<u>\$ 363,367</u>	<u>\$ 16,847</u>	<u>\$ 208,712</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 0</u>	<u>\$ 72,540</u>	<u>\$ 300,177</u>	<u>\$227,637</u>	<u>\$ (84,383)</u>
Fund Balance-Beginning of Year	534,757	534,757	534,757	0	619,140
Equity Transfer-					
Road Maintenance Special Fund	<u>0</u>	<u>9,977</u>	<u>9,977</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 534,757</u>	<u>\$ 617,274</u>	<u>\$ 844,911</u>	<u>\$227,637</u>	<u>\$ 534,757</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, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005			Variance- Favorable (Unfavorable)	2004 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes-					
Sales & Use Tax	\$ 1,450,000	\$ 1,550,000	\$ 1,504,768	\$(45,232)	\$ 1,582,628
Miscellaneous-					
Interest	<u>3,500</u>	<u>4,500</u>	<u>6,686</u>	<u>2,186</u>	<u>2,541</u>
Total Revenues	\$ 1,453,500	\$ 1,554,500	\$ 1,511,454	\$(43,046)	\$ 1,585,169
Expenditures:					
General Government-					
Finance & Administration	<u>30,000</u>	<u>33,000</u>	<u>32,324</u>	<u>676</u>	<u>31,641</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>1,423,500</u>	\$ <u>1,521,500</u>	\$ <u>1,479,130</u>	\$ <u>(42,370)</u>	\$ <u>1,553,528</u>
Other Financing Uses:					
Operating Transfers To-					
Solid Waste Disposal	\$(1,300,000)	\$(1,410,000)	\$(1,313,655)	\$ 96,345	\$(1,300,550)
Road Maintenance	<u>(210,000)</u>	<u>(292,520)</u>	<u>(292,520)</u>	<u>0</u>	<u>(176,420)</u>
Total Other Financing	\$(1,510,000)	\$(1,702,520)	\$(1,606,175)	\$ 96,345	\$(1,476,970)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (86,500)	\$ (181,020)	\$ (127,045)	\$ 53,975	\$ 76,558
Fund Balance-Beginning of Year	<u>286,766</u>	<u>286,766</u>	<u>286,766</u>	<u>0</u>	<u>210,208</u>
Fund Balance-End of Year	\$ <u>200,266</u>	\$ <u>105,746</u>	\$ <u>159,721</u>	\$ <u>53,975</u>	\$ <u>286,766</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, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005				2004 Actual
	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)	
<b>Revenues:</b>					
Charges for Services-					
Landfill Charges	\$ 50,000	\$ 30,000	\$ 46,224	\$ 16,224	\$ 66,184
Miscellaneous-					
Rents & Royalties	90,000	110,000	72,437	(37,563)	125,494
Miscellaneous	10,000	5,600	3,950	(1,650)	614
Total Revenues	<u>\$ 150,000</u>	<u>\$ 145,600</u>	<u>\$ 122,611</u>	<u>\$ (22,989)</u>	<u>\$ 192,292</u>
<b>Expenditures:</b>					
General Government-					
Finance & Administration-					
Utilities & Telephone	\$ 5,500	\$ 7,200	\$ 6,316	\$ 884	\$ 5,928
Supplies & Materials	5,100	5,100	5,708	(608)	3,469
Travel	3,000	5,000	3,614	1,386	3,412
Public Works-					
Personnel Cost	710,000	708,000	681,738	26,262	650,439
Tipping Fees	400,000	400,000	423,799	(23,799)	491,574
Equipment Expense	162,400	221,400	220,586	814	233,231
Supplies & Miscellaneous	44,000	59,000	73,395	(14,395)	68,173
Insurance	55,000	55,000	56,851	(1,851)	52,890
Capital Expenditures	99,322	130,697	7,399	123,298	22,267
Total Expenditures	<u>\$ 1,484,322</u>	<u>\$ 1,591,397</u>	<u>\$ 1,479,406</u>	<u>\$ 111,991</u>	<u>\$ 1,531,383</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$(1,334,322)</u>	<u>\$(1,445,797)</u>	<u>\$(1,356,795)</u>	<u>\$ 89,002</u>	<u>\$(1,339,091)</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer (To) From-					
Sales Tax Fund	\$ 1,300,000	\$ 1,410,000	\$ 1,313,655	\$ (96,345)	\$ 1,300,550
Road Maintenance Fund	0	0	(9,690)	(9,690)	0
General Fund	0	0	2,034	2,034	0
Total Other Financing	<u>\$ 1,300,000</u>	<u>\$ 1,410,000</u>	<u>\$ 1,305,999</u>	<u>\$(104,001)</u>	<u>\$ 1,300,550</u>
(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (34,322)</u>	<u>\$ (35,797)</u>	<u>\$ (50,796)</u>	<u>\$ (14,999)</u>	<u>\$ (38,541)</u>
Fund Balance-Beginning of Year	34,322	34,322	34,322	0	72,863
Equity Transfer – Solid Waste Reserve	0	1,475	1,476	1	0
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (14,998)</u>	<u>\$ (14,998)</u>	<u>\$ 34,322</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, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005			Variance- Favorable (Unfavorable)	2004 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Intergovernmental-					
District Attorney IV-D	\$185,000	\$ 200,000	\$186,918	\$ (13,082)	\$182,855
District Attorney	42,000	32,000	40,012	8,012	29,412
Sheriff's Office	65,000	55,000	48,440	(6,560)	32,720
Fines & Forfeits	455,000	308,000	417,291	109,291	305,717
Miscellaneous	<u>15,000</u>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>	<u>11,463</u>
Total Revenues	<u>\$762,000</u>	<u>\$ 600,000</u>	<u>\$692,661</u>	<u>\$ 92,661</u>	<u>\$562,167</u>
<b>Expenditures:</b>					
General Government-					
Personnel Cost	\$616,400	\$ 616,450	\$610,951	\$ 5,499	\$542,304
Travel	11,000	3,000	246	2,754	4,954
Utilities & Telephone	9,000	4,000	7,594	(3,594)	9,549
Rentals	26,000	27,000	24,279	2,721	24,297
Office Supplies & Expense	24,200	20,200	19,833	367	18,325
Juror & Witness Fees	58,000	95,000	96,158	(1,158)	43,831
Law Library	10,000	10,000	19,274	(9,274)	15,079
Capital Expenditures	1,000	1,000	1,532	(532)	0
Miscellaneous	<u>5,500</u>	<u>4,000</u>	<u>4,998</u>	<u>(998)</u>	<u>1,214</u>
Total Expenditures	<u>\$761,100</u>	<u>\$ 780,650</u>	<u>\$784,865</u>	<u>\$ (4,215)</u>	<u>\$659,553</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 900	\$(180,650)	\$ (92,204)	\$ 88,446	\$ (97,386)
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From- General Fund	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>	<u>36,000</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	\$ 900	\$ 69,350	\$157,796	\$ 88,446	\$ (61,386)
Fund Balance-Beginning of Year	<u>(53,390)</u>	<u>(53,390)</u>	<u>(53,390)</u>	<u>0</u>	<u>7,996</u>
Fund Balance-End of Year	<u>\$ (52,490)</u>	<u>\$ 15,960</u>	<u>\$104,406</u>	<u>\$ 88,446</u>	<u>\$ (53,390)</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, 2004  
With Comparative Amounts from Year Ended December 31, 2004

	2005				2004 Actual
	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)	
<b>Revenues:</b>					
<b>Taxes-</b>					
Ad Valorem	\$ 992,200	\$ 725,000	\$ 742,415	\$ 17,415	\$1,035,484
<b>Intergovernmental-</b>					
State Grants	16,814	16,814	16,792	(22)	33,518
Local Grants	8,693	8,693	8,693	0	0
Charges for Services	5,750	4,600	4,921	321	4,044
Fines & Forfeits	6,000	8,000	9,130	1,130	8,398
<b>Miscellaneous-</b>					
Interest	1,500	9,000	22,023	13,023	18,431
Gifts & Memorials	<u>2,000</u>	<u>500</u>	<u>6,212</u>	<u>5,712</u>	<u>6,470</u>
Total Revenues	<u>\$1,032,957</u>	<u>\$ 772,607</u>	<u>\$ 810,186</u>	<u>\$ 37,579</u>	<u>\$1,106,345</u>
<b>Expenditures:</b>					
<b>Recreation &amp; Culture-</b>					
Personnel Cost	\$ 681,164	\$ 704,000	\$ 683,198	\$ 20,802	\$ 582,176
Travel	19,000	19,500	19,238	262	21,578
Utilities & Telephone	58,500	53,500	47,070	6,430	46,285
Building & Equip. Maint.	104,300	101,300	98,592	2,708	97,665
Books, Magazines, etc.	260,693	258,693	284,251	(25,558)	184,784
Insurance	7,700	7,700	6,725	975	7,507
Office Expense	40,000	45,000	35,780	9,220	44,910
Miscellaneous	6,100	6,600	6,376	224	6,106
Capital Expenditures	<u>128,000</u>	<u>249,873</u>	<u>120,828</u>	<u>129,045</u>	<u>116,308</u>
Total Expenditures	<u>\$1,305,457</u>	<u>\$1,446,166</u>	<u>\$1,302,058</u>	<u>\$144,108</u>	<u>\$1,107,319</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (272,500)	\$ (673,559)	\$ (491,872)	\$181,687	\$ (974)
Fund Balance-Beginning of Year	<u>2,145,810</u>	<u>2,145,810</u>	<u>2,145,810</u>	<u>0</u>	<u>2,146,784</u>
Fund Balance-End of Year	<u>\$1,873,310</u>	<u>\$1,472,251</u>	<u>\$1,653,938</u>	<u>\$181,687</u>	<u>\$2,145,810</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, 2005  
With Comparative Amounts from Year Ended December 31, 2004

	2005			Variance- Favorable (Unfavorable)	2004 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes-					
Ad Valorem	\$380,000	\$ 390,000	\$ 455,666	\$ 65,666	\$406,453
Miscellaneous-					
Interest & Miscellaneous	<u>2,500</u>	<u>7,500</u>	<u>9,340</u>	<u>1,840</u>	<u>2,526</u>
Total Revenues	<u>\$382,500</u>	<u>\$ 397,500</u>	<u>\$ 465,006</u>	<u>\$ 67,506</u>	<u>\$408,979</u>
<b>Expenditures:</b>					
Health & Welfare-					
Personnel	\$102,900	\$ 102,900	\$ 97,079	\$ 5,821	\$ 99,658
State of LA-DHHR	90,000	90,000	85,711	4,289	88,240
Mosquito Control	16,000	16,500	18,057	(1,557)	8,128
Travel	1,500	1,500	0	1,500	825
Utilities & Telephone	21,000	21,000	19,218	1,782	17,572
Insurance	11,500	11,500	11,671	(171)	9,632
Building Maintenance	20,000	95,000	49,297	45,703	29,107
Miscellaneous	1,218	1,568	1,574	(6)	2,650
Capital Expenditures	<u>35,000</u>	<u>35,000</u>	<u>26,825</u>	<u>8,175</u>	<u>103,211</u>
Total Expenditures	<u>\$299,118</u>	<u>\$ 374,968</u>	<u>\$ 309,432</u>	<u>\$ 65,536</u>	<u>\$359,023</u>
Excess of Revenues over Expenditures	\$ <u>83,382</u>	\$ <u>22,532</u>	\$ <u>155,574</u>	\$ <u>133,042</u>	\$ <u>49,956</u>
<b>Other Financing Uses:</b>					
Transfer to-					
General Fund	\$ <u>0</u>	\$(270,000)	\$(270,000)	\$ <u>0</u>	\$ <u>0</u>
Excess (Deficiency) of Revenues over Expenditures and Other Uses	\$ 83,382	\$ 247,468	\$(114,426)	\$133,042	\$ 49,956
Fund Balance-Beginning of Year	<u>681,642</u>	<u>681,642</u>	<u>681,642</u>	<u>0</u>	<u>631,686</u>
Fund Balance-End of Year	<u>\$765,024</u>	<u>\$ 434,174</u>	<u>\$ 567,216</u>	<u>\$133,042</u>	<u>\$681,642</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, 2005

	Completed Grant 3-1-04 to 2-28-05				
	Budget Program Year <u>2004-05</u>	Prior Year <u>Actual</u>	Remaining <u>Budget</u>	Current Year <u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b>Revenues:</b>					
<b>Intergovernmental-</b>					
Federal Grant – DHHS	\$2,041,907	\$1,721,543	\$320,364	\$331,819	\$ 11,455
State Grant	0	0	0	0	0
<b>Miscellaneous-</b>					
Interest & Miscellaneous	0	0	0	134	134
Total Revenues	<u>\$2,041,907</u>	<u>\$1,721,543</u>	<u>\$320,364</u>	<u>\$331,953</u>	<u>\$ 11,589</u>
<b>Expenditures:</b>					
<b>Program Administration-</b>					
Salaries	\$ 185,602	\$ 168,332	\$ 17,270	\$ 21,647	\$ (4,377)
Fringe	57,894	33,862	24,032	8,196	15,836
Travel	6,000	3,176	2,824	176	2,648
Operating Services	36,598	25,151	11,447	3,269	8,178
Operating Supplies	2,600	6,247	(3,647)	13	(3,660)
Capital Expenditures	0	595	(595)	0	(595)
<b>Program Services-</b>					
Salaries	1,120,402	877,981	242,421	177,954	64,467
Fringe	260,871	299,821	(38,950)	65,985	(104,935)
Travel	11,500	5,424	6,076	0	6,076
<b>Operating Services-</b>					
Utilities	53,550	41,539	12,011	11,806	205
Telephone	12,000	11,206	794	1,730	(936)
Maintenance & Repairs	13,300	19,745	(6,445)	7,089	(13,534)
Contract Payments	74,937	93,581	(18,644)	5,168	(23,812)
Other	130,003	44,763	85,240	10,539	74,701
<b>Operating Supplies-</b>					
Program Supplies	39,650	52,941	(13,291)	3,630	(16,921)
Office Supplies	4,000	109	3,891	0	3,891
Food	0	0	0	0	0
Capital Expenditures	0	12,406	(12,406)	0	(12,406)
Total Expenditures	<u>\$2,008,907</u>	<u>\$1,696,879</u>	<u>\$312,028</u>	<u>\$317,202</u>	<u>\$ (5,174)</u>
Excess of Revenues over Expenditures	\$ 33,000	\$ 24,664	\$ 8,336	\$ 14,751	\$ 6,415
<b>Other Financing Sources:</b>					
<b>Transfer To-</b>					
Child Care Food Program	(33,000)	(49,679)	16,679	0	(16,679)
Excess (Deficiency) of Revenues over Expenditures and Other Uses	\$ 0	\$ (25,015)	\$ 25,015	\$ 14,751	\$ (10,264)
Fund Balance-Beginning of Year	0	0	(25,015)	(25,015)	0
Equity Transfers	0	0	0	10,146	10,146
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ (25,015)</u>	<u>\$ 0</u>	<u>\$ (118)</u>	<u>\$ (118)</u>

See notes to financial statements.

Grant in Progress 3-1-05 to 2-28-06				
Budget Program Year <u>2005-06</u>	Current Year <u>Actual</u>	Remaining <u>Budget</u>	Old Grant Years	Total Actual <u>All Grants</u>
\$2,225,944	\$1,804,602	\$421,342	\$ 0	\$2,136,421
0	0	0	0	0
0	98	(98)	49	281
<u>\$2,225,944</u>	<u>\$1,804,700</u>	<u>\$421,244</u>	<u>\$ 49</u>	<u>\$2,136,702</u>
\$ 196,359	\$ 145,511	\$ 50,848	\$ 0	\$ 167,158
50,667	34,447	16,220	0	42,643
1,500	6,215	(4,715)	0	6,391
35,259	22,933	12,326	0	26,202
2,836	3,912	(1,076)	0	3,925
0	0	0	0	0
1,157,111	921,365	235,746	0	1,099,319
317,349	335,621	(18,272)	0	401,606
2,500	11,213	(8,713)	0	11,213
53,941	38,328	15,613	0	50,134
15,000	12,526	2,474	0	14,256
13,300	18,476	(5,176)	0	25,565
79,839	77,408	2,431	0	82,576
168,861	54,440	114,421	0	64,979
28,065	30,275	(2,210)	0	33,905
4,000	586	3,414	0	586
0	0	0	0	0
65,757	6,456	59,301	0	6,456
<u>\$2,192,344</u>	<u>\$1,719,712</u>	<u>\$472,632</u>	<u>\$ 0</u>	<u>\$2,036,914</u>
\$ 33,600	\$ 84,988	\$ (51,388)	\$ 49	\$ 99,788
(33,600)	(82,889)	49,289	0	(82,889)
\$ 0	\$ 2,099	\$ (2,099)	\$ 49	\$ 16,899
0	0	(7,743)	255	(24,760)
0	(9,842)	9,842	(304)	0
<u>\$ 0</u>	<u>\$ (7,743)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (7,861)</u>

OTHER SUPPLEMENTAL SCHEDULES

Natchitoches Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2005

	Special Revenue Funds			
	Road Maintenance 1996/97	Road Maintenance Special Project	Solid Waste Reserve	Civil Defense Fund
<u>Assets</u>				
Cash	\$765	\$0	\$0	\$104,669
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>\$0</u>	<u>\$104,669</u>
<u>Liabilities &amp; Fund Equity</u>				
Liabilities-				
Cash Overdraft	\$ 0	\$0	\$0	\$ 0
Accounts Payable	0	0	0	0
Accrued Payroll	0	0	0	1,077
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>\$ 1,077</u>
Fund Equity-				
Unreserved:				
Undesignated	\$765	\$0	\$0	\$103,592
Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Equity	<u>\$765</u>	<u>\$0</u>	<u>\$0</u>	<u>\$103,592</u>
Total Liabilities & Fund Equity	<u>\$765</u>	<u>\$0</u>	<u>\$0</u>	<u>\$104,669</u>

See notes to financial statements.

Special Revenue Funds				
Government Building Fund	Old Courthouse Museum	LA Highway 480 Grant	Road State Grant	Capital Outlay Fund
\$127,020	\$0	\$0	\$44	\$33,762
308,775	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$435,795</u>	<u>\$0</u>	<u>\$0</u>	<u>\$44</u>	<u>\$33,762</u>
\$ 0	\$0	\$0	\$ 0	\$ 0
13,213	0	0	0	0
4,526	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 17,739</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$418,056	\$0	\$0	\$44	\$33,762
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$418,056</u>	<u>\$0</u>	<u>\$0</u>	<u>\$44</u>	<u>\$33,762</u>
<u>\$435,795</u>	<u>\$0</u>	<u>\$0</u>	<u>\$44</u>	<u>\$33,762</u>

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Natchitoches Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2005

	Special Revenue Funds			
	Medicaid Enhancement Fund	Natchitoches Parish Litter Court	LCDBG Fire Protection	Kisatchie S & R
<u>Assets</u>				
Cash	\$0	\$421	\$1	\$242,998
Revenue Receivables	0	0	0	59,472
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$0</u>	<u>\$421</u>	<u>\$1</u>	<u>\$302,470</u>
<u>Liabilities &amp; Fund Equity</u>				
Liabilities-				
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>
Fund Equity-				
Unreserved:				
Undesignated	\$0	\$421	\$1	\$302,470
Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Equity	<u>\$0</u>	<u>\$421</u>	<u>\$1</u>	<u>\$302,470</u>
Total Liabilities & Fund Equity	<u>\$0</u>	<u>\$421</u>	<u>\$1</u>	<u>\$302,470</u>

See notes to financial statements.

Special Revenue Funds

Recreation & Fitness	LCDBG LASTEP Grant	LCDBG Grant	OCS Operating	OCS Family Day Care	OHD LIHEAP	DOL CSBG
\$772	\$1	\$1	\$0	\$55	\$ 0	\$ 0
0	0	0	0	0	0	34,774
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>560</u>
<u>\$772</u>	<u>\$1</u>	<u>\$1</u>	<u>\$0</u>	<u>\$55</u>	<u>\$ 0</u>	<u>\$35,334</u>
\$ 0	\$0	\$0	\$0	\$ 0	\$ 16,202	\$21,722
0	0	0	0	0	288	1,643
0	0	0	0	0	57	13,164
<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>\$ 16,547</u>	<u>\$36,529</u>
\$772	\$1	\$1	\$0	\$55	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(16,547)</u>	<u>(1,195)</u>
<u>\$772</u>	<u>\$1</u>	<u>\$1</u>	<u>\$0</u>	<u>\$55</u>	<u>\$(16,547)</u>	<u>\$(1,195)</u>
<u>\$772</u>	<u>\$1</u>	<u>\$1</u>	<u>\$0</u>	<u>\$55</u>	<u>\$ 0</u>	<u>\$35,334</u>

Continued next page.



Natchitoches Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2005

	<u>Special Revenue Funds</u>				
	<u>OCS RSVP</u>	<u>CCIP CACFP</u>	<u>CHC Head Start Handicap</u>	<u>TTA/ CDA</u>	<u>Weatherization</u>
<u>Assets</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 940	\$ 0
Revenue Receivables	23,155	52,396	3,037	4,018	28,779
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$23,155</u>	<u>\$ 52,396</u>	<u>\$3,037</u>	<u>\$4,958</u>	<u>\$28,779</u>
<u>Liabilities &amp; Fund Equity</u>					
<u>Liabilities-</u>					
Cash Overdraft	\$ 6,988	\$ 54,177	\$ 330	\$ 0	\$20,029
Accounts Payable	499	8,605	0	2,722	1,289
Accrued Payroll	2,439	7,662	2,707	190	2,748
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>325</u>	<u>0</u>
Total Liabilities	<u>\$ 9,926</u>	<u>\$ 70,444</u>	<u>\$3,037</u>	<u>\$3,237</u>	<u>\$24,066</u>
<u>Fund Equity-</u>					
<u>Unreserved:</u>					
Undesignated	\$13,229	\$ 0	\$ 0	\$1,721	\$ 4,713
Deficit	<u>0</u>	(18,048)	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Equity	<u>\$13,229</u>	<u>\$(18,048)</u>	<u>\$ 0</u>	<u>\$1,721</u>	<u>\$ 4,713</u>
Total Liabilities & Fund Equity	<u>\$23,155</u>	<u>\$ 52,396</u>	<u>\$3,037</u>	<u>\$4,958</u>	<u>\$28,779</u>

See notes to financial statements.

Special Revenue Funds

<u>DOTD Section 18</u>	<u>OCS Food Bank</u>	<u>Elderly Entertainment</u>	<u>Senior Companion Program</u>	<u>Disability Ramps</u>
\$ 0	\$1,831	\$ 0	\$ 0	\$ 8,267
15,383	0	0	51,464	3,993
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$15,383</u>	<u>\$1,831</u>	<u>\$ 0</u>	<u>\$51,464</u>	<u>\$12,260</u>
\$ 0	\$ 0	\$ 148	\$38,794	\$ 0
15,383	0	0	494	68
0	0	0	4,624	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$15,383</u>	<u>\$ 0</u>	<u>\$ 148</u>	<u>\$43,912</u>	<u>\$ 68</u>
\$ 0	\$1,831	\$ 0	\$ 7,552	\$12,192
<u>0</u>	<u>0</u>	(148)	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$1,831</u>	<u>\$(148)</u>	<u>\$ 7,552</u>	<u>\$12,192</u>
<u>\$15,383</u>	<u>\$1,831</u>	<u>\$ 0</u>	<u>\$51,464</u>	<u>\$12,260</u>

Continued next page.

Natchitoches Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2005

	<u>Special Revenue Funds</u>			Total Nonmajor Governmental Funds
	<u>Emergency Food &amp; Shelter</u>	<u>Summer Feeding Program</u>	<u>Wal-Mart VAP Fund</u>	
<u>Assets</u>				
Cash	\$ 0	\$ 0	\$719	\$ 522,266
Revenue Receivables	0	0	0	585,246
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>560</u>
Total Assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$719</u>	<u>\$1,108,072</u>
<u>Liabilities &amp; Fund Equity</u>				
<u>Liabilities-</u>				
Cash Overdraft	\$ 15	\$ 1,490	\$ 0	\$ 159,895
Accounts Payable	0	0	596	44,800
Accrued Payroll	0	0	0	39,194
Due to Other Funds	<u>560</u>	<u>0</u>	<u>0</u>	<u>885</u>
Total Liabilities	<u>\$ 575</u>	<u>\$ 1,490</u>	<u>\$596</u>	<u>\$ 244,774</u>
<u>Fund Equity-</u>				
<u>Unreserved:</u>				
Undesignated	\$ 0	\$ 0	\$123	\$ 901,301
Deficit	<u>(575)</u>	<u>(1,490)</u>	<u>0</u>	<u>(38,003)</u>
Total Fund Equity	<u>\$(575)</u>	<u>\$(1,490)</u>	<u>\$123</u>	<u>\$ 863,298</u>
 Total Liabilities & Fund Equity	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$719</u>	 <u>\$1,108,072</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, 2005

	Special Revenue Funds			
	Road Maintenance <u>1996/97</u>	Road Maintenance <u>Special Project</u>	Solid Waste <u>Reserve</u>	Civil Defense <u>Fund</u>
<b>Revenues:</b>				
Taxes-				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental-				
Federal Grants	0	0	0	7,018
State Grants	0	0	0	0
Other Grants	0	0	0	20,000
Fines & Forfeitures	0	0	0	0
Interest & Miscellaneous	<u>0</u>	<u>47</u>	<u>0</u>	<u>1,993</u>
Total Revenues	<u>\$ 0</u>	<u>\$ 47</u>	<u>\$ 0</u>	<u>\$ 29,011</u>
<b>Expenditures:</b>				
Current-				
General Government	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety	0	0	0	20,463
Public Works	0	0	0	0
Health & Welfare	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,463</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 47</u>	<u>\$ 0</u>	<u>\$ 8,548</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	\$ 47	\$ 0	\$ 8,548
<b>Fund Balances (Deficit)-</b>				
Beginning of Year	765	9,930	1,476	95,044
<b>Equity Transfers:</b>				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>(9,977)</u>	<u>(1,476)</u>	<u>0</u>
Fund Balances (Deficit)- End of Year	<u>\$765</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$103,592</u>

See notes to financial statements.

Special Revenue Funds				
Government Building Fund	Old Courthouse Museum	LA Highway 480 Grant	Road State Grant	Capital Outlay Fund
\$432,215	\$0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	1,645	0	0
0	0	0	0	0
0	0	0	0	0
<u>9,749</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$441,964</u>	<u>\$ 0</u>	<u>\$1,645</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$386,398	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	1,645	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$386,398</u>	<u>\$ 0</u>	<u>\$1,645</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 55,566	\$ 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>
\$ 55,566	\$ 0	\$ 0	\$ 0	\$ 0
362,478	12	0	44	33,762
12	0	0	0	0
<u>0</u>	<u>(12)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$418,056</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$44</u>	<u>\$33,762</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, 2005

	Special Revenue Funds			
	Medicaid Enhancement Fund	Natchitoches Parish Litter Court	LCDBG Fire Protection	Kisatchie S & R
<b>Revenues:</b>				
<b>Taxes-</b>				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intergovernmental-</b>				
Federal Grants	0	0	502,428	59,473
State Grants	10,424	0	0	0
Other Grants	0	0	0	0
Fines & Forfeitures	0	399	0	0
Interest & Miscellaneous	36	0	0	2,593
Total Revenues	<u>\$ 10,460</u>	<u>\$ 399</u>	<u>\$ 502,428</u>	<u>\$ 62,066</u>
<b>Expenditures:</b>				
<b>Current-</b>				
General Government	\$ 0	\$ 0	\$ 20,303	\$ 0
Public Safety	0	0	482,125	0
Public Works	0	319	0	0
Health & Welfare	0	0	0	0
Total Expenditures	<u>\$ 0</u>	<u>\$ 319</u>	<u>\$ 502,428</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 10,460</u>	<u>\$ 80</u>	<u>\$ 0</u>	<u>\$ 62,066</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	0	0	0	0
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	<u>\$ 10,460</u>	<u>\$ 80</u>	<u>\$ 0</u>	<u>\$ 62,066</u>
<b>Fund Balances (Deficit)-</b>				
Beginning of Year	107	341	1	240,404
<b>Equity Transfers:</b>				
Transfers In	0	0	0	0
Transfers Out	(10,567)	0	0	0
Fund Balances (Deficit)- End of Year	<u>\$ 0</u>	<u>\$ 421</u>	<u>\$ 1</u>	<u>\$ 302,470</u>

See notes to financial statements.

Special Revenue Funds

Recreation & Fitness	LCDBG LASTEP Grant	LCDBG Grant	OCS Operating	OCS Family Day Care	OHD LIHEAP	DOL CSBG
\$ 0	\$ 0	\$0	\$ 0	\$ 0	\$ 0	\$ 0
0	14,903	0	0	0	86,679	180,666
0	0	0	0	0	0	0
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>\$14,903</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 86,679</u>	<u>\$180,666</u>
\$ 0	\$ 2,200	\$0	\$ 0	\$ 0	\$ 3,163	\$ 76,906
0	0	0	0	0	0	0
0	12,703	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,701</u>	<u>107,667</u>
<u>\$ 0</u>	<u>\$14,903</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$74,864</u>	<u>\$184,573</u>
\$ 0	\$ 0	\$0	\$ 0	\$ 0	\$ 11,815	\$ (3,907)
\$ 0	\$ 0	\$0	\$ 16,492	\$ 2,139	\$ 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>\$ 16,492</u>	<u>\$ 2,139</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$0	\$ 16,492	\$ 2,139	\$ 11,815	\$ (3,907)
772	1	1	(16,492)	(2,084)	(28,362)	2,712
0	0	0	0	0	28,275	55,871
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,275)</u>	<u>(55,871)</u>
<u>\$772</u>	<u>\$ 1</u>	<u>\$1</u>	<u>\$ 0</u>	<u>\$ 55</u>	<u>\$(16,547)</u>	<u>\$ (1,195)</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, 2005

	Special Revenue Funds				
	<u>OCS RSVP</u>	<u>CCIP CACFP</u>	<u>CHC Head Start Handicap</u>	<u>TTA/ CDA</u>	<u>Weatherization</u>
<b>Revenues:</b>					
<b>Taxes-</b>					
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intergovernmental-</b>					
Federal Grants	54,486	175,978	37,680	16,237	122,282
State Grants	0	0	0	0	0
Other Grants	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Interest & Miscellaneous	<u>27</u>	<u>1,851</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$54,513</u>	<u>\$177,829</u>	<u>\$37,680</u>	<u>\$16,237</u>	<u>\$122,282</u>
<b>Expenditures:</b>					
<b>Current-</b>					
General Government	\$ 0	\$ 33,759	\$ 0	\$ 498	\$ 10,748
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health & Welfare	<u>46,156</u>	<u>232,419</u>	<u>37,711</u>	<u>16,482</u>	<u>105,605</u>
Total Expenditures	<u>\$46,156</u>	<u>\$266,178</u>	<u>\$37,711</u>	<u>\$16,980</u>	<u>\$116,353</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 8,357	\$ (88,349)	\$ (31)	\$ (743)	\$ 5,929
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	\$ 0	\$ 82,889	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,490)</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 82,889</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (6,490)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 8,357	\$ (5,460)	\$ (31)	\$ (743)	\$ (561)
<b>Fund Balances (Deficit)-</b>					
Beginning of Year	4,872	(12,588)	31	2,464	5,274
<b>Equity Transfers:</b>					
Transfers In	22	1,936	0	2,046	773
Transfers Out	<u>(22)</u>	<u>(1,936)</u>	<u>0</u>	<u>(2,046)</u>	<u>(773)</u>
Fund Balances (Deficit)- End of Year	<u>\$13,229</u>	<u>\$ (18,048)</u>	<u>\$ 0</u>	<u>\$ 1,721</u>	<u>\$ 4,713</u>

See notes to financial statements.



Special Revenue Funds

<u>DOTD Section 18</u>	<u>OCS Food Bank</u>	<u>Elderly Entertainment</u>	<u>Senior Companion Program</u>	<u>Disability Ramps</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
134,241	0	0	244,006	0
0	0	0	0	0
0	0	0	0	9,725
0	0	0	0	0
<u>0</u>	<u>73</u>	<u>1,025</u>	<u>0</u>	<u>0</u>
<u>\$134,241</u>	<u>\$ 73</u>	<u>\$ 1,025</u>	<u>\$244,006</u>	<u>\$ 9,725</u>
\$ 0	\$ 0	\$ 0	\$ 13,922	\$ 0
0	0	0	0	0
0	0	0	0	0
<u>134,241</u>	<u>537</u>	<u>0</u>	<u>222,060</u>	<u>18,232</u>
<u>\$134,241</u>	<u>\$ 537</u>	<u>\$ 0</u>	<u>\$235,982</u>	<u>\$18,232</u>
\$ <u>0</u>	\$ <u>(464)</u>	\$ <u>1,025</u>	\$ <u>8,024</u>	\$ <u>(8,507)</u>
\$ 0	\$ 0	\$ 0	\$ 6,490	\$10,000
<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>\$ 6,490</u>	<u>\$10,000</u>
\$ 0	\$ (464)	\$ 1,025	\$ 14,514	\$ 1,493
0	2,295	(1,173)	(6,962)	132
0	0	0	0	10,567
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$1,831</u>	<u>\$ (148)</u>	<u>\$ 7,552</u>	<u>\$12,192</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, 2005

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Emergency Food & Shelter	Summer Feeding Program	Wal-Mart VAP Fund	
<b>Revenues:</b>				
Taxes-				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 432,215
Intergovernmental-				
Federal Grants	12,831	71,331	0	1,720,239
State Grants	0	0	0	12,069
Other Grants	0	0	0	29,725
Fines & Forfeitures	0	0	0	399
Interest & Miscellaneous	0	0	1,807	19,201
Total Revenues	<u>\$12,831</u>	<u>\$ 71,331</u>	<u>\$1,807</u>	<u>\$2,213,848</u>
<b>Expenditures:</b>				
Current-				
General Government	\$ 0	\$ 3,381	\$1,684	\$ 552,962
Public Safety	0	0	0	502,588
Public Works	0	0	0	14,667
Health & Welfare	12,831	69,105	0	1,074,747
Total Expenditures	<u>\$12,831</u>	<u>\$72,486</u>	<u>\$1,684</u>	<u>\$2,144,964</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 0	\$ (1,155)	\$ 123	\$ 68,884
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 118,010
Operating Transfers Out	0	0	0	(6,490)
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 111,520</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 0	\$ (1,155)	\$ 123	\$ 180,404
Fund Balances (Deficit)- Beginning of Year	(575)	(335)	0	694,347
Equity Transfers:				
Transfers In	0	0	0	99,502
Transfers Out	0	0	0	(110,955)
Fund Balances (Deficit)- End of Year	<u>\$ (575)</u>	<u>\$ (1,490)</u>	<u>\$ 123</u>	<u>\$ 863,298</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Schedule of Compensation Paid Jury Members  
Year Ended December 31, 2005

<u>Jury Member</u>	<u>Amount</u>
Chris Paige	\$ 10,800
Charles Huggins	9,600
J. D. Garrett	9,600
Alice Barrios	9,600
William Hymes	9,600
Charles Cloud	9,600
Tom Collier	9,600
Jessie Hoffpauir	9,600
Douglas Masters	9,600
Gale Potts-Roque	9,600
Joey Cox	<u>9,600</u>
Total	<u>\$106,800</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Supplementary Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2005

<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		\$ 377,015	\$ 0
Federal Emergency Management Agency- Emergency Food & Shelter	97.024	365600-001		12,831	0
Department of Health & Human Services-					
Retired Seniors Volunteer Program					
Program Year 7-1-05 - 6-30-06	94.002	04SRWLA006		21,253	0
Program Year 7-1-04 - 6-30-05	94.002	04SRWLA006		20,052	0
Head Start Program					
Program Year 3-1-05 - 2-28-06	93.600	06CH0386/16		1,804,602	0
Program Year 3-1-04 - 2-28-05	93.600	06CH0386/15		317,203	0
Head Start-Handicap Program					
Program Year 3-1-04 - 2-28-05	93.600	06CH0386/15		6,362	0
Program Year 3-1-05 - 2-28-06	93.600	06CH0386/16		31,318	0
Senior Companion Program					
Program Year 1-1-03 - 8-31-05	94.016	05SCWLA004		149,954	0
Program Year 9-1-05 - 8-31-06	94.016	02SCWLA004		73,344	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	8,985	0
Program Year 2-1-05 - 1-31-06	93.613		NATPAR	7,434	0

Continued next page.

Natchitoches Parish Police Jury  
Supplementary Schedule of Expenditures of Federal Awards-Continued  
Year Ended December 31, 2005

<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 10-1-05 - 9-30-06	93.569		2006P0079	\$ 151,421	\$ 0
Program Year 10-1-04 - 9-30-05	93.569		2004P0079	6,649	0
<b>Louisiana Department of Social Services-</b>					
<b>Louisiana Housing Finance Agency</b>					
Program Year 10-1-04 - 9-30-05	93.568			21,555	0
Program Year 10-4-05 - 9-30-06	93.568			65,124	0
<b>Louisiana Department of Social Services-Weatherization Program</b>					
Program Year 4-1-04 - 3-31-05	81.042			46,803	0
Program Year 4-1-05 - 3-31-06	81.042			72,369	0
<b>Federal Emergency Management Agency-</b>					
<b>Louisiana Department of Military Affairs-Civil Defense Allotment</b>					
	83.505		N/A	7,072	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 1-1-05 - 12-31-05	20.509		741-35-0509	134,241	134,241
<b>Louisiana Department of Education-</b>					
<b>Child Care Food Program-</b>					
Program Year 10-1-04 - 9-30-05	10.558		93-302	123,582	0
Program Year 10-1-05 - 9-30-06	10.558		93-302	52,396	0
Summer Food Service Program	10.559		04-SFSP-010	71,331	0

Continued next page.

Natchitoches Parish Police Jury  
Supplementary Schedule of Expenditures of Federal Awards-Continued  
Year Ended December 31, 2005

<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>
Housing & Urban Development-					
Louisiana Department of Administration-					
LCDBG Fire Protection	14.228			502,428	0
LASTEP	14.219			<u>14,903</u>	<u>0</u>
Totals				<u>\$4,100,227</u>	<u>\$134,241</u>

Natchitoches Parish Police Jury  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2005

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>\$134,241</u>

OTHER REPORTS



# Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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<sup>0</sup> of the Natchitoches Parish Police Jury as of and for the year ended June 30, 2005, which collectively comprise the Natchitoches Parish Police Jury's basic financial statements and have issued our report thereon dated June 27, 2006. 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.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Natchitoches Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions 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 over financial reporting 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 and Other Matters

As part of obtaining reasonable assurance about whether the Natchitoches Parish Police 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 or other matters that are required to be reported under *Government Auditing Standards*.

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 27, 2006

Natchitoches, Louisiana

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

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

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, 2005. 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, 2005.

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 27, 2006*

Natchitoches, Louisiana

Natchitoches Parish Police Jury  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2005

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, 2005.
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, 2005:
  - o Head Start (CFDA #93.600)
  - o Kisatchie National Forest (CFDA #10.666)
  - o Community Development Block Grant Program (CFDA #14.228)
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, 2005

There were no findings to be cleared for the year ended December 31, 2004, and all findings for years prior to that have been cleared in prior reports.