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NATCHITOCHE PARISH POLICE JURY

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1995

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

Release Date 8-28-96

NATCHITOCHEES PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 1995

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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, 1995, as listed in the table of contents. These financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

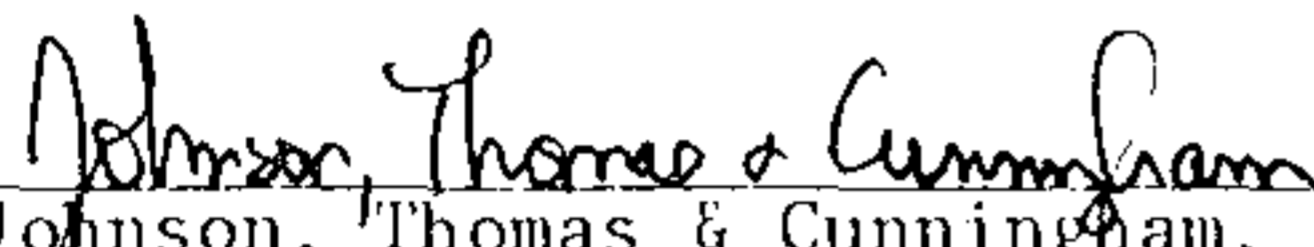
We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the U. S. General Accounting Office, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", 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 significant 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, 1995, 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, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying financial information listed as "Schedules" and "Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government 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, combining, individual fund, and account group financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana.

  
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Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
Natchitoches, Louisiana

PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
COMBINED STATEMENTS - OVERVIEW

Natchitoches Parish Police Jury

Combined Balance Sheet-All Fund Types and Account Groups  
December 31, 1995

	Governmental Fund Types		Account Groups		Totals	
	General	Special Revenue	General	General	(Memorandum Only)	
			Fixed Assets	Long-term Debt	1995	1994
<u>Assets</u>						
Cash	\$ 959,155	\$2,512,227	\$ -0-	\$ -0-	\$ 3,471,382	\$ 3,576,085
Revenue Receivables	473,810	1,785,338	-0-	-0-	2,259,148	2,324,324
Due from Other Funds	-0-	5,276	-0-	-0-	5,276	35,825
Due from Other Governmental Units	71,313	-0-	-0-	-0-	71,313	77,641
Amount to be Provided for Retirement of Debt	-0-	-0-	-0-	100,941	100,941	93,488
Land	-0-	-0-	521,472	-0-	521,472	521,472
Buildings and Improvements	-0-	-0-	4,380,686	-0-	4,380,686	4,380,686
Equipment	-0-	-0-	3,541,817	-0-	3,541,817	3,523,815
<b>Total Assets</b>	<b>\$1,504,278</b>	<b>\$4,302,841</b>	<b>\$8,443,975</b>	<b>\$100,941</b>	<b>\$14,352,035</b>	<b>\$14,533,336</b>
<u>Liabilities</u>						
Cash Overdraft	\$ -0-	\$ 133,517	\$ -0-	\$ -0-	\$ 133,517	\$ 304,834
Accounts Payable	59,048	108,743	-0-	-0-	167,791	971,152
Accrued Payroll	44,072	140,751	-0-	-0-	184,823	160,194
Accrued Liabilities	76,140	-0-	-0-	-0-	76,140	72,185
Due to Other Funds	-0-	5,276	-0-	-0-	5,276	35,825
Accrued Compensated Absences	-0-	-0-	-0-	100,941	100,941	93,488
<b>Total Liabilities</b>	<b>\$ 179,260</b>	<b>\$ 388,287</b>	<b>\$ -0-</b>	<b>\$100,941</b>	<b>\$ 668,488</b>	<b>\$ 1,637,678</b>
<u>Fund Equity</u>						
Investment in General Fixed Assets	\$ -0-	\$ -0-	\$8,443,975	\$ -0-	\$ 8,443,975	\$ 8,425,973
Fund Balances- Unreserved:						
Designated for Subsequent Year's Expenditures	210,898	1,471,178	-0-	-0-	1,682,076	1,680,322
Undesignated	1,114,120	2,459,112	-0-	-0-	3,573,232	3,082,881
Deficit	-0-	(15,736)	-0-	-0-	(15,736)	(293,518)
<b>Total Fund Equity</b>	<b>\$1,325,018</b>	<b>\$3,914,554</b>	<b>\$8,443,975</b>	<b>\$ -0-</b>	<b>\$13,683,547</b>	<b>\$12,895,658</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$1,504,278</b>	<b>\$4,302,841</b>	<b>\$8,443,975</b>	<b>\$100,941</b>	<b>\$14,352,035</b>	<b>\$14,533,336</b>

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, 1995

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	1995	1994
REVENUES:				
Taxes	\$ 300,862	\$ 3,441,660	\$ 3,742,522	\$ 2,161,914
Licenses & Permits	148,763	-0-	148,763	138,111
Intergovernmental	887,017	4,957,498	5,844,515	5,022,591
Charges for Services	-0-	53,845	53,845	27,052
Fines & Forfeits	-0-	228,325	228,325	229,483
Interest & Miscellaneous	88,710	278,415	367,125	375,291
Total Revenues	<u>\$1,425,352</u>	<u>\$ 8,959,743</u>	<u>\$10,385,095</u>	<u>\$ 7,954,442</u>
Current				
General Government-				
Legislative	\$ 177,593	\$ -0-	\$ 177,593	\$ 186,544
Judicial	131,131	299,458	430,589	497,706
Elections	38,939	-0-	38,939	56,809
Finance & Administration	326,917	812,302	1,139,219	1,144,347
Other General Government	64,235	-0-	64,235	253,234
Public Safety	242,282	240,472	482,754	309,214
Public Works	23,699	2,896,232	2,919,931	2,606,330
Health & Welfare	97,354	2,021,846	2,119,200	2,054,775
Recreation & Culture	-0-	456,751	456,751	337,012
Economic Development	32,523	1,753,474	1,785,997	740,184
Total Expenditures	<u>\$1,134,673</u>	<u>\$ 8,480,535</u>	<u>\$ 9,615,208</u>	<u>\$ 8,186,155</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 290,679</u>	<u>\$ 479,208</u>	<u>\$ 769,887</u>	<u>\$ (231,713)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ -0-	\$ 1,521,920	\$ 1,521,920	\$ 1,551,926
Operating Transfers Out	<u>(282,137)</u>	<u>(1,239,783)</u>	<u>(1,521,920)</u>	<u>(1,551,926)</u>
Total Other Financing	<u>\$ (282,137)</u>	<u>\$ 282,137</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expendi- tures and Other Uses	<u>\$ 8,542</u>	<u>\$ 761,345</u>	<u>\$ 769,887</u>	<u>\$ (231,713)</u>
Fund Balances-Beginning of Year	1,316,476	3,153,209	4,469,685	4,701,398
EQUITY TRANSFERS:				
Transfers In	-0-	197	197	-0-
Transfers Out	<u>-0-</u>	<u>(197)</u>	<u>(197)</u>	<u>-0-</u>
Fund Balances-End of Year	<u>\$1,325,018</u>	<u>\$ 3,914,554</u>	<u>\$ 5,239,572</u>	<u>\$ 4,469,685</u>

See notes to financial statements.

Natchitoches Parish Police Jury

Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (GAAP Basis) and Actual  
General and Special Revenue Funds  
Year Ended December 31, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES:</b>						
Taxes	\$ 246,000	\$ 300,862	\$ 54,862	\$ 3,027,669	\$ 3,441,660	\$ 413,991
Licenses & Permits	149,000	148,763	(237)	-0-	-0-	-0-
Intergovernmental	836,200	887,017	50,817	5,876,503	4,957,498	(919,005)
Charges for Services	-0-	-0-	-0-	46,100	53,845	7,745
Fines & Forfeits	-0-	-0-	-0-	212,500	228,325	15,825
Interest & Miscellaneous	77,700	88,710	11,010	230,200	278,415	48,215
Total Revenues	<u>\$1,308,900</u>	<u>\$1,425,352</u>	<u>\$116,452</u>	<u>\$ 9,392,972</u>	<u>\$ 8,959,743</u>	<u>\$ (433,229)</u>
<b>EXPENDITURES:</b>						
Current						
General Government-						
Legislative	\$ 185,800	\$ 177,593	\$ 8,207	\$ -0-	\$ -0-	\$ -0-
Judicial	132,400	131,131	1,269	314,000	299,458	14,542
Elections	57,200	38,939	18,261	-0-	-0-	-0-
Finance & Administration	334,000	326,917	7,083	920,788	812,302	108,486
Other General Government	65,000	64,235	765	-0-	-0-	-0-
Public Safety	218,400	242,282	(23,882)	237,330	240,472	(3,142)
Public Works	107,000	23,699	83,301	2,962,390	2,896,232	66,158
Health & Welfare	100,800	97,354	3,446	2,744,846	2,021,846	723,000
Recreation & Culture	-0-	-0-	-0-	464,475	456,751	7,724
Economic Development	38,750	32,523	6,227	1,833,646	1,753,474	80,172
Total Expenditures	<u>\$1,239,350</u>	<u>\$1,134,673</u>	<u>\$104,677</u>	<u>\$ 9,477,475</u>	<u>\$ 8,480,535</u>	<u>\$ 996,940</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 69,550	\$ 290,679	\$221,129	\$ (84,503)	\$ 479,208	\$ 563,711
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers In	\$ -0-	\$ -0-	\$ -0-	\$ 1,536,250	\$ 1,521,920	\$ (14,330)
Operating Transfers Out	(323,000)	(282,137)	40,863	(1,213,250)	(1,239,783)	(26,533)
Total Other Financing	<u>\$ (323,000)</u>	<u>\$ (282,137)</u>	<u>\$ 40,863</u>	<u>\$ 323,000</u>	<u>\$ 282,137</u>	<u>\$ (40,863)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expendi- tures and Other Uses	\$ (253,450)	\$ 8,542	\$261,992	\$ 238,497	\$ 761,345	\$ 522,848
Fund Balances-Beginning of Year	1,316,476	1,316,476	-0-	3,153,209	3,153,209	-0-
<b>EQUITY TRANSFERS:</b>						
Transfers In	-0-	-0-	-0-	-0-	197	197
Transfers Out	-0-	-0-	-0-	-0-	(197)	(197)
Fund Balances-End of Year	<u>\$1,063,026</u>	<u>\$1,325,018</u>	<u>\$261,992</u>	<u>\$ 3,391,706</u>	<u>\$ 3,914,554</u>	<u>\$ 522,848</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

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.

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

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.

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	6-30	1 and 3
Fire District No. 5	12-31	1 and 3
Fire District No. 6	12-31	1 and 3
Fire District No. 7	12-31	1 and 3
Fire District No. 8	12-31	1 and 3
Fire District No. 9	6-30	1 and 3
Fire District No. 10	12-31	1 and 3
Parish Assessor's Office	12-31	2 and 3
Parish Clerk of Court	6-30	2 and 3
Tenth Judicial District Court Expense Fund	12-31	2 and 3
Tenth Judicial District Indigent Defender Board	12-31	2 and 3
Law Library Commission	12-31	2 and 3
District Attorney	12-31	2 and 3
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 Office of Community Services.

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

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 entities. 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.

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

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.

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".

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

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.

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.



Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

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. Two such revisions were made during the year ended December 31, 1995.
- (5) The Jury utilizes formal budgetary integration as a management control device for the General Fund and Special Revenue Funds.
- (6) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations which are not expended lapse at year-end.

F. Cash and Cash Equivalents

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

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

H. Inventories

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1995 are immaterial and are approximately the same as at December 31, 1994. Inventories consist of gravel, road building and general maintenance materials and supplies.

I. Vacation and Sick Leave

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

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

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, 1995, the Jury had no reserved fund balances.

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
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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, 1992. Total assessed value was \$107,495,750 in 1995. 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 \$29,410,920 of the assessed value in 1995.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 1995:

<u>Fund</u>	<u>Inside City of Natchitoches</u>	<u>Outside of Natchitoches</u>
General Fund	1.80	3.60
Road Maintenance	-0-	4.97
Courthouse Maintenance	3.00	3.00
Parish Library	8.00	8.00
Ambulance Tax Fund	2.00	2.00
Health Unit Fund	2.00	2.00

Total ad valorem tax revenues recognized by the Jury were \$1,411,912 for the year ended December 31, 1995, and \$1,480,358 for the year ended December 31, 1994.

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>
Western Kraft	Paper Mill	\$ 8,639,870	8%
Tennessee Gas	Pipeline Company	3,957,380	4%
South Central Bell	Utility	3,752,520	3%
Central La Electric	Utility	2,096,340	2%
Western Gas Resources	Oil & Gas Recovery	<u>2,020,220</u>	<u>2%</u>
Total		<u>\$20,466,330</u>	<u>19%</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.

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

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

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue Funds-		
OCS-Operating Fund	\$1,442	\$3,834
OCS-Family Day Care	<u>3,834</u>	<u>1,442</u>
Totals	<u>\$5,276</u>	<u>\$5,276</u>
	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ -0-	\$ 282,137
Special Revenue Funds-		
Road Maintenance Fund	138,446	-0-
Sales Tax Fund	-0-	1,230,368
Solid Waste Fund	1,091,922	-0-
Old Courthouse Museum	15,000	-0-
Civil Defense Fund	12,034	-0-
Government Buildings Fund	166,031	-0-
Insurance Reserve Fund	89,072	
Office of Community Services-		
RSVP Fund	1,545	1,545
Head Start	508	508
Head Start-Disabilities	<u>7,362</u>	<u>7,362</u>
Totals	<u>\$1,521,920</u>	<u>\$1,521,920</u>

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
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4. Changes in General Fixed Assets:

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>12-31-94</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-95</u>
Land	\$ 521,472	\$ -0-	\$ -0-	\$ 521,472
Buildings	4,380,686	-0-	-0-	4,380,686
Equipment-				
Road Vehicles	1,535,078	-0-	-0-	1,535,078
Other Equipment	<u>1,988,737</u>	<u>98,371</u>	<u>80,369</u>	<u>2,006,739</u>
Totals	<u>\$8,425,973</u>	<u>\$98,371</u>	<u>\$80,369</u>	<u>\$8,443,975</u>

5. Lease Commitments

The Jury has commitments under several operating lease agreements for land use, voting precinct space, and miscellaneous. Generally, these lease agreements are cancellable by the Jury at any time. Jury management does feel, however, that such leases will generally be renewed or replaced each year. Total rental expense under operating leases was approximately \$15,350 during 1995.

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 (1995 collections \$1,863,440) are dedicated to the following purposes:

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

7. Deficits in Individual Funds

At December 31, 1995, the following funds had a deficit balance in their fund balances:

<u>Fund</u>	<u>Amount</u>
Solid Waste Disposal	\$(6,383)
Office of Community Services-	
Family Day Care	(502)
OHD LIHEAP	(1,793)
Head Start	(4,422)
Weatherization Program	(1,600)

Natchitoches Parish Police Jury  
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The deficits in the Office of Community Services funds will be funded by transfers from the OCS-Operating Fund at the end of each respective grant period. The deficit in the Solid Waste Fund will be funded by transfers from the Sales Tax Fund in 1996.

8. Pending Litigation, Judgements

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

9. Operation of the USDA Food Stamp Program

The Jury's operation of the USDA Food Stamp Program for the year ended December 31, 1995 was as follows:

Beginning inventory of stamps, at January 1, 1995	\$ 1,658,733
Food Stamps granted to the Jury during 1995	6,432,000
Food Stamps disbursed by the Jury during 1995	(6,418,017)
Food Stamps transferred to other Parishes during 1995	<u>(86)</u>
Inventory of Food Stamps at December 31, 1995	<u>\$ 1,672,630</u>

10. Operation of the USDA Commodity Program

Beginning Inventory of Commodities at January 1, 1995	\$ -0-
Value of Commodities received from USDA during 1995	10,949
Value of Commodities distributed during 1995	<u>(10,949)</u>
Ending Inventory of Commodities at December 31, 1995	<u>\$ -0-</u>

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
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December 31, 1995

11. 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 and all elected parish officials are eligible to participate in the System. 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 per cent 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 per cent 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.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. 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.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. For the year ended December 31, 1995, the System's total actuarially required contribution from all sources (dedicated taxes, employees, and employers) was \$49,475,295. The total payroll of all covered employees of the System for the year ended December 31, 1995, is not available. For the year ended December 31, 1994, the total actuarially required contribution was 16.82 per cent of the total covered payroll on December 31, 1994. It is estimated that dedicated taxes

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

received by the System for the year ended December 31, 1995, will provide \$2,735,554 (or .93 per cent of total covered payroll), indicating an actuarially required contribution by employers and employees in the amount of \$51,475,485 or 17.50 per cent of the December 31, 1995, covered payroll.

The following provides certain disclosures for the police jury and the retirement system that are required by GASB Codification Section P20.129:

<u>Year Ended December 31, 1995</u>	<u>Plan A</u>
<u>Natchitoches Parish Police Jury</u>	
Contribution rates:	
Employees	9.50%
Employer	8.00%
Total current-year payroll	\$ 2,592,560
Total current-year covered payroll	2,314,746
Contributions:	
Required by statute:	
Employees	\$ 194,932
Employer	<u>169,283</u>
Total	<u>\$ 364,215</u>
Actual:	
Employees	\$ 194,932
Employer	<u>170,341</u>
Total	<u>\$ 365,273</u>
Actuarially required contribution:	
Employees	\$ 194,932
Employer	<u>164,769</u>
Total	<u>\$ 359,701</u>
Percent of employer's actuarially required contribution to all parti- cipating employers	.8%



Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

	<u>Year Ended December 31, 1994</u>
	<u>Plan A</u>
<u>Retirement System</u>	
Net assets	\$597,625,304
Pension benefit obligation	<u>691,858,596</u>
Unfunded pension benefit obligation	<u>\$(94,233,292)</u>

The pension benefit obligation is a standardization measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1994, comprehensive annual financial report. The police jury does not guarantee the benefits granted by the System.

12. Excess of Expenditures over Legal Appropriations

For the year ended December 31, 1995, the Police Jury had no excess of expenditures over legal appropriations in any of the individual funds.

13. Cash, Cash Equivalents and Investments

At December 31, 1995, the police jury had cash and cash equivalents (book balances) totaling \$3,337,868 as follows-

Interest-bearing demand deposits	<u>\$3,337,868</u>
----------------------------------	--------------------

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

Natchitoches Parish Police Jury  
Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 1995

At December 31, 1995, the police jury has \$3,467,090 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$9,013,997 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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.

14. Receivables:

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes- Ad Valorem	\$210,898	\$1,240,473
Intergovernmental- Federal	-0-	490,088
State	258,495	22,633
Other	<u>4,417</u>	<u>32,114</u>
Totals	<u>\$473,810</u>	<u>\$1,785,308</u>

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

15. Accounts, Salaries and Other Payables:

The payables of \$971,152 at December 31, 1995, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Accounts Payable	\$ 59,048	\$108,743
Accrued Payroll	44,072	140,751
Accrued Liabilities	76,140	-0-
Totals	<u>\$179,260</u>	<u>\$249,494</u>

Natchitoches Parish Police Jury  
 Natchitoches, Louisiana  
 Notes to Financial Statements  
 December 31, 1995

16. Criminal Court Fund

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

17. 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	<u>\$210,898</u>	<u>\$1,471,178</u>

18. Changes in General Long-Term Debt Account Group

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

<u>1-1-95</u>	<u>Increase</u>	<u>12-31-95</u>
<u>\$93,488</u>	<u>\$7,453</u>	<u>\$100,941</u>

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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>Assets</u>		
Cash	\$ 959,155	\$ 973,505
Revenue Receivables	473,810	453,525
Due from Other Governments	<u>71,313</u>	<u>77,641</u>
Total Assets	<u>\$1,504,278</u>	<u>\$1,504,671</u>
<u>Liabilities &amp; Fund Balance</u>		
Liabilities-		
Accounts Payable	\$ 59,048	\$ 73,544
Accrued Payroll	44,072	42,466
Accrued Expenses	<u>76,140</u>	<u>72,185</u>
Total Liabilities	<u>\$ 179,260</u>	<u>\$ 188,195</u>
Fund Balance-		
Unreserved:		
Designated for Subsequent Year's Expenditures	\$ 210,898	\$ 199,748
Undesignated	<u>1,114,120</u>	<u>1,116,728</u>
Total Fund Balance	<u>\$1,325,018</u>	<u>\$1,316,476</u>
Total Liabilities and Fund Balance	<u>\$1,504,278</u>	<u>\$1,504,671</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Taxes	\$ 246,000	\$ 300,862	\$ 54,862	\$ 227,303
Licenses & Permits	149,000	148,763	(237)	138,111
Intergovernmental	836,200	887,017	50,817	922,333
Interest & Miscellaneous	77,700	88,710	11,010	198,020
Total Revenues	<u>\$1,308,900</u>	<u>\$1,425,352</u>	<u>\$116,452</u>	<u>\$1,485,767</u>
<b>EXPENDITURES:</b>				
General Government-				
Legislative	\$ 185,800	\$ 177,593	\$ 8,207	\$ 186,544
Judicial	132,400	131,131	1,269	122,022
Elections	57,200	38,939	18,261	56,809
Finance & Administration	334,000	326,917	7,083	295,544
Other	65,000	64,235	765	253,234
Public Safety	218,400	242,282	(23,882)	196,386
Public Works	107,000	23,699	83,301	172,547
Health & Welfare	100,800	97,354	3,446	97,824
Economic Development	38,750	32,523	6,227	8,830
Total Expenditures	<u>\$1,239,350</u>	<u>\$1,134,673</u>	<u>\$104,677</u>	<u>\$1,389,740</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 69,550</u>	<u>\$ 290,679</u>	<u>\$221,129</u>	<u>\$ 96,027</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$ -0-	\$ -0-	\$ -0-	\$ 25,000
Operating Transfers Out	(323,000)	(282,137)	40,863	(398,881)
Total Other Financing	<u>\$ (323,000)</u>	<u>\$ (282,137)</u>	<u>\$ 40,863</u>	<u>\$ (373,881)</u>
Excess (Deficiency) of Revenues and Other Sources over Expendi- tures and Other Uses	<u>\$ (253,450)</u>	<u>\$ 8,542</u>	<u>\$261,992</u>	<u>\$ (277,854)</u>
Fund Balance-Beginning of Year	<u>1,316,476</u>	<u>1,316,476</u>	<u>-0-</u>	<u>1,594,330</u>
Fund Balance-End of Year	<u>\$1,063,026</u>	<u>\$1,325,018</u>	<u>\$261,992</u>	<u>\$1,316,476</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
General Fund

Schedule of Revenues-Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 234,000	\$ 288,793	\$ 54,793	\$ 214,423
Payments in Lieu of Taxes	12,000	12,069	69	12,880
Total Taxes	<u>\$ 246,000</u>	<u>\$ 300,862</u>	<u>\$ 54,862</u>	<u>\$ 227,303</u>
Licenses & Permits-				
Alcoholic Beverage License	\$ 18,000	\$ 17,406	\$ (594)	\$ 17,615
Occupational Licenses	131,000	131,357	357	120,496
Total Licenses & Permits	<u>\$ 149,000</u>	<u>\$ 148,763</u>	<u>\$ (237)</u>	<u>\$ 138,111</u>
Intergovernmental-				
District Attorney	\$ 50,000	\$ 75,000	\$ 25,000	\$ 85,000
State of Louisiana-				
Alcoholic Beverage Tax	9,200	7,863	(1,337)	9,595
DHHR Food Stamp Program	47,000	49,953	2,953	19,851
Severance Tax	690,000	721,792	31,792	807,887
Video Poker	40,000	32,409	(7,591)	-0-
Total Intergovernmental	<u>\$ 836,200</u>	<u>\$ 887,017</u>	<u>\$ 50,817</u>	<u>\$ 922,333</u>
Miscellaneous-				
Interest	\$ 42,000	\$ 51,747	\$ 9,747	\$ 40,464
Rents & Royalties	25,000	27,283	2,283	26,001
Miscellaneous	10,700	9,680	(1,020)	131,555
Total Miscellaneous	<u>\$ 77,700</u>	<u>\$ 88,710</u>	<u>\$ 11,010</u>	<u>\$ 198,020</u>
TOTAL REVENUES	<u>\$1,308,900</u>	<u>\$1,425,352</u>	<u>\$116,452</u>	<u>\$1,485,767</u>

See notes to financial statements.



Natchitoches Parish Police Jury  
General Fund

Schedule of Expenditures-Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

EXPENDITURES:	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
General Government				
Legislative-				
Personnel Cost	\$156,800	\$156,236	\$ 564	\$151,916
Travel	5,000	3,921	1,079	4,441
Code Publication	15,000	9,832	5,168	14,963
Miscellaneous	9,000	7,604	1,396	15,224
Total Legislative	<u>\$185,800</u>	<u>\$177,593</u>	<u>\$ 8,207</u>	<u>\$186,544</u>
Judicial-				
Personnel Cost	\$131,500	\$130,231	\$ 1,269	\$121,122
Miscellaneous	900	900	-0-	900
Total Judicial	<u>\$132,400</u>	<u>\$131,131</u>	<u>\$ 1,269</u>	<u>\$122,022</u>
Elections-				
Personnel Cost	\$ 34,000	\$ 33,039	\$ 961	\$ 31,468
Materials & Supplies	2,000	1,185	815	664
Telephone	1,200	1,126	74	1,094
Commissioners & Supervisors	20,000	3,589	16,411	23,583
Total Elections	<u>\$ 57,200</u>	<u>\$ 38,939</u>	<u>\$ 18,261</u>	<u>\$ 56,809</u>
Finance & Administration-				
Personnel Cost	\$235,500	\$233,025	\$ 2,475	\$211,381
Travel	30,500	30,951	(451)	19,896
Materials & Supplies	30,000	27,590	2,410	47,225
Telephone	8,000	16,192	(8,192)	9,699
Miscellaneous	20,000	18,122	1,878	4,810
Capital Expenditures	10,000	1,037	8,963	2,533
Total Finance & Adm.	<u>\$334,000</u>	<u>\$326,917</u>	<u>\$ 7,083</u>	<u>\$295,544</u>
Other General Government-				
Insurance	\$ 60,000	\$ 59,237	\$ 763	\$128,833
Miscellaneous	5,000	4,998	2	124,401
Total Other	<u>\$ 65,000</u>	<u>\$ 64,235</u>	<u>\$ 765</u>	<u>\$253,234</u>
Total General Government	<u>\$774,400</u>	<u>\$738,815</u>	<u>\$ 35,585</u>	<u>\$914,153</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Police Jury  
General Fund

Schedule of Expenditures-Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Public Safety-				
Personnel Cost	\$ 15,400	\$ 14,296	\$ 1,104	\$ 15,353
Prisoner Transportation	15,000	18,415	(3,415)	12,729
Maintenance of Jail	15,000	4,021	10,979	11,974
Prisoner Maintenance	141,000	180,667	(39,667)	125,682
Supplies & Miscellaneous	20,000	17,680	2,320	19,058
Capital Expenditures	12,000	7,203	4,797	11,590
Total Public Safety	<u>\$218,400</u>	<u>\$242,282</u>	<u>\$(23,882)</u>	<u>\$196,386</u>
Public Works-				
Road & Bridge Repairs	\$ 75,000	\$ 23,699	\$ 51,301	\$172,547
Drainage	32,000	-0-	32,000	-0-
Total Public Works	<u>\$107,000</u>	<u>\$ 23,699</u>	<u>\$ 83,301</u>	<u>\$172,547</u>
Health & Welfare-				
Food Stamp Office-				
Personnel Cost	\$ 65,500	\$ 64,878	\$ 622	\$ 62,341
Supplies	1,800	739	1,061	887
Telephone	1,000	724	276	743
Total Food Stamp	<u>\$ 68,300</u>	<u>\$ 66,341</u>	<u>\$ 1,959</u>	<u>\$ 63,971</u>
Other Health & Welfare-				
Coroner	\$ 26,500	\$ 25,025	\$ 1,475	\$ 28,364
Veteran's Service Officer	6,000	5,988	12	5,489
Total Other	<u>\$ 32,500</u>	<u>\$ 31,013</u>	<u>\$ 1,487</u>	<u>\$ 33,853</u>
Total Health & Welfare	<u>\$100,800</u>	<u>\$ 97,354</u>	<u>\$ 3,446</u>	<u>\$ 97,824</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Police Jury  
General Fund

Schedule of Expenditures-Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Economic Development- Extension Office-				
Personnel Cost	\$ 4,500	\$ 3,489	\$ 1,011	\$ 2,686
Telephone & Other	2,000	1,784	216	1,644
Total Ext. Office	<u>\$ 6,500</u>	<u>\$ 5,273</u>	<u>\$ 1,227</u>	<u>\$ 4,330</u>
Other-				
Natchitoches Economic Development Office	\$ 30,000	\$ 25,500	\$ 5,000	\$ 2,500
Bayou Dupont	2,000	2,000	-0-	2,000
Twin Valley Association	250	-0-	-0-	-0-
Total Other	<u>\$ 32,250</u>	<u>\$ 27,250</u>	<u>\$ 5,000</u>	<u>\$ 4,500</u>
Total Economic Development	<u>\$ 38,750</u>	<u>\$ 32,523</u>	<u>\$ 6,227</u>	<u>\$ 8,830</u>
TOTAL EXPENDITURES	<u>\$1,239,350</u>	<u>\$1,134,673</u>	<u>\$104,677</u>	<u>\$1,389,740</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
OTHER FINANCING SOURCES:				
Operating Transfers From- Road Maintenance Fund	\$ -0-	\$ -0-	\$ -0-	\$ 25,000
OTHER FINANCING USES:				
Operating Transfers To-				
Criminal Court Fund	\$ (20,000)	\$ -0-	\$ 20,000	\$ (85,307)
Civil Defense Fund	(8,000)	(12,034)	(4,034)	(8,660)
Old Courthouse Museum	(15,000)	(15,000)	-0-	-0-
Government Building Fund	(190,000)	(166,031)	23,969	(281,370)
Insurance Reserve Fund	(90,000)	(89,072)	928	(23,544)
Total Other Uses	<u>\$(323,000)</u>	<u>\$(282,137)</u>	<u>\$ 40,863</u>	<u>\$(398,881)</u>
TOTAL OTHER FINANCING	<u>\$(323,000)</u>	<u>\$(282,137)</u>	<u>\$ 40,863</u>	<u>\$(373,881)</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, inter-governmental revenues from the State of Louisiana, and transfers from the Sales Tax Fund.

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

Solid Waste Disposal Fund - to account for the operation of the parish's solid waste collection operations. 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 solid waste equipment to be used for future contingencies.

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

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.

Community Development Block Grant Fund-Natchez - to account for a federal grant awarded to the Jury to be used for water and fire improvements in the Village of Natchez.

Community Development Block Grant Fund-Martco - to account for the operations of a Community Development Block Grant awarded to the Jury for economic development for improvements to allow a new industry in the parish.

Road Maintenance-Act 4 - to account for a special appropriation from the State of Louisiana to be used to supplement the Road Maintenance Fund.

Louisiana Department of Economic Development-Martco - to account for a special state grant to make improvements to allow a new industry in the parish.

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

Natchitoches Parish Office of Community Services:

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

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

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

OHD LIHEAP - 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.

DOTD Section 18 - to account for proceeds from the State of Louisiana to be used to provide transportation to elderly and needy individuals.

Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Balance Sheet  
December 31, 1995  
With Comparative Totals for December 31, 1994

	Road Maintenance Fund	Sales Tax Fund	Solid Waste Disposal	Solid Waste Reserve	Criminal Court Fund	Parish Library Fund	Parish Health Unit
<u>Assets</u>							
Cash	\$ 27,325	\$ 498,004	\$ -0-	\$ 140,143	\$ 3,084	\$ 786,583	\$ 402,672
Revenue Receivables	495,204	-0-	7,813	-0-	24,301	520,939	138,083
Due from Other Funds	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	<u>\$522,529</u>	<u>\$ 498,004</u>	<u>\$ 7,813</u>	<u>\$ 140,143</u>	<u>\$ 27,385</u>	<u>\$ 1,307,522</u>	<u>\$ 540,755</u>
<u>Liabilities &amp; Fund Balances</u>							
<u>Liabilities-</u>							
Cash Overdraft	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts Payable	3,318	-0-	5,745	-0-	3,135	3,364	1,521
Accrued Payroll	10,087	-0-	8,451	-0-	14,384	14,708	1,338
Due to Other Funds	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	<u>\$ 13,405</u>	<u>\$ -0-</u>	<u>\$ 14,196</u>	<u>\$ -0-</u>	<u>\$ 17,519</u>	<u>\$ 18,072</u>	<u>\$ 2,859</u>
<u>Fund Balances-</u>							
Unreserved:							
Designated for Subsequent Year's Expenditures	\$ 495,204	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 520,939	\$ 138,083
Undesignated	13,920	498,004	-0-	140,143	9,866	768,511	399,813
Deficit	-0-	-0-	(6,383)	-0-	-0-	-0-	-0-
Total Fund Balances	<u>\$ 509,124</u>	<u>\$ 498,004</u>	<u>\$ (6,383)</u>	<u>\$ 140,143</u>	<u>\$ 9,866</u>	<u>\$ 1,289,450</u>	<u>\$ 537,896</u>
Total Liabilities & Fund Balances	<u>\$ 522,529</u>	<u>\$ 498,004</u>	<u>\$ 7,813</u>	<u>\$ 140,143</u>	<u>\$ 27,385</u>	<u>\$ 1,307,522</u>	<u>\$ 540,755</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Balance Sheet-Continued  
December 31, 1995  
With Comparative Totals for December 31, 1994

	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund	Insurance Reserve Fund	LCDBG- Natchez	LCDBG- Martco	Road Maintenance Act 4	Louisiana DED Martco	Old Courthouse Museum
<u>Assets</u>									
Cash	\$ 386,405	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 238,053	\$ -0-	\$ 7,873
Revenue Receivables	141,015	2,179	192,894	-0-	-0-	-0-	-0-	-0-	-0-
Due from Other Funds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Total Assets</u>	<u>\$ 527,420</u>	<u>\$ 2,179</u>	<u>\$ 192,894</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 238,053</u>	<u>\$ -0-</u>	<u>\$ 7,873</u>
<u>Liabilities &amp; Fund Balances</u>									
<u>Liabilities-</u>									
Cash Overdraft	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts Payable	-0-	1,556	13,401	-0-	-0-	-0-	22,003	-0-	362
Accrued Payroll	-0-	-0-	3,556	-0-	-0-	-0-	-0-	-0-	2,736
Due to Other Funds	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Total Liabilities</u>	<u>\$ -0-</u>	<u>\$ 1,556</u>	<u>\$ 16,957</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 22,003</u>	<u>\$ -0-</u>	<u>\$ 3,098</u>
<u>Fund Balances-</u>									
Unreserved:									
Designated for Subsequent Year's Expenditures	\$ 141,015	\$ -0-	\$ 175,937	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Undesignated	386,405	623	-0-	-0-	-0-	-0-	216,050	-0-	4,775
Deficit	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Total Fund Balances</u>	<u>\$ 527,420</u>	<u>\$ 623</u>	<u>\$ 175,937</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 216,050</u>	<u>\$ -0-</u>	<u>\$ 4,775</u>
<u>Total Liabilities &amp; Fund Balances</u>	<u>\$ 527,420</u>	<u>\$ 2,179</u>	<u>\$ 192,894</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 238,053</u>	<u>\$ -0-</u>	<u>\$ 7,873</u>

Continued next page.

See notes to financial statements.



Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Balance Sheet-Continued

December 31, 1995

With Comparative Totals for December 31, 1994

Natchitoches Parish Office of Community Services

	Operating Fund	Family Day Care	FEMA- United Way	OHD LIHEAP	CSBG Grant	RSVP Fund
<u>Assets</u>						
Cash	\$ 13,695	\$ -0-	\$ 372	\$ -0-	\$ -0-	\$ -0-
Revenue Receivables	1,254	21,206	-0-	-0-	59,142	4,539
Due from Other Funds	<u>1,442</u>	<u>3,834</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Assets	<u>\$16,391</u>	<u>\$25,040</u>	<u>\$372</u>	<u>\$ -0-</u>	<u>\$59,142</u>	<u>\$4,539</u>
<u>Liabilities &amp; Fund Balances</u>						
Liabilities-						
Cash Overdraft	\$ -0-	\$14,397	\$ -0-	\$ 1,252	\$52,629	\$2,227
Accounts Payable	430	7,711	-0-	-0-	66	57
Accrued Payroll	-0-	1,992	-0-	541	6,190	1,688
Due to Other Funds	<u>3,834</u>	<u>1,442</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>\$ 4,264</u>	<u>\$25,542</u>	<u>\$ -0-</u>	<u>\$ 1,793</u>	<u>\$58,885</u>	<u>\$3,972</u>
Fund Balances-						
Unreserved:						
Designated for Subsequent Year's Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Undesignated	12,127	378	372	-0-	872	610
Deficit	<u>-0-</u>	<u>(880)</u>	<u>-0-</u>	<u>(1,793)</u>	<u>(615)</u>	<u>(43)</u>
Total Fund Balances	<u>\$12,127</u>	<u>\$ (502)</u>	<u>\$372</u>	<u>\$(1,793)</u>	<u>\$ 257</u>	<u>\$ 567</u>
Total Liabilities & Fund Balance	<u>\$16,391</u>	<u>\$25,040</u>	<u>\$372</u>	<u>\$ -0-</u>	<u>\$59,142</u>	<u>\$4,539</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Balance Sheet-Continued  
December 31, 1995  
With Comparative Totals for December 31, 1994

	Natchitoches Parish Office of Community Services						Totals	
	Head Start Program	Child Care Food Program	Head Start-Disabilities	ITA/CDA	Weatherization Program	DOTD Section 18	All Special Revenue Funds 12-31-95	12-31-94
<u>Assets</u>								
Cash	\$ -0-	\$ -0-	\$4,321	\$ -0-	\$ -0-	\$ 3,697	\$2,512,227	\$2,602,580
Revenue Receivables	110,000	38,077	-0-	4,648	-0-	24,044	1,785,338	1,870,799
Due from Other Funds	-0-	-0-	-0-	-0-	-0-	-0-	5,276	35,825
<b>Total Assets</b>	<b>\$110,000</b>	<b>\$38,077</b>	<b>\$4,321</b>	<b>\$4,648</b>	<b>\$ -0-</b>	<b>\$27,741</b>	<b>\$4,302,841</b>	<b>\$4,509,204</b>
<u>Liabilities &amp; Fund Balances</u>								
<u>Liabilities-</u>								
Cash Overdraft	\$ 29,348	\$29,430	\$ -0-	\$4,151	\$ 83	\$ -0-	\$ 133,517	\$ 304,834
Accounts Payable	16,097	2,676	-0-	360	-0-	26,941	108,743	897,608
Accrued Payroll	68,977	3,715	734	137	1,517	-0-	140,751	117,728
Due to Other Funds	-0-	-0-	-0-	-0-	-0-	-0-	5,276	35,825
<b>Total Liabilities</b>	<b>\$114,422</b>	<b>\$35,821</b>	<b>\$ 734</b>	<b>\$4,648</b>	<b>\$ 1,600</b>	<b>\$26,941</b>	<b>\$ 388,287</b>	<b>\$1,355,995</b>
<u>Fund Balance-</u>								
Unreserved:								
Designated for Subsequent Year's Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$1,471,178	\$1,480,574
Undesignated	-0-	2,256	3,587	-0-	-0-	800	2,459,112	1,966,153
Deficit	(4,422)	-0-	-0-	-0-	(1,600)	-0-	(15,736)	(293,518)
<b>Total Fund Balance</b>	<b>\$ (4,422)</b>	<b>\$ 2,256</b>	<b>\$3,587</b>	<b>\$ -0-</b>	<b>\$ (1,600)</b>	<b>\$ 800</b>	<b>\$3,914,554</b>	<b>\$3,153,209</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$110,000</b>	<b>\$38,077</b>	<b>\$4,321</b>	<b>\$4,648</b>	<b>\$ -0-</b>	<b>\$27,741</b>	<b>\$4,302,841</b>	<b>\$4,509,204</b>

See notes to financial statements.

Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Year Ended December 31, 1995  
With Comparative Totals from Year Ended December 31, 1994

	Road Maintenance Fund	Sales Tax Fund	Solid Waste Fund	Solid Waste Reserve	Criminal Court Fund	Parish Library Fund	Parish Health Unit
<b>REVENUES:</b>							
Taxes	\$ 247,542	\$ 1,863,440	\$ -0-	\$ -0-	\$ -0-	\$ 688,610	\$191,320
Intergovernmental	672,624	-0-	-0-	-0-	82,490	-0-	-0-
Charges for Services	3,422	-0-	47,023	-0-	-0-	3,400	-0-
Fines & Forfeitures	-0-	-0-	-0-	-0-	225,368	2,957	-0-
Interest & Miscellaneous	18,023	59,644	67,179	6,208	5,763	35,761	20,346
<b>Total Revenues</b>	<b>\$ 941,611</b>	<b>\$ 1,923,084</b>	<b>\$ 114,202</b>	<b>\$ 6,208</b>	<b>\$313,621</b>	<b>\$ 730,728</b>	<b>\$211,666</b>
<b>EXPENDITURES:</b>							
Current							
General Government	\$ 14,816	\$ 29,212	\$ 24,343	\$ -0-	\$299,458	\$ -0-	\$ -0-
Public Safety	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Works	1,142,142	-0-	1,191,909	-0-	-0-	-0-	-0-
Recreation & Culture	-0-	-0-	-0-	-0-	-0-	445,992	-0-
Health & Welfare	-0-	-0-	-0-	-0-	-0-	-0-	196,190
Economic Development	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total Expenditures</b>	<b>\$1,156,958</b>	<b>\$ 29,212</b>	<b>\$ 1,216,252</b>	<b>\$ -0-</b>	<b>\$299,458</b>	<b>\$ 445,992</b>	<b>\$196,190</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (215,347)</b>	<b>\$ 1,893,872</b>	<b>\$ (1,102,050)</b>	<b>\$ 6,208</b>	<b>\$ 14,163</b>	<b>\$ 284,736</b>	<b>\$ 15,476</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers In	\$ 138,446	\$ -0-	\$ 1,091,922	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Operating Transfers Out	-0-	(1,230,368)	-0-	-0-	-0-	-0-	-0-
<b>Total Other Financing</b>	<b>\$ 138,446</b>	<b>\$(1,230,368)</b>	<b>\$ 1,091,922</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses</b>	<b>\$ (76,901)</b>	<b>\$ 663,504</b>	<b>\$ (10,128)</b>	<b>\$ 6,208</b>	<b>\$ 14,163</b>	<b>\$ 284,736</b>	<b>\$ 15,476</b>
<b>Fund Balances (Deficit)- Beginning of Year</b>	<b>586,025</b>	<b>(165,500)</b>	<b>3,745</b>	<b>133,935</b>	<b>(4,297)</b>	<b>1,004,714</b>	<b>522,420</b>
<b>EQUITY TRANSFERS:</b>							
Transfers In	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Fund Balances (Deficit)- End of Year</b>	<b>\$ 509,124</b>	<b>\$ 498,004</b>	<b>\$ (6,383)</b>	<b>\$140,143</b>	<b>\$ 9,866</b>	<b>\$1,289,450</b>	<b>\$537,896</b>

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See notes to financial statements.

Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-Continued  
Year Ended December 31, 1995  
With Comparative Totals from Year Ended December 31, 1994

	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund	Insurance Reserve Fund	LCDBG- Natchez	LCDBG- Martco	Road Maintenance Act 4	Louisiana DED Martco	Old Courthouse Museum
<b>REVENUES:</b>									
Taxes	\$198,457	\$ -0-	\$ 252,291	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Intergovernmental	-0-	11,438	-0-	-0-	281,211	928,319	-0-	836,724	-0-
Charges for Services	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fines & Forfeitures	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest & Miscellaneous	16,376	1,321	9,581	-0-	-0-	-0-	33,168	-0-	534
<b>Total Revenues</b>	<b>\$214,833</b>	<b>\$ 12,759</b>	<b>\$ 261,872</b>	<b>\$ -0-</b>	<b>\$281,211</b>	<b>\$928,319</b>	<b>\$ 33,168</b>	<b>\$836,724</b>	<b>\$ 534</b>
<b>EXPENDITURES:</b>									
<b>Current</b>									
General Government	\$ 831	\$ -0-	\$ 408,629	\$ 89,072	\$ 13,321	\$ 13,081	\$ -0-	\$ -0-	\$ -0-
Public Safety	218,644	21,828	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Works	-0-	-0-	-0-	-0-	267,890	-0-	294,291	-0-	-0-
Recreation & Culture	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	10,759
Health & Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Economic Development	-0-	-0-	-0-	-0-	-0-	916,750	-0-	836,724	-0-
<b>Total Expenditures</b>	<b>\$219,475</b>	<b>\$ 21,828</b>	<b>\$ 408,629</b>	<b>\$ 89,072</b>	<b>\$281,211</b>	<b>\$929,831</b>	<b>\$ 294,291</b>	<b>\$836,724</b>	<b>\$ 10,759</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (4,642)</b>	<b>\$ (9,069)</b>	<b>\$ (146,757)</b>	<b>\$ (89,072)</b>	<b>\$ -0-</b>	<b>\$ (1,512)</b>	<b>\$ (261,123)</b>	<b>\$ -0-</b>	<b>\$ (10,225)</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Operating Transfers In	\$ -0-	\$ 12,034	\$ 166,031	\$ 89,072	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 15,000
Operating Transfers Out	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total Other Financing</b>	<b>\$ -0-</b>	<b>\$ 12,034</b>	<b>\$ 166,031</b>	<b>\$ 89,072</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 15,000</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses</b>	<b>\$ (4,642)</b>	<b>\$ 2,965</b>	<b>\$ 19,274</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ (1,512)</b>	<b>\$ (261,123)</b>	<b>\$ -0-</b>	<b>\$ 4,775</b>
<b>Fund Balances-Beginning of Year</b>	<b>532,062</b>	<b>(2,347)</b>	<b>156,663</b>	<b>-0-</b>	<b>-0-</b>	<b>1,512</b>	<b>477,173</b>	<b>-0-</b>	<b>-0-</b>
<b>EQUITY TRANSFERS:</b>									
Transfers In	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<b>Fund Balances-End of Year</b>	<b>\$527,420</b>	<b>\$ 623</b>	<b>\$ 175,937</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 216,050</b>	<b>\$ -0-</b>	<b>\$ 4,775</b>

Continued next page.

See notes to financial statement.

Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-Continued  
Year Ended December 31, 1995  
With Comparative Totals from Year Ended December 31, 1994

	Natchitoches Parish Office of Community Services					
	Operating Fund	Family Day Care	FEMA- United Way	OHD LJHEAP	DOL CSBG Grant	RSVP Fund
REVENUES:						
Taxes	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Intergovernmental	7,587	128,883	20,017	107,855	103,955	39,104
Charges for Services	-0-	-0-	-0-	-0-	-0-	-0-
Fines & Forfeitures	-0-	-0-	-0-	-0-	-0-	-0-
Interest & Miscellaneous	1,909	-0-	-0-	284	-0-	125
Total Revenues	<u>\$ 9,496</u>	<u>\$128,883</u>	<u>\$20,017</u>	<u>\$108,139</u>	<u>\$103,955</u>	<u>\$39,229</u>
EXPENDITURES:						
Current						
General Government	\$ 640	\$ 5,151	\$ -0-	\$ 383	\$ 27,958	\$ -0-
Public Safety	-0-	-0-	-0-	-0-	-0-	-0-
Public Works	-0-	-0-	-0-	-0-	-0-	-0-
Recreation & Culture	-0-	-0-	-0-	-0-	-0-	-0-
Health & Welfare	10,649	131,299	19,842	109,549	67,950	33,030
Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	<u>\$ 11,289</u>	<u>\$136,450</u>	<u>\$19,842</u>	<u>\$109,932</u>	<u>\$ 95,908</u>	<u>\$33,030</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,793)</u>	<u>\$ (7,567)</u>	<u>\$ 175</u>	<u>\$ (1,793)</u>	<u>\$ 8,047</u>	<u>\$ 6,199</u>
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,545
Operating Transfers Out	-0-	-0-	-0-	-0-	-0-	(1,545)
Total Other Financing	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	<u>\$ (1,793)</u>	<u>\$ (7,567)</u>	<u>\$ 175</u>	<u>\$ (1,793)</u>	<u>\$ 8,047</u>	<u>\$ 6,199</u>
Fund Balances-Beginning of Year	13,920	7,065	197	-0-	(7,790)	(5,632)
EQUITY TRANSFERS:						
Transfers In	-0-	-0-	197	-0-	-0-	-0-
Transfers Out	-0-	-0-	(197)	-0-	-0-	-0-
Fund Balances-End of Year	<u>\$ 12,127</u>	<u>\$ (502)</u>	<u>\$ 372</u>	<u>\$ (1,793)</u>	<u>\$ 257</u>	<u>\$ 567</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Police Jury  
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-Continued  
Year Ended December 31, 1995  
With Comparative Totals from Year Ended December 31, 1994

	Natchitoches Parish Office of Community Services						Totals	
	Head Start Program	Child Care Food Program	Head Start- Disabilities	TTA/ CDA	Weatherization Program	DOID Section 18	All Special Revenue Funds 12-31-95	12-31-94
<b>REVENUES:</b>								
Taxes	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 3,441,660	\$ 1,934,611
Intergovernmental	1,464,611	113,558	17,000	14,233	-0-	127,889	4,957,498	4,100,258
Charges for Services	-0-	-0-	-0-	-0-	-0-	-0-	53,845	27,052
Fines & Forfeitures	-0-	-0-	-0-	-0-	-0-	-0-	228,325	229,483
Interest & Miscellaneous	1,417	776	-0-	-0-	-0-	-0-	278,415	177,271
<b>Total Revenues</b>	<b>\$1,466,028</b>	<b>\$114,334</b>	<b>\$17,000</b>	<b>\$14,233</b>	<b>\$ -0-</b>	<b>\$127,889</b>	<b>\$ 8,959,743</b>	<b>\$ 6,468,675</b>
<b>EXPENDITURES:</b>								
<b>Current-</b>								
General Government	\$ 170,839	\$ 11,795	\$ 415	\$ 216	\$ 1,600	\$ -0-	\$ 1,111,760	\$ 1,224,487
Public Safety	-0-	-0-	-0-	-0-	-0-	-0-	240,472	112,828
Public Works	-0-	-0-	-0-	-0-	-0-	-0-	2,896,232	2,433,783
Recreation & Culture	-0-	-0-	-0-	-0-	-0-	-0-	456,751	337,012
Health & Welfare	1,192,526	103,572	16,133	14,017	-0-	127,089	2,021,846	1,956,951
Economic Development	-0-	-0-	-0-	-0-	-0-	-0-	1,753,474	731,354
<b>Total Expenditures</b>	<b>\$1,363,365</b>	<b>\$115,367</b>	<b>\$16,548</b>	<b>\$14,233</b>	<b>\$ 1,600</b>	<b>\$127,089</b>	<b>\$ 8,480,535</b>	<b>\$ 6,796,415</b>
Excess (Deficiency) of Revenues over Expenditures	\$ 102,663	\$ (1,033)	\$ 452	\$ -0-	\$ (1,600)	\$ 800	\$ 479,208	\$ (327,740)
<b>OTHER FINANCING SOURCES (USES):</b>								
Operating Transfers In	\$ 508	\$ -0-	\$ 7,362	\$ -0-	\$ -0-	\$ -0-	\$ 1,521,920	\$ 1,526,926
Operating Transfers Out	(508)	-0-	(7,362)	-0-	-0-	-0-	(1,239,783)	(1,153,045)
<b>Total Other Financing</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 282,137</b>	<b>\$ 373,881</b>
Excess (Deficiency) of Revenues and Other Sources over Expendi- tures and Other Uses	\$ 102,663	\$ (1,033)	\$ 452	\$ -0-	\$ (1,600)	\$ 800	\$ 761,345	\$ 46,141
Fund Balances-Beginning of Year	(107,085)	3,289	3,135	-0-	-0-	-0-	3,153,209	3,107,068
<b>EQUITY TRANSFERS:</b>								
Transfers In	-0-	-0-	-0-	-0-	-0-	-0-	197	-0-
Transfers Out	-0-	-0-	-0-	-0-	-0-	-0-	(197)	-0-
<b>Fund Balances-End of Year</b>	<b>\$ (4,422)</b>	<b>\$ 2,256</b>	<b>\$ 3,587</b>	<b>\$ -0-</b>	<b>\$ (1,600)</b>	<b>\$ 800</b>	<b>\$ 3,914,554</b>	<b>\$ 3,153,209</b>

See notes to financial statements.

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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Taxes-				
Ad Valorem Taxes	\$ 219,000	\$ 247,542	\$ 28,542	\$ 219,389
Intergovernmental-				
Kisatchie National Forest	297,000	253,691	(43,309)	300,317
State Transportation Funds	400,000	418,933	18,933	417,009
Charges for Services	5,000	3,422	(1,578)	-0-
Miscellaneous-				
Interest	2,200	2,294	94	10,542
Miscellaneous	18,000	15,729	(2,271)	8,959
Total Revenues	<u>\$ 941,200</u>	<u>\$ 941,611</u>	<u>\$ 411</u>	<u>\$ 956,216</u>
<b>EXPENDITURES:</b>				
General Government-				
Finance & Administration				
Office & Supplies	\$ 4,000	\$ 3,435	\$ 565	\$ 1,625
Telephone & Utilities	11,400	10,819	581	9,674
Travel	1,000	562	438	1,124
Public Works-				
Personnel Cost	547,500	562,198	(14,698)	478,259
Equipment Maintenance	84,875	81,319	3,556	63,433
Insurance	50,000	50,000	-0-	43,000
Fuel & Oil	53,000	52,807	193	48,489
Road & Bridge Materials	242,500	217,222	25,278	217,204
Other Supplies	13,500	13,374	126	9,306
Miscellaneous	55,500	55,446	54	125,363
Equipment Rental	75,600	77,560	(1,960)	68,000
Capital Expenditures	35,000	32,216	2,784	2,876
Total Expenditures	<u>\$1,173,875</u>	<u>\$1,156,958</u>	<u>\$ 16,917</u>	<u>\$1,068,353</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (232,675)</u>	<u>\$ (215,347)</u>	<u>\$ 17,328</u>	<u>\$ (112,137)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers From (To)-				
General Fund	\$ -0-	\$ -0-	\$ -0-	\$ (25,000)
Sales Tax Fund	188,000	138,446	(49,554)	-0-
Total Other Financing	<u>\$ 188,000</u>	<u>\$ 138,446</u>	<u>\$(49,554)</u>	<u>\$ (25,000)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	<u>\$ (44,675)</u>	<u>\$ (76,901)</u>	<u>\$(32,226)</u>	<u>\$ (137,137)</u>
Fund Balance-Beginning of Year	<u>586,025</u>	<u>586,025</u>	<u>-0-</u>	<u>723,162</u>
Fund Balance-End of Year	<u>\$ 541,350</u>	<u>\$ 509,124</u>	<u>\$(32,226)</u>	<u>\$ 586,025</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Taxes-				
Sales & Use Tax	\$ 1,700,000	\$ 1,863,440	\$163,440	\$ 1,509,754
Refunds to Tax-Exempt	-0-	-0-	-0-	(841,078)
Miscellaneous-				
Interest	30,000	59,644	29,644	15,120
Total Revenues	\$ 1,730,000	\$ 1,923,084	\$193,084	\$ 683,796
<b>EXPENDITURES:</b>				
General Government-				
Finance & Administration	35,000	29,212	5,788	28,947
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,695,000	\$ 1,893,872	\$198,872	\$ 654,849
<b>OTHER FINANCING USES:</b>				
Operating Transfers To-				
Solid Waste Disposal	\$(1,115,250)	\$(1,091,922)	\$ 23,328	\$(1,098,253)
Road Maintenance	(188,000)	(138,446)	49,554	-0-
Total Other Financing	\$(1,303,250)	\$(1,230,368)	\$ 72,882	\$(1,098,253)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	\$ 391,750	\$ 663,504	\$271,754	\$ (443,404)
Fund Balance-Beginning of Year	(165,500)	(165,500)	-0-	277,904
Fund Balance-End of Year	\$ 226,250	\$ 498,004	\$271,754	\$ (165,500)

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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Charges for Services-				
Landfill Charges	\$ 38,000	\$ 47,023	\$ 9,023	\$ 24,497
Miscellaneous-				
Miscellaneous & Rentals	70,000	67,179	(2,821)	54,499
Total Revenues	<u>\$ 108,000</u>	<u>\$ 114,202</u>	<u>\$ 6,202</u>	<u>\$ 78,996</u>
<b>EXPENDITURES:</b>				
General Government-				
Finance & Administration				
Utilities & Telephone	\$ 18,500	\$ 18,891	\$ (391)	\$ 15,264
Supplies & Materials	3,000	2,096	904	2,426
Travel	3,000	3,356	(356)	2,249
Public Works-				
Personnel Cost	453,000	470,026	(17,026)	432,456
Tipping Fees	460,000	443,040	16,960	395,402
Equipment Expense	118,000	113,684	4,316	101,077
Supplies & Miscellaneous	82,750	86,841	(4,091)	45,180
Insurance	30,000	30,000	-0-	20,000
Capital Expenditures	55,000	48,318	6,682	142,260
Total Expenditures	<u>\$ 1,223,250</u>	<u>\$ 1,216,252</u>	<u>\$ 6,998</u>	<u>\$ 1,156,314</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,115,250)	\$ (1,102,050)	\$ 13,200	\$ (1,077,318)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer From-				
Sales Tax Fund	<u>1,115,250</u>	<u>1,091,922</u>	<u>(23,328)</u>	<u>1,098,253</u>
Excess (Deficiency) of Revenues and Other Sources over Expen- ditures and Other Uses	\$ -0-	\$ (10,128)	\$ (10,128)	\$ 20,935
Fund Balance-Beginning of Year	<u>3,745</u>	<u>3,745</u>	<u>-0-</u>	<u>(17,190)</u>
Fund Balance-End of Year	<u>\$ 3,745</u>	<u>\$ (6,383)</u>	<u>\$ (10,128)</u>	<u>\$ 3,745</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous-				
Interest	\$ 4,000	\$ 6,208	\$2,208	\$ 3,663
Miscellaneous	-0-	-0-	-0-	10,000
Total Revenues	\$ 4,000	\$ 6,208	\$2,208	\$ 13,663
Expenditures	-0-	-0-	-0-	-0-
Excess (Deficiency) of Revenue Over Expenditures	\$ 4,000	\$ 6,208	\$2,208	\$ 13,663
Fund Balance-Beginning of Year	133,935	133,935	-0-	120,272
Fund Balance-End of Year	\$137,935	\$140,143	\$2,208	\$133,935

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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Intergovernmental-				
State of LA-DA IVD	\$ 60,000	\$ 67,514	\$ 7,514	\$ 48,640
District Attorney	17,000	14,976	(2,024)	3,669
Fines & Forfeitures	210,000	225,368	15,368	226,482
Miscellaneous-				
Interest & Miscellaneous	7,000	5,763	(1,237)	10,206
Total Revenues	<u>\$294,000</u>	<u>\$313,621</u>	<u>\$ 19,621</u>	<u>\$288,997</u>
<b>EXPENDITURES:</b>				
General Government-				
Personnel Costs	\$212,000	\$207,324	\$ 4,676	\$210,898
Telephone	6,000	6,585	(585)	5,631
Supplies & Office Expense	28,300	28,285	15	26,500
Miscellaneous	4,700	4,669	31	8,614
Jurors & Witnesses	55,000	45,810	9,190	106,173
Capital Expenditures	8,000	6,785	1,215	17,868
Total Expenditures	<u>\$314,000</u>	<u>\$299,458</u>	<u>\$ 14,542</u>	<u>\$375,684</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (20,000)	\$ 14,163	\$ 34,163	\$ (86,687)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer From- General Fund	<u>20,000</u>	<u>-0-</u>	<u>(20,000)</u>	<u>85,307</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures	\$ -0-	\$ 14,163	\$ 14,163	\$ (1,380)
Fund Balance (Deficit)- Beginning of Year	<u>(4,297)</u>	<u>(4,297)</u>	<u>-0-</u>	<u>(2,917)</u>
Fund Balance (Deficit)- End of Year	<u>\$ (4,297)</u>	<u>\$ 9,866</u>	<u>\$ 14,163</u>	<u>\$ (4,297)</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Taxes-				
Ad Valorem	\$ 572,269	\$ 688,610	\$116,341	\$ 548,376
Intergovernmental-				
State Appropriations	-0-	-0-	-0-	12,110
Charges for Services	3,100	3,400	300	2,555
Fines & Forfeits	2,500	2,957	457	3,001
Miscellaneous-				
Interest	16,000	34,527	18,527	18,053
Gifts & Memorials	2,000	1,234	(766)	3,580
Total Revenues	<u>\$ 595,869</u>	<u>\$ 730,728</u>	<u>\$134,859</u>	<u>\$ 587,675</u>
<b>EXPENDITURES:</b>				
Recreation & Culture-				
Personnel Cost	\$ 201,775	\$ 202,528	\$ (753)	\$ 183,634
Travel	3,000	1,375	1,625	1,155
Utilities & Telephone	22,500	19,310	3,190	19,003
Building & Equip. Maint.	51,000	62,986	(11,986)	10,655
Books, Magazines, etc.	101,500	93,750	7,750	84,182
Insurance	2,700	2,700	-0-	2,700
Office Expense	14,500	6,247	8,253	8,056
Miscellaneous	-0-	-0-	-0-	11,324
Capital Expenditures	56,000	57,096	(1,096)	16,303
Total Expenditures	<u>\$ 452,975</u>	<u>\$ 445,992</u>	<u>\$ 6,983</u>	<u>\$ 337,012</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 142,894	\$ 284,736	\$141,842	\$ 250,663
Fund Balance-Beginning of Year	<u>1,004,714</u>	<u>1,004,714</u>	<u>-0-</u>	<u>754,051</u>
Fund Balance-End of Year	<u>\$1,147,608</u>	<u>\$1,289,450</u>	<u>\$141,842</u>	<u>\$1,004,714</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$156,400	\$191,320	\$ 34,920	\$143,845
Miscellaneous-				
Interest & Miscellaneous	17,000	20,346	3,346	14,385
Total Revenues	<u>\$173,400</u>	<u>\$211,666</u>	<u>\$ 38,266</u>	<u>\$158,230</u>
EXPENDITURES:				
Health & Welfare-				
Personnel	\$ 60,000	\$ 53,814	\$ 6,186	\$ 55,258
State of LA-DHHR	100,000	82,306	17,694	83,986
Mosquito Control	60,000	21,258	38,742	21,864
Travel	2,000	1,080	920	1,049
Utilities	25,000	20,266	4,734	16,960
Insurance	5,000	5,000	-0-	5,000
Building Maintenance	15,000	11,575	3,425	27,920
Miscellaneous	1,100	891	209	1,001
Total Expenditures	<u>\$268,100</u>	<u>\$196,190</u>	<u>\$ 71,910</u>	<u>\$213,038</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(94,700)</u>	<u>\$ 15,476</u>	<u>\$110,176</u>	<u>\$(54,808)</u>
Fund Balance-Beginning of Year	<u>522,420</u>	<u>522,420</u>	<u>-0-</u>	<u>577,228</u>
Fund Balance-End of Year	<u>\$427,720</u>	<u>\$537,896</u>	<u>\$110,176</u>	<u>\$522,420</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$159,000	\$198,457	\$ 39,457	\$145,218
Miscellaneous-				
Interest	14,000	16,376	2,376	12,830
Total Revenues	<u>\$173,000</u>	<u>\$214,833</u>	<u>\$ 41,833</u>	<u>\$158,048</u>
EXPENDITURES:				
General Government-				
Finance & Administration	\$ 1,000	\$ 831	\$ 169	\$ 999
Public Safety-				
Ambulance Service	218,700	218,644	56	87,931
Total Expenditures	<u>\$219,700</u>	<u>\$219,475</u>	<u>\$ 225</u>	<u>\$ 88,930</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(46,700)	\$ (4,642)	\$ 42,058	\$ 69,118
Fund Balance-Beginning of Year	<u>532,062</u>	<u>532,062</u>	<u>-0-</u>	<u>462,944</u>
Fund Balance-End of Year	<u>\$485,362</u>	<u>\$527,420</u>	<u>\$ 42,058</u>	<u>\$532,062</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Intergovernmental-				
Dept. of Public Safety-CD	\$ 9,000	\$11,438	\$ 2,438	\$ 9,509
City of Natchitoches	2,500	-0-	(2,500)	2,500
Miscellaneous-				
Interest & Miscellaneous	-0-	1,321	1,321	9
Total Revenues	<u>\$11,500</u>	<u>\$12,759</u>	<u>\$ 1,259</u>	<u>\$ 12,018</u>
<b>EXPENDITURES:</b>				
Public Safety-				
Personnel Cost	\$15,480	\$16,380	\$ (900)	\$ 15,016
Telephone	1,500	4,488	(2,988)	2,669
Office & Supplies	700	562	138	1,089
Miscellaneous	450	398	52	846
Capital Expenditures	500	-0-	500	5,277
Total Expenditures	<u>\$18,630</u>	<u>\$21,828</u>	<u>\$ (3,198)</u>	<u>\$ 24,897</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (7,130)	\$ (9,069)	\$ (1,939)	\$ (12,879)
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfer From- General Fund	<u>8,000</u>	<u>12,034</u>	<u>4,034</u>	<u>8,660</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures	\$ 870	\$ 2,965	\$ 2,095	\$ (4,219)
Fund Balance-Beginning of Year	<u>(2,342)</u>	<u>(2,342)</u>	<u>-0-</u>	<u>1,877</u>
Fund Balance-End of Year	<u>\$ (1,472)</u>	<u>\$ 623</u>	<u>\$ 2,095</u>	<u>\$ (2,342)</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Taxes-				
Ad Valorem	\$ 221,000	\$ 252,291	\$ 31,291	\$ 209,107
Miscellaneous-				
Interest & Miscellaneous	18,500	9,581	(8,919)	1,003
Total Revenues	<u>\$ 239,500</u>	<u>\$ 261,872</u>	<u>\$ 22,372</u>	<u>\$ 210,110</u>
<b>EXPENDITURES:</b>				
General Government-				
Personnel	\$ 109,000	\$ 111,073	\$ (2,073)	\$ 104,213
Utilities & Telephone	103,000	108,882	(5,882)	110,525
Maintenance	130,000	134,593	(4,593)	270,154
Supplies	25,000	25,902	(902)	23,085
Insurance	23,000	22,501	499	16,295
Miscellaneous	2,600	3,829	(1,229)	2,237
Capital Expenditures	2,000	1,849	151	1,525
Total Expenditures	<u>\$ 394,600</u>	<u>\$ 408,629</u>	<u>\$ (14,029)</u>	<u>\$ 528,034</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (155,100)	\$ (146,757)	\$ 8,343	\$ (317,924)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer (to) from- General Fund	<u>190,000</u>	<u>166,031</u>	<u>(23,969)</u>	<u>281,370</u>
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	\$ 34,900	\$ 19,274	\$ (15,626)	\$ (36,554)
Fund Balance-Beginning of Year	<u>156,663</u>	<u>156,663</u>	<u>-0-</u>	<u>193,217</u>
Fund Balance-End of Year	<u>\$ 191,563</u>	<u>\$ 175,937</u>	<u>\$ (15,626)</u>	<u>\$ 156,663</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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES	\$ -0-	\$ -0-	\$ -0-	\$ -0-
EXPENDITURES:				
General Government- Claim Costs	<u>90,000</u>	<u>89,072</u>	<u>928</u>	<u>23,544</u>
Excess (Deficiency) of Revenues Over Expendi- tures	\$(90,000)	\$(89,072)	\$ 928	\$(23,544)
OTHER FINANCING SOURCES				
Operating Transfer From- General Fund	<u>90,000</u>	<u>89,072</u>	<u>(928)</u>	<u>23,544</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ -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

LCDBG Fund-Natchez Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual

Year Ended December 31, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	Total Program Budget	Prior Year Transactions	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental-					
Louisiana Division of					
Administration	\$580,643	\$269,648	\$310,995	\$281,211	\$ (29,784)
EXPENDITURES:					
General Government-					
Administration	\$ 35,000	\$ 28,170	\$ 6,830	\$ 13,321	\$ (6,491)
Public Works-					
Capital Expenditures	539,643	241,478	298,165	261,890	36,275
Real Property Acquisition	6,000	-0-	6,000	6,000	-0-
Total Expenditures	\$580,643	\$269,648	\$310,995	\$281,211	\$ 29,784
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund Balance-Beginning of Year	-0-	-0-	-0-	-0-	-0-
Fund Balance-End of Year	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See notes to financial statements.

Natchitoches Parish Police Jury  
Special Revenue Funds

LCDBG Fund-Martco Plant  
Schedule of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual

Year Ended December 31, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	Total Program Budget	Prior Year Transactions	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental-					
Louisiana Division of Administration	\$ 1,000,000	\$ 5,000	\$ 995,000	\$ 928,319	\$ (66,681)
EXPENDITURES:					
General Government-					
Administration	\$ 35,000	\$ 3,488	\$ 31,512	\$ 13,081	\$ 18,431
Economic Development-					
Capital Expenditures	965,000	-0-	965,000	916,750	48,250
Total Expenditures	\$ 1,000,000	\$ 3,488	\$ 996,512	\$ 929,831	\$ 66,681
Excess (Deficiency) of Rev- enues Over Expenditures	\$ -0-	\$ 1,512	\$ (1,512)	\$ (1,512)	\$ -0-
Fund Balance-Beginning of Year	-0-	-0-	1,512	1,512	-0-
Fund Balance-End of Year	\$ -0-	\$ 1,512	\$ -0-	\$ -0-	\$ -0-

See notes to financial statements.

Natchitoches Parish Police Jury  
Special Revenue Funds

Road Maintenance-Act 4 Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995  
With Comparative Actual Amounts From Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- State of Louisiana	\$ -0-	\$ -0-	\$ -0-	\$468,959
Miscellaneous- Interest	31,000	33,168	2,168	8,214
Total Revenues	<u>\$ 31,000</u>	<u>\$ 33,168</u>	<u>\$ 2,168</u>	<u>\$477,173</u>
EXPENDITURES:				
Public Works- Equipment Maintenance	\$ 17,000	\$ 18,418	\$ (1,418)	\$ -0-
Fuel & Oil	15,000	8,147	6,853	-0-
Supplies	3,000	3,000	-0-	-0-
Road & Bridge Materials	267,000	264,726	2,274	-0-
Total Expenditures	<u>\$ 302,000</u>	<u>\$ 294,291</u>	<u>\$ 7,709</u>	<u>\$ -0-</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (271,000)	\$ (261,123)	\$ 9,877	\$477,173
Fund Balance-Beginning of Year	<u>477,173</u>	<u>477,173</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance-End of Year	<u>\$ 206,173</u>	<u>\$ 216,050</u>	<u>\$ 9,877</u>	<u>\$477,173</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Special Revenue Funds

Louisiana Department of Economic Development-Martco  
Schedule of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995

With Comparative Actual Totals from Year Ended December 31, 1994

	<u>Total Program Budget</u>	<u>Prior Year Transactions</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES:					
Intergovernmental-					
Louisiana Department of Economic Development	\$1,600,000	\$731,354	\$868,646	\$836,724	\$(31,922)
EXPENDITURES:					
Economic Development- Capital Expenditures	<u>1,600,000</u>	<u>731,354</u>	<u>868,646</u>	<u>836,724</u>	<u>31,922</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

Old Courthouse Museum Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995

	1995		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Miscellaneous-			
Interest & Rents	\$ 500	\$ 534	\$ 34
EXPENDITURES:			
Recreation & Culture-			
Personnel Cost	\$ 6,000	\$ 5,804	\$196
Supplies	2,500	2,327	173
Capital Expenditures	3,000	2,628	372
Total Expenditures	\$ 11,500	\$ 10,759	\$741
Excess (Deficiency) of Revenues Over Expenditures	\$(11,000)	\$(10,225)	\$775
OTHER FINANCING SOURCES:			
Operating Transfers From- General Fund	15,000	15,000	-0-
Excess of Revenues and Other Sources Over Expenditures	\$ 4,000	\$ 4,775	\$775
Fund Balance-Beginning of Year	-0-	-0-	-0-
Fund Balance-End of Year	\$ 4,000	\$ 4,775	\$775

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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	<u>Budget</u>	<u>1995 Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1994 Actual</u>
<b>REVENUES:</b>				
Intergovernmental-				
OFS-Title XIX	\$ -0-	\$ -0-	\$ -0-	\$ 22,902
Dept. of Ag-Commodities	-0-	1,605	1,605	3,489
Section 18 Transportation	2,720	2,720	-0-	74,352
Medicaid	5,840	3,262	(2,578)	-0-
Miscellaneous-				
Miscellaneous	-0-	1,414	1,414	2,054
Interest	-0-	495	495	354
Total Revenues	<u>\$ 8,560</u>	<u>\$ 9,496</u>	<u>\$ 936</u>	<u>\$103,151</u>
<b>EXPENDITURES:</b>				
General Government-				
Salaries	\$ -0-	\$ -0-	\$ -0-	\$ 1,800
Fringe	-0-	46	(46)	802
Operating Services	-0-	40	(40)	2,293
Operating Supplies	-0-	229	(229)	398
Travel	-0-	325	(325)	26
Capital Expenditures	-0-	-0-	-0-	154
Health & Welfare-				
Salaries	2,356	2,070	286	820
Fringe	416	179	237	286
Operating Services	1,560	4,141	(2,581)	107,085
Operating Supplies	1,740	1,317	423	992
Travel	200	138	62	1,937
Capital Expenditures	<u>2,288</u>	<u>2,804</u>	<u>(516)</u>	<u>-0-</u>
Total Expenditures	<u>\$ 8,560</u>	<u>\$11,289</u>	<u>\$(2,729)</u>	<u>\$116,593</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -0-</u>	<u>\$(1,793)</u>	<u>\$(1,793)</u>	<u>\$(13,442)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer From (To)-				
Family Daycare	\$ -0-	\$ -0-	\$ -0-	\$ (50)
Family Daycare	-0-	-0-	-0-	(3,834)
OHD LIHEAP	-0-	-0-	-0-	(3,968)
OHD LIHEAP	-0-	-0-	-0-	4,823
Total Other Financing	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$(3,029)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	<u>\$ -0-</u>	<u>\$(1,793)</u>	<u>\$(1,793)</u>	<u>\$(16,471)</u>
Fund Balance-Beginning of Year	<u>13,920</u>	<u>13,920</u>	<u>-0-</u>	<u>30,391</u>
Fund Balance-End of Year	<u>\$13,920</u>	<u>\$12,127</u>	<u>\$(1,793)</u>	<u>\$ 13,920</u>

Natchitoches Parish Police Jury  
Special Revenue Funds

Office of Community Services  
Family Day Care

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995  
With Comparative Actual Totals from Year Ended December 31, 1994

	Completed Grant 10-1-94 to 9-30-95			Grant in Progress 10-1-95 to 9-30-96				
	Budget Program Year 1994-95	Prior Year Actual	Remaining Budget for 1995	Current Year Actual	Variance- Favorable (Unfavorable)	Budget Program Year 1995-96	Current Year Actual	Variance- Favorable (Unfavorable)
<b>REVENUES:</b>								
Intergovernmental- DOE-FDC	\$116,400	\$26,419	\$89,981	\$ 97,048	\$ 7,067	\$133,800	\$31,835	\$(101,965)
<b>EXPENDITURES:</b>								
General Government-								
Salaries	\$ 3,336	\$ 593	\$ 2,743	\$ 2,670	\$ 73	\$ 3,336	\$ 889	\$ 2,447
Fringe	947	770	177	529	(352)	947	163	784
Travel	-0-	-0-	-0-	-0-	-0-	600	-0-	600
Operating Services	900	-0-	900	900	-0-	900	-0-	900
Health & Welfare-								
Salaries	26,416	4,650	21,766	13,950	7,816	37,120	4,651	32,469
Fringe	6,727	1,112	5,615	3,264	2,351	9,665	1,419	8,246
Operating Services	76,000	12,176	63,824	81,931	(18,107)	78,382	23,733	54,649
Operating Supplies	874	-0-	874	613	261	1,650	14	1,636
Travel	1,200	53	1,147	1,136	11	1,200	588	612
Total Expenditures	\$116,400	\$19,354	\$97,046	\$104,993	\$ (7,947)	\$133,800	\$31,457	\$ 102,343
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ 7,065	\$ (7,065)	\$ (7,945)	\$ (880)	\$ -0-	\$ 378	\$ 378
Fund Balance-Beginning of Year	-0-	-0-	7,065	7,065	-0-	-0-	-0-	-0-
Fund Balance-End of Year	\$ -0-	\$ 7,065	\$ -0-	\$ (880)	\$ (880)	\$ -0-	\$ 378	\$ 378

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, 1995  
With Comparative Actual Amounts from Year Ended December 31, 1994

	1993 Grant Year	1994 Grant Year	1995		Variance- Favorable (Unfavorable)	1994 Actual
			Budget	Actual		
REVENUES:						
Intergovernmental- FEMA-United Way	\$ -0-	\$-0-	\$16,584	\$20,017	\$ 3,433	\$18,900
EXPENDITURES:						
Health & Welfare- Operating Services	\$ -0-	\$-0-	\$16,584	\$19,842	\$(3,258)	\$18,816
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$-0-	\$ -0-	\$ 175	\$ 175	\$ 84
Fund Balance-Beginning of Year	113	84	-0-	-0-	-0-	-0-
EQUITY TRANSFERS:						
Transfer In	-0-	-0-	-0-	197	197	-0-
Transfer Out	(113)	(84)	-0-	-0-	-0-	-0-
Fund Balance-End of Year	\$ -0-	\$-0-	\$ -0-	\$ 372	\$ 372	\$ 84

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, 1995  
With Comparative Actual Totals from Year Ended December 31, 1994

	1995		Variance- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Intergovernmental- OHD LIHEAP	\$107,940	\$107,855	\$ (85)	\$138,947
Miscellaneous	<u>-0-</u>	<u>284</u>	<u>284</u>	<u>170</u>
Total Revenues	<u>\$107,940</u>	<u>\$108,139</u>	<u>\$ 199</u>	<u>\$139,117</u>
<b>EXPENDITURES:</b>				
General Government- Operating Services	\$ 385	\$ 383	\$ 2	\$ -0-
Health & Welfare- Salaries	5,100	6,000	(900)	5,675
Fringe	2,611	3,139	(528)	2,984
Operating Services	<u>99,844</u>	<u>100,410</u>	<u>(566)</u>	<u>125,635</u>
Total Expenditures	<u>\$107,940</u>	<u>\$109,932</u>	<u>\$(1,992)</u>	<u>\$134,294</u>
Excess (Deficiency) of Revenues Over Expendi- tures	\$ -0-	\$ (1,793)	\$(1,793)	\$ 4,823
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	-0-	-0-	-0-	-0-
Operating Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(4,823)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expendi- tures and Other Uses	\$ -0-	\$ (1,793)	\$(1,793)	\$ -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>\$ (1,793)</u>	<u>\$(1,793)</u>	<u>\$ -0-</u>

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, 1995

With Comparative Actual Totals from Year Ended December 31, 1994

	1993 Grant Year	Total Program Budget	Grant in Progress 10-1-94 to 12-31-95			Variance- Favorable (Unfavorable)
			Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:						
Intergovernmental- DOL-CSBG	\$ -0-	\$ 119,130	\$ 12,783	\$ 106,347	\$ 103,955	\$ (2,392)
EXPENDITURES:						
General Government- Salaries	\$ -0-	\$ 24,562	\$ 4,913	\$ 19,649	\$ 19,528	\$ 121
Fringe	-0-	5,500	1,015	4,485	5,011	(526)
Travel	-0-	900	137	763	761	2
Operating Services	-0-	2,840	-0-	2,840	2,150	690
Operating Supplies	-0-	764	140	624	508	116
Health & Welfare-						
Salaries	-0-	62,775	11,955	50,820	50,827	(7)
Fringe	-0-	12,500	1,574	10,926	9,108	1,818
Travel	-0-	725	98	627	644	(17)
Operating Services	-0-	7,500	1,457	6,043	6,476	(433)
Operating Supplies	-0-	1,064	156	908	895	13
Total Expenditures	\$ -0-	\$ 119,130	\$ 21,445	\$ 97,685	\$ 95,908	\$ 1,777
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ -0-	\$ (8,662)	\$ 8,662	\$ 8,047	\$ (615)
Fund Balance-Beginning of Year	872	-0-	-0-	(8,662)	(8,662)	-0-
Fund Balance-End of Year	\$ 872	\$ -0-	\$ (8,662)	\$ -0-	\$ (615)	\$ (615)

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, 1995

With Comparative Actual Amounts from Year Ended December 31, 1994

	Completed Grant 7-1-94 to 6-30-95				Grant in Progress 7-1-95 to 6-30-96			
	Budget Program Year 1994-95	Prior Year Actual	Remaining Budget	Current Year Actual	Variance Favorable (Unfavorable)	Budget Program Year 1995-96	Current Year Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
Intergovernmental- Grant Revenues-								
Action	\$23,135	\$ 5,111	\$18,024	\$17,500	\$ (524)	\$23,135	\$10,689	\$(12,446)
State of Louisiana	9,915	-0-	9,915	9,915	-0-	9,462	1,000	(8,462)
Miscellaneous	-0-	100	(100)	125	225	-0-	-0-	-0-
Total Revenues	\$33,050	\$ 5,211	\$27,839	\$27,540	\$ (299)	\$32,597	\$11,689	\$(20,908)
<b>EXPENDITURES:</b>								
Health & Welfare-								
Salaries	\$18,753	\$ 7,814	\$10,939	\$12,169	\$ (1,230)	\$18,753	\$ 9,376	\$ 9,377
Fringe	6,921	2,196	4,725	2,677	2,048	6,921	2,445	4,476
Travel	3,327	457	2,870	533	2,337	3,327	404	2,923
Operating Services	4,004	376	3,628	3,251	377	3,551	1,038	2,513
Operating Supplies	45	-0-	45	1,123	(1,078)	45	14	31
Total Expenditures	\$33,050	\$10,843	\$22,207	\$19,753	\$ 2,454	\$32,597	\$13,277	\$ 19,320
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$(5,632)	\$ 5,632	\$ 7,787	\$ 2,155	\$ -0-	\$(1,588)	\$ (1,588)
<b>Other Financing Sources (USES):</b>								
Operating Transfers In	-0-	-0-	-0-	-0-	-0-	-0-	1,545	1,545
Operating Transfers Out	-0-	-0-	-0-	(1,545)	(1,545)	-0-	-0-	-0-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ -0-	\$(5,632)	\$ 5,632	\$ 6,242	\$ 610	\$ -0-	\$ (43)	\$ (43)
Fund Balance-Beginning of Year	-0-	-0-	(5,632)	(5,632)	-0-	-0-	-0-	-0-
Fund Balance-End of Year	\$ -0-	\$(5,632)	\$ -0-	\$ 610	\$ 610	\$ -0-	\$ (43)	\$ (43)

See notes to financial statements.

Natchitoches Parish Police Jury  
Special Revenue Funds

Office of Community Services  
Head Start

Schedule of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995  
With Comparative Actual Totals from Year Ended December 31, 1994

	Completed Grant 3-1-94 to 2-28-95					Grant in Progress 3-1-95 to 2-28-96		
	Budget	Prior		Current	Variance	Budget	Current	Variance
	Program Year 1994-95	Year Actual	Remaining Budget	Year Actual	Favorable (Unfavorable)	Program Year 1995-96	Year Actual	Favorable (Unfavorable)
<b>REVENUE:</b>								
Intergovernmental-								
DHHS	\$1,371,356	\$ 906,700	\$ 464,656	\$ 452,611	\$ (12,045)	\$1,359,316	\$1,012,000	\$ (347,316)
Miscellaneous-								
Interest	-0-	630	(630)	147	777	-0-	6	6
Miscellaneous	-0-	-0-	-0-	172	172	-0-	1,092	1,092
Total Revenues	<u>\$1,371,356</u>	<u>\$ 907,330</u>	<u>\$ 464,026</u>	<u>\$ 452,930</u>	<u>\$ (11,096)</u>	<u>\$1,359,316</u>	<u>\$1,013,098</u>	<u>\$ (346,218)</u>
<b>EXPENDITURES:</b>								
General Government-								
Salaries	\$ 114,558	\$ 83,840	\$ 30,718	\$ 19,678	\$ 11,040	\$ 130,495	\$ 108,101	\$ 22,394
Fringe	25,786	16,114	9,172	3,501	5,671	29,058	21,007	8,051
Travel	5,548	5,753	(205)	1,433	(1,638)	7,469	6,289	1,180
Operating Services	19,723	4,230	15,493	620	14,873	23,210	5,993	17,217
Operating Supplies	1,740	1,896	(156)	3,474	(3,630)	6,250	743	5,507
Health & Welfare-								
Salaries	580,269	467,065	113,204	105,960	7,244	661,083	541,337	119,746
Fringe	193,603	121,292	72,311	30,641	41,670	199,572	151,898	47,674
Travel	22,647	12,967	9,680	2,691	6,989	24,769	14,366	10,403
Operating Services-								
Utilities	20,892	11,378	9,514	5,025	4,489	19,000	15,753	3,247
Telephone	5,350	5,315	35	1,909	(1,874)	6,750	6,657	93
Maintenance & Repairs	7,152	1,491	5,661	624	5,037	19,948	5,305	14,643
Contract Payments	163,432	136,620	26,812	40,794	(13,982)	67,380	63,851	3,529
Other	5,000	2,169	2,831	39,666	(36,835)	36,405	8,609	27,796
Operating Supplies-								
Program Supplies	88,620	74,861	13,759	66,817	(53,058)	61,777	45,543	16,184
Office Supplies	800	-0-	800	50	750	-0-	1,389	(1,389)
Food	23,250	7,286	15,964	2,359	13,605	22,200	19,397	2,803
Capital Expenditures	93,486	68,603	24,883	20,095	4,788	44,000	1,790	42,210
Total Expenditures	<u>\$1,371,356</u>	<u>\$1,020,880</u>	<u>\$ 350,476</u>	<u>\$ 345,337</u>	<u>\$ 5,139</u>	<u>\$1,359,316</u>	<u>\$1,018,028</u>	<u>\$ 341,288</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ (113,550)	\$ 113,550	\$ 107,593	\$ (5,957)	\$ -0-	\$ (4,930)	\$ (4,930)
<b>OTHER FINANCING USES:</b>								
Operating Transfer (To) From-								
Child Care Food Fund	-0-	(8,354)	8,354	-0-	(8,354)	-0-	-0-	-0-
Head Start (Interfund)	-0-	14,819	(14,819)	(508)	14,311	-0-	508	508
Excess (Deficiency) of Revenues and Other Sources Over Expenditures & Other Uses	\$ -0-	\$ (107,085)	\$ 107,085	\$ 107,085	\$ -0-	\$ -0-	\$ (4,422)	\$ (4,422)
Fund Balance-Beginning of Year	-0-	-0-	(107,085)	(107,085)	-0-	-0-	-0-	-0-
Fund Balance-End of Year	<u>\$ -0-</u>	<u>\$ (107,085)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (4,422)</u>	<u>\$ (4,422)</u>

See notes to financial statements.

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, 1995  
With Comparative Actual Totals from Year Ended December 31, 1994

	Completed Grant 10-1-94 to 9-30-95				Grant in Progress 10-1-95 to 9-30-96			
	Budget Program Year 1994-95	Prior Year Actual	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)	Budget Program Year 1995-96	Current Year Actual	Variance- Favorable (Unfavorable)
<b>REVENUES:</b>								
Intergovernmental-								
Department of Education	\$138,273	\$26,022	\$112,251	\$75,528	\$(36,723)	\$184,744	\$38,030	\$(146,714)
Miscellaneous	-0-	64	(64)	457	521	-0-	319	319
Total Revenues	\$138,273	\$26,086	\$112,187	\$75,985	\$(36,202)	\$184,744	\$38,349	\$(146,395)
<b>EXPENDITURES:</b>								
General Government-								
Salaries	\$ 6,528	\$ 1,155	\$ 5,373	\$ 5,529	\$ (156)	\$ 6,528	\$ 1,742	\$ 4,786
Fringe	2,642	590	2,052	2,754	(702)	2,642	889	1,753
Travel	4,000	-0-	4,000	-0-	4,000	1,000	-0-	1,000
Operating Services	1,328	-0-	1,328	728	600	1,328	-0-	1,328
Operating Supplies	1,000	-0-	1,000	153	847	1,000	-0-	1,000
Health & Welfare-								
Salaries	18,257	3,296	14,961	12,495	2,466	18,257	8,623	9,634
Fringe	12,412	1,265	11,147	5,459	5,688	12,412	2,768	9,644
Travel	-0-	-0-	-0-	1,243	(1,243)	-0-	135	(135)
Operating Services	32,106	4,075	28,031	24,714	3,317	34,246	7,404	26,842
Operating Supplies-								
Program Supplies	10,000	1,931	8,069	3,536	4,533	10,000	2,004	7,996
Foods	50,000	10,485	39,515	22,663	16,852	97,331	12,528	84,803
Total Expenditures	\$138,273	\$22,797	\$115,476	\$79,274	\$ 36,202	\$184,744	\$36,093	\$ 148,651
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ 3,289	\$ (3,289)	\$(3,289)	\$ -0-	\$ -0-	\$ 2,256	\$ 2,256
Fund Balance-Beginning of Year	-0-	-0-	3,289	3,289	-0-	-0-	-0-	-0-
Fund Balance-End of Year	\$ -0-	\$ 3,289	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 2,256	\$ 2,256

See notes to financial statements.

Natchitoches Parish Police Jury  
Special Revenue Funds

Office of Community Services  
Head Start-Disabilities

Schedule of Revenues, Expenditures and Changes in Fund Balance-  
Year Ended December 31, 1995  
With Comparative Actual Totals from Year Ended December 31, 1994

	Completed Grant 3-1-94 to 2-28-95				Grant in Progress 3-1-95 to 2-28-96			
	Budget Program Year 1994-95	Prior Year Actual	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)	Budget Program Year 1995-96	Current Year Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>								
Intergovernmental-								
Head Start	\$27,719	\$10,500	\$17,219	\$11,000	\$ (6,219)	\$26,349	\$ 6,000	\$ (20,349)
<b>EXPENDITURES:</b>								
General Government-								
Travel	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 415	\$ (415)
Health & Welfare-								
Salaries	8,040	6,700	1,340	1,340	-0-	8,040	6,700	1,340
Fringe	2,554	1,402	1,152	388	764	2,554	1,433	1,121
Travel	2,500	300	2,200	238	1,962	3,255	486	2,769
Operating Services	12,870	1,884	10,986	4,807	6,179	11,500	741	10,759
Operating Supplies	1,755	-0-	1,755	-0-	1,755	1,000	-0-	1,000
Total Expenditures	\$27,719	\$10,286	\$17,433	\$ 6,773	\$ 10,660	\$26,349	\$ 9,775	\$ 16,574
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ 214	\$ (214)	\$ 4,227	\$ 4,441	\$ -0-	\$ (3,775)	\$ (3,775)
<b>OTHER FINANCING SOURCES:</b>								
Operating Transfers In	-0-	5,842	(5,842)	-0-	5,842	-0-	7,362	7,362
Operating Transfers Out	-0-	(2,921)	2,921	(7,362)	(10,283)	-0-	-0-	-0-
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	\$ -0-	\$ 3,135	\$ (3,135)	\$ (3,135)	\$ -0-	\$ -0-	\$ 3,587	\$ 3,587
Fund Balance-Beginning of Year	-0-	-0-	3,135	3,135	-0-	-0-	-0-	-0-
Fund Balance-End of Year	\$ -0-	\$ 3,135	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 3,587	\$ 3,587

See notes to financial statements.

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, 1995  
With Comparative Actual Totals from Year Ended December 31, 1994

	Completed Grant 2-1-94 to 1-31-95				Grant in Progress 2-1-95 to 1-31-96			
	Budget Program Year 1994-95	Prior Year Actual	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)	Budget Program Year 1995-96	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:								
Intergovernmental- Head Start	\$10,997	\$7,550	\$3,447	\$2,552	\$ 895	\$12,959	\$11,681	\$ (1,278)
EXPENDITURES:								
General Government- Travel	\$ -0-	\$ 300	\$ (300)	\$ -0-	\$ (300)	\$ -0-	\$ 216	\$ (216)
Health & Welfare- Salaries	-0-	-0-	-0-	-0-	-0-	1,500	1,250	250
Fringe	-0-	-0-	-0-	-0-	-0-	367	118	249
Travel	3,951	1,671	2,280	-0-	2,280	5,000	2,599	2,401
Operating Services	5,946	5,579	367	2,382	(2,015)	6,092	7,498	(1,406)
Operating Supplies	1,100	-0-	1,100	170	930	-0-	-0-	-0-
Total Expenditures	\$10,997	\$7,550	\$3,447	\$2,552	\$ 895	\$12,959	\$11,681	\$ 1,278
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund Balance-Beginning of Year	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balance-End of Year	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See notes to financial statements.



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, 1995

	<u>Grant in Progress 10-1-95 to 3-31-97</u>		
	<u>Budget</u>	<u>Current Year Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$62,046	\$ -0-	\$(62,046)
EXPENDITURES:			
General Government-			
Salaries	\$ 4,800	\$ 1,387	\$ 3,413
Fringe	500	131	369
Travel	142	82	60
Health & Welfare-			
Operating Services	2,039	-0-	2,039
Operating Supplies	<u>54,565</u>	<u>-0-</u>	<u>54,565</u>
Total Expenditures	\$62,046	\$ 1,600	\$ 60,446
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$(1,600)	\$ (1,600)
Fund Balance - Beginning of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance - End of Year	<u>\$ -0-</u>	<u>\$(1,600)</u>	<u>\$ (1,600)</u>

See notes to financial statements.

Natchitoches Parish Police Jury  
Special Revenue Funds

Office of Community Services - DODD Section 18 Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 1995

	Completed Grant 7-1-94 to 6-30-95			Grant in Progress 7-1-95 to 6-30-96		
	Remaining Budget	Current Year Actual	Variance- Favorable (Unfavorable)	Total Program Budget	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:						
Intergovernmental -						
DODD	\$28,910	\$28,910	\$-0-	\$120,717	\$98,979	\$(21,738)
EXPENDITURES:						
Health & Welfare -						
Public Transportation	<u>28,910</u>	<u>28,910</u>	<u>-0-</u>	<u>120,717</u>	<u>98,179</u>	<u>22,538</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -0-	\$ -0-	\$-0-	\$ -0-	\$ 800	\$ 800
Fund Balance - Beginning of Year	<u>-0-</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>\$ -0-</u>	<u>\$ 800</u>	<u>\$ 800</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, 1995

	<u>Balance</u> <u>12-31-94</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-95</u>
General Fixed Assets-				
Land	\$ 521,472	\$ -0-	\$ -0-	\$ 521,472
Buildings	4,380,686	-0-	-0-	4,380,686
Equipment-				
Road Vehicles	1,535,078	-0-	-0-	1,535,078
Other Equipment	<u>1,988,737</u>	<u>98,371</u>	<u>80,369</u>	<u>2,006,739</u>
Total General Fixed Assets	<u>\$8,425,973</u>	<u>\$ 98,371</u>	<u>\$80,369</u>	<u>\$8,443,975</u>
Investment in General Fixed Assets	<u>\$8,425,973</u>	<u>\$ 98,371</u>	<u>\$80,369</u>	<u>\$8,443,975</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.

Natchitoches Parish Police Jury  
General Long-Term Debt Account Group

Schedule of General Long-Term Debt  
December 31, 1995  
With Comparative Totals from December 31, 1994

	Accrued Compensated Absences	Totals	
		<u>12-31-95</u>	<u>12-31-94</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT:			
Amount to be Provided From- Excess Annual Revenues	<u>\$100,941</u>	<u>\$100,941</u>	<u>\$93,488</u>
GENERAL LONG-TERM DEBT PAYABLE:			
Accrued Compensated Absences	<u>\$100,941</u>	<u>\$100,941</u>	<u>\$93,488</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, 1995

	<u>Balances</u> <u>12-31-94</u>	<u>Accrued</u> <u>Compensation</u> <u>Addition in 1995</u>	<u>Balances</u> <u>12-31-95</u>
Amount to be Provided for Retirement of Long-Term Debt From- Excess Annual Revenues	<u>\$93,488</u>	<u>\$7,453</u>	<u>\$100,941</u>
General Long-Term Debt Payable	<u>\$93,488</u>	<u>\$7,453</u>	<u>\$100,941</u>

See notes to financial statements.

COMPLIANCE, INTERNAL CONTROL AND OTHER GRANT INFORMATION



*Johnson, Thomas & Cunningham*

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE  
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, Natchitoches, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 24, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements covered by our report are free of material misstatement.

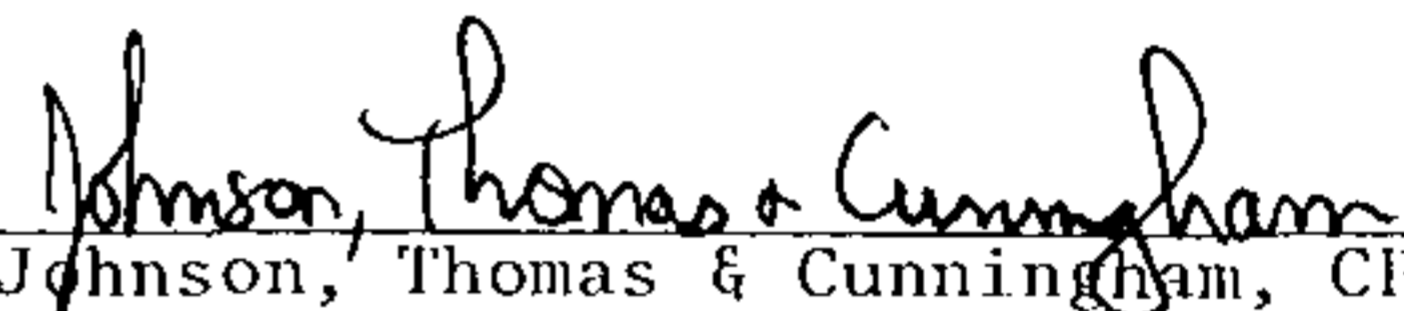
The management of the Natchitoches Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Natchitoches Parish Police Jury, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our

auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

  
Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
Natchitoches, Louisiana

the federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Administrative requirements

Specific requirements:

- Types of services
- Matching, level of effort
- Reporting
- Special requirements

Claims for advances and reimbursements

- Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the Natchitoches Parish Police Jury expended 76.64 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

#### Separation of Duties

##### Finding:

The accounting department of the Jury consists of only two employees. This leaves very little opportunity to have a proper separation of duties needed for a strong system of internal control.

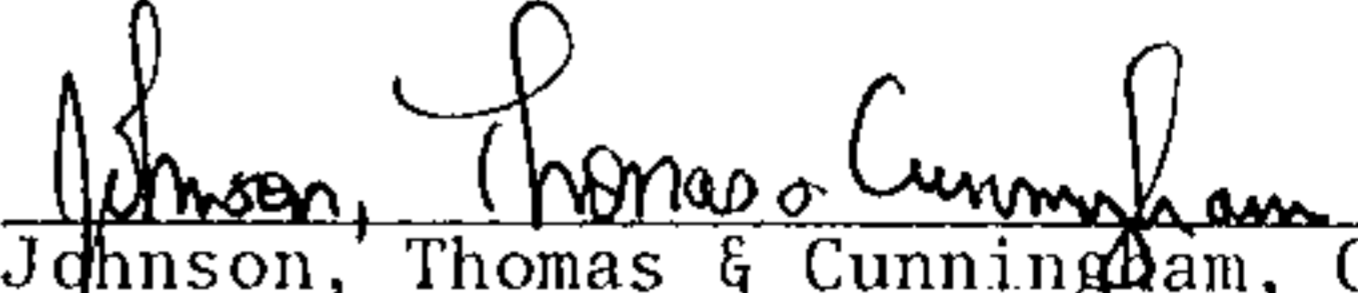
##### Recommendation:

Since the cost of an internal control system should not outweigh the benefits derived from it, we can not recommend that additional personnel be added, and have no recommendation to make in this area.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would material to a federal financial assistance program 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We consider the above condition to be a material weakness.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

  
Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF PRIMARY GOVERNMENT OR BASIC FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Jury Members of the  
Natchitoches Parish Police Jury

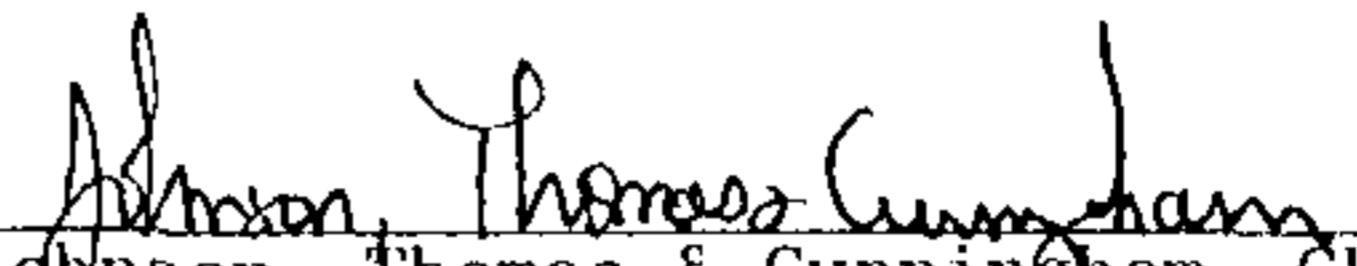
We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 24, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Natchitoches Parish Police Jury is the responsibility of the Jury's management. As part of obtaining reasonable assurance about whether the aforementioned financial statements are free of material misstatement, we performed tests of the Jury's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

  
Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Jury Members of the  
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 24, 1996.

We have applied procedures to test the Natchitoches Parish Police Jury's compliance with the following requirements applicable to its major federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1995:

Political activity  
Civil rights  
Cash management  
Federal financial reports  
Allowable costs/cost principles  
Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Natchitoches Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Natchitoches Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from which financial assistance was received. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

  
Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO  
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Jury Members of the  
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 24, 1996.

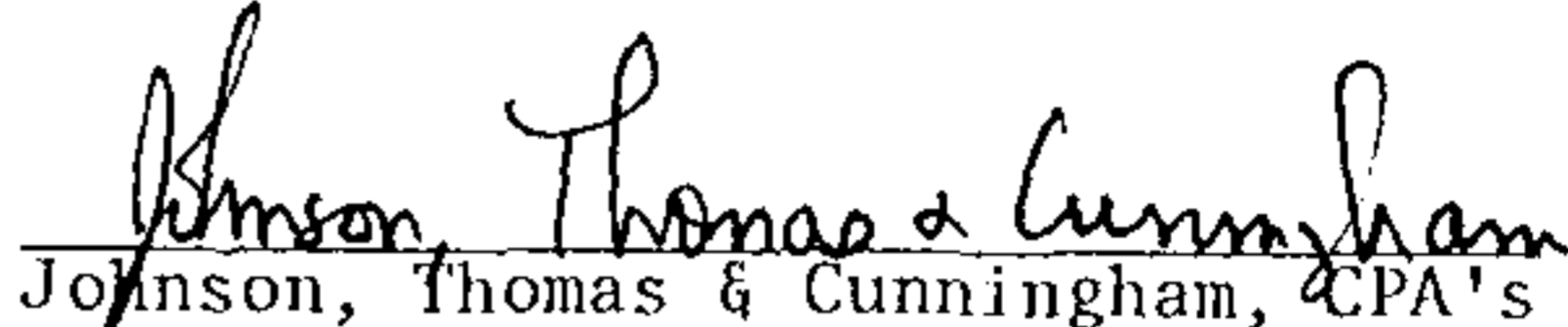
We have also audited the Natchitoches Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for reimbursements; and amounts used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of the Natchitoches Parish Police Jury is responsible for the Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Natchitoches Parish Police Jury's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Natchitoches Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for reimbursements; and amounts used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.



This report is intended for the information of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

  
Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL  
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS


To the Members of the  
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 24, 1996.

In connection with our audit of the 1995 primary government financial statements of the Natchitoches Parish Police Jury and with our study and evaluation of the Jury's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching; reporting; claims for reimbursements, and amounts claimed or used for matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Natchitoches Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the Natchitoches Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from whom financial assistance was received. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Police Jury, is a matter of public record.

  
Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
Natchitoches, Louisiana

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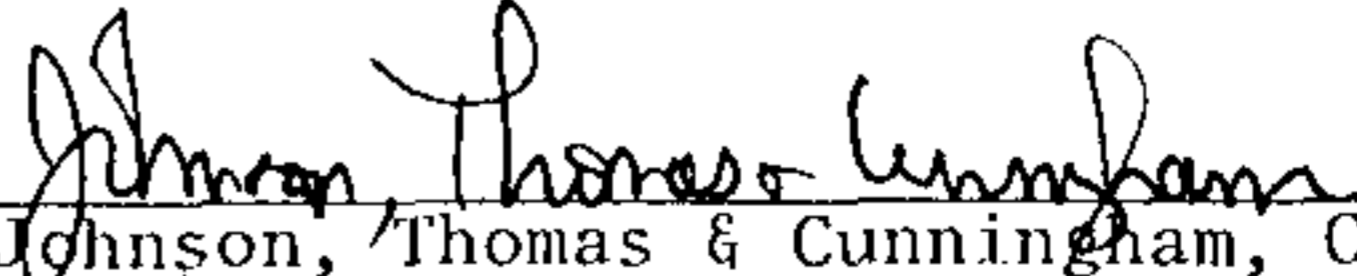
INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF  
 FEDERAL FINANCIAL ASSISTANCE

To the Members of the  
 Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 24, 1996. These primary government financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government 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.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

  
 Johnson, Thomas & Cunningham, CPA's

June 24, 1996  
 Natchitoches, Louisiana

Natchitoches Parish Police Jury  
Supplementary Schedule of Federal Financial Assistance  
Year Ended December 31, 1995

Federal Grantor/Pass-Through Grantor/Program Title	I. D. Number/ Federal CFDA#	Award Amount	Program Income	Current Year Revenues	Current Year Expenditures	Total Expenditures to 12-31-95
<b>DIRECT PROGRAMS:</b>						
USDA-Kisatchie National Forest	10.666	\$ 253,691	\$ -0-	\$ 253,691	\$ 253,691	\$ 253,691
USDA-Food Stamp Program*	10.551/455-00-7-00120	6,432,000	-0-	6,432,000	6,418,017	6,418,017
USDA-Commodity Distribution	10.550	10,949	-0-	10,949	10,949	10,949
DHHS-Retired Seniors Volunteer Program						
7-1-94/6-30-95	13.663	23,135	10,140	17,500	19,753	30,596
7-1-95/6-30-96	13.663	23,135	1,000	10,689	13,277	13,277
DHHS-Head Start*						
3-1-94/2-28-95	13.600	1,371,356	949	452,611	345,337	1,366,217
3-1-95/2-28-96	13.600	1,359,316	1,098	1,012,000	1,018,028	1,018,028
Head Start-Handicapped Children Fund						
Program Year 3-1-94/2-28-95	13.600	27,719	-0-	11,000	6,773	4,441
Program Year 3-1-95/2-28-96	13.600	26,349	-0-	6,000	9,775	9,775
Head Start-TTA/CDA-						
Program Year 2-1-94/1-31-95	13.614	10,997	-0-	2,552	2,552	10,102
Program Year 2-1-95/1-31-96	13.614	12,959	-0-	11,681	11,681	11,681
Federal Emergency Management Association	83.516	20,017	-0-	20,017	19,842	19,842
<b>PASS-THROUGH PROGRAMS:</b>						
USDA-Commodity Distribution Reimbursement	10.550	1,605	-0-	1,605	1,605	1,605
USDA-Department of Health & Human Resources-Food Stamp Reimbursement	10.561	49,953	-0-	49,953	49,953	49,953
Federal Emergency Management Agency-Civil Defense Allotment	83.503	11,438	-0-	11,438	11,438	11,438

Health & Human Services-									
Department of Labor-Community Services									
Block Grant- Program Year 10-94/12-95	13.667	116,738	-0-	103,955	95,908	117,353			
Office of Human Development-Low Income									
Housing Energy Assistance Program-									
Program Year 1995	13.818	107,855	284	107,855	109,932	109,932			
Department of Transportation-Section 18									
Transportation	20.509	149,627	-0-	127,889	127,089	127,089			
Department of Education-Family Day Care Program									
Fiscal Year 10-1-94/9-30-95	10.560	123,467	-0-	97,048	104,993	124,347			
Fiscal Year 10-1-95/9-30-96	10.560	133,800	-0-	31,835	31,457	31,457			
Department of Education-Child Care Food Program									
Program Year 10-1-94/9-30-95	10.550	101,550	521	75,528	79,274	102,071			
Program Year 10-1-95/9-30-96	10.550	184,744	319	38,030	36,093	36,093			
Division of Administration-Community Development									
Block Grant*	14.228	550,859	-0-	281,211	281,211	550,859			
Division of Administration-Community Development									
Block Grant*	14.228	933,319	-0-	928,319	929,831	933,319			
DHHS-Medicaid	93.777	3,262		3,262	3,262	3,262			
Louisiana Office of Community Services-									
Weatherization	81.042	62,046	-0-	-0-	1,600	1,600			
TOTAL		\$12,101,886	\$14,311	\$10,098,618	\$9,993,321	\$11,366,994			

\* Denotes major federal financial assistance program.

OTHER SUPPLEMENTARY INFORMATION

Natchitoches Parish Police Jury  
Schedule of Compensation Paid to Jury Members  
Year Ended December 31, 1995

<u>Name</u>	<u>Amount</u>
Ed Breedlove	\$ 9,600
Joe Mitchell, Jr.	9,600
Ken Aaron	9,600
James W. Scarborough	9,600
Frankie R. Jackson, Sr.	10,750
Palmer Roberts	9,600
Calvin Hay	9,600
John Salter	9,600
Sam Christophe	9,600
Tim D. Pulley	9,650
Chris Paige	<u>9,600</u>
Total	<u>\$106,800</u>