

**NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT**

DECEMBER 31, 2001

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 8/21/02

NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2001

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INDEPENDENT AUDITORS' REPORT

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the accompanying primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, do not purport to, and do not, present fairly the financial position of the reporting entity of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2002, on our consideration of the Natchitoches Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying financial information listed as "Schedules" and "Supplementary Information" in the table of contents, including the Schedule of Expenditures of Federal Awards, is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", and is not a required part of the financial statements of the Natchitoches Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government, and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

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

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

June 25, 2002
Natchitoches, Louisiana

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

Natchitoches Parish Police Jury

Combined Balance Sheet-All Fund Types and Account Groups
December 31, 2001

	<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Totals</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>(Memorandum Only)</u>	
					<u>2001</u>	<u>2000</u>
<u>Assets</u>						
Cash	\$ 90,237	\$2,815,018	\$ 0	\$ 0	\$ 2,905,255	\$ 2,980,468
Revenue Receivables	438,120	2,757,900	0	0	3,196,020	2,630,091
Due from Other Funds	0	8,107	0	0	8,107	27,525
Due from Other Governmental Units	27,676	0	0	0	27,676	35,465
Amount to be Provided for Retirement of Debt	0	0	0	125,123	125,123	122,235
Amount Available for Debt Retirement	0	0	0	54,922	54,922	71,818
Land	0	0	529,372	0	529,372	529,372
Buildings & Improvements	0	0	5,853,952	0	5,853,952	5,009,981
Equipment	0	0	3,949,646	0	3,949,646	4,224,915
Total Assets	\$556,033	\$5,581,025	\$10,332,970	\$180,045	\$16,650,073	\$15,631,870
<u>Liabilities</u>						
Cash Overdraft	\$ 0	\$ 136,233	\$ 0	\$ 0	\$ 136,233	\$ 492,584
Accounts Payable	14,707	726,459	0	0	741,166	310,204
Accrued Payroll	38,797	218,514	0	0	257,311	260,202
Accrued Expenses	90,237	0	0	0	90,237	94,662
Due to Other Funds	0	8,107	0	0	8,107	27,525
Accrued Compensated Absences	0	0	0	125,123	125,123	122,235
Capital Lease Payable	0	0	0	54,922	54,922	71,818
Total Liabilities	\$143,741	\$1,089,313	\$ 0	\$180,045	\$ 1,413,099	\$ 1,379,230
<u>Fund Equity</u>						
Investment in General Fixed Assets	\$ 0	\$ 0	\$10,332,970	\$ 0	\$10,332,970	\$ 9,764,268
Fund Balances-						
Reserved	0	54,922	0	0	54,922	71,818
Unreserved-						
Designated	233,186	1,441,593	0	0	1,674,779	1,714,160
Undesignated	179,106	3,057,033	0	0	3,236,139	3,078,343
Deficit	0	(61,836)	0	0	(61,836)	(375,949)
Total Fund Equity	\$412,292	\$4,491,712	\$10,332,970	\$ 0	\$15,236,974	\$14,252,640
Total Liabilities & Fund Equity	\$556,033	\$5,581,025	\$10,332,970	\$180,045	\$16,650,073	\$15,631,870

See notes to financial statements.

Natchitoches Parish Police Jury

Combined Statement of Revenues, Expenditures and Changes in Fund Balances-
All Governmental Fund Types
December 31, 2001

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	2001	2000
REVENUES:				
Taxes	\$ 339,445	\$ 3,294,516	\$ 3,633,961	\$ 3,431,633
Licenses & Permits	146,507	0	146,507	116,281
Intergovernmental	786,048	5,163,828	5,949,876	4,711,515
Charges for Services	13,739	102,152	115,891	44,313
Fines & Forfeits	0	345,404	345,404	353,351
Interest & Miscellaneous	56,228	418,176	474,404	549,195
Total Revenues	<u>\$1,341,967</u>	<u>\$ 9,324,076</u>	<u>\$10,666,043</u>	<u>\$ 9,206,288</u>
EXPENDITURES:				
Current-				
General Government-				
Legislative	\$ 173,553	\$ 0	\$ 173,553	\$ 157,241
Judicial	198,401	547,265	745,666	768,656
Elections	44,597	0	44,597	31,981
Finance & Administration	227,011	674,716	901,727	1,010,839
Other General Government	109,309	0	109,309	47,629
Public Safety	485,843	519,146	1,004,989	505,674
Public Works	0	3,074,492	3,074,492	2,963,621
Health & Welfare	31,538	2,753,601	2,785,139	2,697,543
Recreation & Culture	0	1,268,022	1,268,022	546,590
Economic Development	122,496	0	122,496	4,863
Debt Service	0	20,424	20,424	22,126
Total Expenditures	<u>\$1,392,748</u>	<u>\$ 8,857,666</u>	<u>\$10,250,414</u>	<u>\$ 8,756,763</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (50,781)	\$ 466,410	\$ 415,629	\$ 449,525
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 276,697	\$ 1,758,607	\$ 2,035,304	\$ 1,583,274
Operating Transfers Out	(235,024)	(1,800,280)	(2,035,304)	(1,583,274)
Total Other Financing	<u>\$ 41,673</u>	<u>\$ (41,673)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (9,108)	\$ 424,737	\$ 415,629	\$ 449,525
Fund Balances-Beginning of Year	421,400	4,066,975	4,488,375	4,038,847
EQUITY TRANSFERS:				
Transfers In	0	55,299	55,299	24,735
Transfers Out	0	(55,299)	(55,299)	(24,735)
Fund Balances-End of Year	<u>\$ 412,292</u>	<u>\$ 4,491,712</u>	<u>\$ 4,904,004</u>	<u>\$ 4,488,372</u>

See notes to financial statements.

Natchitoches Parish Police Jury

Statement of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
General and Special Revenue Funds
Year Ended December 31, 2001

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Taxes	\$ 324,890	\$ 339,445	\$ 14,555
Licenses & Permits	141,215	146,507	5,292
Intergovernmental	883,603	786,048	(97,555)
Charges for Services	10,060	13,739	3,679
Fines & Forfeits	0	0	0
Interest & Miscellaneous	<u>23,000</u>	<u>56,228</u>	<u>33,228</u>
Total Revenues	<u>\$1,382,768</u>	<u>\$1,341,967</u>	<u>\$(40,801)</u>
EXPENDITURES:			
Current-			
General Government-			
Legislative	\$ 176,100	\$ 173,553	\$ 2,547
Judicial	181,040	198,401	(17,361)
Elections	38,050	44,597	(6,547)
Finance & Administration	280,150	227,011	53,139
Other General Government	79,619	109,309	(29,690)
Public Safety	484,877	485,843	(966)
Public Works	0	0	0
Health & Welfare	38,900	31,538	7,362
Recreation & Culture	0	0	0
Economic Development	122,646	122,496	150
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$1,401,382</u>	<u>\$1,392,748</u>	<u>\$ 8,634</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>(18,614)</u>	\$ <u>(50,781)</u>	\$ <u>(32,167)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 235,550	\$ 276,697	\$ 41,147
Operating Transfers Out	<u>(242,596)</u>	<u>(235,024)</u>	<u>7,572</u>
Total Other Financing	\$ <u>(7,046)</u>	\$ <u>41,673</u>	\$ <u>48,719</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (25,660)	\$ (9,108)	\$ 16,552
Fund Balances-Beginning of Year	421,400	421,400	0
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances-End of Year	<u>\$ 395,740</u>	<u>\$ 412,292</u>	<u>\$ 16,552</u>

See notes to financial statements.

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 3,100,285	\$ 3,294,516	\$ 194,231
0	0	0
8,150,543	5,163,828	(2,986,715)
69,500	102,152	32,652
338,100	345,404	7,304
318,643	418,176	99,533
<u>\$11,977,071</u>	<u>\$ 9,324,076</u>	<u>\$(2,652,995)</u>
\$ 0	\$ 0	\$ 0
554,500	547,265	7,235
0	0	0
0	0	0
984,178	674,716	309,462
588,897	519,146	69,751
4,734,730	3,074,492	1,660,238
3,889,050	2,753,601	1,135,449
2,038,990	1,268,022	770,968
0	0	0
20,000	20,424	(424)
<u>\$12,810,345</u>	<u>\$ 8,857,666</u>	<u>\$ 3,952,679</u>
\$ (833,274)	\$ 466,410	\$ 1,299,684
\$ 1,743,296	\$ 1,758,607	\$ 15,311
(1,736,250)	(1,800,280)	(64,030)
<u>\$ 7,046</u>	<u>\$ (41,673)</u>	<u>\$ (48,719)</u>
\$ (826,228)	\$ 424,737	\$ 1,250,965
4,066,975	4,066,975	0
0	55,299	55,299
0	(55,299)	(55,299)
<u>\$ 3,240,747</u>	<u>\$ 4,491,712</u>	<u>\$ 1,250,965</u>

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

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 financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

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

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

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

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

GASB Statement 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
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

B. Fund Accounting

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

Governmental Funds

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

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

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

Account Groups

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

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

C. Fixed Assets and Long-Term Liabilities

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

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

All fixed assets are valued at historical cost.

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

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

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

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

D. Basis of Accounting

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

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem taxes are considered "measurable" at the time of levy, whereas, such items as beer taxes are considered "measurable" when in the hands of intermediary collecting agencies and are recognized as revenue at that time. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

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

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

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

E. Budgets and Budgetary Accounting

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

- (1) Prior to December 1, the Treasurer submits to the Jury a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department and by principal object of expenditure. Revisions to the budget as enacted require Jury action. One such revision was made during the year ended December 31, 2001.
- (5) The Jury utilizes formal budgetary integration as a management control device for the General Fund and Special Revenue Funds.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

(6) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations which are not expended lapse at year-end.

F. Cash and Cash Equivalents

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

G. Encumbrances

The Natchitoches Parish Police Jury does not employ encumbrance accounting.

H. Inventories

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2001 are immaterial and are approximately the same as at December 31, 2000. Inventories consist of gravel, road building and general maintenance materials, and supplies.

I. Vacation and Sick Leave

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

J. Total Columns on Combined Statements-Overview

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

K. Reserves

Use of the term "reserve" in describing governmental fund "Fund Balances" indicates that a portion of the fund balance is not appropriable for expenditure or is legally aggregated for a specific future use. At December 31, 2001, the Jury had a reservation of fund balances in its Road Maintenance Fund in the amount of \$54,922 for retirement of long-term debt.

L. Comparative Data

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

2. Ad Valorem Taxes

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

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

Property Tax Calendar

Assessment date	January 1, 2001
Levy date	June 30, 2001
Tax bills mailed	October 15, 2001
Total taxes are due	December 31, 2001
Penalties & interest added	January 31, 2002
Lien date	January 31, 2002
Tax sale	May 15, 2002

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
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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 10% residential improvements 15% industrial improvements	15% machinery 15% commercial 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, 2000. Total assessed value was \$149,864,910 in 2001. 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 \$38,623,130 of the assessed value in 2001.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2001:

<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	8.00	8.00
Health Unit Fund	3.00	3.00

Total ad valorem tax revenues recognized by the Jury were \$2,115,699 for the year ended December 31, 2001, and \$2,117,383 for the year ended December 31, 2000.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

The following are the principal taxpayers for the Parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage Total Assessed Valuation</u>
Willamette Industries	Paper Mill	\$11,153,610	7.4 %
Tennessee Gas	Pipeline Company	5,579,310	3.7 %
BellSouth	Utility	3,511,150	2.3 %
Weyerhaeuser Co.	Wood Products	3,185,800	2.1 %
Cleco	Utility	2,807,820	1.8 %
Conagra	Food Processing	2,080,540	1.4 %
Valley Electric	Utility	1,620,160	1.1 %
City Bank & Trust	Bank	1,586,350	1.1 %
Gulf South Pipeline Co.	Oil & Gas Resource	1,552,480	1.0 %
Black Lake Pipeline Co.	Oil & Gas Resource	<u>1,350,050</u>	<u>1.0 %</u>
Total		<u>\$34,427,270</u>	<u>22.9 %</u>

3. Interfund Transactions

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue Funds-		
OCS-Food Bank Program	\$ 0	\$ 144
OCS-Weatherization	499	0
OCS-Operating Fund	144	2,139
OCS-OHD LHIEAP	0	5,255
OCS-United Way	5,325	0
OCS-Family Day Care	2,139	0
OCS-DOL-CSBG	0	70
Solid Waste Disposal	<u>0</u>	<u>499</u>
Totals	\$8,107	\$8,107
	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ 276,697	\$ 235,024
Special Revenue Funds-		
Road Maintenance Fund	388,246	30,000
Insurance Reserve Fund	110,344	0
Sales Tax Fund	0	1,441,017
Solid Waste Fund	1,052,771	0
Criminal Court Fund	114,823	0
Civil Defense Fund	14,289	0
Medicare Enhancement Fund	0	276,697
OCS-Child Care Food	51,910	0
OCS-Weatherization	16,308	0
OCS-RSVP	656	656
OCS-Head Start	0	51,910
OCS-FTA Section 5311	<u>9,260</u>	<u>0</u>
Totals	\$2,035,304	\$2,035,304

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>12-31-00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-01</u>
Land	\$ 529,372	\$ 0	\$ 0	\$ 529,372
Buildings	5,009,981	843,971	0	5,853,952
Equipment-				
Road Vehicles	1,584,697	181,215	483,584	1,282,328
Other Equipment	<u>2,640,218</u>	<u>32,747</u>	<u>5,647</u>	<u>2,667,318</u>
Totals	<u>\$9,764,268</u>	<u>\$1,057,933</u>	<u>\$489,231</u>	<u>\$10,332,970</u>

5. Lease Commitments

The Jury has commitments under several operating lease agreements for land use, voting precinct space, equipment, and miscellaneous. Generally, these lease agreements are 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 \$147,000 during 2001.

6. 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 (2001 collections \$1,497,371) are dedicated to the following purposes:

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

7. Deficits in Individual Funds

At December 31, 2001, the following funds had a deficit balance in their fund balances:

<u>Fund</u>	<u>Amount</u>
LA Highway 480 Grant	\$ 8,091
Solid Waste Disposal	6,339
Office of Community Services-	
Head Start Disabilities	9
DOL-CSBG	2,450
Head Start	20,781
Child Care Food	8,660
TTA/CDA	42
Operating Fund	15,464

The deficit in the LA Highway 480 Grant is to be funded by the State DOTD in 2002. The deficit in the Solid Waste Fund is to be funded by a transfer from the Sales Tax Fund in the year 2002. The deficits in the OCS funds will generally be funded by transfers from the OCS Operating Fund, or by intrafund transfers at the end of each respective grant period.

8. Pending Litigation, Judgments

Various lawsuits are presently pending against the Natchitoches Parish Police Jury. For incidents arising before December 31, 1999, the Jury had liability insurance coverage. Beginning January 1, 2000, the Jury has 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.

9. Operation of the USDA Commodity Program

Beginning Inventory of Commodities at January 1, 2001	\$ 0
Value of Commodities received from USDA during 2001	11,326
Value of Commodities distributed during 2001	(11,326)
Ending Inventory of Commodities at December 31, 2001	\$ 0

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

10. 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 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. 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 7.75 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, 2001, 2000 and 1999, were \$221,582, \$224,796, and \$226,222, respectively, equal to the required contributions for each year.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

11. Revenues and Expenditures-Actual and Budget

The following funds had actual revenues under budgeted revenues for the year ended December 31, 2001-

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds- Civil Defense Fund	\$33,300	\$25,733	\$(7,567)

Various grant funds are not shown since revenues are expected to be received in future years.

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 2001-

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds- Road Maintenance	\$1,325,708	\$1,341,221	\$(15,513)

Various grant funds are not shown since expenditures are expected to be re-couped in subsequent years.

12. Cash, Cash Equivalents and Investments

At December 31, 2001, the police jury had cash and cash equivalents (book balances) totaling \$2,769,022 as follows-

Interest-bearing demand deposits	\$2,188,125
Short-term T-Bills	<u>580,897</u>
Total	\$2,769,022

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.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

At December 31, 2001, the police jury has \$2,818,955 in deposits (collected bank balances). These deposits are secured from risk by \$119,829 of federal deposit insurance and \$1,572,420 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The \$580,897 T-Bill is secured by the U. S. Government. The remaining balance of \$545,809 is held in the money market account of a brokerage firm, and is considered uncollateralized by Louisiana law.

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.

The Jury's cash is categorized below to give an indication of the level of risk assumed by the Jury at December 31, 2001. Category 1 includes cash held by the Jury which is insured and held in the Jury's name. Category 2 includes cash and investments held in the Jury's name which is uninsured or unregistered. Category 3 would include the Jury's cash held by a trustee or other third party not in the Jury's name and uninsured and unregistered.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>	Carrying <u>Value</u>
Total Cash & Cash Equivalents	\$2,273,146	\$545,809	\$0	\$2,818,955

13. Receivables

The following is a summary of receivables at December 31, 2001:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes-		
Ad Valorem	\$233,186	\$1,375,061
Intergovernmental-		
Federal	0	696,758
State	188,133	154,304
Other	<u>16,801</u>	<u>531,777</u>
Totals	<u>\$438,120</u>	<u>\$2,757,900</u>

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

14. Accounts, Salaries and Other Payables

The payables of \$1,088,714 at December 31, 2001, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Accounts Payable	\$ 14,707	\$726,459
Accrued Payroll	38,797	218,514
Accrued Liabilities	<u>90,237</u>	<u>0</u>
Totals	<u>\$143,741</u>	<u>\$944,973</u>

15. 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.

16. Designations of Fund Balances

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Designated for Subsequent Year's Expenditures	\$233,186	\$1,441,593

17. Long-Term Debt

General Obligation-The Jury entered into a capital lease with G E Capital Public Finance, Inc. on October 20, 1999 for the lease/purchase of a truck and trailer for the Road Maintenance Department. Payments on this lease/purchase are \$1,702 per month for a period of five years at an interest rate of 5.5% with the first payment due in January 2000.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 2001

The following represents the detail for payments for the next 3 years:

<u>Year</u>	<u>Total Payments</u>	<u>Principal</u>	<u>Interest</u>	<u>Remaining Balance</u>
2002	\$20,424	\$17,849	\$2,575	\$37,073
2003	20,424	18,856	1,568	18,217
2004	<u>18,722</u>	<u>18,217</u>	<u>505</u>	0
Totals	\$59,570	\$54,922	\$4,648	

The following is a summary of changes in long-term debt for the year ended December 31, 2001:

	<u>Balance 1-1-01</u>	<u>Additions</u>	<u>Balance Reduction</u>	<u>Balance 12-31-01</u>
General Obligation	\$ 71,818	\$ 0	\$16,896	\$ 54,922
Compensated Absences	<u>122,235</u>	<u>2,888</u>	<u>0</u>	<u>125,123</u>
Total	\$194,053	\$2,888	\$16,896	\$180,045

18. Compensation Paid to Jury Members

<u>Jury Member</u>	<u>Amount</u>
Thomas Collier, Jr.	\$ 9,600
Joe Mitchell, Jr.	9,650
Chris Paige	9,600
John Salter	10,750
William Hymes	9,600
Joe Allen	9,600
J.D. Garrett	9,600
Calvin Hay	9,600
Charles Huggins	9,600
Gale Potts-Roque	9,600
Woodrow Cox	<u>9,600</u>
Total	\$106,800

**SUPPLEMENTARY SCHEDULES-INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUND

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

Natchitoches Parish Police Jury
General Fund

Balance Sheets
December 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
<u>Assets</u>		
Cash	\$ 90,237	\$123,633
Revenue Receivables	438,120	429,112
Due from Other Governments	<u>27,676</u>	<u>35,465</u>
Total Assets	<u>\$556,033</u>	<u>\$588,210</u>
<u>Liabilities & Fund Balance</u>		
Liabilities-		
Accounts Payable	\$ 14,707	\$ 27,904
Accrued Payroll	38,797	44,244
Accrued Expenses	<u>90,237</u>	<u>94,662</u>
Total Liabilities	<u>\$143,741</u>	<u>\$166,810</u>
Fund Balance-		
Unreserved-		
Designated for-		
Subsequent Year's Expenditures	\$233,186	\$254,867
Undesignated	<u>179,106</u>	<u>166,533</u>
Total Fund Balance	<u>\$412,292</u>	<u>\$421,400</u>
Total Liabilities & Fund Balance	<u>\$556,033</u>	<u>\$588,210</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes	\$ 324,890	\$ 339,445	\$ 14,555	\$ 339,035
Licenses & Permits	141,215	146,507	5,292	116,281
Intergovernmental	883,603	786,048	(97,555)	778,828
Charges for Services	10,060	13,739	3,679	0
Interest & Miscellaneous	<u>23,000</u>	<u>56,228</u>	<u>33,228</u>	<u>30,005</u>
Total Revenues	<u>\$1,382,768</u>	<u>\$1,341,967</u>	<u>\$(40,801)</u>	<u>\$1,264,149</u>
EXPENDITURES:				
General Government-				
Legislative	\$ 176,100	\$ 173,553	\$ 2,547	\$ 157,241
Judicial	181,040	198,401	(17,361)	166,247
Elections	38,050	44,597	(6,547)	31,981
Finance & Administration	280,150	227,011	53,139	328,761
Other	79,619	109,309	(29,690)	47,629
Public Safety	484,877	485,843	(966)	477,831
Health & Welfare	38,900	31,538	7,362	54,887
Economic Development	<u>122,646</u>	<u>122,496</u>	<u>150</u>	<u>4,863</u>
Total Expenditures	<u>\$1,401,382</u>	<u>\$1,392,748</u>	<u>\$ 8,634</u>	<u>\$1,269,440</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (18,614)</u>	<u>\$ (50,781)</u>	<u>\$(32,167)</u>	<u>\$ (5,291)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 235,550	\$ 276,697	\$ 41,147	\$ 0
Operating Transfers Out	<u>(242,596)</u>	<u>(235,024)</u>	<u>7,572</u>	<u>(12,438)</u>
Total Other Financing	<u>\$ (7,046)</u>	<u>\$ 41,673</u>	<u>\$ 48,719</u>	<u>\$ (12,438)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (25,660)</u>	<u>\$ (9,108)</u>	<u>\$ 16,552</u>	<u>\$ (17,729)</u>
Fund Balance-Beginning of Year	<u>421,400</u>	<u>421,400</u>	<u>0</u>	<u>439,129</u>
Fund Balance-End of Year	<u>\$ 395,740</u>	<u>\$ 412,292</u>	<u>\$ 16,552</u>	<u>\$ 421,400</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES:				
Taxes-				
Ad Valorem	\$ 304,000	\$ 318,554	\$ 14,554	\$ 324,607
Payments in Lieu of Taxes	<u>20,890</u>	<u>20,891</u>	<u>1</u>	<u>14,428</u>
Total Taxes	<u>\$ 324,890</u>	<u>\$ 339,445</u>	<u>\$ 14,555</u>	<u>\$ 339,035</u>
Licenses & Permits-				
Alcoholic Beverage License	\$ 13,315	\$ 13,315	\$ 0	\$ 12,009
Occupational Licenses	<u>127,900</u>	<u>133,192</u>	<u>5,292</u>	<u>104,272</u>
Total Licenses & Permits	<u>\$ 141,215</u>	<u>\$ 146,507</u>	<u>\$ 5,292</u>	<u>\$ 116,281</u>
Intergovernmental-				
District Attorney	\$ 86,130	\$ 93,267	\$ 7,137	\$ 32,724
State of Louisiana-				
Alcoholic Beverage Tax	12,200	12,476	276	8,443
Severance Tax	590,000	484,491	(105,509)	643,406
Fire Insurance Rebate	77,877	77,877	0	74,539
Office of Rural Development	<u>117,396</u>	<u>117,937</u>	<u>541</u>	<u>19,716</u>
Total Intergovernmental	<u>\$ 883,603</u>	<u>\$ 786,048</u>	<u>\$ (97,555)</u>	<u>\$ 778,828</u>
Charges for Services-				
Planning Commission	\$ 10,000	\$ 13,669	\$ 3,669	\$ 0
Other	<u>60</u>	<u>70</u>	<u>10</u>	<u>0</u>
Total Charges for Services	<u>\$ 10,060</u>	<u>\$ 13,739</u>	<u>\$ 3,679</u>	<u>\$ 0</u>
Miscellaneous-				
Interest	\$ 4,000	\$ 4,055	\$ 55	\$ 4,555
Rents & Royalties	19,000	17,774	(1,226)	22,496
Miscellaneous	<u>0</u>	<u>34,399</u>	<u>34,399</u>	<u>2,954</u>
Total Miscellaneous	<u>\$ 23,000</u>	<u>\$ 56,228</u>	<u>\$ 33,228</u>	<u>\$ 30,005</u>
TOTAL REVENUES	<u>\$1,382,768</u>	<u>\$1,341,967</u>	<u>\$ (40,801)</u>	<u>\$1,264,149</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
EXPENDITURES:				
General Government-				
Legislative-				
Personnel Cost	\$143,600	\$143,292	\$ 308	\$141,218
Travel	8,000	5,025	2,975	0
Code Publication	5,000	5,159	(159)	6,121
Miscellaneous	<u>19,500</u>	<u>20,077</u>	<u>(577)</u>	<u>9,902</u>
Total Legislative	<u>\$176,100</u>	<u>\$173,553</u>	<u>\$ 2,547</u>	<u>\$157,241</u>
Judicial-				
Personnel Cost	\$181,040	\$198,401	\$(17,361)	\$166,097
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>150</u>
Total Judicial	<u>\$181,040</u>	<u>\$198,401</u>	<u>\$(17,361)</u>	<u>\$166,247</u>
Elections-				
Personnel Cost	\$ 24,200	\$ 22,190	\$ 2,010	\$ 21,252
Materials & Supplies	2,600	2,775	(175)	2,909
Telephone	1,250	755	495	1,223
Commissioners & Supervisors	<u>10,000</u>	<u>18,877</u>	<u>(8,877)</u>	<u>6,597</u>
Total Elections	<u>\$ 38,050</u>	<u>\$ 44,597</u>	<u>\$ (6,547)</u>	<u>\$ 31,981</u>
Finance & Administration-				
Personnel Cost	\$226,000	\$199,717	\$ 26,283	\$258,438
Travel	1,850	1,015	835	9,220
Materials & Supplies	32,300	25,243	7,057	27,481
Telephone	13,500	676	12,824	12,216
Miscellaneous	500	360	140	16,323
Capital Expenditures	<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>5,083</u>
Total Finance & Administration	<u>\$280,150</u>	<u>\$227,011</u>	<u>\$ 53,139</u>	<u>\$328,761</u>
Other General Government-				
Insurance	\$ 34,800	\$ 33,538	\$ 1,262	\$ 32,464
Miscellaneous	<u>44,819</u>	<u>75,771</u>	<u>(30,952)</u>	<u>15,165</u>
Total Other	<u>\$ 79,619</u>	<u>\$109,309</u>	<u>\$(29,690)</u>	<u>\$ 47,629</u>
Total General Government	<u>\$754,959</u>	<u>\$752,871</u>	<u>\$ 2,088</u>	<u>\$731,859</u>

Continued next page

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	<u>Budget</u>	<u>Actual</u>		
Public Safety-				
Personnel Cost	\$ 15,500	\$ 14,613	\$ 887	\$ 15,410
Prisoner Maintenance	379,500	383,227	(3,727)	375,180
External Appropriations-Fire Ins.	77,877	77,877	0	74,539
Capital Expenditures	<u>12,000</u>	<u>10,126</u>	<u>1,874</u>	<u>12,702</u>
Total Public Safety	<u>\$ 484,877</u>	<u>\$ 485,843</u>	<u>\$ (966)</u>	<u>\$ 477,831</u>
Health & Welfare-				
Coroner	\$ 36,500	\$ 29,186	\$7,314	\$ 52,535
Veteran's Service Officer	<u>2,400</u>	<u>2,352</u>	<u>48</u>	<u>2,352</u>
Total Health & Welfare	<u>\$ 38,900</u>	<u>\$ 31,538</u>	<u>\$7,362</u>	<u>\$ 54,887</u>
Economic Development-				
Extension Office-				
Personnel Cost	\$ 3,500	\$ 3,300	\$ 200	\$ 3,300
Telephone & Other	<u>1,500</u>	<u>1,407</u>	<u>93</u>	<u>1,563</u>
Total Extension Office	<u>\$ 5,000</u>	<u>\$ 4,707</u>	<u>\$ 293</u>	<u>\$ 4,863</u>
Other-				
Twin Valley Association	\$ 250	\$ 250	\$ 0	\$ 0
Rural Development Expenditures	<u>117,396</u>	<u>117,539</u>	<u>(143)</u>	<u>0</u>
Total Other	<u>\$ 117,646</u>	<u>\$ 117,789</u>	<u>\$ (143)</u>	<u>\$ 0</u>
Total Economic Development	<u>\$ 122,646</u>	<u>\$ 122,496</u>	<u>\$ 150</u>	<u>\$ 4,863</u>
TOTAL EXPENDITURES	<u>\$1,401,382</u>	<u>\$1,392,748</u>	<u>\$8,634</u>	<u>\$1,269,440</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Other Financing Sources (Uses)-Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
OTHER FINANCING SOURCES (USES):				
Operating Transfers From- Medicaid Enhancement Fund	\$ <u>235,550</u>	\$ <u>276,697</u>	\$ <u>41,147</u>	\$ <u>0</u>
Operating Transfers To-				
Criminal Court Fund	\$(136,876)	\$(114,823)	\$ 22,053	\$ 0
OCS – FTA 5311	(9,260)	(9,260)	0	0
Convention Center Fund	0	0	0	(12,438)
Insurance Reserve Fund	(80,388)	(80,344)	44	0
Civil Defense Fund	(16,072)	(14,289)	1,783	0
OCS – Weatherization	<u>0</u>	<u>(16,308)</u>	<u>(16,308)</u>	<u>0</u>
Total Transfers Out	\$(<u>242,596</u>)	\$(<u>235,024</u>)	\$ <u>7,572</u>	\$(<u>12,438</u>)
 Total Other Financing	 \$ <u>(7,046)</u>	 \$ <u>41,673</u>	 \$ <u>48,719</u>	 \$(<u>12,438</u>)

See notes to financial statements.

SPECIAL REVENUE FUNDS

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

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

Road Maintenance 1996/97 - to account for a special appropriation from the State of Louisiana to be used to supplement the Road Maintenance Fund.

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

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

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

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

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

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

Ambulance Tax Fund - to account for monies provided by a property tax to be used to finance the Parish ambulance service. The tax expired on December 31, 1997.

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

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

Insurance Reserve Fund - to accumulate and account for funds transferred from the General Fund to pay the first \$35,000 in deductibles for insurance claims against the Police Jury.

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

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

LCDBG Waterworks #2 - to account for a community development block grant to be used to improve the facilities of Waterworks District #2.

State Road Grant - to account for a special grant from the State of Louisiana to be used for improvements to a parish road leading to a local industry.

Capital Outlay Fund - to account for transfers from other funds to accumulated monies for equipment purchases.

Medicaid Enhancement Fund - to account for funds transferred to the Police Jury from the Department of Health & Hospitals through a cooperative endeavor with the parish hospital.

Parish Litter Court - to account for fines collected from persons caught illegally dumping trash.

LCDBG Fire Truck Grant - to account for a federal grant passed through the State of Louisiana to be used to purchase fire trucks and equipment.

Kisatchie S & R Fund - to account for federal funds set aside from the Jury's annual national forest service payment to be used for public safety expenditures.

Natchitoches Parish Office of Community Services:

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

Family Day Care Fund - to provide funds for meals at eligible day care centers. The OCS discontinued this program in 2000.

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

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

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

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

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

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

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

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

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

FTA 5311 Assistance - to account for proceeds from the State of Louisiana to be used to provide transportation to elderly and needy individuals.

Food Bank Program - to account for donations from the public to be used to provide food to needy individuals.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet
December 31, 2001
With Comparative Totals from Year Ended December 31, 2000

	<u>Road Maintenance Fund</u>	<u>Road Maintenance 1996/97</u>	<u>Sales Tax Fund</u>	<u>Solid Waste Disposal</u>	<u>Solid Waste Reserve</u>
<u>Assets</u>					
Cash	\$ 0	\$759	\$130,609	\$ 0	\$1,464
Revenue Receivables	680,235	0	0	18,097	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$680,235</u>	<u>\$759</u>	<u>\$130,609</u>	<u>\$18,097</u>	<u>\$1,464</u>
<u>Liabilities & Fund Balances</u>					
Liabilities-					
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	42,658	0	0	5,540	0
Accrued Payroll	20,058	0	0	18,397	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>499</u>	<u>0</u>
Total Liabilities	<u>\$ 62,716</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$24,436</u>	<u>\$ 0</u>
Fund Balances-					
Reserved for Debt Service	\$ 54,922	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved:					
Designated for Subsequent Year's Expenditures	242,946	0	0	0	0
Undesignated	319,651	759	130,609	0	1,464
Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,339)</u>	<u>0</u>
Total Fund Balances	<u>\$617,519</u>	<u>\$759</u>	<u>\$130,609</u>	<u>\$ (6,339)</u>	<u>\$1,464</u>
Total Liabilities & Fund Balances	<u>\$680,235</u>	<u>\$759</u>	<u>\$130,609</u>	<u>\$18,097</u>	<u>\$1,464</u>

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$1,761,333	\$171,274	\$322,745	\$ 0	\$ 82,647
42,419	646,923	242,596	0	1,888	242,596
0	0	0	0	0	0
<u>\$42,419</u>	<u>\$2,408,256</u>	<u>\$413,870</u>	<u>\$322,745</u>	<u>\$1,888</u>	<u>\$325,243</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,203	52,325	23,205	0	256	8,092
31,626	18,277	3,059	0	1,628	1,964
0	0	0	0	0	0
<u>\$33,829</u>	<u>\$ 70,602</u>	<u>\$ 26,264</u>	<u>\$ 0</u>	<u>\$1,884</u>	<u>\$ 10,056</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	646,923	242,596	0	0	242,596
8,590	1,690,731	145,010	322,745	4	72,591
0	0	0	0	0	0
<u>\$ 8,590</u>	<u>\$2,337,654</u>	<u>\$387,606</u>	<u>\$322,745</u>	<u>\$ 4</u>	<u>\$315,187</u>
<u>\$42,419</u>	<u>\$2,408,256</u>	<u>\$413,870</u>	<u>\$322,745</u>	<u>\$1,888</u>	<u>\$325,243</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 2001

With Comparative Totals from Year Ended December 31, 2000

	Insurance Reserve <u>Fund</u>	Old Courthouse <u>Museum</u>	LA Highway 480 <u>Grant</u>	LCDBG Waterworks <u>#2</u>
<u>Assets</u>				
Cash	\$0	\$12	\$ 0	\$0
Revenue Receivables	0	0	0	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$0</u>	<u>\$12</u>	<u>\$ 0</u>	<u>\$0</u>
<u>Liabilities & Fund Balances</u>				
Liabilities-				
Cash Overdraft	\$0	\$ 0	\$ 0	\$0
Accounts Payable	0	0	8,091	0
Accrued Payroll	0	0	0	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 8,091</u>	<u>\$0</u>
Fund Balances-				
Reserved for Debt Service	\$0	\$ 0	\$ 0	\$0
Unreserved:				
Designated for Subsequent Year's Expenditures	0	0	0	0
Undesignated	0	12	0	0
Deficit	<u>0</u>	<u>0</u>	<u>(8,091)</u>	<u>0</u>
Total Fund Balances	<u>\$0</u>	<u>\$12</u>	<u>\$(8,091)</u>	<u>\$0</u>
Total Liabilities & Fund Balances	<u>\$0</u>	<u>\$12</u>	<u>\$ 0</u>	<u>\$0</u>

See notes to financial statements.

<u>State Road Grant</u>	<u>Capital Outlay Fund</u>	<u>Medicaid Enhancement Fund</u>	<u>Parish Litter Court</u>	<u>LCDBG Fire Truck Grant</u>	<u>Kisatchie S & R Fund</u>
\$44	\$106,388	\$227,557	\$261	\$ 5	\$ 0
0	0	0	0	495,500	66,532
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$44	\$106,388	\$227,557	\$261	\$495,505	\$66,532
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	40	495,500	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	\$ 0	\$ 0	\$ 40	\$495,500	\$ 0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	66,532
44	106,388	227,557	221	5	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$44	\$106,388	\$227,557	\$221	\$ 5	\$66,532
\$44	\$106,388	\$227,557	\$261	\$495,505	\$66,532

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 2001
With Comparative Totals from Year Ended December 31, 2000

Natchitoches Parish Office of Community Services				
	<u>Operating Fund</u>	<u>Family Day Care</u>	<u>FEMA- United Way</u>	<u>OID LIIEAP</u>
<u>Assets</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 2,947
Revenue Receivables	1,371	0	0	12,470
Due from Other Funds	<u>144</u>	<u>2,139</u>	<u>5,325</u>	<u>0</u>
Total Assets	<u>\$ 1,515</u>	<u>\$ 2,139</u>	<u>\$ 5,325</u>	<u>\$ 15,417</u>
<u>Liabilities & Fund Balances</u>				
Liabilities-				
Cash Overdraft	\$ 13,865	\$ 2,139	\$ 5,325	\$ 0
Accounts Payable	839	0	0	367
Accrued Payroll	136	0	0	1,816
Due to Other Funds	<u>2,139</u>	<u>0</u>	<u>0</u>	<u>5,255</u>
Total Liabilities	<u>\$ 16,979</u>	<u>\$ 2,139</u>	<u>\$ 5,325</u>	<u>\$ 7,438</u>
Fund Balances-				
Reserved for Debt Service	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved:				
Designated for Subsequent Year's Expenditures	0	0	0	0
Undesignated	0	0	0	7,979
Deficit	<u>(15,464)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$(15,464)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,979</u>
Total Liabilities & Fund Balances	<u>\$ 1,515</u>	<u>\$ 2,139</u>	<u>\$ 5,325</u>	<u>\$ 15,417</u>

See notes to financial statements.

Natchitoches Parish Office of Community Services				
<u>DOL CSBG Grant</u>	<u>RSVP Fund</u>	<u>Head Start Program</u>	<u>Child Care Food Program</u>	<u>Head Start- Disabilities</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$1,344
20,052	21,689	162,730	29,578	930
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$20,052</u>	<u>\$21,689</u>	<u>\$162,730</u>	<u>\$29,578</u>	<u>\$2,274</u>
\$10,542	\$13,796	\$ 63,166	\$27,400	\$ 0
324	173	19,910	422	9
9,872	1,671	99,585	5,208	2,274
<u>70</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$20,808</u>	<u>\$15,640</u>	<u>\$182,661</u>	<u>\$33,030</u>	<u>\$2,283</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
1,694	6,049	850	5,208	0
<u>(2,450)</u>	<u>0</u>	<u>(20,781)</u>	<u>(8,660)</u>	<u>(9)</u>
<u>\$ (756)</u>	<u>\$ 6,049</u>	<u>\$ (19,931)</u>	<u>\$ (3,452)</u>	<u>\$ (9)</u>
\$20,052	\$21,689	\$162,730	\$29,578	\$2,274

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 2001

With Comparative Totals from Year Ended December 31, 2000

	<u>Natchitoches Parish Office of Community Services</u>		
<u>Assets</u>	<u>TTA/ CDA</u>	<u>Weatherization Program</u>	<u>FTA 5311 Assistance</u>
Cash	\$ 158	\$ 0	\$ 0
Revenue Receivables	2,442	5,376	64,476
Due from Other Funds	<u>0</u>	<u>499</u>	<u>0</u>
Total Assets	<u>\$2,600</u>	<u>\$5,875</u>	<u>\$64,476</u>
<u>Liabilities & Fund Balances</u>			
<u>Liabilities-</u>			
Cash Overdraft	\$ 0	\$ 0	\$ 0
Accounts Payable	42	1,987	64,476
Accrued Payroll	137	2,806	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 179</u>	<u>\$4,793</u>	<u>\$64,476</u>
<u>Fund Balances-</u>			
Reserved for Debt Service	\$ 0	\$ 0	\$ 0
<u>Unreserved:</u>			
Designated for Subsequent Year's Expenditures	0	0	0
Undesignated	2,463	1,082	0
Deficit	<u>(42)</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$2,421</u>	<u>\$1,082</u>	<u>\$ 0</u>
Total Liabilities & Fund Balances	<u>\$2,600</u>	<u>\$5,875</u>	<u>\$64,476</u>

See notes to financial statements.

Natchitoches Parish OCS

Food
Bank
Program

Totals

All Special Revenue Funds

12-31-01 12-31-00

\$5,471	\$2,815,018	\$2,856,835
0	2,757,900	2,200,979
0	8,107	27,525
<u>\$5,471</u>	<u>\$5,581,025</u>	<u>\$5,085,339</u>
\$ 0	\$ 136,233	\$ 492,584
0	726,459	282,300
0	218,514	215,958
144	8,107	27,525
<u>\$ 144</u>	<u>\$1,089,313</u>	<u>\$1,018,367</u>
\$ 0	\$ 54,922	\$ 71,818
0	1,441,593	1,459,293
5,327	3,057,033	2,911,810
0	(61,836)	(375,949)
<u>\$5,327</u>	<u>\$4,491,712</u>	<u>\$4,066,972</u>
\$5,471	\$5,581,025	\$5,085,339

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended December 31, 2001
With Comparative Totals from Year Ended December 31, 2000

	Road Maintenance Fund	Road Maintenance 1996/97	Sales Tax Fund	Solid Waste Disposal	Solid Waste Reserve
REVENUES:					
Taxes	\$ 301,530	\$ 0	\$ 1,497,371	\$ 0	\$ 0
Intergovernmental	820,663	0	0	0	0
Charges for Services	7,296	0	0	92,871	0
Fines & Forfeitures	0	0	0	0	0
Interest & Miscellaneous	<u>29,856</u>	<u>90</u>	<u>7,249</u>	<u>241,276</u>	<u>35</u>
Total Revenues	<u>\$1,159,345</u>	<u>\$ 90</u>	<u>\$ 1,504,620</u>	<u>\$ 334,147</u>	<u>\$ 35</u>
EXPENDITURES:					
Current-					
General Government	\$ 10,661	\$ 0	\$ 27,191	\$ 10,903	\$ 0
Public Safety	0	0	0	0	0
Public Works	1,310,136	3,416	0	1,357,167	0
Recreation & Culture	0	0	0	0	0
Health & Welfare	0	0	0	0	0
Debt Service	<u>20,424</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$1,341,221</u>	<u>\$ 3,416</u>	<u>\$ 27,191</u>	<u>\$ 1,368,070</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (181,876)</u>	<u>\$(3,326)</u>	<u>\$ 1,477,429</u>	<u>\$(1,033,923)</u>	<u>\$ 35</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	\$ 388,246	\$ 0	\$ 0	\$ 1,052,771	\$ 0
Operating Transfers Out	<u>(30,000)</u>	<u>0</u>	<u>(1,441,017)</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 358,246</u>	<u>\$ 0</u>	<u>\$(1,441,017)</u>	<u>\$ 1,052,771</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 176,370</u>	<u>\$(3,326)</u>	<u>\$ 36,412</u>	<u>\$ 18,848</u>	<u>\$ 35</u>
Fund Balances (Deficit)-Beginning of Year	441,149	4,085	94,197	(25,187)	1,429
EQUITY TRANSFERS:					
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit)-End of Year	<u>\$ 617,519</u>	<u>\$ 759</u>	<u>\$ 130,609</u>	<u>\$ (6,339)</u>	<u>\$ 1,464</u>

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$ 849,021	\$330,832	\$ 0	\$ 0	\$315,762
186,691	19,001	0	0	25,728	0
0	1,985	0	0	0	0
340,464	4,640	0	0	0	0
6,729	89,926	6,745	7,823	5	8,644
<u>\$533,884</u>	<u>\$ 964,573</u>	<u>\$337,577</u>	<u>\$ 7,823</u>	<u>\$ 25,733</u>	<u>\$324,406</u>
\$547,265	\$ 0	\$ 0	\$ 50	\$ 0	\$262,465
0	0	0	0	23,646	0
0	0	0	0	0	0
0	1,268,022	0	0	0	0
0	0	336,039	0	0	0
0	0	0	0	0	0
<u>\$547,265</u>	<u>\$1,268,022</u>	<u>\$336,039</u>	<u>\$ 50</u>	<u>\$ 23,646</u>	<u>\$262,465</u>
<u>\$(13,381)</u>	<u>\$(303,449)</u>	<u>\$ 1,538</u>	<u>\$ 7,773</u>	<u>\$ 2,087</u>	<u>\$ 61,941</u>
\$114,823	\$ 0	\$ 0	\$ 0	\$ 14,289	\$ 0
0	0	0	0	0	0
<u>\$114,823</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,289</u>	<u>\$ 0</u>
\$101,442	\$ (303,449)	\$ 1,538	\$ 7,773	\$ 16,376	\$ 61,941
(92,852)	2,641,103	386,068	314,972	(16,372)	253,246
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 8,590</u>	<u>\$2,337,654</u>	<u>\$387,606</u>	<u>\$322,745</u>	<u>\$ 4</u>	<u>\$315,187</u>

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Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 2001
With Comparative Totals from Year Ended December 31, 2000

	Insurance Reserve Fund	Old Courthouse Museum	LA Highway 480 Grant	LCDBG Waterworks #2
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	225,587
Charges for Services	0	0	0	0
Fines & Forfeitures	0	0	0	0
Interest & Miscellaneous	<u>44</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 44</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$225,587</u>
EXPENDITURES:				
Current-				
General Government	\$ 0	\$ 0	\$ 0	\$ 7,306
Public Safety	0	0	0	0
Public Works	0	0	17,132	218,281
Recreation & Culture	0	0	0	0
Health & Welfare	0	0	0	0
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,132</u>	<u>\$225,587</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 44</u>	<u>\$ 1</u>	<u>\$(17,132)</u>	<u>\$ 0</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 110,344	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 110,344</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 110,388	\$ 1	\$(17,132)	\$ 0
Fund Balances (Deficit)-Beginning of Year	(110,388)	11	9,041	0
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit)-End of Year	<u>\$ 0</u>	<u>\$12</u>	<u>\$(8,091)</u>	<u>\$ 0</u>

See notes to financial statements.

State Road Grant	Capital Outlay Fund	Medicaid Enhancement Fund	Parish Litter Court	LCDBG Fire Truck Grant	Kisatchie S & R Fund
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	502,057	0	510,429	66,532
0	0	0	0	0	0
0	0	0	300	0	0
0	4,792	2,197	1	1	0
<u>0</u>	<u>4,792</u>	<u>2,197</u>	<u>1</u>	<u>1</u>	<u>0</u>
\$ 0	\$ 4,792	\$ 504,254	\$301	\$510,430	\$66,532
\$ 0	\$ 0	\$ 0	\$ 80	\$ 14,925	\$ 0
0	0	0	0	495,500	0
69,956	98,404	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 69,956	\$ 98,404	\$ 0	\$ 80	\$510,425	\$ 0
\$(69,956)	\$(93,612)	\$ 504,254	\$221	\$ 5	\$66,532
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	(276,697)	0	0	0
<u>0</u>	<u>0</u>	<u>(276,697)</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ 0	\$(276,697)	\$ 0	\$ 0	\$ 0
\$(69,956)	\$(93,612)	\$ 227,557	\$221	\$ 5	\$66,532
70,000	200,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 44	\$106,388	\$ 227,557	\$221	\$ 5	\$66,532

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 2001
With Comparative Totals from Year Ended December 31, 2000

	Natchitoches Parish Office of Community Services			
	Operating Fund	Family Day Care	FEMA- United Way	OIID LIIIEAP
REVENUES:				
Taxes	\$ 0	\$0	\$ 0	\$ 0
Intergovernmental	1,946	0	18,774	338,442
Charges for Services	0	0	0	0
Fines & Forfeits	0	0	0	0
Interest & Miscellaneous	<u>2,667</u>	<u>0</u>	<u>0</u>	<u>6,658</u>
Total Revenues	<u>\$ 4,613</u>	<u>\$0</u>	<u>\$18,774</u>	<u>\$345,100</u>
EXPENDITURES:				
Current-				
General Government	\$ 15,441	\$0	\$ 0	\$ 3,130
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	5,043	0	18,774	339,992
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 20,484</u>	<u>\$0</u>	<u>\$18,774</u>	<u>\$343,122</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(15,871)</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 1,978</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$(15,871)</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 1,978</u>
Fund Balances (Deficit)-Beginning of Year	407	0	0	6,001
EQUITY TRANSFERS:				
Transfers In	0	0	0	8,239
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,239)</u>
Fund Balances (Deficit)-End of Year	<u>\$(15,464)</u>	<u>\$0</u>	<u>\$ 0</u>	<u>\$ 7,979</u>

See notes to financial statements.

Natchitoches Parish Office of Community Services				
<u>DOL CSBG Grant</u>	<u>RSVP Fund</u>	<u>Head Start Program</u>	<u>Child Care Food Program</u>	<u>Head Start- Disabilities</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
136,461	37,542	1,811,078	137,873	22,928
0	0	0	0	0
0	0	0	0	0
<u>1,684</u>	<u>75</u>	<u>249</u>	<u>531</u>	<u>0</u>
<u>\$138,145</u>	<u>\$37,617</u>	<u>\$1,811,327</u>	<u>\$138,404</u>	<u>\$22,928</u>
\$ 57,827	\$ 0	\$ 234,103	\$ 17,896	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
77,167	37,910	1,475,459	159,887	22,407
0	0	0	0	0
<u>\$134,994</u>	<u>\$37,910</u>	<u>\$1,709,562</u>	<u>\$177,783</u>	<u>\$22,407</u>
\$ 3,151	\$ (293)	\$ 101,765	\$ (39,379)	\$ 521
\$ 0	\$ 656	\$ 0	\$ 51,910	\$ 0
0	(656)	(51,910)	0	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (51,910)</u>	<u>\$ 51,910</u>	<u>\$ 0</u>
\$ 3,151	\$ (293)	\$ 49,855	\$ 12,531	\$ 521
(3,907)	6,342	(69,786)	(15,983)	(530)
1,158	3,603	1,577	10,183	0
<u>(1,158)</u>	<u>(3,603)</u>	<u>(1,577)</u>	<u>(10,183)</u>	<u>0</u>
<u>\$ (756)</u>	<u>\$ 6,049</u>	<u>\$ (19,931)</u>	<u>\$ (3,452)</u>	<u>\$ (9)</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 2001
With Comparative Totals from Year Ended December 31, 2000

	<u>Natchitoches Parish Office of Community Services</u>		
	<u>TTA/ CDA</u>	<u>Weatherization Program</u>	<u>FTA 5311 Assistance</u>
REVENUES:			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	17,941	68,427	215,728
Charges for Services	0	0	0
Fines & Forfeits	0	0	0
Interest & Miscellaneous	<u>0</u>	<u>263</u>	<u>0</u>
Total Revenues	<u>\$17,941</u>	<u>\$ 68,690</u>	<u>\$215,728</u>
EXPENDITURES:			
Current-			
General Government	\$ 1,325	\$ 11,413	\$ 0
Public Safety	0	0	0
Public Works	0	0	0
Recreation & Culture	0	0	0
Health & Welfare	16,394	48,426	215,728
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$17,719</u>	<u>\$ 59,839</u>	<u>\$215,728</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 222</u>	<u>\$ 8,851</u>	<u>\$ 0</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 0	\$ 16,308	\$ 9,260
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 16,308</u>	<u>\$ 9,260</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 222	\$ 25,159	\$ 9,260
Fund Balances (Deficit)-Beginning of Year	2,199	(24,077)	(9,260)
EQUITY TRANSFERS:			
Transfers In	136	30,403	0
Transfers Out	<u>(136)</u>	<u>(30,403)</u>	<u>0</u>
Fund Balances (Deficit)-End of Year	<u>\$ 2,421</u>	<u>\$ 1,082</u>	<u>\$ 0</u>

See notes to financial statements.

Natchitoches Parish OCS

<u>Food Bank Program</u>	<u>Totals</u>	
	<u>All Special Revenue Funds</u>	
	<u>12-31-01</u>	<u>12-31-00</u>
\$ 0	\$ 3,294,516	\$ 3,092,598
0	5,163,828	3,932,687
0	102,152	44,313
0	345,404	353,351
<u>635</u>	<u>418,176</u>	<u>519,190</u>
\$ <u>635</u>	\$ <u>9,324,076</u>	\$ <u>7,942,139</u>
\$ 0	\$ 1,221,981	\$ 1,284,487
0	519,146	27,843
0	3,074,492	2,963,621
0	1,268,022	546,590
375	2,753,601	2,642,656
<u>0</u>	<u>20,424</u>	<u>22,126</u>
\$ <u>375</u>	\$ <u>8,857,666</u>	\$ <u>7,487,323</u>
\$ <u>260</u>	\$ <u>466,410</u>	\$ <u>454,816</u>
\$ 0	\$ 1,758,607	\$ 1,583,274
<u>0</u>	<u>(1,800,280)</u>	<u>(1,570,836)</u>
\$ <u>0</u>	\$ <u>(41,673)</u>	\$ <u>12,438</u>
\$ 260	\$ 424,737	\$ 467,254
5,067	4,066,975	3,599,718
0	55,299	24,735
<u>0</u>	<u>(55,299)</u>	<u>(24,735)</u>
\$5,327	\$4,491,712	\$4,066,972

Natchitoches Parish Police Jury
Special Revenue Funds

Road Maintenance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem Taxes	\$ 300,000	\$ 301,530	\$ 1,530	\$ 292,743
Intergovernmental-				
LA Rural Development	22,500	7,486	(15,014)	0
Red River Waterway	45,700	45,700	0	0
Kisatchie National Forest	235,790	377,015	141,225	235,791
State Transportation Funds	390,000	390,462	462	399,185
Special PTF Funds	0	0	0	155,765
Charges for Services	7,000	7,296	296	3,125
Miscellaneous-				
Interest	591	590	(1)	3,891
Miscellaneous	27,427	29,266	1,839	8,964
Total Revenues	<u>\$1,029,008</u>	<u>\$1,159,345</u>	<u>\$130,337</u>	<u>\$1,099,464</u>
EXPENDITURES:				
General Government-				
Finance & Administration-				
Office & Supplies	\$ 2,375	\$ 2,910	\$ (535)	\$ 1,989
Telephone & Utilities	7,500	7,707	(207)	8,985
Travel	100	44	56	87
Public Works-				
Personnel Cost	597,350	604,255	(6,905)	599,868
Equipment Maintenance	95,080	98,754	(3,674)	91,315
Insurance	22,700	18,564	4,136	24,509
Fuel & Oil	82,450	87,922	(5,472)	84,052
Road & Bridge Materials	196,788	199,705	(2,917)	150,987
Other Supplies	18,000	16,620	1,380	17,134
Miscellaneous	23,623	38,672	(15,049)	37,619
Equipment Rental	142,600	132,235	10,365	162,700
Capital Expenditures	117,142	113,409	3,733	19,008
Debt Service-				
Principal	16,900	16,896	4	17,287
Interest	3,100	3,528	(428)	4,839
Total Expenditures	<u>\$1,325,708</u>	<u>\$1,341,221</u>	<u>\$ (15,513)</u>	<u>\$1,220,379</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (296,700)	\$ (181,876)	\$ 114,824	\$ (120,915)
OTHER FINANCING SOURCES (USES):				
Operating Transfers (to) From-				
Sales Tax Fund	\$ 326,700	\$ 388,246	\$ 61,546	\$ 60,000
Insurance Reserve Fund	(30,000)	(30,000)	0	(60,000)
Total Other Financing	<u>\$ 296,700</u>	<u>\$ 358,246</u>	<u>\$ 61,546</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures & Other Uses and Other Uses	\$ 0	\$ 176,370	\$ 176,370	\$ (120,915)
Fund Balance-Beginning of Year	441,149	441,149	0	562,064
Fund Balance-End of Year	<u>\$ 441,149</u>	<u>\$ 617,519</u>	<u>\$ 176,370</u>	<u>\$ 441,149</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Road Maintenance 1996/97 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous- Interest	\$ 0	\$ 90	\$ 90	\$ 1,107
EXPENDITURES:				
Public Works- Road & Bridge Material	<u>4,085</u>	<u>3,416</u>	<u>669</u>	<u>46,975</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(4,085)	\$(3,326)	\$759	\$(45,868)
Fund Balance-Beginning of Year	<u>4,085</u>	<u>4,085</u>	<u>0</u>	<u>49,953</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>759</u>	\$ <u>759</u>	\$ <u>4,085</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Sales & Use Tax	\$ 1,400,000	\$ 1,497,371	\$ 97,371	\$ 1,351,815
Refunds to Tax-Exempt	0	0	0	(51,993)
Miscellaneous-				
Interest	<u>7,100</u>	<u>7,249</u>	<u>149</u>	<u>9,687</u>
Total Revenues	\$ 1,407,100	\$ 1,504,620	\$ 97,520	\$ 1,309,509
EXPENDITURES:				
General Government-				
Finance & Administration	<u>27,550</u>	<u>27,191</u>	<u>359</u>	<u>26,167</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>1,379,550</u>	\$ <u>1,477,429</u>	\$ <u>97,879</u>	\$ <u>1,283,342</u>
OTHER FINANCING USES:				
Operating Transfers To-				
Solid Waste Disposal	\$(1,144,000)	\$(1,052,771)	\$ 91,229	\$(1,203,288)
Road Maintenance	(326,700)	(388,246)	(61,546)	(60,000)
Capital Outlay Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>(75,000)</u>
Total Other Financing	\$(1,470,700)	\$(1,441,017)	\$ 29,683	\$(1,338,288)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (91,150)	\$ 36,412	\$127,562	\$ (54,946)
Fund Balance-Beginning of Year	<u>94,197</u>	<u>94,197</u>	<u>0</u>	<u>149,143</u>
Fund Balance-End of Year	\$ <u>3,047</u>	\$ <u>130,609</u>	\$127,562	\$ <u>94,197</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Solid Waste Disposal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Charges for Services- Landfill Charges	\$ 60,000	\$ 92,871	\$ 32,871	\$ 39,759
Miscellaneous- Interest	0	0	0	15
Rents & Royalties	136,000	152,325	16,325	192,650
Surplus Equipment Sold	0	9,000	9,000	136,295
Miscellaneous	84,000	79,951	(4,049)	470
Total Revenues	<u>\$ 280,000</u>	<u>\$ 334,147</u>	<u>\$ 54,147</u>	<u>\$ 369,189</u>
EXPENDITURES:				
General Government- Finance & Administration- Utilities & Telephone	\$ 9,150	\$ 5,787	\$ 3,363	\$ 5,735
Supplies & Materials	3,000	3,256	(256)	1,453
Travel	1,850	1,860	(10)	1,286
Public Works- Personnel Cost	541,750	509,589	32,161	597,607
Tipping Fees	421,000	431,210	(10,210)	420,614
Equipment Expense	207,137	179,980	27,157	207,882
Supplies & Miscellaneous	74,913	74,807	106	70,460
Insurance	22,700	18,582	4,118	23,879
Capital Expenditures	142,500	142,999	(499)	139,966
Total Expenditures	<u>\$ 1,424,000</u>	<u>\$ 1,368,070</u>	<u>\$ 55,930</u>	<u>\$ 1,468,882</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(1,144,000)</u>	<u>\$(1,033,923)</u>	<u>\$110,077</u>	<u>\$(1,099,693)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfer (to) From- Sales Tax Fund	\$ 1,144,000	\$ 1,052,771	\$ (91,229)	\$ 1,203,288
Capital Outlay Fund	0	0	0	(125,000)
Total Other Financing	<u>\$ 1,144,000</u>	<u>\$ 1,052,771</u>	<u>\$ (91,229)</u>	<u>\$ 1,078,288</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 18,848	\$ 18,848	\$ (21,405)
Fund Balance (Deficit)-Beginning of Year	<u>(25,187)</u>	<u>(25,187)</u>	<u>0</u>	<u>(3,782)</u>
Fund Balance (Deficit)-End of Year	<u>\$(25,187)</u>	<u>\$(6,339)</u>	<u>\$ 18,848</u>	<u>\$(25,187)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Solid Waste Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES:				
Miscellaneous- Interest	\$0	\$ 35	\$ 35	\$ 63
EXPENDITURES:				
Public Works- Capital Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	\$0	\$ 35	\$ 35	\$ 63
Fund Balance-Beginning of Year	<u>0</u>	<u>1,429</u>	<u>1,429</u>	<u>1,366</u>
Fund Balance-End of Year	<u>\$0</u>	<u>\$1,464</u>	<u>\$1,464</u>	<u>\$1,429</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Criminal Court Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
State of LA-DA IVD	\$144,000	\$156,891	\$ 12,891	\$ 76,310
District Attorney	30,000	29,800	(200)	89,385
Fines & Forfeitures	335,000	340,464	5,464	348,673
Miscellaneous-				
Interest & Miscellaneous	<u>5,500</u>	<u>6,729</u>	<u>1,229</u>	<u>4,519</u>
Total Revenues	<u>\$514,500</u>	<u>\$533,884</u>	<u>\$ 19,384</u>	<u>\$518,887</u>
EXPENDITURES:				
General Government-				
Personnel Costs	\$412,250	\$414,629	\$ (2,379)	\$415,272
Telephone	10,235	8,554	1,681	9,787
Supplies & Office Expense	26,550	34,585	(8,035)	43,466
Miscellaneous	29,465	30,257	(792)	22,361
Jurors & Witnesses	72,000	55,906	16,094	101,837
Capital Expenditures	<u>4,000</u>	<u>3,334</u>	<u>666</u>	<u>9,686</u>
Total Expenditures	<u>\$554,500</u>	<u>\$547,265</u>	<u>\$ 7,235</u>	<u>\$602,409</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (40,000)	\$ (13,381)	\$ 26,619	\$ (83,522)
OTHER FINANCING SOURCES:				
Operating Transfer From- General Fund	<u>136,876</u>	<u>114,823</u>	<u>(22,053)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 96,876	\$101,442	\$ 4,566	\$ (83,522)
Fund Balance (Deficit)-Beginning of Year	<u>(92,852)</u>	<u>(92,852)</u>	<u>0</u>	<u>(9,330)</u>
Fund Balance (Deficit)-End of Year	<u>\$ 4,024</u>	<u>\$ 8,590</u>	<u>\$ 4,566</u>	<u>\$ (92,852)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Parish Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 780,285	\$ 849,021	\$ 68,736	\$ 852,497
Intergovernmental-				
State Appropriations	19,001	19,001	0	16,827
Charges for Services	2,500	1,985	(515)	1,429
Fines & Forfeits	2,800	4,640	1,840	4,678
Miscellaneous-				
Interest	31,976	88,012	56,036	117,139
Gifts & Memorials	1,000	1,914	914	2,007
Total Revenues	<u>\$ 837,562</u>	<u>\$ 964,573</u>	<u>\$127,011</u>	<u>\$ 994,577</u>
EXPENDITURES:				
Recreation & Culture-				
Personnel Cost	\$ 325,163	\$ 234,850	\$ 90,313	\$ 259,714
Travel	500	1,739	(1,239)	3,072
Utilities & Telephone	47,378	23,316	24,062	25,354
Building & Equip. Maint.	70,400	23,169	47,231	17,505
Books, Magazines, etc.	229,629	67,494	162,135	58,154
Insurance	10,640	13,425	(2,785)	14,607
Office Expense	4,839	2,677	2,162	11,705
Miscellaneous	10,441	9,070	1,371	3,336
Capital Expenditures	<u>1,340,000</u>	<u>892,282</u>	<u>447,718</u>	<u>153,143</u>
Total Expenditures	<u>\$ 2,038,990</u>	<u>\$1,268,022</u>	<u>\$770,968</u>	<u>\$ 546,590</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(1,201,428)</u>	<u>\$ (303,449)</u>	<u>\$897,979</u>	<u>\$ 447,987</u>
Fund Balance-Beginning of Year	<u>2,641,103</u>	<u>2,641,103</u>	<u>0</u>	<u>2,193,116</u>
Fund Balance-End of Year	<u>\$1,439,675</u>	<u>\$2,337,654</u>	<u>\$897,979</u>	<u>\$2,641,103</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Parish Health Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES:				
Taxes-				
Ad Valorem	\$310,000	\$330,832	\$20,832	\$331,724
Miscellaneous-				
Interest & Miscellaneous	<u>7,097</u>	<u>6,745</u>	<u>(352)</u>	<u>9,081</u>
Total Revenues	<u>\$317,097</u>	<u>\$337,577</u>	<u>\$20,480</u>	<u>\$340,805</u>
EXPENDITURES:				
Health & Welfare-				
Personnel	\$ 87,100	\$ 84,504	\$ 2,596	\$ 91,052
State of LA-DHHR	90,000	82,932	7,068	62,734
Mosquito Control	17,000	16,961	39	19,567
Travel	1,500	1,461	39	739
Utilities & Telephone	21,000	18,610	2,390	20,486
Insurance	9,200	9,074	126	13,089
Building Maintenance	120,000	117,785	2,215	18,630
Miscellaneous	1,263	1,292	(29)	1,440
Capital Expenditures	<u>10,000</u>	<u>3,420</u>	<u>6,580</u>	<u>26,303</u>
Total Expenditures	<u>\$357,063</u>	<u>\$336,039</u>	<u>\$21,024</u>	<u>\$254,040</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (39,966)	\$ 1,538	\$41,504	\$ 86,765
Fund Balance-Beginning of Year	<u>386,068</u>	<u>386,068</u>	<u>0</u>	<u>299,303</u>
Fund Balance-End of Year	<u>\$346,102</u>	<u>\$387,606</u>	<u>\$41,504</u>	<u>\$386,068</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Ambulance Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 3
Miscellaneous-				
Interest	<u>0</u>	<u>7,823</u>	<u>7,823</u>	<u>13,897</u>
Total Revenues	\$ 0	\$ 7,823	\$7,823	\$ 13,900
EXPENDITURES:				
General Government-				
Finance & Administration	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 7,773	\$7,773	\$ 13,900
Fund Balance-Beginning of Year	<u>314,972</u>	<u>314,972</u>	<u>0</u>	<u>301,072</u>
Fund Balance-End of Year	<u>\$314,972</u>	<u>\$322,745</u>	<u>\$7,773</u>	<u>\$314,972</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Civil Defense Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Natchitoches 911 District	\$ 12,000	\$ 12,000	\$ 0	\$ 0
State Police -- LEPC	2,000	2,000	0	0
Dept. of Public Safety-CD	14,300	11,728	(2,572)	15,750
City of Natchitoches	5,000	0	(5,000)	2,000
Miscellaneous-				
Interest & Miscellaneous	0	5	5	1,192
Total Revenues	<u>\$ 33,300</u>	<u>\$ 25,733</u>	<u>\$(7,567)</u>	<u>\$ 18,942</u>
EXPENDITURES:				
Public Safety-				
Personnel Costs	\$ 23,997	\$ 20,409	\$ 3,588	\$ 24,636
Telephone	3,300	3,107	193	3,068
Office & Supplies	200	130	70	64
Miscellaneous	200	0	200	75
Capital Expenditures	100	0	100	0
Total Expenditures	<u>\$ 27,797</u>	<u>\$ 23,646</u>	<u>\$ 4,151</u>	<u>\$ 27,843</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,503	\$ 2,087	\$(3,416)	\$ (8,901)
OTHER FINANCING SOURCES:				
Operating Transfers From- General Fund	<u>16,072</u>	<u>14,289</u>	<u>(1,783)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 21,575	\$ 16,376	\$(5,199)	\$ (8,901)
Fund Balances-Beginning of Year	<u>(16,372)</u>	<u>(16,372)</u>	<u>0</u>	<u>(7,471)</u>
Fund Balance (Deficit)-End of Year	<u>\$ 5,203</u>	<u>\$ 4</u>	<u>\$(5,199)</u>	<u>\$(16,372)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Government Buildings Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$310,000	\$315,762	\$ 5,762	\$315,809
Miscellaneous-				
Interest & Miscellaneous	<u>8,452</u>	<u>8,644</u>	<u>192</u>	<u>3,539</u>
Total Revenues	<u>\$318,452</u>	<u>\$324,406</u>	<u>\$ 5,954</u>	<u>\$319,348</u>
EXPENDITURES:				
General Government-				
Personnel	\$ 87,500	\$ 67,799	\$19,701	\$ 79,194
Utilities & Telephone	125,002	125,114	(112)	114,038
Maintenance	41,550	27,749	13,801	42,088
Supplies	20,000	16,157	3,843	18,396
Insurance	20,502	20,621	(119)	28,592
Miscellaneous	24,075	5,025	19,050	4,195
Capital Expenditures	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>700</u>
Total Expenditures	<u>\$320,129</u>	<u>\$262,465</u>	<u>\$57,664</u>	<u>\$287,203</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,677)	\$ 61,941	\$63,618	\$ 32,145
Fund Balances-Beginning of Year	<u>253,246</u>	<u>253,246</u>	<u>0</u>	<u>221,101</u>
Fund Balance-End of Year	<u>\$251,569</u>	<u>\$315,187</u>	<u>\$63,618</u>	<u>\$253,246</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Insurance Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous	\$ 0	\$ 44	\$ 44	\$ 0
EXPENDITURES:				
General Government- Claim Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,609</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>0</u>	\$ <u>44</u>	\$ <u>44</u>	\$ <u>(14,609)</u>
OTHER FINANCING SOURCES:				
Operating Transfers From- Road Maintenance Fund	\$ 30,000	\$ 30,000	\$ 0	\$ 60,000
General Fund	<u>80,388</u>	<u>80,344</u>	<u>(44)</u>	<u>0</u>
Total Other Financing	\$ <u>110,388</u>	\$ <u>110,344</u>	\$ <u>(44)</u>	\$ <u>60,000</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 110,388	\$ 110,388	\$ 0	\$ 45,391
Fund Balance-Beginning of Year	<u>(110,388)</u>	<u>(110,388)</u>	<u>0</u>	<u>(155,779)</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(110,388)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Old Courthouse Museum Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001			2000 Actual
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Miscellaneous-				
Interest	\$ 0	\$ 1	\$1	\$ 19
Gifts & Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>136</u>
Total Revenues	\$ 0	\$ 1	\$1	\$ 155
EXPENDITURES:				
Recreation & Culture	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 1	\$1	\$ 155
Fund Balance (Deficit)-Beginning of Year	<u>11</u>	<u>11</u>	<u>0</u>	<u>(144)</u>
Fund Balance (Deficit)-End of Year	\$ <u>11</u>	\$ <u>12</u>	\$ <u>1</u>	\$ <u>11</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LA Highway 480 Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001

	Total Program Budget	Prior Transactions	Remaining Budget	2001 Transactions	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- LA DOTD	\$1,650,000	\$252,810	\$1,397,190	\$ 0	\$(1,397,190)
EXPENDITURES:					
Public Works- Capital Expenditures	<u>1,650,000</u>	<u>243,769</u>	<u>1,406,231</u>	<u>17,132</u>	<u>1,389,099</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 9,041	\$ (9,041)	\$(17,132)	\$ (8,091)
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>9,041</u>	<u>9,041</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>9,041</u>	\$ <u>0</u>	\$ <u>(8,091)</u>	\$ <u>(8,091)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LCDBG Waterworks #2
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Amounts from Year Ended December 31, 2000

	Total Program Budget	Prior Year Transactions	Remaining Budget	2001 Transactions	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- LCDBG Waterworks #2	\$384,791	\$170,041	\$214,750	\$213,420	\$ (1,330)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,167</u>	<u>12,167</u>
Total Revenues	<u>\$384,791</u>	<u>\$170,041</u>	<u>\$214,750</u>	<u>\$225,587</u>	<u>\$ 10,837</u>
EXPENDITURES:					
Finance - Administration	\$ 38,850	\$ 30,468	\$ 8,382	\$ 7,306	\$ 1,076
Public Works- Acquisition	10,200	9,946	254	0	254
Water System	<u>335,741</u>	<u>129,627</u>	<u>206,114</u>	<u>218,281</u>	<u>(12,167)</u>
Total Expenditures	<u>\$384,791</u>	<u>\$170,041</u>	<u>\$214,750</u>	<u>\$225,587</u>	<u>\$(10,837)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

State Road Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 2001
With Comparative Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Public Works	<u>70,000</u>	<u>69,956</u>	<u>44</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(70,000)	\$(69,956)	\$ 44	\$ 0
Fund Balance-Beginning of Year	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>70,000</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>44</u>	\$44	\$70,000

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Capital Outlay Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 2001
With Comparative Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous	\$ 5,000	\$ 4,792	\$(208)	\$ 0
EXPENDITURES:				
Public Works	<u>98,544</u>	<u>98,404</u>	<u>140</u>	<u>0</u>
Excess of Revenues Over Expenditures	\$ <u>(93,544)</u>	\$ <u>(93,612)</u>	\$ <u>(68)</u>	\$ <u>0</u>
OTHER FINANCING SOURCES:				
Operating Transfer From-				
Sales Tax Fund	\$ 0	\$ 0	\$ 0	\$ 75,000
Solid Waste Disposal	<u>0</u>	<u>0</u>	<u>0</u>	<u>125,000</u>
Total Other Financing	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>200,000</u>
Excess of Revenues and Other Sources Over Expenditures	\$ (93,544)	\$ (93,612)	\$ (68)	\$200,000
Fund Balance - Beginning of Year	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
Fund Balance - End of Year	\$ <u>106,456</u>	\$ <u>106,388</u>	\$ <u>(68)</u>	\$ <u>200,000</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Medicaid Enhancement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 2001

	2001		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Intergovernmental-			
LA DHH	\$ 502,653	\$ 502,057	\$ (596)
Miscellaneous-			
Interest	<u>2,000</u>	<u>2,197</u>	<u>197</u>
Total Revenues	\$ 504,653	\$ 504,254	\$ (399)
EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	\$ 504,653	\$ 504,254	\$ (399)
OTHER FINANCING USES:			
Transfer To-			
General Fund	<u>(235,550)</u>	<u>(276,697)</u>	<u>(41,147)</u>
Excess of Revenues Over Expenditures and Other Uses	\$ 269,103	\$ 227,557	\$(41,546)
Fund Balance – Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance – End of Year	<u>\$ 269,103</u>	<u>\$ 227,557</u>	<u>\$(41,546)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Parish Litter Court
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 2001

	<u>2001</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES:			
Fines & Forfeits	\$300	\$300	\$ 0
Miscellaneous	<u> 0</u>	<u> 1</u>	<u> 1</u>
Total Revenues	\$300	\$301	\$ 1
EXPENDITURES:			
General Government	<u> 100</u>	<u> 80</u>	<u> 20</u>
Excess of Revenues Over Expenditures	\$200	\$221	\$21
Fund Balance – Beginning of Year	<u> 0</u>	<u> 0</u>	<u> 0</u>
Fund Balance – End of Year	\$200	\$221	\$21

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LCDBG Fire Truck Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001

	2001		
	<u>Total Program Budget</u>	<u>Transactions</u>	<u>Remaining Budget</u>
REVENUES:			
Intergovernmental- LCDBG	\$600,000	\$510,429	\$(89,571)
Miscellaneous	<u>0</u>	<u>1</u>	<u>1</u>
Total Revenues	<u>\$600,000</u>	<u>\$510,430</u>	<u>\$(89,570)</u>
EXPENDITURES:			
General Government- Administration	\$ 38,900	\$ 14,925	\$ 23,975
Public Safety- Capital Expenditures	<u>561,100</u>	<u>495,500</u>	<u>65,600</u>
Total Expenditures	<u>\$600,000</u>	<u>\$510,425</u>	<u>\$ 89,575</u>
Excess of Revenues Over Expenditures	\$ 0	\$ 5	\$ 5
Fund Balance – Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance – End of Year	<u>\$ 0</u>	<u>\$ 5</u>	<u>\$ 5</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Kisatchie S & R Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 2001

	<u>2001</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental- Kisatchie Forest	\$66,500	\$66,532	\$32
EXPENDITURES:			
Public Safety	<u> 0</u>	<u> 0</u>	<u> 0</u>
Excess of Revenues Over Expenditures	\$66,500	\$66,532	\$32
Fund Balance – Beginning of Year	<u> 0</u>	<u> 0</u>	<u> 0</u>
Fund Balance – End of Year	<u>\$66,500</u>	<u>\$66,532</u>	<u> \$32</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Operating Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Dept. of Ag-Commodities	\$3,000	\$ 0	\$ (3,000)	\$ 2,878
Medicaid	2,500	1,946	(554)	2,380
Miscellaneous	2,500	2,667	167	2,052
Total Revenues	<u>\$8,000</u>	<u>\$ 4,613</u>	<u>\$ (3,387)</u>	<u>\$ 7,310</u>
EXPENDITURES:				
General Government-				
Salaries	\$ 200	\$ 3,095	\$ (2,895)	\$ 200
Fringe	400	2,768	(2,368)	384
Operating Services	3,000	8,855	(5,855)	14,141
Operating Supplies	150	723	(573)	120
Health & Welfare-				
Salaries	900	900	0	4,222
Fringe	350	2,213	(1,863)	346
Operating Services	3,000	1,744	1,256	3,873
Operating Supplies	0	0	0	748
Travel	0	186	(186)	348
Total Expenditures	<u>\$8,000</u>	<u>\$ 20,484</u>	<u>\$(12,484)</u>	<u>\$ 24,382</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$(15,871)</u>	<u>\$(15,871)</u>	<u>\$(17,072)</u>
OTHER FINANCING SOURCES:				
Operating Transfer (To) From-				
Weatherization	\$ 0	\$ 0	\$ 0	\$ (1,694)
FFMA	0	0	0	(1,561)
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (3,255)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures & Other Uses	<u>\$ 0</u>	<u>\$(15,871)</u>	<u>\$(15,871)</u>	<u>\$(20,327)</u>
Fund Balance-Beginning of Year	407	407	0	9,721
Equity Transfers-				
Summer LIIEAP	0	0	0	7,594
Child Pregnancy	0	0	0	1,051
Family Day Care	0	0	0	2,368
Fund Balance (Deficit)-End of Year	<u>\$ 407</u>	<u>\$(15,464)</u>	<u>\$(15,871)</u>	<u>\$ 407</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-FEMA-United Way
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- FEMA-United Way	\$22,169	\$22,169	\$ 0	\$18,856
Less, Refund to Grantor	<u>0</u>	<u>(3,395)</u>	<u>(3,395)</u>	<u>0</u>
Total Revenues	\$22,169	\$18,774	\$(3,395)	\$18,856
EXPENDITURES:				
Health & Welfare- Operating Services	<u>22,169</u>	<u>18,774</u>	<u>3,395</u>	<u>19,036</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ (180)
OTHER FINANCING SOURCES:				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>180</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-OHD LIHEAP
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001

	1998 Grant Year	2000 Grant Year	2001		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental-					
LIHEAP TANF	\$ 0	\$ 0	\$117,516	\$ 64,042	\$ (53,474)
LIHEAP – OCS	0	0	195,339	158,199	(37,140)
LIHEAP – LA Housing	0	0	353,799	116,201	(237,598)
Miscellaneous-					
Donations	0	0	0	6,658	6,658
Total Revenues	\$ 0	\$ 0	\$666,654	\$345,100	\$(321,554)
EXPENDITURES:					
General Government-					
Operating Services	\$ 0	\$ 0	\$ 48,015	\$ 3,130	\$ 44,885
Health & Welfare-					
Salaries	0	0	24,746	13,225	11,521
Fringe	0	0	6,387	3,510	2,877
Operating Services	0	0	583,410	320,631	262,779
Operating Supplies	0	0	639	351	288
Travel	0	0	1,075	591	484
Capital Expenditures	0	0	2,382	1,684	698
Total Expenditures	\$ 0	\$ 0	\$666,654	\$343,122	\$ 323,532
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 1,978	\$ 1,978
Fund Balance-Beginning of Year	7,120	(1,119)	0	0	0
EQUITY TRANSFERS-					
In	0	1,119	0	7,120	7,120
(Out)	(7,120)	0	0	(1,119)	(1,119)
Fund Balance-End of Year	\$ 0	\$ 0	\$ 0	\$ 7,979	\$ 7,979

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Department of Labor-CSBG Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001

	1998 Grant Year	1999 Grant Year	1-1-00 to 9-30-01 Grant			10-1-01 to 9-30-02 Grant		
			Budget	Actual	Remaining Budget	Budget	Actual	Remaining Budget
REVENUES:								
Intergovernmental-								
DOL-CSBG	\$ 0	\$ 0	\$145,496	\$106,372	\$(39,124)	\$133,523	\$32,584	\$(100,939)
Less, Returns to Grantor	0	0	0	(2,495)	(2,495)	0	0	0
Miscellaneous	0	0	0	1,684	1,684	0	0	0
Total Revenues	\$ 0	\$ 0	\$145,496	\$105,561	\$(39,935)	\$133,523	\$32,584	\$(100,939)
EXPENDITURES:								
General Government-								
Salaries	\$ 0	\$ 0	\$ 47,580	\$ 32,871	\$ 14,709	\$ 47,580	\$11,895	\$ 35,685
Fringe	0	0	7,137	6,989	148	6,185	2,016	4,169
Travel	0	0	2,000	170	1,830	950	112	838
Operating Services	0	0	7,000	2,981	4,019	3,500	364	3,136
Operating Supplies	0	0	0	377	(377)	0	52	(52)
Health & Welfare-								
Salaries	0	0	62,581	45,731	16,850	61,721	15,430	46,291
Fringe	0	0	9,333	7,696	1,637	8,024	2,829	5,195
Travel	0	0	1,955	520	1,435	500	0	500
Operating Services	0	0	4,160	3,438	722	2,000	1,172	828
Operating Supplies	0	0	3,750	345	3,405	3,063	6	3,057
Total Expenditures	\$ 0	\$ 0	\$145,496	\$101,118	\$ 44,378	\$133,523	\$33,876	\$ 99,647
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 4,443	\$ 4,443	\$ 0	\$ (1,292)	\$ (1,292)
Fund Balance-Beginning of Year	806	888	0	(5,601)	(5,601)	0	0	0
EQUITY TRANSFERS:								
Transfers In	0	0	0	1,158	1,158	0	0	0
Transfers (Out)	0	0	0	0	0	0	(1,158)	(1,158)
Fund Balance-End of Year	\$806	\$888	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,450)	\$ (2,450)

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Retired Seniors Volunteer Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	Program Year <u>98-99</u>	Program Year <u>99-00</u>	<u>Completed Grant 7-1-00 to 6-30-01</u>				Current Year <u>Actual</u>	Variance Favorable (Unfavorable)
			Budget Program Year <u>00-01</u>	Prior Year <u>Actual</u>	Remaining <u>Budget</u>			
REVENUES:								
Intergovernmental- Grant Revenues-								
Action	\$ 0	\$ 0	\$24,646	\$12,468	\$12,178	\$12,178	\$ 0	
State of Louisiana	0	0	7,351	3,676	3,675	3,675	0	
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75</u>	<u>75</u>	
Total Revenues	\$ <u>0</u>	\$ <u>0</u>	\$ <u>31,997</u>	\$ <u>16,144</u>	\$ <u>15,853</u>	\$ <u>15,928</u>	\$ <u>75</u>	
EXPENDITURES:								
Health & Welfare-								
Salaries	\$ 0	\$ 0	\$19,635	\$ 9,120	\$10,515	\$ 9,523	\$ 992	
Fringe	0	0	3,567	1,371	2,196	2,008	188	
Travel	0	0	1,664	0	1,664	1,185	479	
Operating Services	0	0	5,810	2,331	3,479	6,126	(2,647)	
Operating Supplies	<u>0</u>	<u>0</u>	<u>1,321</u>	<u>460</u>	<u>861</u>	<u>1,025</u>	<u>(164)</u>	
Total Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>31,997</u>	\$ <u>13,282</u>	\$ <u>18,715</u>	\$ <u>19,867</u>	\$ <u>(1,152)</u>	
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,862</u>	\$ <u>(2,862)</u>	\$ <u>(3,939)</u>	\$ <u>(1,077)</u>	
OTHER FINANCING SOURCES (USES):								
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 123	\$ 656	\$ 533	
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(123)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Other Financing	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(123)</u>	\$ <u>123</u>	\$ <u>656</u>	\$ <u>533</u>	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 0	\$ 0	\$ 2,739	\$ (2,739)	\$ (3,283)	\$ (544)	
Fund Balance-Beginning of Year	3,059	544	0	0	2,739	2,739	0	
EQUITY TRANSFERS:								
Transfers In	0	0	0	0	0	544	544	
Transfers (Out)	<u>(3,059)</u>	<u>(544)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,739</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	

See notes to financial statements.

<u>Grant in Progress 7-1-01 to 6-30-02</u>		
<u>Budget</u> <u>Program Year</u> <u>2001-02</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$34,375	\$17,253	\$(17,122)
8,872	4,436	(4,436)
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$43,247</u>	<u>\$21,689</u>	<u>\$(21,558)</u>
\$18,360	\$ 9,180	\$ 9,180
5,912	1,971	3,941
1,610	278	1,332
14,335	3,765	10,570
<u>3,030</u>	<u>2,849</u>	<u>181</u>
<u>\$43,247</u>	<u>\$18,043</u>	<u>\$ 25,204</u>
\$ <u>0</u>	\$ <u>3,646</u>	\$ <u>3,646</u>
\$ 0	\$ 0	\$ 0
<u>0</u>	<u>(656)</u>	<u>(656)</u>
\$ <u>0</u>	\$ <u>(656)</u>	\$ <u>(656)</u>
\$ 0	\$ 2,990	\$ 2,990
0	0	0
0	3,059	3,059
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>6,049</u>	\$ <u>6,049</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Head Start Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	Program Year <u>2000</u>	Completed Grant 3-1-00 to 2-28-01				Variance Favorable (Unfavorable)
		Budget Program Year <u>2000-01</u>	Prior Year <u>Actual</u>	Remaining Budget	Current Year <u>Actual</u>	
REVENUES:						
Intergovernmental- DIIIS	\$ 0	\$1,639,610	\$1,280,616	\$358,994	\$371,434	\$ 12,440
Miscellaneous- Interest	0	0	21	(21)	188	209
Miscellaneous	0	0	0	0	0	0
Total Revenues	\$ 0	\$1,639,610	\$1,280,637	\$358,973	\$371,622	\$ 12,649
EXPENDITURES:						
General Government- Salaries	\$ 0	\$ 161,981	\$ 134,533	\$ 27,448	\$ 25,092	\$ 2,356
Fringe	0	39,361	23,567	15,794	4,853	10,941
Travel	0	8,600	3,536	5,064	763	4,301
Operating Services	0	26,761	9,913	16,848	7,426	9,422
Operating Supplies	0	700	1,035	(335)	22	(357)
Capital Expenditures	0	0	879	(879)	0	(879)
Health & Welfare- Salaries	0	877,073	751,102	125,971	143,546	(17,575)
Fringe	0	235,298	179,485	55,813	35,435	20,378
Travel	0	24,564	24,963	(399)	4,203	(4,602)
Operating Services- Utilities	0	20,500	28,081	(7,581)	15,043	(22,624)
Telephone	0	6,750	12,298	(5,548)	3,113	(8,661)
Maintenance & Repairs	0	7,090	21,056	(13,966)	1,144	(15,110)
Contract Payments	0	65,073	64,978	95	18,476	(18,381)
Other	0	134,859	31,707	103,152	5,569	97,583
Operating Supplies- Program Supplies	0	28,500	37,698	(9,198)	22,535	(31,733)
Office Supplies	0	1,500	1,253	247	0	247
Food	0	1,000	22,563	(21,563)	115	(21,678)
Capital Expenditures	0	0	5,962	(5,962)	8,287	(14,249)
Total Expenditures	\$ 0	\$1,639,610	\$1,354,609	\$285,001	\$295,622	\$(10,621)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ (73,972)	\$ 73,972	\$ 76,000	\$ 2,028
OTHER FINANCING SOURCES:						
Transfer To- Child Care Food Program	0	0	0	0	(5,933)	(5,933)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	\$ 0	\$ 0	\$ (73,972)	\$ 73,972	\$ 70,067	\$ (3,905)
Fund Balance-Beginning of Year	0	0	0	(69,786)	(69,786)	0
Equity Transfers- Transfer In	850	0	4,186	0	0	0
Transfer (Out)	0	0	0	(4,186)	(727)	3,459
Fund Balance-End of Year	\$850	\$ 0	\$ (69,786)	\$ 0	\$ (446)	\$ (446)

See notes to financial statements.

Grant in Progress 3-1-01 to 2-28-02		
Budget Program Year 2001-02	Current Year Actual	Variance Favorable (Unfavorable)
\$1,953,796	\$1,439,644	\$(514,152)
0	61	61
<u>0</u>	<u>0</u>	<u>0</u>
\$1,953,796	\$1,439,705	\$(514,091)
\$ 189,730	\$ 150,901	\$ 38,829
41,927	25,869	16,058
6,020	5,802	218
38,432	10,086	28,346
4,305	987	3,318
0	2,302	(2,302)
969,657	817,670	151,987
249,836	187,121	62,715
3,980	24,484	(20,504)
44,000	29,977	14,023
15,500	11,017	4,483
22,200	14,769	7,431
65,073	48,416	16,657
107,408	29,070	78,338
146,146	48,505	97,641
0	1,118	(1,118)
0	396	(396)
<u>49,582</u>	<u>5,450</u>	<u>44,132</u>
\$1,953,796	\$1,413,940	\$ 539,856
\$ 0	\$ 25,765	\$ 25,765
<u>0</u>	<u>(45,977)</u>	<u>(45,977)</u>
\$ 0	\$ (20,212)	\$ (20,212)
0	0	0
0	727	727
<u>0</u>	<u>(850)</u>	<u>(850)</u>
\$ 0	\$ (20,335)	\$ (20,335)

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Child Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	Program Year <u>99-00</u>	Completed Grant 10-1-00 to 9-30-01				Variance Favorable (Unfavorable)
		Budget Program Year <u>2000-01</u>	Prior Year <u>Actual</u>	Remaining <u>Budget</u>	Current Year <u>Actual</u>	
REVENUES:						
Intergovernmental-						
Department of Education	\$ 0	\$204,527	\$ 36,924	\$167,603	\$ 93,864	\$(73,739)
Miscellaneous	0	0	29	(29)	517	546
Total Revenues	\$ 0	\$204,527	\$ 36,953	\$167,574	\$ 94,381	\$(73,193)
EXPENDITURES:						
General Government-						
Salaries	\$ 0	\$ 7,502	\$ 4,034	\$ 3,468	\$ 9,902	\$ (6,434)
Fringe	0	3,687	1,155	2,532	3,086	(554)
Operating Services	0	2,600	0	2,600	696	1,904
Operating Supplies	0	1,050	18	1,032	0	1,032
Health & Welfare-						
Salaries	0	55,700	18,465	37,235	33,318	3,917
Fringe	0	5,988	2,890	3,098	8,271	(5,173)
Travel	0	1,000	328	672	1,564	(892)
Operating Services	0	6,865	932	5,933	1,002	4,931
Operating Supplies-						
Program Supplies	0	7,635	2,413	5,222	6,598	(1,376)
Food	0	112,500	28,941	83,559	66,489	17,070
Total Expenditures	\$ 0	\$204,527	\$ 59,176	\$145,351	\$130,926	\$ 14,425
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$(22,223)	\$ 22,223	\$(36,545)	\$(58,768)
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 332	\$ 51,910	\$ 51,578
Operating Transfers Out	0	0	(332)	0	0	0
Total Other Financing	\$ 0	\$ 0	\$(332)	\$ 332	\$ 51,910	\$ 51,578
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 0	\$(22,555)	\$ 22,555	\$ 15,365	\$ (7,190)
Fund Balance-Beginning of Year	5,512	0	0	(21,495)	(21,495)	0
Equity Transfers-						
In	0	0	1,060	0	10,183	10,183
(Out)	(4,357)	0	0	(1,060)	0	1,060
Fund Balance-End of Year	\$ 1,155	\$ 0	\$(21,495)	\$ 0	\$ 4,053	\$ 4,053

See notes to financial statements.

<u>Grant in Progress 10-1-01 to 9-30-02</u>		
<u>Budget</u> <u>Program Year</u> <u>2001-02</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$204,527	\$44,009	\$(160,518)
<u>0</u>	<u>14</u>	<u>14</u>
<u>\$204,527</u>	<u>\$44,023</u>	<u>\$(160,504)</u>
\$ 7,502	\$ 3,301	\$ 4,201
3,687	911	2,776
2,650	0	2,650
1,000	0	1,000
55,700	11,102	44,598
5,988	2,660	3,328
1,000	299	701
6,865	316	6,549
7,635	2,492	5,143
<u>112,500</u>	<u>25,776</u>	<u>86,724</u>
<u>\$204,527</u>	<u>\$46,857</u>	<u>\$ 157,670</u>
\$ <u>0</u>	\$ <u>(2,834)</u>	\$ <u>(2,834)</u>
\$ 0	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ (2,834)	\$ (2,834)
0	0	0
0	0	0
<u>0</u>	<u>(5,826)</u>	<u>(5,826)</u>
<u>\$ 0</u>	<u>\$(8,660)</u>	<u>\$(8,660)</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Head Start-Disabilities
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	Completed Grant 3-1-00 to 2-28-01				Variance Favorable (Unfavorable)
	Budget Program Year 2000-01	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:					
Intergovernmental- Head Start	\$38,205	\$18,275	\$19,930	\$4,594	\$(15,336)
EXPENDITURES:					
Health & Welfare-					
Salaries	22,800	18,667	4,133	3,718	415
Fringe	3,805	2,599	1,206	345	861
Travel	1,000	399	601	0	601
Operating Services	10,100	0	10,100	0	10,100
Operating Supplies	500	37	463	1	462
Total Expenditures	\$38,205	\$21,702	\$16,503	\$4,064	\$12,439
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (3,427)	\$ 3,427	\$ 530	\$ (2,897)
Fund Balance-Beginning of Year	0	0	(530)	(530)	0
Equity Transfers-					
In	0	2,897	0	0	0
(Out)	0	0	(2,897)	0	2,897
Fund Balance-End of Year	\$ 0	\$ (530)	\$ 0	\$ 0	\$ 0

See notes to financial statements.

<u>Grant in Progress 3-1-01 to 2-28-02</u>		
<u>Budget</u> <u>Program Year</u> <u>2001-02</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$38,992	\$18,334	\$(20,658)
\$24,983	\$14,104	\$ 10,879
4,089	3,099	990
2,500	1,067	1,433
5,932	73	5,859
<u>1,488</u>	<u>0</u>	<u>1,488</u>
<u>\$38,992</u>	<u>\$18,343</u>	<u>\$ 20,649</u>
\$ 0	\$ (9)	\$ (9)
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ (9)	\$ (9)

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Training & Technical Assistance/Career Development Associates
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	Program Year 98-99	Program Year 99-00	Completed Grant 2-1-00 to 1-31-01				Current Year Actual	Variance Favorable (Unfavorable)
			Budget Program Year 00-01	Prior Year Actual	Remaining Budget			
REVENUES:								
Intergovernmental- Head Start	\$ 0	\$ 0	\$17,210	\$5,311	\$11,899	\$9,269	\$(2,630)	
EXPENDITURES:								
General Government- Travel	\$ 0	\$ 0	\$ 0	\$ 521	\$ (521)	\$ 790	\$(1,311)	
Health & Welfare- Salaries	0	0	1,500	1,500	0	0	0	
Fringe	0	0	409	138	271	0	271	
Travel	0	0	2,000	2,068	(68)	1,154	(1,222)	
Operating Services	0	0	13,301	1,484	11,817	6,925	4,892	
Total Expenditures	\$ 0	\$ 0	\$17,210	\$5,711	\$11,499	\$8,869	\$ 2,630	
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ (400)	\$ 400	\$ 400	\$ 0	
Fund Balance-Beginning of Year	136	2,463	0	0	(400)	(400)	0	
EQUITY TRANSFERS:								
Transfer In	0	0	0	0	0	0	0	
Transfer Out	(136)	0	0	0	0	0	0	
Fund Balance-End of Year	\$ 0	\$2,463	\$ 0	\$ (400)	\$ 0	\$ 0	\$ 0	

See notes to financial statements.

<u>Grant in Progress 2-1-01 to 1-31-02</u>		
<u>Budget</u> <u>Program Year</u> <u>2001-02</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$19,616	\$8,672	\$(10,944)
\$ 0	\$ 535	\$ (535)
1,500	1,500	0
409	383	26
3,000	5,442	(2,442)
<u>14,707</u>	<u>990</u>	<u>13,717</u>
\$19,616	\$8,850	\$ 10,766
\$ 0	\$ (178)	\$ (178)
0	0	0
0	136	136
<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ (42)	\$ (42)

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Weatherization Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001

	Completed Grant 4-1-00 to 6-30-01						
	Old Grant Years	Program Years 98-00	Total Budget Program Years 4-1-00 to 6-30-01	Prior Years' Transactions	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:							
Intergovernmental- DUCA-DOE	\$ 0	\$ 0	\$139,720	\$52,907	\$86,813	\$ 39,570	\$(47,243)
Miscellaneous	263	0	0	0	0	0	0
Total Revenues	\$ 263	\$ 0	\$139,720	\$52,907	\$86,813	\$ 39,570	\$(47,243)
EXPENDITURES:							
General Government- Salaries	\$ 0	\$ 0	\$ 4,950	\$ 0	\$ 4,950	\$ 0	\$ 4,950
Fringe	0	0	1,900	0	1,900	0	1,900
Travel	0	0	350	0	350	0	350
Operating Services	0	0	5,212	0	5,212	2,816	2,396
Operating Supplies	0	0	350	328	22	103	(81)
Health & Welfare- Salaries	0	0	37,725	38,645	(920)	13,633	(14,553)
Fringe	0	0	5,589	4,945	644	9,252	(8,608)
Travel	0	0	2,795	2,094	701	230	471
Operating Services	0	0	51,524	764	50,760	583	50,177
Operating Supplies	0	0	29,325	10,641	18,684	4,187	14,497
Total Expenditures	\$ 0	\$ 0	\$139,720	\$57,417	\$82,303	\$ 30,804	\$ 51,499
Excess (Deficiency) of Revenues Over Expenditures	\$ 263	\$ 0	\$ 0	\$ (4,510)	\$ 4,510	\$ 8,766	\$ 4,256
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,048	\$ 15,048
Operating Transfers Out	0	0	0	0	0	0	0
Total Other Financing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,048	\$ 15,048
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 263	\$ 0	\$ 0	\$ (4,510)	\$ 4,510	\$ 23,814	\$ 19,304
Fund Balance (Deficit)-Beginning of Year	(9,770)	(9,797)	0	0	(4,510)	(4,510)	0
EQUITY TRANSFERS:							
Transfer In	19,738	10,231	0	0	0	434	434
Transfer (Out)	(10,231)	(434)	0	0	0	(19,738)	(19,738)
Fund Balance (Deficit)-End of Year	\$ 0	\$ 0	\$ 0	\$ (4,510)	\$ 0	\$ 0	\$ 0

See notes to financial statements.

<u>Grant in Progress 7-1-01 to 3-31-02</u>		
<u>Budget</u> <u>Program Year</u> <u>2001-02</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$86,009	\$28,857	\$(57,152)
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$86,009</u>	<u>\$28,857</u>	<u>\$(57,152)</u>
\$ 3,600	\$ 4,800	\$ (1,200)
674	2,688	(2,014)
350	0	350
5,212	441	4,771
350	565	(215)
33,400	12,514	20,886
7,003	1,681	5,322
1,350	280	1,070
20,800	621	20,179
<u>13,270</u>	<u>5,445</u>	<u>7,825</u>
<u>\$86,009</u>	<u>\$29,035</u>	<u>\$56,974</u>
\$ 0	\$ (178)	\$ (178)
\$ 0	\$ 1,260	\$ 1,260
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 1,260</u>	<u>\$ 1,260</u>
\$ 0	\$ 1,082	\$ 1,082
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 1,082</u>	<u>\$ 1,082</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-FTA Section 5311 Assistance
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- DOTD	\$257,059	\$215,728	\$(41,331)	\$242,662
EXPENDITURES:				
Health & Welfare- Public Transportation	<u>257,059</u>	<u>215,728</u>	<u>41,331</u>	<u>242,662</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES:				
Transfer From- General Fund	<u>9,260</u>	<u>9,260</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 9,260	\$ 9,260	\$ 0	\$ 0
Fund Balance-Beginning of Year	<u>(9,260)</u>	<u>(9,260)</u>	<u>0</u>	<u>(9,260)</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(9,260)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Food Bank Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance-
Year Ended December 31, 2001
With Comparative Actual Amounts from Year Ended December 31, 2000

	<u>2001</u>	<u>2000</u>
REVENUES:		
Miscellaneous-		
Interest	\$ 135	\$ 231
Donations	<u>500</u>	<u>5,000</u>
Total Revenues	\$ 635	\$5,231
EXPENDITURES:		
Health & Welfare-		
Operating Services	<u>375</u>	<u>164</u>
Excess of Revenues Over Expenditures	\$ 260	\$5,067
Fund Balance-Beginning of Year	<u>5,067</u>	<u>0</u>
Fund Balance-End of Year	<u>\$5,327</u>	<u>\$5,067</u>

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for general fixed assets used in the governmental fund type operations.

Natchitoches Parish Police Jury
General Fixed Assets Account Group

Schedule of Changes in General Fixed Assets
Year Ended December 31, 2001

	<u>Balance</u> <u>12-31-00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-01</u>
General Fixed Assets-				
Land	\$ 529,372	\$ 0	\$ 0	\$ 529,372
Buildings	5,009,981	843,971	0	5,853,952
Equipment-				
Road Vehicles	1,584,697	181,215	483,584	1,282,328
Other Equipment	<u>2,640,218</u>	<u>32,747</u>	<u>5,647</u>	<u>2,667,318</u>
Total General Fixed Assets	<u>\$9,764,268</u>	<u>\$1,057,933</u>	<u>\$489,231</u>	<u>\$10,332,970</u>
Investment in General Fixed Assets	<u>\$9,764,268</u>	<u>\$1,057,933</u>	<u>\$489,231</u>	<u>\$10,332,970</u>

See notes to financial statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for the accumulation of unpaid employee leave benefits. Payment of accrued compensated absences is accounted for in the governmental fund from which the applicable employee's salary is normally paid. Also to account for unmatured principal amounts on general long-term obligations expected to be financed from governmental type funds. Payment of maturing obligations, including interest, is accounted for in the Special Revenue Funds.

Natchitoches Parish Police Jury
General Long-Term Debt Account Group

Schedule of General Long-Term Debt
December 31, 2001
With Comparative Totals from December 31, 2000

	Capital Leases	Accrued Compensated Absences	<u>Totals</u>	
			<u>12-31-01</u>	<u>12-31-00</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT:				
Amount Available for Debt Service	\$54,922	\$ 0	\$ 54,922	\$ 71,818
Amount to be Provided from- Excess General Revenues	<u>0</u>	<u>125,123</u>	<u>125,123</u>	<u>122,235</u>
Total Available and to be Provided	<u>\$54,922</u>	<u>\$125,123</u>	<u>\$180,045</u>	<u>\$194,053</u>
GENERAL LONG-TERM DEBT PAYABLE	<u>\$54,922</u>	<u>\$125,123</u>	<u>\$180,045</u>	<u>\$194,053</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Long-Term Debt Account Group

Schedule of Changes in General Long-Term Debt
Year Ended December 31, 2001

	<u>Balance 1-1-01</u>	<u>Long-Term Debt Issued</u>	<u>Long-Term Debt Retired</u>	<u>Balance 12-31-01</u>
Amount Available for Debt Service	\$ 71,818	\$ 0	\$(16,896)	\$ 54,922
Amount to be Provided for Retirement of Long-Term Debt From- Excess General Revenues	<u>122,235</u>	<u>2,888</u>	<u>0</u>	<u>125,123</u>
Total Available and to be Provided	<u>\$194,053</u>	<u>\$2,888</u>	<u>\$(16,896)</u>	<u>\$180,045</u>
General Long-Term Debt	<u>\$194,053</u>	<u>\$2,888</u>	<u>\$(16,896)</u>	<u>\$180,045</u>

See notes to financial statements.

COMPLIANCE, INTERNAL CONTROL AND OTHER GRANT INFORMATION

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Certified Public Accountants

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

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 2001, and have issued our report thereon dated June 25, 2002. 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*".

Compliance

As part of obtaining reasonable assurance about whether the Natchitoches Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings and Questioned Costs as item 01-1.

Internal Control Over Financing Reporting

In planning and performing our audit, we considered the Natchitoches Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Natchitoches Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the primary government financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 01-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization, Police Jury members, and 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.

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

June 25, 2002
Natchitoches, Louisiana

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

To the Jury Members of the
Natchitoches Parish Police Jury

Compliance

We have audited the compliance of the Natchitoches Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The Natchitoches Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Natchitoches Parish Police Jury's management. Our responsibility is to express an opinion on the Natchitoches Parish Police Jury's compliance based on our audit.

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

In our opinion, the Natchitoches Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

Internal Control Over Compliance

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

Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the *Natchitoches Parish Police Jury's* ability to administer a major federal program in accordance with the applicable requirements to laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 01-2.

A material weakness is a condition in which the design and operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization, Police Jury, and 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.

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

June 25, 2002
Natchitoches, Louisiana

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2001

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, 2001.
2. The audit disclosed one reportable condition in internal control and the condition was a material weakness.
3. The audit disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*.
4. The audit did not disclose reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did disclose one finding related to federal awards that is required to be reported under OMB Circular A-133, and is shown as finding 01-2 in Part II, Schedule of Findings and Questioned Costs.
7. The following program was major for the year ended December 31, 2001:

Head Start (CFDA #93.600)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs.
9. The Natchitoches Parish Police Jury did qualify as a low-risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

Compliance-

01-1 Allowable Investments

Condition-Louisiana Statutes outline the various allowable places that the jury may deposit excess funds. During the year ended December 31, 2001, an investment in U.S. Treasury bills matured, and the funds were deposited into the money market account of a local broker. At December 31, 2001, these funds were still being held in this money market account, which is not an allowable investment under Louisiana Statutes.

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs-Continued
Year Ended December 31, 2001

Recommendation-Management should institute procedures to ensure that the Jury's investments are deposited in allowable securities.

Management Response-Management has instituted a new procedure. The Treasurer will monitor the Jury's investments monthly to ensure that they are in proper securities.

Internal Control-

01-2 Reconciliation of General Ledgers of Office of Community Services

Condition-The various general ledgers for the programs of Office of Community Services are not being reconciled and corrected on a timely basis. Transactions that should be for one general ledger are sometimes posted to another and are not corrected timely. This condition causes instances whereby reports filed with grantors cannot be reconciled to the books of account. In addition, operating and equity transfers between grants and program years are shown as credits to operating expenses in the receiving fund and debits to operating expenses in the transferring fund. This condition leaves no audit trail for transfers.

Recommendation-Procedures should be instituted to review and correct each Office of Community Services' general ledger on a monthly basis. In addition, the chart of accounts should be expanded to allow for "Transfer to/Transfer from" accounts, and all operating and equity transfers should be properly posted to them.

Management Response-Management and Financial staff of the Natchitoches Parish Police Jury Office of Community Services will review and reconcile the general ledgers on a monthly basis. In addition, their office will set up a chart of accounts to disclose "Transfer to" and "Transfers from" other programs.

Natchitoches Parish Police Jury
Schedule of Prior Year Audit Findings
Year Ended December 31, 2001

Compliance Findings

00-1 Allowable Investments

Condition-At December 31, 2000, the Jury had excess funds deposited in the money market account of a brokerage house, which is not allowable under Louisiana Statutes.

Current Status-This condition also existed at December 31, 2001, and is being reported as finding number 01-1.

00-2 General Fixed Assets

Condition-For the year ended December 31, 2000, some purchases of general fixed assets had not been recorded in the Jury's general fixed assets reporting system.

Current Status-This condition was corrected during the current year.



POLICE JURY OF NATCHITOCHES PARISH

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JOHN SALTER
PRESIDENT
TOM COLLIER, JR.
VICE-PRESIDENT

June 21, 2002

CATHERINE HAMILTON
PARISH ADMINISTRATOR
WENDY DAVIS
PARISH TREASURER

Legislative Auditors
State of Louisiana
1600 North Third Street
Baton Rouge, Louisiana 70804

MEMBERS:
DISTRICT 1
WOODROW COX
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WILLIAM HYMES
DISTRICT 6
CHARLES HUGGINS
DISTRICT 7
CALVIN HAY
DISTRICT 8
TOM COLLIER, JR.
DISTRICT 9
JOE MITCHELL, JR.
DISTRICT 10
JOHN SALTER
DISTRICT 11
GALE POTTS-ROOUE

Re: Management Response

Dear Sirs:

In response to our audit finding concerning investments for the year ended December 31, 2001, we have instituted a new procedure. The Treasurer will monitor the Jury's investments monthly to ensure that they are in proper securities.

Sincerely,

Catherine Hamilton,
Parish Administrator

/ch



POLICE JURY OF NATCHITOCHES PARISH

OFFICE OF COMMUNITY SERVICES
P.O. BOX 799 • NATCHITOCHES, LOUISIANA 71458-0799
(318) 357-2220 / (318) 357-2213 FAX (318) 352-0629

June 21, 2002

Legislator Auditors
State of Louisiana
1600 North Third St.
Baton Rouge, LA 70804

Dear Sirs:

Management and Financial staff of the Natchitoches Parish Police Jury Office of Community Services will review and reconcile the general ledgers on a monthly basis.

In addition, our office will setup a chart of accounts to disclose "Transfers To" and "Transfers From" other programs.

Sincerely,

A handwritten signature in cursive script that reads "Sharon R. Harris".

Sharon R. Harris
Executive Director

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards
Year Ended December 31, 2001

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
DIRECT PROGRAMS:					
U. S. Department of Agriculture-					
Kisatchie National Forest	10.666	N/A		\$ 377,015	\$ 0
Federal Emergency Management Agency-					
Emergency Food & Shelter National Program	83.523	19-3656-00		18,774	0
Department of Health & Human Services-					
Retired Seniors Volunteer Program					
Program Year 7-1-00 - 6-30-01	94.002	440W088/11		15,928	0
Program Year 7-1-01 - 6-30-02	94.002	01SRWLA001		18,043	0
Head Start Program					
Program Year 3-1-00 - 2-28-01	93.600	06CH10386/11		295,622	0
Program Year 3-1-01 - 2-28-02	93.600	06CH10386/11		1,413,940	0
Head Start-Handicap Program					
Program Year 3-1-00 - 2-28-01	93.600	06CH10386/11		4,064	0
Program Year 3-1-01 - 2-28-02	93.600	06CH10386/11		18,334	0
PASS-THROUGH PROGRAMS:					
U. S. Department of Agriculture-					
Louisiana Department of Agriculture & Forestry/Food Distribution Division-					
Commodity Distribution	10.550		EFAP35	11,327	0
U. S. Department of Health & Human Services-					
Caddo Community Action Agency- Head Start TTA/CDA					
Program Year 2-1-00 - 1-31-01	93.613		NATPAR	8,869	0
Program Year 2-1-01 - 1-31-02	93.613		NATPAR	8,672	0

Continued next page.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards-Continued
Year Ended December 31, 2001

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
Louisiana Department of Labor- Community Services Block Grant					
Program Year 1-1-00 - 9-30-01	93.569		2001P0079	\$ 101,118	\$ 0
Program Year 10-1-01 - 9-30-02	93.569		2001P0079	32,584	0
Louisiana Department of Social Services-					
Low Income Housing Energy Assistance Program	93.568		528392	158,199	0
Louisiana Housing Authority	93.568		528392	116,201	0
Louisiana Housing Finance Agency	93.568		528392	64,042	0
Louisiana Department of Social Services- Weatherization Program					
Program Year 4-1-97 - 3-31-01	81.042		515931	39,570	0
Program Year 4-1-00 - 6-30-01	81.042		557458	28,857	0
Louisiana Department of Health & Hospitals-					
Medicaid Reimbursement	93.777		525018	1,946	0
Federal Emergency Management Agency-					
Louisiana Department of Military Affairs- Civil Defense Allotment					
	83.505		N/A	11,728	0
U. S. Department of Transportation & Development-					
Louisiana Department of Transportation & Development- Federal Transit Admin. Section 5311 Assistance					
Program Year 1-1-01 - 12-31-01	20.509		741-35-0108	215,728	215,728
Child Care Food Program-					
Program Year 10-1-00 - 9-30-01	10.558		93-302	93,864	0
Program Year 10-1-01 - 9-30-02	10.558		93-302	44,009	0
U. S. Department of Housing & Urban Development-					
Louisiana Division of Administration-					
Community Development Block Grant	14.228		107-900484	213,420	0
Community Development Block Grant			574138	<u>510,429</u>	<u>0</u>
Totals				\$3,924,199	\$215,728

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2001

Note 1. Basis of Presentation

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

Note 2. Subrecipients

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

<u>Cluster/Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Section 5311 Assistance	20.509	\$215,728