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**NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT**

DECEMBER 31, 2010

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 7/22/11

NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2010

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NATCHITOCHE PARISH POLICE JURY
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T A B L E O F C O N T E N T S

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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, 2010.

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 \$12,868,496 (net assets) for the fiscal year reported. This compares to the previous year when assets exceeded liabilities by \$12,790,544.
- Total net assets are comprised of the following:
 1. Capital assets, net of related debt, of \$7,598,352 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 2. Unrestricted net assets of \$5,270,144 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 \$6,439,069 this year. This compares to the prior year ending fund balance of \$6,375,623 showing an increase of \$63,446 during the current year.
- In 2009, the Natchitoches Parish Police Jury implemented Governmental Accounting Standards Board Statement No. 45 entitled "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 45). The major change under GASB 45 is to attribute the cost of postretirement benefits (medical, dental, and life insurance) to the time which the employee is working for the employer. This standard does not require the funding of these benefits, but it does require recognizing the liability and expense in the financial statements. The Police Jury recognized a noncurrent liability of \$1,076,575 in the Statement of Net Assets. A \$157,288 expense is included in personnel services and related benefits expense in the Statement of Activities.

Using This Annual Report

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

Reporting the Police Jury as a Whole

The Statement of Net Assets and The Statement of Activities

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

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

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

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

Reporting the Police Jury's Most Significant Funds

Fund Financial Statements

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

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

The Police Jury as a Whole

The Police Jury’s net assets were \$12.8 million on December 31, 2010. Of this amount \$5.2 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, 2010

	Governmental Activities	
	<u>2010</u>	<u>2009</u>
Assets:		
Cash & Other Assets	\$ 8,442,609	\$ 8,348,999
Noncurrent Assets	<u>7,598,352</u>	<u>7,422,732</u>
Total Assets	<u>\$16,040,961</u>	<u>\$15,771,731</u>
Liabilities:		
Current and Other Liabilities	\$ 2,003,540	\$ 1,973,376
Long-term Liabilities	<u>1,168,925</u>	<u>1,007,811</u>
Total Liabilities	<u>\$ 3,172,465</u>	<u>\$ 2,981,187</u>
Net Assets:		
Invested in Capital Assets	\$ 7,598,352	\$ 7,422,732
Unrestricted	<u>5,270,144</u>	<u>5,367,812</u>
Total Net Assets	<u>\$12,868,496</u>	<u>\$12,790,544</u>

Table 2
Changes in Net Assets
Year Ended December 31, 2010

	<u>Primary Government</u>	
	<u>2010</u>	<u>2009</u>
Program Revenues:		
Charges for Services	\$ 366,150	\$ 420,595
Operating Grants & Contributions	5,768,968	6,494,033
Capital Grants & Contributions	1,875,979	0
General Revenues:		
Ad Valorem Taxes	3,816,703	4,079,768
Sales Taxes	2,318,300	1,856,339
Licenses & Permits	394,006	364,319
Interest	15,572	19,832
Loss on Sale of Capital Assets	(30,573)	(21,905)
Miscellaneous	<u>219,936</u>	<u>61,564</u>
Total Revenues	<u>\$14,745,041</u>	<u>\$13,274,545</u>
Functional/Program Expenses:		
Governmental Activities-		
General Government	\$ 1,346,067	\$ 1,426,998
Public Safety	1,890,826	2,270,102
Public Works	5,544,307	4,602,331
Health & Welfare	4,288,147	4,494,235
Recreation & Culture	1,544,759	1,652,203
Economic Development	<u>52,983</u>	<u>21,323</u>
Total Expenses	<u>\$14,667,089</u>	<u>\$14,467,192</u>
Change in Net Assets	<u>\$ 77,952</u>	<u>\$ (1,192,647)</u>

Economic Factors and Next Year's Budgets and Rates

The Police Jury is experiencing severe financial difficulties in the general fund. The Jury is continually amending the budget in an attempt to address this situation. We expect this situation to continue for 2011.

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
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INDEPENDENT AUDITOR'S REPORT

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Natchitoches Parish Police Jury (Jury) as of and for the year ended December 31, 2010, 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 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 do not include financial data for the Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Jury's primary government unless the Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Jury has not issued such reporting entity financial statements. The effect on the financial statements of the omitted component units are not known and are undeterminable at this time.

In our opinion, because of the omission of the component units, as discussed above, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the component units of the Natchitoches Parish Police Jury, as of December 31, 2010, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, except for the effects of omitting component units as discussed above, the financial statements referred to above present fairly in all material respects, the financial position of the aggregate remaining fund information of the Natchitoches Parish Police Jury, as of December 31, 2010, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Further, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Jury's primary government, as of December 31, 2010, 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.

The accompanying financial statements have been prepared assuming that the Jury will continue as a going concern. As discussed in Note 17 to the financial statements, the Jury's general fund is in severe financial difficulty due to increased criminal court and prisoner maintenance costs as well as the Office of Community Services substantially overspending its' grant revenues. These conditions raise substantial doubt about the Police Jury's ability to continue as a going concern. Management's plans regarding those matters are also described in Note 17. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2011, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 1 through 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance 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 budgetary comparisons listed as other required supplemental information in the table of contents and the combining 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 budgetary comparison statements, combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson, Thomas & Cunningham, CPA's
Johnson, Thomas & Cunningham, CPA's

June 22, 2011
Natchitoches, Louisiana

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

Natchitoches Parish Police Jury
Statement of Net Assets
December 31, 2010

	<u>Governmental Activities</u>
Assets-	
Current Assets-	
Cash & Cash Equivalents	\$ 3,509,191
Revenue Receivables	<u>4,933,418</u>
Total Current Assets	\$ 8,442,609
Noncurrent Assets-	
Capital Assets (net of accumulated depreciation)	<u>7,598,352</u>
Total Assets	<u>\$16,040,961</u>
Liabilities-	
Current Liabilities-	
Cash Overdraft	\$ 192,861
Accounts Payable	830,657
Accrued Payroll	338,542
Due to Other Governments	<u>641,480</u>
Total Current Liabilities	\$ 2,003,540
Long-term Liabilities-	
Accrued Compensated Absences	\$ 92,350
Other Post Employment Benefits	<u>1,076,575</u>
Total Long-term Liabilities	\$ 1,168,925
Total Liabilities	<u>\$ 3,172,465</u>
Net Assets-	
Invested in Capital Assets	\$ 7,598,352
Unrestricted	<u>5,270,144</u>
Total Net Assets	<u>\$12,868,496</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Statement of Activities
Year Ended December 31, 2010

Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities-					
General Government	\$ 1,346,067	\$ 7	\$ 606,215	\$ 0	\$ (739,845)
Public Safety	1,890,826	332,441	418,273	0	(1,140,112)
Public Works	5,544,307	15,616	996,977	1,875,979	(2,655,735)
Health & Welfare	4,288,147	0	3,728,018	0	(560,129)
Recreation & Culture	1,544,759	18,086	19,485	0	(1,507,188)
Economic Development	<u>52,983</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(52,983)</u>
Total Governmental Activities	<u>\$14,667,089</u>	<u>\$366,150</u>	<u>\$5,768,968</u>	<u>\$1,875,979</u>	<u>\$ (6,655,992)</u>
General Revenues:					
Taxes-					
Ad Valorem					\$ 3,816,703
Sales & Use					2,318,300
Licenses & Permits					394,006
Interest					15,572
Miscellaneous					219,936
Loss on sale of Surplus Assets					<u>(30,573)</u>
Total General Revenues					\$ 6,733,944
Change in Net Assets					\$ 77,952
Net Assets January 1, 2010					<u>12,790,544</u>
Net Assets December 31, 2010					<u>\$12,868,496</u>

See notes to financial statements.

FUND FINANCIAL STATEMENTS

Natchitoches Parish Police Jury
Governmental Funds-Balance Sheet
December 31, 2010

	Major Funds						Nonmajor Funds	Total Governmental Funds
	General Fund	Road Maintenance Fund	Sales Tax Fund	Parish Library Fund	Health Unit Fund	Head Start Fund		
Assets								
Cash & Cash Equivalents	\$351,634	\$ 338,032	\$ 35,713	\$ 968,062	\$ 655,217	\$ 0	\$1,160,533	\$3,509,191
Revenue Receivables	597,248	1,610,500	265,941	1,169,732	478,675	156,172	655,150	4,933,418
Due from Other Funds	10,410	2,134	325	0	0	0	53,335	66,204
Total Assets	<u>\$959,292</u>	<u>\$1,950,666</u>	<u>\$301,979</u>	<u>\$2,137,794</u>	<u>\$1,133,892</u>	<u>\$156,172</u>	<u>\$1,869,018</u>	<u>\$8,508,813</u>
Liabilities								
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,954	\$ 158,907	\$ 192,861
Accounts Payable	295,972	348,064	0	15,816	3,601	16,211	150,993	830,657
Accrued Payroll	18,176	31,645	0	63,851	7,384	121,310	96,176	338,542
Due to Other Government	511,221	0	0	0	0	0	130,259	641,480
Due to Other Funds	2,134	8,013	0	0	0	0	56,057	66,204
Total Liabilities	<u>\$827,503</u>	<u>\$ 387,722</u>	<u>\$ 0</u>	<u>\$ 79,667</u>	<u>\$ 10,985</u>	<u>\$171,475</u>	<u>\$ 592,392</u>	<u>\$2,069,744</u>
Fund Balance								
Fund Balances- Unreserved-								
Designated	\$ 0	\$1,090,591	\$ 0	\$ 0	\$ 0	\$ 0	\$ 88,173	\$1,178,764
Undesignated	131,789	472,353	301,979	2,058,127	1,122,907	0	1,331,420	5,418,575
Deficit	0	0	0	0	0	(15,303)	(142,967)	(158,270)
Total Fund Balance	<u>\$131,789</u>	<u>\$1,562,944</u>	<u>\$301,979</u>	<u>\$2,058,127</u>	<u>\$1,122,907</u>	<u>\$ (15,303)</u>	<u>\$1,276,626</u>	<u>\$6,439,069</u>
Total Liabilities & Fund Balance	<u>\$959,292</u>	<u>\$1,950,666</u>	<u>\$301,979</u>	<u>\$2,137,794</u>	<u>\$1,133,892</u>	<u>\$156,172</u>	<u>\$1,869,018</u>	<u>\$8,508,813</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2010

Total Governmental Fund Balances	\$ 6,439,069
Amounts reported for Governmental Activities in the Statement of Net Assets are different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds-	
Capital Assets	30,364,100
Less, Accumulated Depreciation	(22,765,748)
Long-term Liabilities are not due and payable in the current period and are not reported in the funds-	
Accrued Compensated Absences	(92,350)
Other Post Employment Benefits	<u>(1,076,575)</u>
Total Net Assets of Governmental Activities at December 31, 2010	\$ <u>12,868,496</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2010

	Major Funds						Nonmajor Funds	Total Governmental Funds
	General Fund	Road Maintenance Fund	Sales Tax Fund	Parish Library Fund	Health Unit Fund	Head Start Fund		
Revenues:								
Taxes-								
Ad Valorem	\$ 623,137	\$ 588,053	\$ 0	\$1,436,350	\$ 592,974	\$ 0	\$ 576,189	\$ 3,816,703
Sales & Use	0	0	2,318,300	0	0	0	0	2,318,300
License & Permits	174,223	0	0	0	0	0	219,783	394,006
Intergovernmental-								
Federal Grants	0	1,526,401	0	0	0	2,022,771	1,755,120	5,304,292
State Grants	606,216	1,303,145	0	13,656	0	0	4,394	1,927,411
Other Grants	0	0	0	3,430	0	0	409,814	413,244
Charges for Services	7	15,616	0	8,382	0	0	0	24,005
Fines & Forfeits	0	0	0	9,703	0	0	332,442	342,145
Interest & Miscellaneous	146,812	56,334	2,054	15,605	3,910	0	10,793	235,508
Total Revenues	<u>\$1,550,395</u>	<u>\$ 3,489,549</u>	<u>\$ 2,320,354</u>	<u>\$1,487,126</u>	<u>\$ 596,884</u>	<u>\$2,022,771</u>	<u>\$3,308,535</u>	<u>\$14,775,614</u>
Expenditures:								
Current-								
General Government	\$ 479,701	\$ 13,833	\$ 37,622	\$ 0	\$ 0	\$ 0	\$ 808,306	\$ 1,339,462
Public Safety	654,932	0	0	0	0	0	1,126,624	1,781,556
Public Works	0	5,706,012	0	0	0	0	144,636	5,850,648
Health & Welfare	2,954	0	0	0	354,699	2,063,870	1,779,481	4,201,004
Recreation & Culture	0	0	0	1,486,513	0	0	0	1,486,513
Economic Development	52,985	0	0	0	0	0	0	52,985
Total Expenditures	<u>\$1,190,572</u>	<u>\$ 5,719,845</u>	<u>\$ 37,622</u>	<u>\$1,486,513</u>	<u>\$ 354,699</u>	<u>\$2,063,870</u>	<u>\$3,859,047</u>	<u>\$14,712,168</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 359,823	\$(2,230,296)	\$ 2,282,732	\$ 613	\$ 242,185	\$ (41,099)	\$(550,512)	\$ 63,446
Other Financing Sources (Uses):								
Operating Transfers In	\$ 300,000	\$ 3,015,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 754,928	\$ 4,069,928
Operating Transfers Out	(665,190)	0	(3,015,000)	0	(300,000)	0	(89,738)	(4,069,928)
Total Other Financing	<u>\$ (365,190)</u>	<u>\$ 3,015,000</u>	<u>\$(3,015,000)</u>	<u>\$ 0</u>	<u>\$ (300,000)</u>	<u>\$ 0</u>	<u>\$ 665,190</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (5,367)	\$ 784,704	\$ (732,268)	\$ 613	\$ (57,815)	\$ (41,099)	\$ 114,678	\$ 63,446
Fund Balances-Beginning of Year	137,156	778,240	1,034,247	2,057,514	1,180,722	25,796	1,161,948	6,375,623
Fund Balances-End of Year	<u>\$ 131,789</u>	<u>\$ 1,562,944</u>	<u>\$ 301,979</u>	<u>\$2,058,127</u>	<u>\$1,122,907</u>	<u>\$ (15,303)</u>	<u>\$1,276,626</u>	<u>\$ 6,439,069</u>

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, 2010

Net Change in Fund Balances-Total Governmental Funds	\$ 63,446
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Amounts reported for Governmental Activities
in the Statement of Activities are different because:

Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. The current year amounts for these items were-

Capital Expenditures	846,165
Depreciation Expense	(639,971)

Governmental Funds report the entire amount received from sales of assets as revenues, but the undepreciated cost of the asset reduces the gain from the sale in the Statement of Activities	(30,574)
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Increases in Long-term Debt are reflected as an increase in expenses on the Statement of Activities, but are not reported in the Governmental Funds

Accrued Compensated Absences	(3,826)
Other Post Employment Benefits	(157,288)

Change in Net Assets of Governmental Activities	\$ <u>77,952</u>
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See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

Introduction

The Natchitoches Parish Police Jury is the governing authority for Natchitoches Parish, and is a political subdivision of the State of Louisiana. The Jury, under the provisions of Louisiana Revised Statutes 33:1236-1244, enacts ordinances, sets policy and establishes programs in such fields as criminal and juvenile justice, highways and streets, sanitation, planning and zoning, public health, libraries, recreational facilities and general administrative services. The Jury is governed by eleven jurors representing the various districts of Natchitoches Parish.

1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

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
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. For information to obtain financial statements for any of the above component units, contact the administrator of the Police Jury at 318-352-2714.

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

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

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

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 Activities) 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 included among program revenues are reported instead as general revenues.

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

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

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

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

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

Property taxes, franchise taxes, intergovernmental revenues, 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 Road Maintenance Fund, which includes waste disposal.

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

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

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.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

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>
General Fund	\$10,410	\$ 2,134
Special Revenue Funds-		
Road Maintenance	2,134	8,013
Sales Tax	325	0
Kisatchie Search & Rescue	44,762	0
Title III – Kisatchie Search & Rescue	0	44,762
OCS-TTA/CDA	0	325
OCS-Emergency Food & Shelter	0	560
OCS-DOL-CSBG	560	0
Capital Projects Funds-		
LCDBG Fire Protection	<u>8,013</u>	<u>10,410</u>
Totals	<u>\$66,204</u>	<u>\$66,204</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ 300,000	\$ 665,190
Special Revenue Funds-		
Road Maintenance Fund	3,015,000	0
Sales Tax Fund	0	3,015,000
Health Unit Fund	0	300,000
Criminal Court	66,602	2,836
Public Safety	665,190	66,602
Criminal Jury/Criminal Law/Juror Fees	2,836	0
OCS-CACFP	20,289	0
OCS-CHC Head Start Handicap	11	
OCS-TTA/CDA	0	20,289
Walmart VAP Fund	0	11
Totals	<u>\$4,069,928</u>	<u>\$4,069,928</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
Notes to Financial Statements
December 31, 2010

G. Inventories

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2010, are immaterial and are approximately the same as at December 31, 2009. 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 statement of net assets.

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

J. Fund Equity

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

K. Estimates

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

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

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. Several such revisions were made during the year ended December 31, 2010.
- (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, 2010, the following funds had a deficit balance in their fund balance:

<u>Fund</u>	<u>Amount</u>
Office of Community Services-	
Head Start	\$ 15,303
OHD LIHEAP	1,254
DOL – CSBG	33,963
RSVP	1,098
CHC Head Start Handicap	9
TTA/CDA	325
Senior Companion Program	1,677
Emergency Food & Shelter	224
Summer Feeding Program	688
Criminal Court Fund	<u>103,729</u>
Total	<u>\$158,270</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

The deficits in the OCS funds will generally be funded by intrafund transfers at the end of each respective grant period. However, for grants that are not continuing, other sources must be used. The deficit in the Criminal Court Fund will be funded by transfer from the General Fund in future years.

4. Cash and Cash Equivalents

At December 31, 2010, the police jury had cash and cash equivalents (book balances) totaling \$3,316,330 as follows-

Interest-bearing demand deposits	\$2,849,535
U.S. Government Securities	<u>466,795</u>
Total	<u>\$3,316,330</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, 2010, the Police Jury has \$2,934,385 in deposits (collected bank balances). These deposits are secured from risk by \$312,788 of federal deposit insurance and \$2,621,597 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The \$466,795 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, 2010:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes-		
Ad Valorem	\$469,550	\$2,631,403
Other Taxes	111,003	265,941
Intergovernmental-		
Federal	0	1,370,722
State	1,937	0
Local	0	39,761
Other	<u>14,758</u>	<u>28,343</u>
Totals	<u>\$597,248</u>	<u>\$4,336,170</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

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, 2010, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
General Fund:				
Capital Assets-				
Land	\$ 389,873	\$ 34,000	\$ 0	\$ 423,873
Building	4,721,966	0	0	4,721,966
Office Equipment	239,890	0	0	239,890
Other Equipment	77,464	0	0	77,464
Vehicles	<u>230,923</u>	<u>0</u>	<u>0</u>	<u>230,923</u>
Total Assets	<u>\$ 5,660,116</u>	<u>\$ 34,000</u>	<u>\$ 0</u>	<u>\$ 5,694,116</u>
Accumulated Depreciation-				
Building	\$ 3,014,703	\$ 84,040	\$ 0	\$ 3,098,743
Office Equipment	236,096	1,650	0	237,746
Other Equipment	62,788	3,143	0	65,931
Vehicles	<u>213,120</u>	<u>6,193</u>	<u>0</u>	<u>219,313</u>
Total Acc. Deprec.	<u>\$ 3,526,707</u>	<u>\$ 95,026</u>	<u>\$ 0</u>	<u>\$ 3,621,733</u>
Civil Defense:				
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	\$ 38,504	\$ 0	\$ 0	\$ 38,504
Other Equipment	<u>18,265</u>	<u>0</u>	<u>0</u>	<u>18,265</u>
Total Acc. Deprec.	<u>\$ 56,769</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 56,769</u>
Criminal Court/DA:				
Capital Assets-				
Office Equipment	\$ 50,880	\$ 0	\$ 0	\$ 50,880
Other Equipment	<u>39,733</u>	<u>0</u>	<u>0</u>	<u>39,733</u>
Total Assets	<u>\$ 90,613</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 90,613</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Criminal Court/DA:				
Accumulated Depreciation-				
Office Equipment	\$ 49,539	\$ 671	\$ 0	\$ 50,210
Other Equipment	<u>28,541</u>	<u>5,596</u>	<u>0</u>	<u>34,137</u>
Total Acc. Deprec.	<u>\$ 78,080</u>	<u>\$ 6,267</u>	<u>\$ 0</u>	<u>\$ 84,347</u>
Health Unit:				
Capital Assets-				
Building	\$ 846,415	\$ 0	\$ 0	\$ 846,415
Office Equipment	43,146	3,115	0	46,261
Other Equipment	71,086	0	0	71,086
Vehicles	<u>119,725</u>	<u>19,231</u>	<u>0</u>	<u>138,956</u>
Total Assets	<u>\$ 1,080,372</u>	<u>\$ 22,346</u>	<u>\$ 0</u>	<u>\$ 1,102,718</u>
Accumulated Depreciation-				
Building	\$ 464,418	\$ 21,160	\$ 0	\$ 485,578
Office Equipment	40,485	1,647	0	42,132
Other Equipment	44,652	5,785	0	50,437
Vehicles	<u>75,595</u>	<u>11,844</u>	<u>0</u>	<u>87,439</u>
Total Acc. Deprec.	<u>\$ 625,150</u>	<u>\$ 40,436</u>	<u>\$ 0</u>	<u>\$ 665,586</u>
Government Building:				
Capital Assets-				
Other Equipment	\$ 19,026	\$ 0	\$ 0	\$ 19,026
Vehicles	<u>11,693</u>	<u>0</u>	<u>0</u>	<u>11,693</u>
Total Assets	<u>\$ 30,719</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30,719</u>
Accumulated Depreciation-				
Other Equipment	\$ 10,580	\$ 1,637	\$ 0	\$ 12,217
Vehicles	<u>11,693</u>	<u>0</u>	<u>0</u>	<u>11,693</u>
Total Acc. Deprec.	<u>\$ 22,273</u>	<u>\$ 1,637</u>	<u>\$ 0</u>	<u>\$ 23,910</u>
Head Start:				
Capital Assets-				
Building	\$ 140,390	\$ 0	\$ 0	\$ 140,390
Office Equipment	179,795	0	0	179,795
Other Equipment	256,257	25,475	0	281,732
Vehicles	<u>181,279</u>	<u>0</u>	<u>0</u>	<u>181,279</u>
Total Assets	<u>\$ 757,721</u>	<u>\$ 25,475</u>	<u>\$ 0</u>	<u>\$ 783,196</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Accumulated Depreciation-				
Building	\$ 98,453	\$ 5,653	\$ 0	\$ 104,106
Office Equipment	174,955	2,235	0	177,190
Other Equipment	192,450	12,002	0	204,452
Vehicles	<u>168,213</u>	<u>13,065</u>	<u>0</u>	<u>181,278</u>
Total Acc. Deprec.	<u>\$ 634,071</u>	<u>\$ 32,955</u>	<u>\$ 0</u>	<u>\$ 667,026</u>
LIHEAP:				
Capital Assets-				
Office Equipment	<u>\$ 4,256</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,256</u>
Total Assets	<u>\$ 4,256</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,256</u>
Accumulated Depreciation-				
Office Equipment	<u>\$ 2,902</u>	<u>\$ 851</u>	<u>\$ 0</u>	<u>\$ 3,753</u>
Total Acc. Deprec.	<u>\$ 2,902</u>	<u>\$ 851</u>	<u>\$ 0</u>	<u>\$ 3,753</u>
Rural Transit:				
Capital Assets-				
Vehicles	<u>\$ 15,425</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,425</u>
Total Assets	<u>\$ 15,425</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,425</u>
Accumulated Depreciation-				
Vehicles	<u>\$ 12,340</u>	<u>\$ 3,085</u>	<u>\$ 0</u>	<u>\$ 15,425</u>
Total Acc. Deprec.	<u>\$ 12,340</u>	<u>\$ 3,085</u>	<u>\$ 0</u>	<u>\$ 15,425</u>
Library:				
Capital Assets-				
Office Equipment	\$ 602,615	\$ 17,436	\$ 6,521	\$ 613,530
Books, Recordings, etc.	<u>1,859,490</u>	<u>177,453</u>	<u>122,239</u>	<u>1,914,704</u>
Total Assets	<u>\$ 2,462,105</u>	<u>\$194,889</u>	<u>\$128,760</u>	<u>\$ 2,528,234</u>
Accumulated Depreciation-				
Office Equipment	\$ 488,644	\$ 48,396	\$ 3,501	\$ 533,539
Books, Recordings, etc.	<u>1,580,433</u>	<u>159,709</u>	<u>122,239</u>	<u>1,617,903</u>
Total Acc. Deprec.	<u>\$ 2,069,077</u>	<u>\$208,105</u>	<u>\$125,740</u>	<u>\$ 2,151,442</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Road Maintenance:				
Capital Assets-				
Land	\$ 48,112	\$ 0	\$ 0	\$ 48,112
Building	512,194	0	0	512,194
Office Equipment	16,251	0	0	16,251
Other Equipment	709,059	69,980	0	779,039
Vehicles	1,056,186	56,697	0	1,112,883
Bridges	6,996,615	442,778	43,465	7,395,928
Roads	<u>10,193,647</u>	<u>0</u>	<u>0</u>	<u>10,193,647</u>
Total Assets	<u>\$19,532,064</u>	<u>\$569,455</u>	<u>\$ 43,465</u>	<u>\$20,058,054</u>
Accumulated Depreciation-				
Building	\$ 272,513	\$ 15,905	\$ 0	\$ 288,418
Office Equipment	14,081	543	0	14,624
Other Equipment	525,567	48,559	0	574,126
Vehicles	685,848	67,594	0	753,442
Bridges	3,696,156	114,061	15,911	3,794,306
Roads	<u>10,045,894</u>	<u>4,947</u>	<u>0</u>	<u>10,050,841</u>
Total Acc. Deprec.	<u>\$15,240,059</u>	<u>\$251,609</u>	<u>\$ 15,911</u>	<u>\$15,475,757</u>
 Total Capital Assets	 \$29,690,160	 \$846,165	 \$(172,225)	 \$30,364,100
 Total Accumulated Depreciation	 <u>22,267,428</u>	 <u>639,971</u>	 <u>(141,651)</u>	 <u>22,765,748</u>
 Total Capital Assets, Net	 <u>\$ 7,422,732</u>	 <u>\$206,194</u>	 <u>\$ (30,574)</u>	 <u>\$ 7,598,352</u>

The amount reflected as capital expenditures on the financial statements does not include interfund transfers which are shown as additions/deletions in this note disclosure. As a result, the financial statements and this note disclosure differ by the amount of these transfers.

Depreciation expense of \$639,971 for the year ended December 31, 2010, was charged to the following governmental funds:

General Government	\$ 1,637
Public Safety	101,293
Public Works	251,609
Health & Welfare	77,327
Recreation & Culture	<u>208,105</u>
 Total	 <u>\$639,971</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

7. Accounts, Salaries and Other Payables

The payables of \$1,169,199 at December 31, 2010, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Accounts Payable	\$295,972	\$534,685
Accrued Payroll	<u>18,176</u>	<u>320,366</u>
Totals	<u>\$314,148</u>	<u>\$855,051</u>

8. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2010:

	<u>Balance 1-1-10</u>	<u>Additions</u>	<u>Balance Reduction</u>	<u>Balance 12-31-10</u>
Compensated Absences	<u>\$88,524</u>	<u>\$10,698</u>	<u>\$6,872</u>	<u>\$92,350</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 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.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

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 15.75 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, 2010, 2009 and 2008, were \$551,464, \$462,850, and \$474,479, respectively, equal to the required contributions for each year.

10. Risk Management/Contingencies/Pending Litigation

- 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, 2010, there are no known outstanding judgments or suits against the Jury for issues not related to vehicles and buildings.
- The Jury is obligated by state statute to fund the prisoner maintenance program operated by the parish Sheriff. Over the years, these costs have escalated to the point that the Jury's general fund has difficulties in meeting these obligations. The Jury and Sheriff have met on various occasions to discuss a plan to manage these costs, but an agreement has not been reached. At December 31, 2010, the Sheriff has billed the Jury \$511,221 for prisoner maintenance which the Jury has not budgeted for nor paid. This obligation has been recorded as accounts payable for the purpose of these financial statements; however, the Jury has not approved the payment of this obligation.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

- The Jury is involved in one lawsuit in which litigants seek damage for an alleged lease of property from the Jury that was deemed null and void by the court. Prior to report issuance, the Jury received notification that they won in the 2nd District Court; however, the litigants have 30 days to appeal the decision. The Jury's monetary exposure to this suit has not been determined.

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.

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

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, 2008. Total assessed value was \$275,559,590 in 2010. 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 \$50,986,476 of the assessed value in 2010.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2010:

<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	7.37	7.37
Health Unit Fund	3.00	3.00

Total ad valorem tax revenues recognized by the Jury were \$3,816,703 for the year ended December 31, 2010.

The following are the principal taxpayers for the Parish:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
International Paper Co.	\$34,306,570	12.5%
Martco Limited Partners	10,814,750	3.9%
Crosstex LIG., LLC	8,632,990	3.1%
Alliance Compressors	6,827,470	2.5%
Tennessee Gas Pipeline, Co.	6,619,320	2.4%
Weyerhaeuser Co.	4,457,630	1.6%
GulfSouth Pipeline	3,441,910	1.2%
Pilgrim's Pride Corp.	2,932,110	1.1%
AT&T Southeast	2,626,880	1.0%
SWEPCO	<u>2,263,070</u>	<u>.8%</u>
Total	<u>\$82,922,700</u>	<u>30.1%</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 \$100,000 during 2010.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

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 (2010 collections \$2,318,300) are dedicated to the following purposes:

- A) To pay the normal operating expenses involved in collecting the tax;
- B) To fund the operations for waste disposal;
- 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.

15. Postemployment Benefits Other Than Pensions

On January 1, 2010, the Police Jury implemented Governmental Accounting Standards Board Statement No. 45 entitled "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" (GASB 45). The major change under GASB 45 is to attribute the cost of postretirement benefits (medical, dental and life insurance) to the time which the employee is working for the employer. This standard does not require the funding of these benefits, but it does require recognizing the liability and expense in the financial statements. The Jury recognized a noncurrent liability of \$1,076,575 for 2010 in the Statement of Net Assets. A \$157,288 expense is included in personnel services and related benefits expense in the Statement of Activities.

Plan Description. The Jury administers a single-employer defined benefit healthcare and life insurance plan. The plan provides lifetime healthcare and life insurance for all eligible police jurors and full-time employees of the police jury and their families through the Jury's group life and health insurance plans, which cover both active and retired members. Eligibility requirements are as follows:

- A) Retirees shall have officially retired under the parochial employees retirement system of Louisiana;
- B) A retired juror must have served continuously for four years immediately preceding his official retirement;
- C) The retired employee must have been continuously employed by the police jury for at least five years immediately preceding his official retirement;

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

- D) The retired employee must have continuously participated in the group health and life insurance programs of the police jury for the last four years immediately preceding the retiree's official retirement.

Funding Policy. The Jury shall pay the total cost of group life and hospitalization insurance for eligible retirees having single-coverage with the group and, for those retirees with family coverage, the police jury shall pay, in addition to full single-coverage, one-half of the difference between the cost of single group life and hospitalization and family group life and hospitalization. The Retiree Health & Life Plan does not issue a publicly available financial report. Contributions by the Jury to the Plan in 2010 were \$144,081.

Annual OPEB Cost and Net OPEB Obligation. The Jury's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The Jury has elected to calculate the ARC and related information using the Unit Credit Actuarial Cost Method. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (of funding excess) over a period not to exceed thirty years. The following table shows the components of the Jury's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Jury's net OPEB obligation to the Retiree Health Plan for year ended December 31, 2010:

<u>DISCOUNT RATE</u>	<u>5.50%</u>
Determination of Annual Required Contribution-	
Normal Cost at Fiscal Year End	\$ 144,459
Amortization of UAAL	<u>156,911</u>
Annual Required Contribution (ARC)	<u>\$ 301,370</u>
Determination of Net OPEB Obligation-	
Annual Required Contribution	\$ 301,370
Interest on Prior Year Net OPEB Obligation	0
Adjustment to ARC	<u>0</u>
Annual OPEB Cost	\$ 301,370
Assumed Contributions Made	<u>(144,081)</u>
Estimated Increase in Net OPEB Obligation	\$ 157,288
Net OPEB Obligation - Beginning of Year	<u>919,287</u>
Estimated Net OPEB Obligation - End of Year	<u>\$1,076,575</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

The Jury's estimated annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net obligation for year ended 2010 and the two preceding fiscal years assuming the plan is not prefunded (5.5% discount rate):

<u>Fiscal Year Ended</u>	<u>Discount Rate</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2008	N/A	N/A	N/A	N/A
12/31/2009	5.50%	\$301,370	15%	\$919,287
12/31/2010	5.50%	\$301,370	15%	\$1,076,575

Funded Status and Funding Progress. The Jury's actuarial accrued liability for benefits was \$4,240,802, all of which was unfunded for the year ended 2010. The covered payroll (annual payroll of active employees covered by the plan) was \$4,355,821, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 102 percent.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about rates of interest, future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The entry age actuarial cost method was used with the estimates based to an important degree on the assumptions made relative to various occurrences, such as rate of expected investment earnings by the fund, rates of mortality among active and retired employees, rates of termination from employment, and retirement rates. In the current valuation, the actuarial assumptions used for the calculation of costs and liabilities are:

MEASUREMENT DATE

Benefit liabilities are valued as of January 1, 2009

DISCOUNT RATE FOR VALUING LIABILITIES

Without prefunding – 5.5% per annum, compounded annually

MORTALITY RATES

Male - RP 2000 system table with floating Scale AA projections for Males
Female - RP 2000 system table with floating Scale AA projections for Females

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

16. Designation of Fund Balance

The fund balances for the Road Maintenance and Kisatchie Search and Rescue funds have been designated to indicate that the revenue receivable presented by these funds will not be collected within the 60 day period by which revenues are considered to be available. The fund balance designation is as follows:

<u>Fund</u>	<u>Amount</u>
Road Maintenance	\$1,090,591
Kisatchie Search & Rescue	44,762
Title III - Kisatchie Search & Rescue	<u>43,411</u>
Total	<u>\$1,178,764</u>

17. Going Concern

For the past several years the Police Jury has incurred financial difficulties due to rising costs specifically in the Criminal Court and Office of Community Services funds. The Police Jury is required to cover the cost of housing and feeding pre-trial inmates in the Natchitoches Parish Detention Center as well as other costs necessary for the operation of the Criminal Court. These costs have escalated to represent 70% of the entire General Fund budget. The remaining 30% of the General Fund budget is not sufficient to operate the General Fund. In addition, the Office of Community Services, a component unit of the Police Jury, has substantially overspent their program revenues causing material cash overdrafts and fund deficits in several grant programs.

At December 31, 2009, a transfer of funds from the general fund was made to cover cash deficits in the Criminal Court fund and Office of Community Services funds in the amount of \$609,792. Of this amount, \$435,978 was to cover Office of Community Services cash deficits and the remaining \$173,814 was to cover Criminal Court fund cash deficits, resulting in a \$431,458 cash deficit at December 31, 2009 in the General Fund.

At December 31, 2010, the general fund had the following balances:

<u>Account</u>	<u>Amount</u>
Cash	\$ 77,242
Accounts Receivable	597,249
Due from Other Funds	10,410
Accrued Expenses	(39,757)
Due to Other Funds	(2,134)
Due to Sheriff	<u>(511,221)</u>
Fund Balance	<u>\$ 131,789</u>

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2010

The Jury owes \$553,112 to vendors and the Sheriff at December 31, 2010 and does not have a revenue source available to cover those expenditures. While there are revenues in the amount of \$597,249 to be received over the sixty days following the Jury's year end, those revenues will be needed to pay for expenditures incurred for the remainder of the year.

The Police Jury has set forth the following plan in attempt to rectify this situation:

- 1) The Judges and District Attorney's office will pay all of their operating expenses, except salaries, throughout 2011.
- 2) Employees in the General and Criminal Court Funds will reduce their salaries by 20% by reducing hours worked to 32 hours. Employees will resume a 40 hour work week on June 1, 2011.
- 3) A majority of the Police Jurors will donate 50 – 100% of their salaries back to the Police Jury.
- 4) Police Jurors and the District Attorney's office will pay their medical insurance expense throughout 2011.
- 5) The Police Jury will attempt to sell surplus assets.

18. Subsequent Events

Management has evaluated events through June 22, 2011, the date which the financial statements were available for issue. The following item is to be reported as a subsequent event:

During the year, the Jury appointed the Blue Ribbon Charter Commission to investigate and propose a new form of government for the Jury. On May 31, 2010 this commission presented the Jury with a proposed Home Rule Charter document. This proposal would change the Jury from the current eleven member police jury system to a new form of government composed of five council members and a parish-wide elected president. This proposal is to be published in the official journal by June 30, 2011. It will be placed on the October 22, 2011 election ballot for the voters to decide upon. If this proposal passes voter approval, the entire governing system and body of the police jury will cease to exist and this new form of government will replace it.

19. Budgetary Comparison

At December 31, 2010, the following major funds had an excess of expenditures over their budgeted amounts:

<u>Fund</u>	<u>Amount</u>
General Fund	\$450,944
Sales Tax Fund	<u>504,122</u>
Total	<u>\$955,066</u>

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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Taxes	\$ 574,761	\$ 664,939	\$ 623,137	\$ (41,802)
Licenses & Permits	197,846	183,787	174,223	(9,564)
Intergovernmental- State Grants	768,252	559,467	606,216	46,749
Charges for Services	20	5	7	2
Interest & Miscellaneous	<u>16,520</u>	<u>100,307</u>	<u>146,812</u>	<u>46,505</u>
Total Revenues	<u>\$1,557,399</u>	<u>\$1,508,505</u>	<u>\$1,550,395</u>	<u>\$ 41,890</u>
Expenditures:				
General Government-				
Legislative	\$ 196,406	\$ 170,074	\$ 169,152	\$ 922
Judicial	3,170	528	264	264
Elections	93,508	68,321	64,338	3,983
Finance & Administration	394,321	317,866	245,947	71,919
Other	10,500	0	0	0
Public Safety	141,106	141,116	654,932	(513,816)
Health & Welfare	2,988	2,988	2,954	34
Economic Development	<u>15,240</u>	<u>38,735</u>	<u>52,985</u>	<u>(14,250)</u>
Total Expenditures	<u>\$ 857,239</u>	<u>\$ 739,628</u>	<u>\$1,190,572</u>	<u>\$(450,944)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 700,160</u>	<u>\$ 768,877</u>	<u>\$ 359,823</u>	<u>\$(409,054)</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ 0	\$ 300,000	\$ 300,000	\$ 0
Operating Transfers Out	<u>(700,000)</u>	<u>(665,190)</u>	<u>(665,190)</u>	<u>0</u>
Total Other Financing	<u>\$ (700,000)</u>	<u>\$ (365,190)</u>	<u>\$ (365,190)</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 160</u>	<u>\$ 403,687</u>	<u>\$ (5,367)</u>	<u>\$(409,054)</u>
Fund Balance-Beginning of Year	<u>137,156</u>	<u>137,156</u>	<u>137,156</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 137,316</u>	<u>\$ 540,843</u>	<u>\$ 131,789</u>	<u>\$(409,054)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Statement of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:				
Taxes-				
Ad Valorem	\$ 532,080	\$ 621,560	\$ 580,028	\$(41,532)
Payments in Lieu of Taxes	<u>42,681</u>	<u>43,379</u>	<u>43,109</u>	<u>(270)</u>
Total Taxes	<u>\$ 574,761</u>	<u>\$ 664,939</u>	<u>\$ 623,137</u>	<u>\$(41,802)</u>
Licenses & Permits-				
Alcoholic Beverage Licenses	\$ 12,846	\$ 7,271	\$ 4,672	\$ (2,599)
Occupational Licenses	<u>185,000</u>	<u>176,516</u>	<u>169,551</u>	<u>(6,965)</u>
Total Licenses & Permits	<u>\$ 197,846</u>	<u>\$ 183,787</u>	<u>\$ 174,223</u>	<u>\$(9,564)</u>
Intergovernmental-				
State of Louisiana-				
Alcoholic Beverage Tax	\$ 16,346	\$ 7,913	\$ 7,913	\$ 0
Severance Tax	595,800	372,193	404,181	31,988
Fire Insurance Rebate	141,106	141,116	141,116	0
Office of Rural Development	<u>15,000</u>	<u>38,245</u>	<u>53,006</u>	<u>14,761</u>
Total Intergovernmental	<u>\$ 768,252</u>	<u>\$ 559,467</u>	<u>\$ 606,216</u>	<u>\$ 46,749</u>
Charges for Services-				
Other	<u>\$ 20</u>	<u>\$ 5</u>	<u>\$ 7</u>	<u>\$ 2</u>
Miscellaneous-				
Interest	\$ 1,300	\$ 1,245	\$ 1,318	\$ 73
Rents & Royalties	15,120	25,380	27,673	2,293
Mineral Lease	0	45,376	90,751	45,375
Jurors Salary Refund	0	6,480	6,480	0
Jurors Self-pay Insurance	0	11,658	12,392	734
Miscellaneous	<u>100</u>	<u>10,168</u>	<u>8,198</u>	<u>(1,970)</u>
Total Miscellaneous	<u>\$ 16,520</u>	<u>\$ 100,307</u>	<u>\$ 146,812</u>	<u>\$ 46,505</u>
Total Revenues	<u>\$1,557,399</u>	<u>\$1,508,505</u>	<u>\$1,550,395</u>	<u>\$ 41,890</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Statement of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Expenditures:				
General Government-				
Legislative-				
Personnel Cost	\$168,256	\$150,756	\$ 149,455	\$ 1,301
Travel	2,650	4,109	3,825	284
Code Publication	10,500	5,532	6,928	(1,396)
Dues	<u>15,000</u>	<u>9,677</u>	<u>8,944</u>	<u>733</u>
Total Legislative	<u>\$196,406</u>	<u>\$170,074</u>	<u>\$ 169,152</u>	<u>\$ 922</u>
Judicial-				
Personnel Cost	\$ <u>3,170</u>	\$ <u>528</u>	\$ <u>264</u>	\$ <u>264</u>
Elections-				
Personnel Cost	\$ 37,408	\$ 47,028	\$ 45,083	\$ 1,945
Materials & Supplies	2,500	2,029	1,882	147
Travel	4,500	2,900	2,888	12
Election Expense	45,000	15,000	14,301	699
Miscellaneous	<u>4,100</u>	<u>1,364</u>	<u>184</u>	<u>1,180</u>
Total Elections	<u>\$ 93,508</u>	<u>\$ 68,321</u>	<u>\$ 64,338</u>	<u>\$ 3,983</u>
Finance & Administration-				
Personnel Cost	\$327,771	\$193,081	\$ 179,923	\$ 13,158
Travel	1,800	1,313	1,162	151
Materials & Supplies	3,500	4,607	3,798	809
Telephone	8,500	5,136	4,802	334
Equipment Rentals	8,500	5,221	4,249	972
Miscellaneous	42,000	108,508	18,013	90,495
Capital Expenditures	<u>2,250</u>	<u>0</u>	<u>34,000</u>	<u>(34,000)</u>
Total Finance & Admin.	<u>\$394,321</u>	<u>\$317,866</u>	<u>\$ 245,947</u>	<u>\$ 71,919</u>
Other General Government-				
Insurance	\$ <u>10,500</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total General Government	<u>\$697,905</u>	<u>\$556,789</u>	<u>\$ 479,701</u>	<u>\$ 77,088</u>

See notes to financial statements.

Continued next page

Natchitoches Parish Police Jury
General Fund
Statement of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Public Safety-				
Personnel Cost	\$ 0	\$ 0	\$ 2,549	\$ (2,549)
External Appropriations-				
Fire Insurance	141,106	141,116	141,162	(46)
Feed & Maintain Prisoners	<u>0</u>	<u>0</u>	<u>511,221</u>	<u>(511,221)</u>
Total Public Safety	<u>\$141,106</u>	<u>\$141,116</u>	<u>\$ 654,932</u>	<u>\$(513,816)</u>
Health & Welfare-				
Veteran's Service Officer	<u>\$ 2,988</u>	<u>\$ 2,988</u>	<u>\$ 2,954</u>	<u>\$ 34</u>
Economic Development-				
Telephone & Other	<u>\$ 15,240</u>	<u>\$ 38,735</u>	<u>\$ 52,985</u>	<u>\$ (14,250)</u>
Total Expenditures	<u>\$857,239</u>	<u>\$739,628</u>	<u>\$1,190,572</u>	<u>\$(450,944)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Road Maintenance Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:				
Taxes-				
Ad Valorem Taxes	\$ 571,000	\$ 638,000	\$ 588,053	\$ (49,947)
Intergovernmental-				
Federal Grants	1,183,000	922,846	1,526,401	603,555
State Grants	528,894	862,496	1,303,145	440,649
Charges for Services	50,000	13,000	15,616	2,616
Miscellaneous-				
Interest	2,000	700	445	(255)
Miscellaneous	1,500	8,508	55,889	47,381
Total Revenues	<u>\$ 2,336,394</u>	<u>\$ 2,445,550</u>	<u>\$ 3,489,549</u>	<u>\$ 1,043,999</u>
Expenditures:				
General Government-				
Finance & Administration-				
Office & Supplies	\$ 5,000	\$ 5,850	\$ 5,514	\$ 336
Telephone & Utilities	10,400	8,400	7,268	1,132
Travel	3,000	1,051	1,051	0
Public Works-				
Personnel Cost	1,196,067	939,236	1,004,722	(65,486)
Equipment Maintenance	45,000	28,000	14,158	13,842
Insurance	72,000	54,100	54,100	0
Fuel & Oil	203,000	190,000	194,689	(4,689)
Road & Bridge Materials	917,987	2,450,093	2,712,439	(262,346)
Other Supplies	88,000	124,642	94,027	30,615
Miscellaneous	74,000	101,053	80,796	20,257
Equipment Rental	168,784	166,784	143,362	23,422
Solid Waste Operations	1,318,075	1,295,575	1,281,042	14,533
Capital Expenditures	240,000	131,761	126,677	5,084
Total Expenditures	<u>\$ 4,341,313</u>	<u>\$ 5,496,545</u>	<u>\$ 5,719,845</u>	<u>\$ (223,300)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$(2,004,919)</u>	<u>\$(3,050,295)</u>	<u>\$(2,230,296)</u>	<u>\$ 819,999</u>
Other Financing Sources (Uses):				
Operating Transfer from Sales Tax	<u>\$ 1,995,000</u>	<u>\$ 2,555,000</u>	<u>\$ 3,015,000</u>	<u>\$ 460,000</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (9,919)</u>	<u>\$ (495,295)</u>	<u>\$ 784,704</u>	<u>\$ 1,279,999</u>
Fund Balance-Beginning of Year	<u>778,240</u>	<u>778,240</u>	<u>778,240</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 768,321</u>	<u>\$ 282,945</u>	<u>\$ 1,562,944</u>	<u>\$ 1,279,999</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Taxes-				
Sales & Use Tax	\$ 1,800,000	\$ 1,920,000	\$ 2,318,300	\$ 398,300
Miscellaneous-				
Interest	<u>5,000</u>	<u>2,500</u>	<u>2,054</u>	<u>(446)</u>
Total Revenues	<u>\$ 1,805,000</u>	<u>\$ 1,922,500</u>	<u>\$ 2,320,354</u>	<u>\$ 397,854</u>
Expenditures:				
General Government-				
Finance & Administration	<u>\$ 55,000</u>	<u>\$ 43,500</u>	<u>\$ 37,622</u>	<u>\$ 5,878</u>
Excess of Revenues over Expenditures	\$ 1,750,000	\$ 1,879,000	\$ 2,282,732	\$ 403,732
Other Financing Uses:				
Operating Transfers To-				
Road Maintenance	<u>(1,995,000)</u>	<u>(2,505,000)</u>	<u>(3,015,000)</u>	<u>(510,000)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (245,000)	\$ (626,000)	\$ (732,268)	\$(106,268)
Fund Balance-Beginning of Year	<u>1,034,247</u>	<u>1,034,247</u>	<u>1,034,247</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 789,247</u>	<u>\$ 408,247</u>	<u>\$ 301,979</u>	<u>\$(106,268)</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Taxes-				
Ad Valorem	\$1,427,000	\$1,427,859	\$1,436,350	\$ 8,491
Intergovernmental-				
State Grants	19,000	13,656	13,656	0
Local Grants	3,740	3,430	3,430	0
Charges for Services	6,000	7,500	8,382	882
Fines & Forfeits	9,500	9,000	9,703	703
Miscellaneous-				
Interest & Dividends	5,000	4,000	5,412	1,412
Gifts & Memorials	500	550	1,048	498
Other	750	6,130	9,145	3,015
Total Revenues	<u>\$1,471,490</u>	<u>\$1,472,125</u>	<u>\$1,487,126</u>	<u>\$ 15,001</u>
Expenditures:				
Recreation & Culture-				
Personnel Cost	\$1,024,000	\$ 997,000	\$1,001,218	\$ (4,218)
Travel	13,000	13,000	8,551	4,449
Utilities & Telephone	95,000	92,500	77,895	14,605
Building & Equip. Maint.	55,000	50,000	43,235	6,765
Books, Magazines, etc.	185,086	185,086	177,453	7,633
Insurance	13,000	13,080	13,080	0
Supplies	87,000	83,000	93,493	(10,493)
Professional Services	38,000	38,000	8,830	29,170
Processing	25,000	20,000	17,151	2,849
Equipment Rental	7,000	12,200	10,644	1,556
Miscellaneous	18,090	17,840	17,528	312
Capital Expenditures	10,000	15,000	17,435	(2,435)
Total Expenditures	<u>\$1,570,176</u>	<u>\$1,536,706</u>	<u>\$1,486,513</u>	<u>\$ 50,193</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (98,686)	\$ (64,581)	\$ 613	\$ 65,194
Fund Balance-Beginning of Year	<u>2,057,514</u>	<u>2,057,514</u>	<u>2,057,514</u>	<u>0</u>
Fund Balance-End of Year	<u>\$1,958,828</u>	<u>\$1,992,933</u>	<u>\$2,058,127</u>	<u>\$ 65,194</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Health Unit Maintenance
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Taxes-				
Ad Valorem	\$ 522,739	\$ 607,739	\$ 592,974	\$ (14,765)
Miscellaneous-				
Interest	<u>3,800</u>	<u>3,500</u>	<u>3,910</u>	<u>410</u>
Total Revenues	<u>\$ 526,539</u>	<u>\$ 611,239</u>	<u>\$ 596,884</u>	<u>\$ (14,355)</u>
Expenditures:				
Health & Welfare-				
Personnel Cost	\$ 121,371	\$ 183,341	\$ 192,058	\$ (8,717)
Travel	3,500	215	215	0
Utilities & Telephone	36,000	29,500	25,392	4,108
Repairs & Maintenance	56,000	46,000	29,901	16,099
Dept. of Health & Human Resources	109,000	109,000	38,366	70,634
Insurance	14,000	12,214	12,214	0
Supplies	5,000	6,000	0	6,000
Equipment Rental	8,500	14,400	15,330	(930)
Miscellaneous	8,500	18,101	18,878	(777)
Animal Shelter	0	25,000	0	25,000
Capital Expenditures	<u>60,000</u>	<u>20,000</u>	<u>22,345</u>	<u>(2,345)</u>
Total Expenditures	<u>\$ 421,871</u>	<u>\$ 463,771</u>	<u>\$ 354,699</u>	<u>\$109,072</u>
Excess of Revenues over Expenditures	\$ 104,668	\$ 147,468	\$ 242,185	\$ 94,717
Other Financing Uses:				
Operating Transfers To- General Fund	<u>0</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 104,668	\$ (152,532)	\$ (57,815)	\$ 94,717
Fund Balance-Beginning of Year	<u>1,180,722</u>	<u>1,180,722</u>	<u>1,180,722</u>	<u>0</u>
Fund Balance-End of Year	<u>\$1,285,390</u>	<u>\$1,028,190</u>	<u>\$1,122,907</u>	<u>\$ 94,717</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, 2010

	Completed Grant 3-1-09 to 2-28-10				
	Budget Program Year <u>2009-10</u>	Prior Year <u>Actual</u>	Remaining Budget	Current Year <u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:					
Intergovernmental-					
Federal Grant – DHHS	\$2,135,126	\$1,847,376	\$287,750	\$320,974	\$ 33,224
Expenditures:					
Program Administration-					
Salaries	\$ 200,671	\$ 174,036	\$ 26,635	\$ 25,679	\$ 956
Fringe	53,538	33,905	19,633	6,585	13,048
Travel	500	835	(335)	76	(411)
Operating Services	35,260	22,666	12,594	1,605	10,989
Operating Supplies	2,836	1,285	1,551	207	1,344
Program Services-					
Salaries	1,209,103	977,638	231,465	178,436	53,029
Fringe	393,206	364,078	29,128	75,232	(46,104)
Travel	1,000	8,275	(7,275)	292	(7,567)
Operating Services-					
Utilities	52,491	47,900	4,591	18,895	(14,304)
Telephone	16,809	10,835	5,974	3,756	2,218
Maintenance & Repairs	10,300	20,325	(10,025)	2,987	(13,012)
Contract Payments	0	29,869	(29,869)	2,212	(32,081)
Other	97,180	49,086	48,094	17,066	31,028
Operating Supplies-					
Program Supplies	26,632	39,289	(12,657)	(1,578)	(11,079)
Office Supplies	2,000	197	1,803	113	1,690
Food	33,600	1,457	32,143	0	32,143
Capital Expenditures	0	0	0	0	0
Total Expenditures	<u>\$2,135,126</u>	<u>\$1,781,676</u>	<u>\$353,450</u>	<u>\$331,563</u>	<u>\$ 21,887</u>
Excess of Revenues over Expenditures	\$ 0	\$ 65,700	\$ (65,700)	\$ (10,589)	\$ 55,111
Other Financing Sources:					
Transfer (To)/From-					
Child Care Food Program	\$ 0	\$ (53,156)	\$ 53,156	\$ 0	\$(53,156)
Head Start	0	237	(237)	(1,163)	(926)
General Fund	0	0	0	0	0
Total Other Financing	<u>\$ 0</u>	<u>\$ (52,919)</u>	<u>\$ 52,919</u>	<u>\$ (1,163)</u>	<u>\$(54,082)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 0	\$ 12,781	\$ (12,781)	\$ (11,752)	\$ 1,029
Fund Balance-Beginning of Year	0	0	0	12,655	0
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 12,781</u>	<u>\$ (12,781)</u>	<u>\$ 903</u>	<u>\$ 1,029</u>

See notes to financial statements.

<u>Grant in Progress 3-1-10 to 2-28-11</u>			
<u>Budget Program Year 2010-11</u>	<u>Current Year Actual</u>	<u>Remaining Budget</u>	<u>Total Actual All Grants</u>
<u>\$2,225,152</u>	<u>\$1,701,797</u>	<u>\$523,355</u>	<u>\$2,022,771</u>
\$ 152,703	\$ 125,175	\$ 27,528	\$ 150,854
59,210	20,565	38,645	27,150
100	648	(548)	724
31,028	28,395	2,633	30,000
6,651	522	6,129	729
1,103,225	928,870	174,355	1,107,306
559,070	405,787	153,283	481,019
1,900	5,732	(3,832)	6,024
50,254	55,693	(5,439)	74,588
16,810	10,258	6,552	14,014
6,425	32,320	(25,895)	35,307
0	14,398	(14,398)	16,610
142,061	28,819	113,242	45,885
39,000	44,135	(5,135)	42,557
2,000	693	1,307	806
44,715	4,322	40,393	4,322
10,000	25,975	(15,975)	25,975
<u>\$2,225,152</u>	<u>\$1,732,307</u>	<u>\$492,845</u>	<u>\$2,063,870</u>
\$ <u>0</u>	\$ <u>(30,510)</u>	\$ <u>30,510</u>	\$ <u>(41,099)</u>
\$ 0	\$ 0	\$ 0	\$ 0
0	1,163	(1,163)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>1,163</u>	\$ <u>(1,163)</u>	\$ <u>0</u>
\$ 0	\$ (29,347)	\$ (29,347)	\$ (41,099)
<u>0</u>	<u>13,141</u>	<u>0</u>	<u>25,796</u>
\$ <u>0</u>	\$ <u>(16,206)</u>	\$ <u>(29,347)</u>	\$ <u>(15,303)</u>

OTHER SUPPLEMENTAL SCHEDULES

Natchitoches Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	<u>Special Revenue Funds</u>				
	<u>Road Maintenance 1996/97</u>	<u>Criminal Court Fund</u>	<u>Civil Defense Fund</u>	<u>Government Building Fund</u>	<u>State Road Grant</u>
<u>Assets</u>					
Cash	\$765	\$ 0	\$136,444	\$372,466	\$44
Revenue Receivables	0	51,023	0	478,277	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$765</u>	<u>\$ 51,023</u>	<u>\$136,444</u>	<u>\$850,743</u>	<u>\$44</u>
<u>Liabilities & Fund Equity</u>					
<u>Liabilities-</u>					
Cash Overdraft	\$ 0	\$ 118,185	\$ 0	\$ 0	\$ 0
Accounts Payable	0	84	106	14,105	0
Accrued Payroll	0	36,483	2,536	6,771	0
Due to Other Government	0	0	120,289	0	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 154,752</u>	<u>\$122,931</u>	<u>\$ 20,876</u>	<u>\$ 0</u>
<u>Fund Equity-</u>					
<u>Unreserved:</u>					
Designated	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Undesignated	765	0	13,513	829,867	44
Deficit	<u>0</u>	<u>(103,729)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Equity	<u>\$765</u>	<u>\$(103,729)</u>	<u>\$ 13,513</u>	<u>\$829,867</u>	<u>\$44</u>
Total Liabilities & Fund Equity	<u>\$765</u>	<u>\$ 51,023</u>	<u>\$136,444</u>	<u>\$850,743</u>	<u>\$44</u>

See notes to financial statements.

Special Revenue Funds					
Natchitoches Parish <u>Litter Court</u>	Kisatchie Search & Rescue	Recreation & <u>Fitness</u>	<u>Planning</u>	La. State Uniform Construction <u>Code</u>	Title III Kisatchie Search & Rescue
\$461	\$210,711	\$772	\$40,046	\$0	\$44,762
0	0	0	2,121	0	43,411
0	<u>44,762</u>	0	0	0	0
<u>\$461</u>	<u>\$255,473</u>	<u>\$772</u>	<u>\$42,167</u>	<u>\$0</u>	<u>\$88,173</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0
0	0	0	716	0	0
0	2,320	0	7,810	0	0
0	0	0	0	0	0
0	0	0	0	0	44,762
<u>\$ 0</u>	<u>\$ 2,320</u>	<u>\$ 0</u>	<u>\$ 8,526</u>	<u>\$0</u>	<u>\$44,762</u>
\$ 0	\$ 44,762	\$ 0	\$ 0	\$0	\$43,411
461	208,391	772	33,641	0	0
0	0	0	0	0	0
<u>\$461</u>	<u>\$253,153</u>	<u>\$772</u>	<u>\$33,641</u>	<u>\$0</u>	<u>\$43,411</u>
<u>\$461</u>	<u>\$255,473</u>	<u>\$772</u>	<u>\$42,167</u>	<u>\$0</u>	<u>\$88,173</u>

Continued next page.

Natchitoches Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	<u>Special Revenue Funds</u>				
	<u>Public Safety</u>	<u>Criminal Jury/ Criminal Law/ Juror Fees</u>	<u>OCS Operating</u>	<u>OCS Family Daycare</u>	<u>OHD LIHEAP</u>
Assets					
Cash	\$152,405	\$20,137	\$1,437	\$55	\$ 81,123
Revenue Receivables	0	5,178	0	0	24,969
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$152,405</u>	<u>\$25,315</u>	<u>\$1,437</u>	<u>\$55</u>	<u>\$106,092</u>
Liabilities & Fund Equity					
Liabilities-					
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	8,570	2,435	0	0	103,697
Accrued Payroll	14,882	0	0	0	3,649
Due to Other Government	0	0	0	0	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 23,452</u>	<u>\$ 2,435</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$107,346</u>
Fund Equity-					
Unreserved:					
Designated	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Undesignated	128,953	22,880	1,437	55	0
Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,254)</u>
Total Fund Equity	<u>\$128,953</u>	<u>\$22,880</u>	<u>\$1,437</u>	<u>\$55</u>	<u>\$ (1,254)</u>
Total Liabilities & Fund Equity					
	<u>\$152,405</u>	<u>\$25,315</u>	<u>\$1,437</u>	<u>\$55</u>	<u>\$106,092</u>

See notes to financial statements.

Special Revenue Funds

<u>DOL</u> <u>CSBG</u>	<u>OCS</u> <u>RSVP</u>	<u>CCIP</u> <u>CACFP</u>	<u>CHC</u> <u>Head Start</u> <u>Handicap</u>	<u>TTA/</u> <u>CDA</u>	<u>OCS</u> <u>Food</u> <u>Bank</u>	<u>Elderly</u> <u>Entertainment</u>
\$ 0	\$ 0	\$30,760	\$ 0	\$ 0	\$848	\$426
2,815	2,923	15,943	2,778	863	0	0
<u>560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 3,375</u>	<u>\$ 2,923</u>	<u>\$46,703</u>	<u>\$2,778</u>	<u>\$ 863</u>	<u>\$848</u>	<u>\$426</u>
\$ 25,622	\$ 1,596	\$ 0	\$ 0	\$ 863	\$ 0	\$ 0
900	110	7,830	9	0	0	0
10,816	2,315	2,654	2,778	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>325</u>	<u>0</u>	<u>0</u>
<u>\$ 37,338</u>	<u>\$ 4,021</u>	<u>\$10,484</u>	<u>\$2,787</u>	<u>\$1,188</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	36,219	0	0	848	426
<u>(33,963)</u>	<u>(1,098)</u>	<u>0</u>	<u>(9)</u>	<u>(325)</u>	<u>0</u>	<u>0</u>
<u>\$(33,963)</u>	<u>\$(1,098)</u>	<u>\$36,219</u>	<u>\$(9)</u>	<u>\$(325)</u>	<u>\$848</u>	<u>\$426</u>
<u>\$ 3,375</u>	<u>\$ 2,923</u>	<u>\$46,703</u>	<u>\$2,778</u>	<u>\$ 863</u>	<u>\$848</u>	<u>\$426</u>

Continued next page.

Natchitoches Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	<u>Special Revenue Funds</u>				
	<u>Senior Companion Program</u>	<u>Emergency Food & Shelter</u>	<u>Summer Feeding Program</u>	<u>Wal-Mart VAP Fund</u>	<u>CSBG Summer Youth Program</u>
<u>Assets</u>					
Cash	\$ 0	\$7,532	\$ 0	\$541	\$3,747
Revenue Receivables	18,669	0	0	0	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$18,669</u>	<u>\$7,532</u>	<u>\$ 0</u>	<u>\$541</u>	<u>\$3,747</u>
<u>Liabilities & Fund Equity</u>					
<u>Liabilities-</u>					
Cash Overdraft	\$11,953	\$ 0	\$ 688	\$ 0	\$ 0
Accounts Payable	5,231	850	0	47	123
Accrued Payroll	3,162	0	0	0	0
Due to Other Government	0	6,346	0	0	3,624
Due to Other Funds	<u>0</u>	<u>560</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$20,346</u>	<u>\$7,756</u>	<u>\$ 688</u>	<u>\$ 47</u>	<u>\$3,747</u>
<u>Fund Equity-</u>					
<u>Unreserved:</u>					
Designated	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Undesignated	0	0	0	494	0
Deficit	<u>(1,677)</u>	<u>(224)</u>	<u>(688)</u>	<u>0</u>	<u>0</u>
Total Fund Equity	<u>\$(1,677)</u>	<u>\$(224)</u>	<u>\$(688)</u>	<u>\$494</u>	<u>\$ 0</u>
Total Liabilities & Fund Equity	<u>\$18,669</u>	<u>\$7,532</u>	<u>\$ 0</u>	<u>\$541</u>	<u>\$3,747</u>

See notes to financial statements.

Capital Projects Funds						
LCDBG Fire Grant	LCDBG LA STEP Grant	LCDBG Grant	LCDBG Martco Grant	DOTD Drainage Grant	LA 480 State Grant Fund	Total Nonmajor Governmental Funds
\$ 9,466	\$1	\$1	\$ 1	\$20,582	\$25,000	\$1,160,533
0	0	0	6,180	0	0	655,150
8,013	0	0	0	0	0	53,335
<u>\$17,479</u>	<u>\$1</u>	<u>\$1</u>	<u>\$6,181</u>	<u>\$20,582</u>	<u>\$25,000</u>	<u>\$1,869,018</u>
\$ 0	\$0	\$0	\$ 0	\$ 0	\$ 0	\$ 158,907
0	0	0	6,180	0	0	150,993
0	0	0	0	0	0	96,176
0	0	0	0	0	0	130,259
10,410	0	0	0	0	0	56,057
<u>\$10,410</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,180</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 592,392</u>
\$ 0	\$0	\$0	\$ 0	\$ 0	\$ 0	\$ 88,173
7,069	1	1	1	20,582	25,000	1,331,420
0	0	0	0	0	0	(142,967)
<u>\$ 7,069</u>	<u>\$1</u>	<u>\$1</u>	<u>\$ 1</u>	<u>\$20,582</u>	<u>\$25,000</u>	<u>\$1,276,626</u>
<u>\$17,479</u>	<u>\$1</u>	<u>\$1</u>	<u>\$6,181</u>	<u>\$20,582</u>	<u>\$25,000</u>	<u>\$1,869,018</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, 2010

	Special Revenue Funds				
	Road Maintenance <u>1996/97</u>	Criminal Court <u>Fund</u>	Civil Defense <u>Fund</u>	Government Building <u>Fund</u>	State Road <u>Grant</u>
Revenues:					
Taxes-					
Ad Valorem	\$ 0	\$ 0	\$ 0	\$576,189	\$ 0
Licenses & Permits	0	0	0	0	0
Intergovernmental-					
Federal Grants	0	0	6,500	0	0
State Grants	0	4,394	0	0	0
Other Grants	0	311,380	21,000	2,400	0
Charges for Services	0	0	0	0	0
Fines & Forfeits	0	242,991	0	0	0
Interest & Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,060</u>	<u>0</u>
Total Revenues	<u>\$ 0</u>	<u>\$ 558,765</u>	<u>\$ 27,500</u>	<u>\$581,649</u>	<u>\$ 0</u>
Expenditures:					
Current-					
General Government	\$ 0	\$ 9,153	\$ 0	\$528,527	\$ 0
Public Safety	0	643,094	49,393	0	0
Public Works	0	0	0	0	0
Health & Welfare	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 652,247</u>	<u>\$ 49,393</u>	<u>\$528,527</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 0</u>	<u>\$ (93,482)</u>	<u>\$(21,893)</u>	<u>\$ 53,122</u>	<u>\$ 0</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ 0	\$ 66,602	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>(2,836)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 63,766</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 0</u>	<u>\$ (29,716)</u>	<u>\$(21,893)</u>	<u>\$ 53,122</u>	<u>\$ 0</u>
Fund Balances (Deficit)-					
Beginning of Year	<u>765</u>	<u>(74,013)</u>	<u>35,406</u>	<u>776,745</u>	<u>44</u>
Fund Balances (Deficit)-					
End of Year	<u>\$765</u>	<u>\$(103,729)</u>	<u>\$ 13,513</u>	<u>\$829,867</u>	<u>\$44</u>

See notes to financial statements.

<u>Special Revenue Funds</u>					
<u>Natchitoches Parish Litter Court</u>	<u>Kisatchie Search & Rescue</u>	<u>Recreation & Fitness</u>	<u>Planning</u>	<u>La. State Uniform Construction Code</u>	<u>Title III Kisatchie Search & Rescue</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0
0	0	0	219,783	0	0
0	0	0	0	0	43,411
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	135	0	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$219,918</u>	<u>\$0</u>	<u>\$43,411</u>
\$ 0	\$ 0	\$ 0	\$206,648	\$0	\$ 0
0	0	0	0	0	0
0	85,535	0	0	0	0
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 85,535</u>	<u>\$ 0</u>	<u>\$206,648</u>	<u>\$0</u>	<u>\$ 0</u>
<u>\$ 0</u>	<u>\$ (85,535)</u>	<u>\$ 0</u>	<u>\$ 13,270</u>	<u>\$0</u>	<u>\$43,411</u>
\$ 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>
\$ 0	\$ (85,535)	\$ 0	\$ 13,270	\$0	\$43,411
<u>461</u>	<u>338,688</u>	<u>772</u>	<u>20,371</u>	<u>0</u>	<u>0</u>
<u>\$461</u>	<u>\$253,153</u>	<u>\$772</u>	<u>\$ 33,641</u>	<u>\$0</u>	<u>\$43,411</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, 2010

	Special Revenue Funds				
	Public Safety	Criminal Jury/ Criminal Law/ Juror Fees	OCS Operating	OCS Family Daycare	OHD LIHEAP
Revenues:					
Taxes-					
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses & Permits	0	0	0	0	0
Intergovernmental-					
Federal Grants	0	0	0	0	750,440
State Grants	0	0	0	0	0
Other Grants	75,000	0	0	0	0
Charges for Services	0	0	0	0	0
Fines & Forfeits	0	89,451	0	0	0
Interest & Miscellaneous	7,200	0	44	0	0
Total Revenues	<u>\$ 82,200</u>	<u>\$89,451</u>	<u>\$ 44</u>	<u>\$ 0</u>	<u>\$750,440</u>
Expenditures:					
Current-					
General Government	\$ 63,232	\$ 0	\$ 746	\$ 0	\$ 0
Public Safety	364,730	69,407	0	0	0
Public Works	0	0	0	0	0
Health & Welfare	123,873	0	0	0	745,826
Total Expenditures	<u>\$ 551,835</u>	<u>\$69,407</u>	<u>\$ 746</u>	<u>\$ 0</u>	<u>\$745,826</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$(469,635)</u>	<u>\$20,044</u>	<u>\$ (702)</u>	<u>\$ 0</u>	<u>\$ 4,614</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ 665,190	\$ 2,836	\$ 0	\$ 0	\$ 0
Operating Transfers Out	(66,602)	0	0	0	0
Total Other Financing	<u>\$ 598,588</u>	<u>\$ 2,836</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 128,953</u>	<u>\$22,880</u>	<u>\$ (702)</u>	<u>\$ 0</u>	<u>\$ 4,614</u>
Fund Balances (Deficit)-					
Beginning of Year	<u>0</u>	<u>0</u>	<u>2,139</u>	<u>55</u>	<u>(5,868)</u>
Fund Balances (Deficit)-					
End of Year	<u>\$ 128,953</u>	<u>\$22,880</u>	<u>\$1,437</u>	<u>\$55</u>	<u>\$ (1,254)</u>

See notes to financial statements.

Special Revenue Funds

<u>DOL</u> <u>CSBG</u>	<u>OCS</u> <u>RSVP</u>	<u>CCIP</u> <u>CACFP</u>	<u>CHC</u> <u>Head Start</u> <u>Handicap</u>	<u>TTA/</u> <u>CDA</u>	<u>OCS</u> <u>Food</u> <u>Bank</u>	<u>Elderly</u> <u>Entertainment</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
117,453	27,007	208,486	33,436	23,473	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	259	0	0	0	95
<u>\$117,453</u>	<u>\$27,007</u>	<u>\$208,745</u>	<u>\$33,436</u>	<u>\$ 23,473</u>	<u>\$ 0</u>	<u>\$ 95</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
151,416	28,151	204,293	33,464	7,074	0	0
<u>\$151,416</u>	<u>\$28,151</u>	<u>\$204,293</u>	<u>\$33,464</u>	<u>\$ 7,074</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>\$(33,963)</u>	<u>\$(1,144)</u>	<u>\$ 4,452</u>	<u>\$ (28)</u>	<u>\$ 16,399</u>	<u>\$ 0</u>	<u>\$ 95</u>
\$ 0	\$ 0	\$ 20,289	\$ 11	\$ 0	\$ 0	\$ 0
0	0	0	0	(20,289)	0	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,289</u>	<u>\$ 11</u>	<u>\$(20,289)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>\$(33,963)</u>	<u>\$(1,144)</u>	<u>\$ 24,741</u>	<u>\$ (17)</u>	<u>\$ (3,890)</u>	<u>\$ 0</u>	<u>\$ 95</u>
0	46	11,478	8	3,565	848	331
<u>\$(33,963)</u>	<u>\$(1,098)</u>	<u>\$ 36,219</u>	<u>\$ (9)</u>	<u>\$ (325)</u>	<u>\$848</u>	<u>\$426</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, 2010

	Special Revenue Funds				
	Senior Companion Program	Emergency Food & Shelter	Summer Feeding Program	Wal-Mart VAP Fund	CSBG Summer Youth Program
Revenues:					
Taxes-					
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses & Permits	0	0	0	0	0
Intergovernmental-					
Federal Grants	184,223	9,153	76,388	0	216,049
State Grants	0	0	0	0	0
Other Grants	0	0	0	34	0
Charges for Services	0	0	0	0	0
Fines & Forfeits	0	0	0	0	0
Interest & Miscellaneous	0	0	0	0	0
Total Revenues	<u>\$184,223</u>	<u>\$ 9,153</u>	<u>\$76,388</u>	<u>\$ 34</u>	<u>\$216,049</u>
Expenditures:					
Current-					
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health & Welfare	<u>185,900</u>	<u>6,269</u>	<u>77,076</u>	<u>90</u>	<u>216,049</u>
Total Expenditures	<u>\$185,900</u>	<u>\$ 6,269</u>	<u>\$77,076</u>	<u>\$ 90</u>	<u>\$216,049</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,677)</u>	<u>\$ 2,884</u>	<u>\$ (688)</u>	<u>\$ (56)</u>	<u>\$ 0</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11)</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (11)</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (1,677)</u>	<u>\$ 2,884</u>	<u>\$ (688)</u>	<u>\$ (67)</u>	<u>\$ 0</u>
Fund Balances (Deficit)-					
Beginning of Year	<u>0</u>	<u>(3,108)</u>	<u>0</u>	<u>561</u>	<u>0</u>
Fund Balances (Deficit)- End of Year	<u>\$ (1,677)</u>	<u>\$ (224)</u>	<u>\$ (688)</u>	<u>\$494</u>	<u>\$ 0</u>

See notes to financial statements.

Capital Projects Funds						Total Nonmajor Governmental Funds
LCDBG Fire Grant	LCDBG LA STEP Grant	LCDBG Grant	LCDBG Martco Grant	DOTD Drainage Grant	LA 480 State Grant Fund	
\$ 0	\$0	\$0	\$ 0	\$ 0	\$ 0	\$ 576,189
0	0	0	0	0	0	219,783
0	0	0	59,101	0	0	1,755,120
0	0	0	0	0	0	4,394
0	0	0	0	0	0	409,814
0	0	0	0	0	0	0
0	0	0	0	0	0	332,442
0	0	0	0	0	0	10,793
<u>\$ 0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$59,101</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$3,308,535</u>
\$ 0	\$0	\$0	\$ 0	\$ 0	\$ 0	\$ 808,306
0	0	0	0	0	0	1,126,624
0	0	0	59,101	0	0	144,636
0	0	0	0	0	0	1,779,481
<u>\$ 0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$59,101</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$3,859,047</u>
<u>\$ 0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (550,512)</u>
\$ 0	\$0	\$0	\$ 0	\$ 0	\$ 0	\$ 754,928
0	0	0	0	0	0	(89,738)
<u>\$ 0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 665,190</u>
\$ 0	\$0	\$0	\$ 0	\$ 0	\$ 0	\$ 114,678
7,069	1	1	1	20,582	25,000	1,161,948
<u>\$7,069</u>	<u>\$1</u>	<u>\$1</u>	<u>\$ 1</u>	<u>\$20,582</u>	<u>\$25,000</u>	<u>\$1,276,626</u>

Natchitoches Parish Police Jury
Schedule of Compensation Paid to Jury Members
Year Ended December 31, 2010

<u>Jury Member</u>	<u>Amount</u>
Chris Paige	\$ 9,600
Charles Huggins	9,600
J. D. Garrett	9,600
William Hymes	9,600
Tom Collier	9,600
Jessie Hoffpauir	9,600
Fred Jacobs	9,600
Margaret Stoker	9,600
Earnest Martin	9,600
David Dollar	9,600
Gerald Longlois	<u>10,800</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, 2010

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Total Current Year Expenditures</u>
DIRECT PROGRAMS:			
U. S. Department of Agriculture-			
Kisatchie National Forest	10.666	N/A	\$ 305,450
Federal Emergency Management Agency-			
Emergency Food & Shelter	97.024	365600-001	5,383
Road Maintenance	97.036		1,256,822
Civil Defense	97.039		6,500
Department of Health & Human Services-			
Retired Seniors Volunteer Program			
Program Year 7-1-10 - 6-30-11	94.002	07SRWLA008	12,611
Program Year 7-1-09 - 6-30-10	94.002	10SRWLA006	14,232
Head Start Program			
Program Year 3-1-10 - 2-28-11	93.600	06CH0386/21	1,663,653
Program Year 3-1-09 - 2-28-10	93.600	06CH0386/20	332,724
Head Start Program - ARRA			
Program Year 7-1-09 - 9-30-10	93.708	06SE0386/01	67,492
Head Start-Handicap Program			
Program Year 3-1-10 - 2-28-11	93.600	06CH0386/21	27,878
Program Year 3-1-09 - 2-28-10	93.600	06CH0386/20	5,557
Head Start TTA/CDA			
Program Year 3-1-10 - 2-28-11	93.600	06CH0386/21	6,665
Program Year 3-1-09 - 2-28-10	93.600	06CH0386/20	16,808
Senior Companion Program			
Program Year 9-1-10 - 8-31-11	94.016	08SCWLA004	57,949
Program Year 9-1-09 - 8-31-10	94.016	08SCWLA004	129,264

Continued next page.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards-continued
Year Ended December 31, 2010

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Total Current Year Expenditures</u>
PASS-THROUGH PROGRAMS:			
Louisiana Department of Labor- Community Services Block Grant			
Program Year 10-1-10 - 9-30-11	93.569		37,308
Program Year 10-1-09 - 9-30-10	93.569		114,638
Community Services Block Grant - ARRA			
Program Year 4-10-09 - 9-30-10	93.710		216,050
Louisiana Department of Social Services-			
Louisiana Housing Finance Agency			
Program Year 10-1-10 - 9-30-11	93.568		615,177
Program Year 10-1-09 - 9-30-10	93.568		113,845
U. S. Department of Transportation & Development-			
Louisiana Department of Education-			
Child Care Food Program-			
Program Year 10-1-10 - 9-30-11	10.558		66,364
Program Year 10-1-09 - 9-30-10	10.558		142,124
Summer Food Service Program	10.559		76,389
Housing & Urban Development-			
Louisiana Department of Administration-			
LCDBG Martco Grant	14.228		<u>59,101</u>
Totals			<u>\$5,349,984</u>

Natchitoches Parish Police Jury
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2010

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.

OTHER REPORTS

Johnson, Thomas & Cunningham

Certified Public Accountants

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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 of the Natchitoches Parish Police Jury (Jury), as of and for the year ended December 31, 2010, which collectively comprise the Jury's basic financial statements and have issued our report thereon dated June 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Jury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Jury's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiency in internal control over financial reporting that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination

of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be a material weakness (10-01).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as 10-02.

The Natchitoches Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Jury's responses, and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Natchitoches Parish Police Jury's management, the Louisiana Legislative Auditor, and interested state and federal agencies 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.

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June 22, 2011
Natchitoches, Louisiana

Johnson, Thomas & Cunningham

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON 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 could have a direct and material effect on each of the Natchitoches Parish Police Jury's major federal programs for the year ended December 31, 2010. 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 could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

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 the requirements that could have a direct and material effect on a major federal program to determine the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Natchitoches Parish Police Jury's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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, CPA's
Johnson, Thomas & Cunningham, CPA's

June 22, 2011
Natchitoches, Louisiana

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs
Year Ended December 31, 2010

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, 2010.
2. The audit disclosed one material weakness in internal control (10-01).
3. The audit disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.
4. The audit did not disclose any instances of significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no 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, 2010:
 - o Health and Human Services (CFDA #93.600, 93.568, 93,710)
 - o Kisatchie National Forest (CFDA #10.666)
 - o Federal Emergency Management Agency (CFDA # 97.036)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs.
9. The Natchitoches Parish Police Jury does not qualify as a low risk auditee.

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs-continued
Year Ended December 31, 2010

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The following findings relate to the financial statements and are required to be reported in accordance with *Government Auditing Standards*.

Internal Control-

10-01 Internal Controls Over Program Revenues and Expenditures

Criteria – The Office of Community Services (hereinafter OCS), a component unit of the Police Jury, administers several Federal and State grant programs which are generally expenditure driven. Most programs have a different year end and they do not agree with the Jury's year end of December 31. In order to accurately report the financial status of each program, a general ledger is provided for each grant year. For example, DOL-Community Service Block Grant's (hereinafter CSBG) program year is from October 1 to September 30. Thus, a general ledger is provided for transactions occurring in the old grant year from January 1 to September 30 and another for transactions occurring in the new grant year from October 1 to December 31. There is a third general ledger that has no activity as it will be used for a future grant year.

Most OCS programs expend funds and then send reports to the various grantor agencies requesting reimbursements. These Federal and State reimbursement requests and the subsequent cash receipts should be closely monitored by the management of OCS and should be reconciled to the general ledger on a monthly basis to ensure that the funds expended are requested from the grantor agency in a timely manner.

Condition – OCS personnel are not reconciling CSBG requests for funds to the general ledgers. As a result, the CSBG fund for the grant year ended September 30, 2009 had a cash balance of \$22,392 when it should have been zero, transactions for current year expenditures were recorded to an old grant year, and OCS personnel were unable to determine the amount of revenue receivables at December 31, 2010.

Effect – OCS personnel are not including some expenditures in requests for funds nor are they included in the reports to the grantor agency. CSBG may have overspent their program revenues which would result in the Natchitoches Parish Police Jury having no choice but to transfer cash from the Jury's general fund to cover them.

Cause – OCS management does not have a sufficient system in place to reconcile requests for funds to the general ledgers nor to monitor CSBG transactions to ensure they are recorded in the proper current general ledger.

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs-continued
Year Ended December 31, 2010

Recommendation – The management of the Office of Community Services should take steps to closely monitor the reimbursement requests and the subsequent cash receipts and to ensure that the requests and cash receipts are reconciled to the general ledger on a monthly basis.

Response – The Police Jury Treasurer has requested a new list of grant dates to help monitor all accounting transactions. As of March 2011, a new monthly report was requested listing revenues and expenses by fund to be used as a tool to monitor OCS funds.

In addition, the CSBG director has the following response: the management and financial staff of the Office of Community Services is currently working to ensure that the requests and cash receipts are reconciled to the general ledger on a monthly basis. By following the procedures in place where as the spreadsheet transaction are reported directly from general ledger. Expenditures on the spreadsheet are derived from general ledger and cash receipts. As way of reconciling expenditures, expenses are subtracted from cash receipts per general ledger. Once this procedure is performed cash balance per spreadsheet will equal general ledger cash balance. Once OCS request for CSBG funds is made it is recorded on spreadsheet as fund requested. Once money is received per general ledger it is recorded on spreadsheet as funds received. Budgets will be made available to all management staff.

Compliance-

10-02 Compliance with Local Government Budget Act

Criteria – Louisiana Revised Statutes require that the operating budget be amended if actual revenues are less than budgeted revenues by 5% or more and/or actual expenditures exceed budgeted expenditures by 5% or more.

Condition – For the year ended December 31, 2010 actual expenses were more than budgeted expenses by more than 5% for the General Fund and the Sales Tax Fund, and the budget was not amended accordingly.

Effect – The budget cannot be used as an effective management tool to control expenditures.

Cause – The Sales Tax Fund was over-budget due to transfers made to the Road Maintenance Fund which were in excess of the originally budgeted amounts. The General Fund was actually correctly budgeted; however, the Jury had an outstanding obligation to the Sheriff for prisoner maintenance in the amount of \$511,221 at December 31, 2010. The Jury had not approved the payment of this obligation, and had not budgeted for it. There was an audit adjustment made to record this payable for the purposes of these financial statements, and this audit adjustment caused the budget to appear to have needed amendments.

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs-continued
Year Ended December 31, 2010

Recommendation – We recommend that procedures be implemented to ensure that the budget is amended to comply with the Local Government Budget Act, bearing in mind that the General Fund issue was caused by an auditor adjustment.

Response – Natchitoches Parish Police Jury Treasurer will monitor more closely the amending of budgets to stay within the 5% guidelines.

Natchitoches Parish Police Jury
Schedule of Prior Year Audit Findings
Year Ended December 31, 2010

Internal Control Findings from Prior Year-

09-01 Internal Controls Over Program Revenues and Expenditures

Finding – During the year ended December 31, 2010, the OHD LIHEAP fund received \$32,582 in State grant funds which were not requested or expected. The general ledger for the OHD LIHEAP fund had not been reconciled to the requests or receipts for funds, and management was not aware that this error had occurred. At December 31, 2010, these funds were still being held in the OHD LIHEAP fund. The grantor agency has now been contacted, and the subsequent disposition of these funds has not been determined as of the financial statement date.

Current Status – At December 31, 2010, similar conditions still exist. See Finding 10-01.

09-02 Control over Account Reconciliations

Finding – The Police Jury's bank statements are accumulated for several months before they are reconciled to the general ledger accounts.

Current Status – This condition still existed at December 2010, but was corrected soon after and is cleared as of statement date.

09-03 Control over Payroll Reconciliations

Finding – Police Jury personnel are not performing reconciliations of payroll functions to the general ledger or to the payroll reports. As part of our auditing procedures, we were able to reconcile the year-end W-2 forms to the general ledger system. However, we were not able to reconcile the W-2's to the quarterly payroll reports filed with the Internal Revenue Service. Our auditing procedures were not sufficient in scope to determine if the Police Jury has overpaid the Internal Revenue Service, but it appears that this has happened. The amount of this overpayment has not been determined.

Current Status – At December 31, 2010, the condition has been cleared.