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**NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT**

DECEMBER 31, 1998

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 801 2 1 1999

NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1998

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Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, C.P.A. - A Professional Corporation (1982-1996)

Mark D. Thomas, C.P.A. - A Professional Corporation

Roger M. Cunningham, C.P.A. - A Professional Corporation

J. Paul Hill, C.P.A. - A Professional Corporation

*321 Bienville Street
Natchitoches, Louisiana 71457*

(318) 352-3652

Fax (318) 352-4447

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, 1998, 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 and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

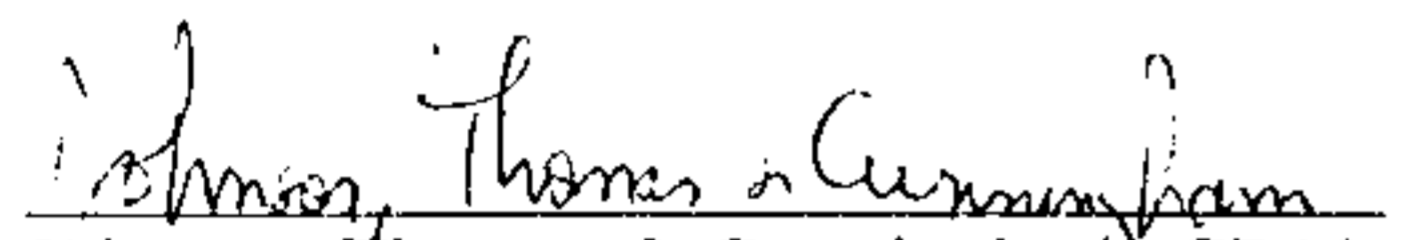
However, the primary government financial statements, because they do not include the financial data of component units of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, do not purport to, and do not, present fairly the financial position of the reporting entity of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1998, 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, including the schedule of expenditures of federal awards, is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", and is not

a required part of the financial statements of the Natchitoches Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government, and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 23, 1999, on our consideration of the Natchitoches Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.


Johnson, Thomas & Cunningham, CPA's

June 23, 1999
Natchitoches, Louisiana

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

Natchitoches Parish Police Jury

Combined Balance Sheet-All Fund Types and Account Groups
December 31, 1998

	<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Totals</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>(Memorandum Only)</u>	
					<u>1998</u>	<u>1997</u>
<u>Assets</u>						
Cash	\$143,267	\$3,317,623	\$ 0	\$ 0	\$ 3,460,890	\$ 2,831,409
Revenue Receivables	494,321	1,936,520	0	0	2,430,841	2,566,532
Due from Other Funds	0	74,191	0	0	74,191	3,932
Due from Other Governmental Units	50,622	0	0	0	50,622	57,963
Amount to be Provided for Retirement of Debt	0	0	0	163,574	163,574	165,296
Land	0	0	521,472	0	521,472	521,472
Buildings & Improvements	0	0	4,430,696	0	4,430,696	4,430,696
Equipment	0	0	4,256,486	0	4,256,486	3,976,197
Total Assets	\$688,210	\$5,328,334	\$9,208,654	\$163,574	\$15,388,772	\$14,553,497
<u>Liabilities</u>						
Cash Overdraft	\$ 0	\$ 339,549	\$ 0	\$ 0	\$ 339,549	\$ 112,643
Accounts Payable	34,662	309,159	0	0	343,821	278,373
Accrued Payroll	35,583	177,023	0	0	212,606	239,470
Accrued Expenses	71,635	0	0	0	71,635	92,058
Due to Other Funds	0	74,191	0	0	74,191	3,932
Accrued Compensated Absences	0	0	0	163,574	163,574	165,296
Total Liabilities	\$141,880	\$ 899,922	\$ 0	\$163,574	\$ 1,205,376	\$ 891,772
<u>Fund Equity</u>						
Investment in General Fixed Assets	\$ 0	\$ 0	\$9,208,654	\$ 0	\$ 9,208,654	\$ 8,928,365
Fund Balances- Reserved	147,020	0	0	0	147,020	70,000
Unreserved- Designated	304,457	1,466,971	0	0	1,771,428	1,870,640
Undesignated	94,853	3,226,351	0	0	3,321,204	2,909,994
Deficit	0	(264,910)	0	0	(264,910)	(117,274)
Total Fund Equity	\$546,330	\$4,428,412	\$9,208,654	\$ 0	\$14,183,396	\$13,661,725
Total Liabilities & Fund Equity	\$688,210	\$5,328,334	\$9,208,654	\$163,574	\$15,388,772	\$14,553,497

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, 1998

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	1998	1997
REVENUES:				
Taxes	\$ 311,362	\$ 2,844,448	\$ 3,155,810	\$ 2,837,470
Licenses & Permits	134,510	0	134,510	156,432
Intergovernmental	854,875	4,396,593	5,251,468	4,563,094
Charges for Services	0	38,425	38,425	38,799
Fines & Forfeits	0	216,524	216,524	237,245
Interest & Miscellaneous	61,239	360,635	421,874	370,797
Total Revenues	<u>\$1,361,986</u>	<u>\$ 7,856,625</u>	<u>\$ 9,218,611</u>	<u>\$ 8,203,837</u>
EXPENDITURES:				
Current-				
General Government-				
Legislative	\$ 183,308	\$ 0	\$ 183,308	\$ 158,772
Judicial	126,560	513,114	639,674	573,083
Elections	35,690	0	35,690	42,171
Finance & Administration	315,318	876,995	1,192,313	1,150,344
Other General Government	187,823	0	187,823	71,586
Public Safety	452,349	119,993	572,342	714,420
Public Works	27,331	2,975,933	3,003,264	3,262,968
Health & Welfare	27,287	2,606,175	2,633,462	2,373,458
Recreation & Culture	0	525,731	525,731	457,322
Economic Development	7,553	0	7,553	35,194
Total Expenditures	<u>\$1,363,219</u>	<u>\$ 7,617,941</u>	<u>\$ 8,981,160</u>	<u>\$ 8,839,318</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>(1,233)</u>	\$ <u>238,684</u>	\$ <u>237,451</u>	\$ <u>(635,481)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 1,411,271	\$ 1,411,271	\$ 1,958,143
Operating Transfers Out	<u>(251,922)</u>	<u>(1,159,349)</u>	<u>(1,411,271)</u>	<u>(1,958,143)</u>
Total Other Financing	<u>\$ (251,922)</u>	<u>\$ 251,922</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (253,155)	\$ 490,606	\$ 237,451	\$ (635,481)
Fund Balances-Beginning of Year	799,485	3,937,806	4,737,291	5,372,772
EQUITY TRANSFERS:				
Transfers In	0	4,047	4,047	1,593
Transfers Out	<u>0</u>	<u>(4,407)</u>	<u>(4,407)</u>	<u>(1,593)</u>
Fund Balances-End of Year	<u>\$ 546,330</u>	<u>\$ 4,428,412</u>	<u>\$ 4,924,742</u>	<u>\$ 4,737,291</u>

See notes to financial statements.

Natchitoches Parish Police Jury

Statement of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
General and Special Revenue Funds
Year Ended December 31, 1998

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$ 272,000	\$ 311,362	\$ 39,362
Licenses & Permits	143,000	134,510	(8,490)
Intergovernmental	861,000	854,875	(6,125)
Charges for Services	0	0	0
Fines & Forfeits	0	0	0
Interest & Miscellaneous	<u>99,000</u>	<u>61,239</u>	<u>(37,761)</u>
Total Revenues	<u>\$1,375,000</u>	<u>\$1,361,986</u>	<u>\$ (13,014)</u>
EXPENDITURES:			
Current-			
General Government-			
Legislative	\$ 213,800	\$ 183,308	\$ 30,492
Judicial	133,200	126,560	6,640
Elections	73,700	35,690	38,010
Finance & Administration	319,400	315,318	4,082
Other General Government	195,000	187,823	7,177
Public Safety	305,000	452,349	(147,349)
Public Works	75,000	27,331	47,669
Health & Welfare	31,492	27,287	4,205
Recreation & Culture	0	0	0
Economic Development	<u>37,050</u>	<u>7,553</u>	<u>29,497</u>
Total Expenditures	<u>\$1,383,642</u>	<u>\$1,363,219</u>	<u>\$ 20,423</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (8,642)</u>	<u>\$ (1,233)</u>	<u>\$ 7,409</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>(136,000)</u>	<u>(251,922)</u>	<u>(115,922)</u>
Total Other Financing	<u>\$ (136,000)</u>	<u>\$ (251,922)</u>	<u>\$(115,922)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (144,642)</u>	<u>\$ (253,155)</u>	<u>\$(108,513)</u>
Fund Balances-Beginning of Year	799,485	799,485	0
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances-End of Year	<u>\$ 654,843</u>	<u>\$ 546,330</u>	<u>\$(108,513)</u>

See notes to financial statements.

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 2,599,512	\$ 2,844,448	\$ 244,936
0	0	0
5,653,756	4,396,593	(1,257,163)
32,230	38,425	6,195
203,608	216,524	12,916
<u>198,556</u>	<u>360,635</u>	<u>162,079</u>
\$ <u>8,687,662</u>	\$ <u>7,856,625</u>	\$ <u>(831,037)</u>
\$ 0	\$ 0	\$ 0
306,580	513,114	(206,534)
0	0	0
898,841	876,995	21,846
0	0	0
114,330	119,993	(5,663)
3,280,298	2,975,933	304,365
3,708,346	2,606,175	1,102,171
553,148	525,731	27,417
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>8,861,543</u>	\$ <u>7,617,941</u>	\$ <u>1,243,602</u>
\$ <u>(173,881)</u>	\$ <u>238,684</u>	\$ <u>412,565</u>
\$ 1,220,650	\$ 1,411,271	\$ 190,621
<u>(1,084,650)</u>	<u>(1,159,349)</u>	<u>(74,699)</u>
\$ <u>136,000</u>	\$ <u>251,922</u>	\$ <u>115,922</u>
\$ (37,881)	\$ 490,606	\$ 528,487
3,937,806	3,937,806	0
0	4,047	0
<u>0</u>	<u>(4,047)</u>	<u>0</u>
\$ <u>3,899,925</u>	\$ <u>4,428,412</u>	\$ <u>528,487</u>

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

Introduction

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

1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

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 Parish Office of Community Services.

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

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

B. Fund Accounting

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

Governmental Funds

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

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

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

Account Groups

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

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

C. Fixed Assets and Long-Term Liabilities

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

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

All fixed assets are valued at historical cost.

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

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

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

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

D. Basis of Accounting

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

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem taxes are considered "measurable" at

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

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.

E. Budgets and Budgetary Accounting

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

- (1) Prior to December 1, the Treasurer submits to the Jury a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department and by principal object of expenditure. Revisions to the budget as enacted require Jury action. One such revision was made during the year ended December 31, 1998.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

- (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 state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. Encumbrances

The Natchitoches Parish Police Jury does not employ encumbrance accounting.

H. Inventories

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1998 are immaterial and are approximately the same as at December 31, 1997. 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.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

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, 1998, the Jury had a reservation of fund balances in its General Fund. These reservations consisted of a \$70,000 reservation for a State Road Grant and a \$77,020 reservation for the Natchitoches Tourist Commission.

L. Comparative Data

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

2. Ad Valorem Taxes

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

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

Property Tax Calendar

Assessment date	January 1, 1998
Levy date	June 30, 1998
Tax bills mailed	October 15, 1998
Total taxes are due	December 31, 1998
Penalties & interest added	January 31, 1999
Lien date	January 31, 1999
Tax sale	May 15, 1999

Natchitoches Parish Police Jury
Natchitoches, Louisiana
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The Jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Natchitoches Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1997. Total assessed value was \$130,100,950 in 1998. 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 \$35,162,040 of the assessed value in 1998.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 1998:

<u>Fund</u>	<u>Inside City of Natchitoches</u>	<u>Outside of Natchitoches</u>
General Fund	1.80	3.60
Road Maintenance	0	5.00
Courthouse Maintenance	3.00	3.00
Parish Library	8.00	8.00
Health Unit Fund	3.00	3.00

Total ad valorem tax revenues recognized by the Jury were \$1,831,066 for the year ended December 31, 1998, and \$1,902,320 for the year ended December 31, 1997.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

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	\$ 8,982,800	7%
Tennessee Gas	Pipeline Company	5,232,750	4%
BellSouth	Utility	3,623,930	3%
Central LA Electric	Utility	2,322,100	2%
Wal-Mart	Retail Sales	2,300,450	2%
Koch Pipeline	Oil & Gas Recovery	2,243,220	2%
Western Gas Resources	Oil & Gas Recovery	1,870,410	1%
City Bank & Trust Co.	Bank	<u>1,733,140</u>	<u>1%</u>
Total		<u>\$28,308,800</u>	<u>22%</u>

3. Interfund Transactions

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

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-Family Day Care	\$ 900	\$ 0
OCS-Weatherization	0	10,729
OCS-OHD LIHEAP	7,407	0
OCS-Child Care Food	728	0
OCS-Summer Enrichment	0	63,462
OCS-Summer LIHEAP	63,462	0
OCS-Operating Fund	<u>1,694</u>	<u>0</u>
Totals	<u>\$74,191</u>	<u>\$74,191</u>
	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ 0	\$ 251,922
Special Revenue Funds-		
Jail Reserve Fund	0	19,708
Criminal Court Fund	161,498	0
Sales Tax Fund	0	1,088,647
Solid Waste Fund	1,088,647	0
Civil Defense Fund	8,787	0
Government Buildings Fund	101,345	0
OCS-Head Start	0	36,707
OCS-TTA/CDA	2,124	2,124
OCS-LIHEAP	3,187	3,187
OCS-Child Care Food	<u>45,683</u>	<u>8,976</u>
Totals	<u>\$1,411,271</u>	<u>\$1,411,271</u>

Several of the OCS funds have interfund receivables/payables and interfund transfers from one grant year to the next. These intrafund items have been eliminated in the financial statements.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>12-31-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-98</u>
Land	\$ 521,472	\$ 0	\$0	\$ 521,472
Buildings	4,430,696	0	0	4,430,696
Equipment-				
Road Vehicles	1,652,817	172,336	0	1,825,153
Other Equipment	<u>2,323,380</u>	<u>107,953</u>	<u>0</u>	<u>2,431,333</u>
Totals	<u>\$8,928,365</u>	<u>\$280,289</u>	<u>\$0</u>	<u>\$9,208,654</u>

5. Lease Commitments

The Jury has commitments under several operating lease agreements for land use, voting precinct space, equipment, and miscellaneous. Generally, these lease agreements are 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 \$88,920 during 1998.

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 (1998 collections \$1,311,670) are dedicated to the following purposes:

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

7. Deficits in Individual Funds

At December 31, 1998, the following funds had a deficit balance in their fund balances:

<u>Fund</u>	<u>Amount</u>
Insurance Reserve	\$ 81,764
Criminal Court Fund	13,229
Solid Waste Disposal	131,039
Office of Community Services-	
FTA 5311 Assistance	9,260
Weatherization Program	27,744
FEMA	841
Summer Enrichment Program	1

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. The deficits in the Insurance Reserve and Criminal Court Fund will be funded by transfers from the General Fund.

8. Pending Litigation, Judgments

Various lawsuits are presently pending against the Natchitoches Parish Police Jury. Most of these suits have adequate insurance coverage should damages be assessed against the Jury by the court system. However, the Jury does have contingent liability for claims that are settled out of court, and paid approximately \$80,000 during 1998 for these claim settlements. Certain cases are presently being considered for settlement, which if paid by the General Fund of the Jury, will seriously affect the General Fund's ability to meet normal recurring obligations. Management of the Jury does not currently have a plan of action to handle these claims should they materialize.

9. Operation of the USDA Commodity Program

Beginning Inventory of Commodities at January 1, 1998	\$ 0
Value of Commodities received from USDA during 1998	14,949
Value of Commodities distributed during 1998	<u>(14,949)</u>
Ending Inventory of Commodities at December 31, 1998	<u>\$ 0</u>

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

10. Pension Plans

Substantially all employees of the Natchitoches Parish Police Jury are members of the Parochial Employee's Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds 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 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Natchitoches Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Natchitoches Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Natchitoches Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1998, 1997 and 1996, were \$265,854, \$203,653, and \$175,713, respectively, equal to the required contributions for each year.

11. Excess of Expenditures over Legal Appropriations

For the year ended December 31, 1998, the following funds had unfavorable variances of expenditures over revenues in excess of 5%:

Insurance Reserve Fund
Solid Waste Disposal
General Fund

12. Cash, Cash Equivalents and Investments

At December 31, 1998, the police jury had cash and cash equivalents (book balances) totaling \$3,121,341 as follows-

Interest-bearing demand deposits	<u>\$3,121,341</u>
----------------------------------	--------------------

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

At December 31, 1998, the police jury has \$3,350,638 in deposits (collected bank balances). These deposits are secured from risk by \$400,022 of federal deposit insurance and \$6,207,892 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.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

13. Receivables

The following is a summary of receivables at December 31, 1998:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes- Ad Valorem	\$222,693	\$1,188,764
Intergovernmental- Federal	0	665,967
State	219,642	52,452
Other	<u>51,986</u>	<u>29,337</u>
Totals	<u>\$494,321</u>	<u>\$1,936,520</u>

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

14. Accounts, Salaries and Other Payables

The payables of \$628,062 at December 31, 1998, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Accounts Payable	\$ 34,662	\$309,159
Accrued Payroll	35,583	177,023
Accrued Liabilities	<u>71,635</u>	<u>0</u>
Totals	<u>\$141,880</u>	<u>\$486,182</u>

15. Criminal Court Fund

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

16. Designations of Fund Balances

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Designated for Subsequent Year's Expenditures	<u>\$304,457</u>	<u>\$1,466,971</u>

17. 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>1-1-98</u>	<u>(Decrease)</u>	<u>12-31-98</u>
<u>\$165,296</u>	<u>\$(1,722)</u>	<u>\$163,574</u>

18. Compensation Paid to Jury Members

<u>Jury Member</u>	<u>Amount</u>
Ken Aaron	\$ 9,650
Edward Breedlove	9,600
George Celles, IV	9,600
Thomas Collier, Jr.	9,600
Frankie Jackson, Sr.	800
J. C. LaCaze	9,600
James Martin	9,600
Joe Mitchell, Jr.	10,750
Chris Paige	9,600
John Salter	9,600
James Scarborough	9,600
William Hymes	1,200
Nora Listach, Jr.	<u>7,600</u>
Total	<u>\$106,800</u>

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1998

19. Year 2000 Issue

The year 2000 issue is a result of shortcomings in many electronic data-processing systems and other equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Natchitoches Parish Police Jury has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary in conducting the Jury's operations. Based on this inventory, the Jury is in the remediation stage in that requisitions have been drawn up to purchase, from outside vendors, hardware and software believed to be year 2000 compliant for the financial reporting systems. Purchase orders totaling less than \$5,000 have been let as of the date of this report. Testing and validation of the systems will need to be completed after the hardware and software are installed.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Natchitoches Parish Police Jury is or will be year 2000 ready, that the Jury's remediation efforts will be successful in whole or in part, or that parties with whom the Jury does business will be year 2000 compliant.

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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<u>Assets</u>		
Cash	\$143,267	\$445,576
Revenue Receivables	494,321	467,220
Due from Other Governments	<u>60,622</u>	<u>57,963</u>
Total Assets	<u>\$688,210</u>	<u>\$970,759</u>
<u>Liabilities & Fund Balance</u>		
Liabilities-		
Accounts Payable	\$ 34,662	\$ 34,359
Accrued Payroll	35,583	44,857
Accrued Expenses	<u>71,635</u>	<u>92,058</u>
Total Liabilities	<u>\$141,880</u>	<u>\$171,274</u>
Fund Balance-		
Reserved For-		
State Road Grant	\$ 70,000	\$ 70,000
Tourist Commission	77,020	0
Unreserved-		
Designated for-		
Subsequent Year's Expenditures	222,693	233,604
Subsequent Year's Transfers	81,764	0
Undesignated	<u>94,853</u>	<u>495,881</u>
Total Fund Balance	<u>\$546,330</u>	<u>\$799,485</u>
Total Liabilities & Fund Balance	<u>\$688,210</u>	<u>\$970,759</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes	\$ 272,000	\$ 311,362	\$ 39,362	\$ 312,866
Licenses & Permits	143,000	134,510	(8,490)	156,432
Intergovernmental	861,000	854,875	(6,125)	843,134
Interest & Miscellaneous	<u>99,000</u>	<u>61,239</u>	<u>(37,761)</u>	<u>72,320</u>
Total Revenues	<u>\$1,375,000</u>	<u>\$1,361,986</u>	<u>\$ (13,014)</u>	<u>\$1,384,752</u>
EXPENDITURES:				
General Government-				
Legislative	\$ 213,800	\$ 183,308	\$ 30,492	\$ 158,772
Judicial	133,200	126,560	6,640	130,390
Elections	73,700	35,690	38,010	42,171
Finance & Administration	319,400	315,318	7,082	319,402
Other	195,000	187,823	7,177	71,586
Public Safety	305,000	452,349	(147,349)	412,592
Public Works	75,000	27,331	47,669	112,832
Health & Welfare	31,492	27,287	4,205	94,649
Recreation & Culture	0	0	0	8,998
Economic Development	<u>37,050</u>	<u>7,553</u>	<u>29,497</u>	<u>35,194</u>
Total Expenditures	<u>\$1,383,642</u>	<u>\$1,363,219</u>	<u>\$ 20,423</u>	<u>\$1,386,586</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,642)	\$ (1,233)	\$ 7,409	\$ (1,834)
OTHER FINANCING SOURCES (USES):				
Operating Transfers Out	<u>(136,000)</u>	<u>(251,922)</u>	<u>(115,922)</u>	<u>(302,956)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (144,642)	\$ (253,155)	\$(108,513)	\$ (304,790)
Fund Balance-Beginning of Year	<u>799,485</u>	<u>799,485</u>	<u>0</u>	<u>1,104,275</u>
Fund Balance-End of Year	<u>\$ 654,843</u>	<u>\$ 546,330</u>	<u>\$(108,513)</u>	<u>\$ 799,485</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 260,000	\$ 298,288	\$ 38,288	\$ 300,383
Payments in Lieu of Taxes	<u>12,000</u>	<u>13,074</u>	<u>1,074</u>	<u>12,483</u>
Total Taxes	<u>\$ 272,000</u>	<u>\$ 311,362</u>	<u>\$ 39,362</u>	<u>\$ 312,866</u>
Licenses & Permits-				
Alcoholic Beverage License	\$ 18,000	\$ 13,362	\$ (4,638)	\$ 18,866
Occupational Licenses	<u>125,000</u>	<u>121,148</u>	<u>(3,852)</u>	<u>137,566</u>
Total Licenses & Permits	<u>\$ 143,000</u>	<u>\$ 134,510</u>	<u>\$ (8,490)</u>	<u>\$ 156,432</u>
Intergovernmental-				
District Attorney	\$ 35,000	\$ 50,000	\$ 15,000	\$ 60,000
State of Louisiana-				
Alcoholic Beverage Tax	8,000	8,605	605	7,183
DHHR Food Stamp Program	0	0	0	24,422
Severance Tax	650,000	635,628	(14,372)	616,311
Video Poker	21,000	13,237	(7,763)	17,145
Fire Insurance Rebate	70,000	70,385	385	68,073
Chee Chee Water System	0	0	0	40,000
Pace Community Center	0	0	0	10,000
Convention Center	<u>77,000</u>	<u>77,020</u>	<u>20</u>	<u>0</u>
Total Intergovernmental	<u>\$ 861,000</u>	<u>\$ 854,875</u>	<u>\$ (6,125)</u>	<u>\$ 843,134</u>
Miscellaneous-				
Interest	\$ 35,000	\$ 18,411	\$(16,589)	\$ 31,297
Rents & Royalties	20,000	18,172	(1,828)	24,806
Miscellaneous	<u>44,000</u>	<u>24,656</u>	<u>(19,344)</u>	<u>16,217</u>
Total Miscellaneous	<u>\$ 99,000</u>	<u>\$ 61,239</u>	<u>\$(37,761)</u>	<u>\$ 72,320</u>
TOTAL REVENUES	<u>\$1,375,000</u>	<u>\$1,361,986</u>	<u>\$(13,014)</u>	<u>\$1,384,752</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	<u>Budget</u>	<u>Actual</u>		
EXPENDITURES:				
General Government				
Legislative-				
Personnel Cost	\$145,800	\$148,540	\$ (2,740)	\$145,379
Travel	50,000	12,743	37,257	1,232
Code Publication	6,000	5,098	902	4,532
Miscellaneous	<u>12,000</u>	<u>16,927</u>	<u>(4,927)</u>	<u>7,629</u>
Total Legislative	<u>\$213,800</u>	<u>\$183,308</u>	<u>\$ 30,492</u>	<u>\$158,772</u>
Judicial-				
Personnel Cost	\$132,300	\$125,510	\$ 6,790	\$129,340
Miscellaneous	<u>900</u>	<u>1,050</u>	<u>(150)</u>	<u>1,050</u>
Total Judicial	<u>\$133,200</u>	<u>\$126,560</u>	<u>\$ 6,640</u>	<u>\$130,390</u>
Elections-				
Personnel Cost	\$ 33,700	\$ 25,365	\$ 8,335	\$ 38,148
Materials & Supplies	4,000	1,583	2,417	2,589
Telephone	1,000	559	441	603
Commissioners & Supervisors	<u>35,000</u>	<u>8,183</u>	<u>26,817</u>	<u>831</u>
Total Elections	<u>\$ 73,700</u>	<u>\$ 35,690</u>	<u>\$ 38,010</u>	<u>\$ 42,171</u>
Finance & Administration-				
Personnel Cost	\$245,400	\$248,831	\$ (3,431)	\$244,436
Travel	5,000	1,628	3,372	26,037
Materials & Supplies	30,000	43,604	(13,604)	32,409
Telephone	8,000	10,028	(2,028)	0
Miscellaneous	21,000	11,013	9,987	15,257
Capital Expenditures	<u>10,000</u>	<u>214</u>	<u>9,786</u>	<u>1,263</u>
Total Finance & Administration	<u>\$319,400</u>	<u>\$315,318</u>	<u>\$ 4,082</u>	<u>\$319,402</u>
Other General Government-				
Insurance	\$ 60,000	\$ 51,718	\$ 8,282	\$ 50,807
Miscellaneous	<u>135,000</u>	<u>136,105</u>	<u>(1,105)</u>	<u>20,779</u>
Total Other	<u>\$195,000</u>	<u>\$187,823</u>	<u>\$ 7,177</u>	<u>\$ 71,586</u>
Total General Government	<u>\$935,100</u>	<u>\$848,699</u>	<u>\$ 86,401</u>	<u>\$722,321</u>

Continued next page

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	<u>Budget</u>	<u>Actual</u>		
Public Safety-				
Personnel Cost	\$ 22,000	\$ 21,961	\$ 39	\$ 14,210
Prisoner Transportation	0	1,365	(1,365)	0
Maintenance of Jail	0	0	0	6,893
Prisoner Maintenance	200,000	346,500	(146,500)	310,291
Supplies & Miscellaneous	0	0	0	130
External Appropriations-Fire Ins.	70,000	70,385	(385)	68,073
Capital Expenditures	<u>13,000</u>	<u>12,138</u>	<u>862</u>	<u>12,995</u>
Total Public Safety	<u>\$305,000</u>	<u>\$452,349</u>	<u>\$(147,349)</u>	<u>\$412,592</u>
Public Works-				
Roads, Bridges & Drainage	\$ 75,000	\$ 27,331	\$ 47,669	\$ 64,831
Other Capital Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,001</u>
Total Public Works	<u>\$ 75,000</u>	<u>\$ 27,331</u>	<u>\$ 47,669</u>	<u>\$112,832</u>
Health & Welfare-				
Food Stamp Office-				
Personnel Cost	\$ 0	\$ 0	\$ 0	\$ 47,735
Supplies	0	0	0	526
Telephone	<u>0</u>	<u>0</u>	<u>0</u>	<u>312</u>
Total Food Stamp	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 48,573</u>
Other Health & Welfare-				
Coroner	\$ 25,000	\$ 21,092	\$ 3,908	\$ 36,438
Veteran's Service Officer	6,192	6,195	(3)	5,988
External Appropriations	<u>300</u>	<u>0</u>	<u>300</u>	<u>3,650</u>
Total Other Health & Welfare	<u>\$ 31,492</u>	<u>\$ 27,287</u>	<u>\$ 4,205</u>	<u>\$ 46,076</u>
Total Health & Welfare	<u>\$ 31,492</u>	<u>\$ 27,287</u>	<u>\$ 4,205</u>	<u>\$ 94,649</u>
Recreation & Culture-				
External Appropriations	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,998</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	<u>1998</u>		Variance- Favorable (Unfavorable)	1997 Actual
	<u>Budget</u>	<u>Actual</u>		
Economic Development- Extension Office-				
Personnel Cost	\$ 3,300	\$ 3,300	\$ 0	\$ 3,300
Telephone & Other	<u>1,500</u>	<u>503</u>	<u>997</u>	<u>644</u>
Total Extension Office	<u>\$ 4,800</u>	<u>\$ 3,803</u>	<u>\$ 997</u>	<u>\$ 3,944</u>
Other-				
Natchitoches Economic Development Office	\$ 10,000	\$ 3,500	\$ 6,500	\$ 11,000
Bayou Dupont	2,000	0	2,000	0
Twin Valley Association	250	250	0	250
Natchitoches Parish Port Master Plan	<u>0</u> <u>20,000</u>	<u>0</u> <u>0</u>	<u>0</u> <u>20,000</u>	<u>20,000</u> <u>0</u>
Total Other	<u>\$ 32,250</u>	<u>\$ 3,750</u>	<u>\$28,500</u>	<u>\$ 31,250</u>
Total Economic Development	<u>\$ 37,050</u>	<u>\$ 7,553</u>	<u>\$29,497</u>	<u>\$ 35,194</u>
TOTAL EXPENDITURES	<u>\$1,383,642</u>	<u>\$1,363,219</u>	<u>\$20,423</u>	<u>\$1,386,586</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
OTHER FINANCING USES:				
Operating Transfers To-				
Civil Defense Fund	\$ (8,000)	\$ (8,787)	\$ (787)	\$ (10,436)
Government Building Fund	(45,000)	(81,637)	(36,637)	(167,069)
Insurance Reserve Fund	(50,000)	0	50,000	(78,115)
Criminal Court Fund	(33,000)	(161,498)	(128,498)	(47,336)
Total Other Financing Uses	<u>\$(136,000)</u>	<u>\$(251,922)</u>	<u>\$(115,922)</u>	<u>\$(302,956)</u>

See notes to financial statements.

SPECIAL REVENUE FUNDS

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

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

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

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

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

Criminal Court Fund - to account for the operation of the Tenth Judicial District Court, in Natchitoches Parish. Financing is provided by court costs 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. The tax expired on December 31, 1996.

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

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

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

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

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

Jail Reserve Fund - to account for excess monies accumulated by the Sheriff's office relating to the closure of the parish jail, and subsequent transfer of the funds to the Police Jury.

LCDBG Hagerwood Water System - to account for a community development block grant to be used for improvements to the Hagerwood Community water system.

Creston Water Grant - to account for a special grant from the Governor's office of rural development to be used for upgrades to the Creston water system.

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

Sheriff's Office Grant - to account for a special grant from the U. S. Department of Justice to be used to purchase equipment for the Natchitoches Parish Sheriff's Office.

Fire District #4 Grant - to account for a grant from the Louisiana Office of Rural Development to be used for improvements to facilities of Fire District #4.

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

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.

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

OHD Title XIX - this fund is currently inactive.

Summer Enrichment Program - to account for a federal grant passed through the state to be used to expose underprivileged children to various cultural experiences.

Summer LIHEAP Program - to account for a special federal grant to be used to purchase fans and air conditioners for low-income households.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet
December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Road Maintenance Fund	Sales Tax Fund	Solid Waste Disposal	Solid Waste Reserve
<u>Assets</u>				
Cash	\$183,596	\$255,481	\$ 0	\$1,321
Revenue Receivables	574,129	0	13,291	0
Due from Other Funds	0	0	0	0
Total Assets	<u>\$757,725</u>	<u>\$255,481</u>	<u>\$ 13,291</u>	<u>\$1,321</u>
<u>Liabilities & Fund Balances</u>				
Liabilities-				
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	57,459	1,688	133,496	0
Accrued Payroll	17,357	0	10,834	0
Due to Other Funds	0	0	0	0
Total Liabilities	<u>\$ 74,816</u>	<u>\$ 1,688</u>	<u>\$ 144,330</u>	<u>\$ 0</u>
Fund Balances-				
Unreserved:				
Designated for Subsequent Year's Expenditures	\$527,425	\$ 0	\$ 0	\$ 0
Undesignated	155,484	253,793	0	1,321
Deficit	0	0	(131,039)	0
Total Fund Balances	<u>\$682,909</u>	<u>\$253,793</u>	<u>\$(131,039)</u>	<u>\$1,321</u>
Total Liabilities & Fund Balances	<u>\$757,725</u>	<u>\$255,481</u>	<u>\$ 13,291</u>	<u>\$1,321</u>

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$1,804,072	\$529,470	\$291,505	\$ 0	\$ 0
18,467	595,008	152,213	6	3,327	221,806
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$18,467</u>	<u>\$2,399,080</u>	<u>\$681,683</u>	<u>\$291,511</u>	<u>\$3,327</u>	<u>\$221,806</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4,581	19,917	21,645	0	224	12,745
27,115	17,373	1,663	0	0	2,821
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 31,696</u>	<u>\$ 37,290</u>	<u>\$ 23,308</u>	<u>\$ 0</u>	<u>\$ 224</u>	<u>\$ 15,566</u>
\$ 0	\$ 581,093	\$152,213	\$ 0	\$ 0	\$206,240
0	1,780,697	506,162	291,511	3,103	0
(13,229)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$(13,229)</u>	<u>\$2,361,790</u>	<u>\$658,375</u>	<u>\$291,511</u>	<u>\$3,103</u>	<u>\$206,240</u>
<u>\$18,467</u>	<u>\$2,399,080</u>	<u>\$681,683</u>	<u>\$291,511</u>	<u>\$3,327</u>	<u>\$221,806</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Insurance Reserve Fund	Old Courthouse Museum	Road Maintenance 1996/97	Jail Reserve Fund
<u>Assets</u>				
Cash	\$ 0	\$23,593	\$155,902	\$0
Revenue Receivables	0	0	0	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>\$23,593</u>	<u>\$155,902</u>	<u>\$0</u>
<u>Liabilities & Fund Balances</u>				
Liabilities-				
Cash Overdraft	\$ 81,764	\$ 0	\$ 0	\$0
Accounts Payable	0	6,804	7,546	0
Accrued Payroll	0	0	0	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 81,764</u>	<u>\$ 6,804</u>	<u>\$ 7,546</u>	<u>\$0</u>
Fund Balances-				
Unreserved:				
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0	\$0
Undesignated	0	16,789	148,356	0
Deficit	<u>(81,764)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$(81,764)</u>	<u>\$16,789</u>	<u>\$148,356</u>	<u>\$0</u>
Total Liabilities & Fund Balances				
	<u>\$ 0</u>	<u>\$23,593</u>	<u>\$155,902</u>	<u>\$0</u>

See notes to financial statements.

<u>LCDBG Hagewood Water System</u>	<u>Creston Water Grant</u>	<u>LA Highway 480 Grant</u>	<u>Sheriff's Office Grant</u>	<u>Fire District #4 Grant</u>	<u>LCDBG Waterworks #2</u>
\$ 0	\$0	\$0	\$0	\$0	\$0
5,000	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$ 0	\$0	\$0	\$0	\$0	\$0
1,528	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,528</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$ 0	\$0	\$0	\$0	\$0	\$0
3,472	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$3,472</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Natchitoches Parish Office of Community Services			
	Operating Fund	Family Day Care	FEMA- United Way	OHD LIHEAP
<u>Assets</u>				
Cash	\$ 9,814	\$ 0	\$ 0	\$ 0
Revenue Receivables	938	43,835	0	14,459
Due from Other Funds	<u>1,694</u>	<u>900</u>	<u>0</u>	<u>7,407</u>
Total Assets	<u>\$12,446</u>	<u>\$44,735</u>	<u>\$ 0</u>	<u>\$21,866</u>
 <u>Liabilities & Fund Balances</u>				
Liabilities-				
Cash Overdraft	\$ 0	\$23,727	\$ 841	\$10,226
Accounts Payable	164	12,478	0	104
Accrued Payroll	0	2,261	0	594
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 164</u>	<u>\$38,466</u>	<u>\$ 841</u>	<u>\$10,924</u>
 Fund Balances-				
Unreserved:				
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Undesignated	12,282	6,269	0	10,942
Deficit	<u>0</u>	<u>0</u>	<u>(841)</u>	<u>0</u>
Total Fund Balances	<u>\$12,282</u>	<u>\$ 6,269</u>	<u>\$(841)</u>	<u>\$10,942</u>
 Total Liabilities & Fund Balances				
	<u>\$12,446</u>	<u>\$44,735</u>	<u>\$ 0</u>	<u>\$21,866</u>

See notes to financial statements.

Natchitoches Parish Office of Community Services				
<u>DOL</u> <u>CSBG</u> <u>Grant</u>	<u>RSVP</u> <u>Fund</u>	<u>Head</u> <u>Start</u> <u>Program</u>	<u>Child</u> <u>Care Food</u> <u>Program</u>	<u>Head</u> <u>Start-</u> <u>Disabilities</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$1,614
19,361	9,455	158,000	24,930	2,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>728</u>	<u>0</u>
<u>\$19,361</u>	<u>\$9,455</u>	<u>\$158,000</u>	<u>\$25,658</u>	<u>\$3,614</u>
\$ 6,185	\$6,408	\$ 57,744	\$11,322	\$ 0
1,958	137	6,415	7,751	0
8,139	1,420	80,738	4,133	1,820
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$16,282</u>	<u>\$7,965</u>	<u>\$144,897</u>	<u>\$23,206</u>	<u>\$1,820</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3,079	2,082	13,103	2,452	1,794
<u>0</u>	<u>(592)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 3,079</u>	<u>\$1,490</u>	<u>\$ 13,103</u>	<u>\$ 2,452</u>	<u>\$1,794</u>
<u>\$19,361</u>	<u>\$9,455</u>	<u>\$158,000</u>	<u>\$25,658</u>	<u>\$3,614</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Natchitoches Parish Office of Community Services			
	TTA/ CDA	Weatherization Program	FTA 5311 Assistance	OHD Title XIX
<u>Assets</u>				
Cash	\$ 16	\$ 0	\$ 0	\$0
Revenue Receivables	2,809	10,608	0	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$2,825</u>	<u>\$10,608</u>	<u>\$ 0</u>	<u>\$0</u>
<u>Liabilities & Fund Balances</u>				
<u>Liabilities-</u>				
Cash Overdraft	\$ 0	\$ 14,486	\$ 9,260	\$0
Accounts Payable	0	12,519	0	0
Accrued Payroll	137	618	0	0
Due to Other Funds	<u>0</u>	<u>10,729</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 137</u>	<u>\$ 38,352</u>	<u>\$ 9,260</u>	<u>\$0</u>
<u>Fund Balances-</u>				
Unreserved:				
Designated for Subsequent Year's Expenditures	\$ 0	\$ 0	\$ 0	\$0
Undesignated	2,688	440	0	0
Deficit	<u>0</u>	<u>(28,184)</u>	<u>(9,260)</u>	<u>0</u>
Total Fund Balances	<u>\$2,688</u>	<u>\$(27,744)</u>	<u>\$(9,260)</u>	<u>\$0</u>
 Total Liabilities & Fund Balances	 <u>\$2,825</u>	 <u>\$10,608</u>	 <u>\$ 0</u>	 <u>\$0</u>

See notes to financial statements.

Summer Enrichment Program	Summer LIHEAP Program	Totals	
		All Special Revenue Funds	
		<u>12-31-98</u>	<u>12-31-97</u>
\$61,239	\$ 0	\$3,317,623	\$2,385,833
2,222	64,656	1,936,520	2,099,312
<u>0</u>	<u>63,462</u>	<u>74,191</u>	<u>3,932</u>
<u>\$63,461</u>	<u>\$128,118</u>	<u>\$5,328,334</u>	<u>\$4,489,077</u>
\$ 0	\$117,586	\$ 339,549	\$ 112,643
0	0	309,159	244,014
0	0	177,023	194,613
<u>63,462</u>	<u>0</u>	<u>74,191</u>	<u>3,932</u>
<u>\$63,462</u>	<u>\$117,586</u>	<u>\$ 899,922</u>	<u>\$ 555,202</u>
\$ 0	\$ 0	\$1,466,971	\$1,637,036
0	10,532	3,226,351	2,414,113
<u>(1)</u>	<u>0</u>	<u>(264,910)</u>	<u>(117,274)</u>
<u>\$ (1)</u>	<u>\$ 10,532</u>	<u>\$4,428,412</u>	<u>\$3,933,875</u>
<u>\$63,461</u>	<u>\$128,118</u>	<u>\$5,328,334</u>	<u>\$4,489,077</u>

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Road Maintenance <u>Fund</u>	Sales Tax <u>Fund</u>	Solid Waste Disposal	Solid Waste Reserve
REVENUES:				
Taxes	\$ 270,033	\$ 1,311,670	\$ 0	\$ 0
Intergovernmental	942,125	0	0	0
Charges for Services	3,927	0	33,611	0
Fines & Forfeitures	0	0	0	0
Interest & Miscellaneous	<u>36,625</u>	<u>11,241</u>	<u>127,630</u>	<u>41</u>
Total Revenues	<u>\$1,252,710</u>	<u>\$ 1,322,911</u>	<u>\$ 161,241</u>	<u>\$ 41</u>
EXPENDITURES:				
Current-				
General Government	\$ 14,931	\$ 23,686	\$ 44,286	\$ 0
Public Safety	0	0	0	0
Public Works	1,180,509	0	1,307,600	0
Recreation & Culture	0	0	0	0
Health & Welfare	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$1,195,440</u>	<u>\$ 23,686</u>	<u>\$ 1,351,886</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 57,270</u>	<u>\$ 1,299,225</u>	<u>\$(1,190,645)</u>	<u>\$ 41</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 1,088,647	\$ 0
Operating Transfers Out	<u>0</u>	<u>(1,088,647)</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$(1,088,647)</u>	<u>\$ 1,088,647</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 57,270	\$ 210,578	\$ (101,998)	\$ 41
Fund Balances (Deficit)-Beginning of Year	625,639	43,215	(29,041)	1,280
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit)-End of Year	<u>\$ 682,909</u>	<u>\$ 253,793</u>	<u>\$ (131,039)</u>	<u>\$ 1,321</u>

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$ 768,272	\$210,261	\$ 6	\$ 0	\$ 284,206
124,798	16,968	0	0	15,159	0
0	887	0	0	0	0
211,106	5,418	0	0	0	0
3,903	100,130	26,193	13,735	0	8,772
<u>\$ 339,807</u>	<u>\$ 891,675</u>	<u>\$236,454</u>	<u>\$ 13,741</u>	<u>\$15,159</u>	<u>\$ 292,978</u>
\$ 513,114	\$ 0	\$ 0	\$ 0	\$ 0	\$ 396,241
0	0	0	75,000	24,994	0
0	472,500	0	0	0	0
0	0	212,447	0	0	0
<u>0</u>	<u>\$ 472,500</u>	<u>\$212,447</u>	<u>\$ 75,000</u>	<u>\$24,994</u>	<u>0</u>
<u>\$ 513,114</u>	<u>\$ 419,175</u>	<u>\$ 24,007</u>	<u>\$(61,259)</u>	<u>\$(9,835)</u>	<u>\$ 396,241</u>
\$(173,307)					\$(103,263)
\$ 161,498	\$ 0	\$ 0	\$ 0	\$ 8,787	\$ 101,345
0	0	0	0	0	0
<u>\$ 161,498</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,787</u>	<u>\$ 101,345</u>
\$ (11,809)	\$ 419,175	\$ 24,007	\$(61,259)	\$(1,048)	\$ (1,918)
(1,420)	1,942,615	634,368	352,770	4,151	208,158
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (13,229)</u>	<u>\$2,351,790</u>	<u>\$658,375</u>	<u>\$291,511</u>	<u>\$ 3,103</u>	<u>\$ 206,240</u>

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Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Insurance Reserve Fund	Old Courthouse Museum	Road Maintenance 1996/97	Jail Reserve Fund
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	70,000	52,320	19,708
Charges for Services	0	0	0	0
Fines & Forfeitures	0	0	0	0
Interest & Miscellaneous	<u>308</u>	<u>3,924</u>	<u>5,292</u>	<u>0</u>
Total Revenues	<u>\$ 308</u>	<u>\$73,924</u>	<u>\$ 57,612</u>	<u>\$ 19,708</u>
EXPENDITURES:				
Current-				
General Government	\$ 81,586	\$ 0	\$ 0	\$ 0
Public Safety	0	0	0	0
Public Works	0	0	99,193	0
Recreation & Culture	0	53,231	0	0
Health & Welfare	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 81,586</u>	<u>\$53,231</u>	<u>\$ 99,193</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(81,278)</u>	<u>\$20,693</u>	<u>\$(41,581)</u>	<u>\$ 19,708</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,708)</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(19,708)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$(81,278)</u>	<u>\$20,693</u>	<u>\$(41,581)</u>	<u>\$ 0</u>
Fund Balances (Deficit)-Beginning of Year	(486)	(3,904)	189,937	0
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit)-End of Year	<u>\$(81,764)</u>	<u>\$16,789</u>	<u>\$148,356</u>	<u>\$ 0</u>

See notes to financial statements.

LCDBG Hagewood Water System	Creston Water Grant	LA Highway 480 Grant	Sheriff's Office Grant	Fire District #4 Grant	LCDBG Waterworks #2
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
128,073	40,354	71,257	182	19,999	164,389
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$128,073</u>	<u>\$40,354</u>	<u>\$71,257</u>	<u>\$ 182</u>	<u>\$19,999</u>	<u>\$164,389</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,970
0	0	0	0	19,999	0
124,601	40,354	71,257	0	0	152,419
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$124,601</u>	<u>\$40,354</u>	<u>\$71,257</u>	<u>\$ 0</u>	<u>\$19,999</u>	<u>\$164,389</u>
\$ 3,472	\$ 0	\$ 0	\$ 182	\$ 0	\$ 0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 3,472	\$ 0	\$ 0	\$ 182	\$ 0	\$ 0
0	0	0	(182)	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 3,472</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Natchitoches Parish Office of Community Services			
	Operating Fund	Family Day Care	FEMA- United Way	OHD LIHEAP
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	6,581	171,327	19,394	138,267
Charges for Services	0	0	0	0
Fines & Forfeits	0	0	0	0
Interest & Miscellaneous	<u>20,859</u>	<u>0</u>	<u>0</u>	<u>487</u>
Total Revenues	<u>\$ 27,440</u>	<u>\$ 171,327</u>	<u>\$ 19,394</u>	<u>\$ 138,754</u>
EXPENDITURES:				
Current-				
General Government	\$ 3,710	\$ 4,929	\$ 0	\$ 563
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	<u>3,277</u>	<u>164,953</u>	<u>19,715</u>	<u>129,813</u>
Total Expenditures	<u>\$ 6,987</u>	<u>\$ 169,882</u>	<u>\$ 19,715</u>	<u>\$ 130,376</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 20,453</u>	<u>\$ 1,445</u>	<u>\$ (321)</u>	<u>\$ 8,378</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 20,453	\$ 1,445	\$ (321)	\$ 8,378
Fund Balances (Deficit)-Beginning of Year	(12,103)	4,824	(520)	2,564
EQUITY TRANSFERS:				
Transfers In	3,932	0	115	0
Transfers Out	<u>0</u>	<u>0</u>	<u>(115)</u>	<u>0</u>
Fund Balances (Deficit)-End of Year	<u>\$ 12,282</u>	<u>\$ 6,269</u>	<u>\$ (841)</u>	<u>\$ 10,942</u>

See notes to financial statements.

Natchitoches Parish Office of Community Services				
DOL CSBG Grant	RSVP Fund	Head Start Program	Child Care Food Program	Head Start- Disabilities
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
118,578	24,078	1,589,667	140,554	21,000
0	0	0	0	0
0	0	0	0	0
0	0	1,282	213	0
<u>\$118,578</u>	<u>\$24,078</u>	<u>\$1,590,949</u>	<u>\$140,767</u>	<u>\$21,000</u>
\$ 37,426	\$ 0	\$ 220,688	\$ 11,389	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
80,415	25,108	1,282,539	166,268	19,329
<u>\$117,841</u>	<u>\$25,108</u>	<u>\$1,503,227</u>	<u>\$177,657</u>	<u>\$19,329</u>
\$ 737	\$ (1,030)	\$ 87,722	\$ (36,890)	\$ 1,671
\$ 0	\$ 0	\$ 0	\$ 45,683	\$ 0
0	0	(36,707)	(8,976)	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (36,707)</u>	<u>\$ 36,707</u>	<u>\$ 0</u>
\$ 737	\$ (1,030)	\$ 51,015	\$ (183)	\$ 1,671
2,342	2,520	(37,912)	2,635	123
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 3,079</u>	<u>\$ 1,490</u>	<u>\$ 13,103</u>	<u>\$ 2,452</u>	<u>\$ 1,794</u>

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Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 1998
With Comparative Totals from Year Ended December 31, 1997

	Natchitoches Parish Office of Community Services			
	TTA/ CDA	Weatherization Program	FTA 5311 Assistance	OHD Title XIX
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	7,433	37,993	112,135	0
Charges for Services	0	0	0	0
Fines & Forfeits	0	0	0	0
Interest & Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 7,433</u>	<u>\$ 37,993</u>	<u>\$ 112,135</u>	<u>\$ 0</u>
EXPENDITURES:				
Current-				
General Government	\$ 754	\$ 864	\$ 11,660	\$ 0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	<u>7,722</u>	<u>62,643</u>	<u>110,535</u>	<u>0</u>
Total Expenditures	<u>\$ 8,476</u>	<u>\$ 63,507</u>	<u>\$ 122,195</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(1,043)</u>	<u>\$(25,514)</u>	<u>\$(10,060)</u>	<u>\$ 0</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 2,124	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>(2,124)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$(1,043)</u>	<u>\$(25,514)</u>	<u>\$(10,060)</u>	<u>\$ 0</u>
Fund Balances (Deficit)-Beginning of Year	3,731	(2,230)	800	3,932
EQUITY TRANSFERS:				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,932)</u>
Fund Balances(Deficit)-End of Year	<u>\$ 2,688</u>	<u>\$(27,744)</u>	<u>\$(9,260)</u>	<u>\$ 0</u>

See notes to financial statements.

Summer Enrichment Program	Summer LIHEAP Program	Totals	
		All Special Revenue Funds	
		12-31-98	12-31-97
\$ 0	\$ 0	\$ 2,844,448	\$ 2,524,604
161,436	182,818	4,396,593	3,719,960
0	0	38,425	38,799
0	0	216,524	237,245
0	0	360,635	298,477
<u>\$161,436</u>	<u>\$182,818</u>	<u>\$ 7,856,625</u>	<u>\$ 6,819,085</u>
\$ 11,085	\$ 1,227	\$ 1,390,109	\$ 1,273,635
0	0	119,993	301,828
0	0	2,975,933	3,150,136
0	0	525,731	448,324
<u>150,352</u>	<u>171,059</u>	<u>2,606,175</u>	<u>2,278,809</u>
<u>\$161,437</u>	<u>\$172,286</u>	<u>\$ 7,617,941</u>	<u>\$ 7,452,732</u>
\$ (1)	\$ 10,532	\$ 238,684	\$ (633,647)
\$ 0	\$ 0	\$ 1,411,271	\$ 1,958,143
0	0	(1,159,349)	(1,655,187)
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 251,922</u>	<u>\$ 302,956</u>
\$ (1)	\$ 10,532	\$ 490,606	\$ (330,691)
0	0	3,937,806	4,268,497
0	0	4,047	1,593
0	0	(4,047)	(1,593)
<u>\$ (1)</u>	<u>\$ 10,532</u>	<u>\$ 4,428,412</u>	<u>\$ 3,937,806</u>

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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem Taxes	\$ 237,000	\$ 270,033	\$ 33,033	\$ 272,515
Intergovernmental-				
Kisatchie National Forest	171,490	307,693	136,203	352,958
State Transportation Funds	390,000	385,615	(4,385)	477,337
Special PTF Funds	212,000	248,817	36,817	0
Charges for Services	5,000	3,927	(1,073)	3,765
Miscellaneous-				
Interest	3,000	3,256	256	2,605
Miscellaneous	8,000	33,369	25,369	11,534
Total Revenues	<u>\$1,026,490</u>	<u>\$1,252,710</u>	<u>\$226,220</u>	<u>\$1,120,714</u>
EXPENDITURES:				
General Government-				
Finance & Administration				
Office & Supplies	\$ 2,875	\$ 6,195	\$ (3,320)	\$ 2,422
Telephone & Utilities	9,000	7,314	1,686	18,919
Travel	3,000	1,422	1,578	2,351
Public Works-				
Personnel Cost	567,000	574,819	(7,819)	572,197
Equipment Maintenance	95,000	133,473	(38,473)	120,254
Insurance	40,000	40,000	0	40,000
Fuel & Oil	67,000	65,605	1,395	74,286
Road & Bridge Materials	197,000	170,691	26,309	183,415
Other Supplies	23,000	26,996	(3,996)	18,750
Miscellaneous	27,700	84,149	(56,449)	2,457
Equipment Rental	75,600	84,752	(9,152)	83,260
Capital Expenditures	5,000	24	4,976	106,017
Total Expenditures	<u>\$1,112,175</u>	<u>\$1,195,440</u>	<u>\$ (83,265)</u>	<u>\$1,224,328</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>(85,685)</u>	\$ <u>57,270</u>	\$ <u>142,955</u>	\$ <u>(103,614)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers From-				
Act 4 Fund	\$ 0	\$ 0	\$ 0	\$ 71,087
Sales Tax Fund	0	0	0	39,106
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 110,193</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (85,685)	\$ 57,270	\$ 142,955	\$ 6,579
Fund Balance-Beginning of Year	<u>625,639</u>	<u>625,639</u>	<u>0</u>	<u>619,060</u>
Fund Balance-End of Year	<u>\$ 539,954</u>	<u>\$ 682,909</u>	<u>\$ 142,955</u>	<u>\$ 625,639</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Sales & Use Tax	\$ 1,170,000	\$ 1,379,856	\$209,856	\$ 1,281,851
Refunds to Tax-Exempt	(60,000)	(68,186)	(8,186)	(413,597)
Miscellaneous-				
Interest	<u>24,000</u>	<u>11,241</u>	<u>(12,759)</u>	<u>27,704</u>
Total Revenues	\$ 1,134,000	\$ 1,322,911	\$188,911	\$ 895,958
EXPENDITURES:				
General Government-				
Finance & Administration	<u>25,000</u>	<u>23,686</u>	<u>1,314</u>	<u>26,661</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>1,109,000</u>	\$ <u>1,299,225</u>	\$ <u>190,225</u>	\$ <u>869,297</u>
OTHER FINANCING USES:				
Operating Transfers To-				
Solid Waste Disposal	\$(1,064,650)	\$(1,088,647)	\$ (23,997)	\$(1,457,083)
Road Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>(39,106)</u>
Total Other Financing	\$(1,064,650)	\$(1,088,647)	\$ (23,997)	\$(1,496,189)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 44,350	\$ 210,578	\$166,228	\$ (626,892)
Fund Balance-Beginning of Year	<u>43,215</u>	<u>43,215</u>	<u>0</u>	<u>670,107</u>
Fund Balance-End of Year	\$ <u>87,565</u>	\$ <u>253,793</u>	\$ <u>166,228</u>	\$ <u>43,215</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Solid Waste Disposal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Charges for Services-				
Landfill Charges	\$ 25,000	\$ 33,611	\$ 8,611	\$ 28,121
Miscellaneous-				
Miscellaneous & Rentals	<u>83,000</u>	<u>127,630</u>	<u>44,630</u>	<u>150,315</u>
Total Revenues	<u>\$ 108,000</u>	<u>\$ 161,241</u>	<u>\$ 53,241</u>	<u>\$ 178,436</u>
EXPENDITURES:				
General Government-				
Finance & Administration				
Utilities & Telephone	\$ 11,000	\$ 35,370	\$ (24,370)	\$ 9,953
Supplies & Materials	3,000	4,149	(1,149)	1,682
Travel	4,500	4,767	(267)	5,594
Public Works-				
Personnel Cost	441,597	480,507	(38,910)	477,990
Tipping Fees	360,000	417,200	(57,200)	464,421
Equipment Expense	123,000	129,194	(6,194)	114,260
Supplies & Miscellaneous	80,512	84,495	(3,983)	53,829
Insurance	30,000	30,000	0	30,000
Capital Expenditures	<u>90,000</u>	<u>166,204</u>	<u>(76,204)</u>	<u>500,193</u>
Total Expenditures	<u>\$ 1,143,609</u>	<u>\$ 1,351,886</u>	<u>\$(208,277)</u>	<u>\$ 1,657,922</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(1,035,609)	\$(1,190,645)	\$(155,036)	\$(1,479,486)
OTHER FINANCING SOURCES (USES):				
Operating Transfer From-				
Sales Tax Fund	<u>1,064,650</u>	<u>1,088,647</u>	<u>23,997</u>	<u>1,457,083</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 29,041	\$ (101,998)	\$(131,039)	\$ (22,403)
Fund Balance (Deficit)-Beginning of Year	<u>(29,041)</u>	<u>(29,041)</u>	<u>0</u>	<u>(6,638)</u>
Fund Balance (Deficit)-End of Year	<u>\$ 0</u>	<u>\$ (131,039)</u>	<u>\$(131,039)</u>	<u>\$ (29,041)</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous-				
Interest	\$ 0	\$ 41	\$41	\$ 4,069
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>
Total Revenues	<u>\$ 0</u>	<u>\$ 41</u>	<u>\$41</u>	<u>\$ 8,569</u>
EXPENDITURES:				
Public Works-				
Capital Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 152,701</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 41	\$41	\$(144,132)
Fund Balance-Beginning of Year	<u>1,280</u>	<u>1,280</u>	<u>0</u>	<u>145,412</u>
Fund Balance-End of Year	<u>\$1,280</u>	<u>\$1,321</u>	<u>\$41</u>	<u>\$ 1,280</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Criminal Court Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
State of LA-DA IVD	\$ 50,000	\$ 39,926	\$ (10,074)	\$ 66,935
District Attorney	25,000	84,872	59,872	44,346
Fines & Forfeitures	200,000	211,106	11,106	231,004
Miscellaneous-				
Interest & Miscellaneous	<u>0</u>	<u>3,903</u>	<u>3,903</u>	<u>6,561</u>
Total Revenues	<u>\$275,000</u>	<u>\$ 339,807</u>	<u>\$ 64,807</u>	<u>\$348,846</u>
EXPENDITURES:				
General Government-				
Personnel Costs	\$254,000	\$ 354,150	\$(100,150)	\$314,195
Telephone	5,000	3,472	1,528	4,114
Supplies & Office Expense	8,580	36,792	(28,212)	34,198
Miscellaneous	11,000	12,311	(1,311)	12,358
Jurors & Witnesses	24,000	106,389	(82,389)	73,965
Capital Expenditures	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>3,863</u>
Total Expenditures	<u>\$306,580</u>	<u>\$ 513,114</u>	<u>\$(206,534)</u>	<u>\$442,693</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (31,580)	\$ (173,307)	\$(141,727)	\$ (93,847)
OTHER FINANCING SOURCES:				
Operating Transfer From- General Fund	<u>33,000</u>	<u>161,498</u>	<u>128,498</u>	<u>47,336</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 1,420	\$ (11,809)	\$ (13,229)	\$ (46,511)
Fund Balances-Beginning of Year	<u>(1,420)</u>	<u>(1,420)</u>	<u>0</u>	<u>45,091</u>
Fund Balance (Deficit)-End of Year	<u>\$ 0</u>	<u>\$ (13,229)</u>	<u>\$ (13,229)</u>	<u>\$ (1,420)</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 676,328	\$ 768,272	\$ 91,944	\$ 784,867
Intergovernmental-				
State Appropriations	5,622	16,968	11,346	0
Charges for Services	2,230	887	(1,343)	6,913
Fines & Forfeits	3,608	5,418	1,810	6,241
Miscellaneous-				
Interest	30,784	83,221	52,437	36,017
Gifts & Memorials	7,247	16,909	9,662	239
Total Revenues	<u>\$ 725,819</u>	<u>\$ 891,675</u>	<u>\$165,856</u>	<u>\$ 834,277</u>
EXPENDITURES:				
Recreation & Culture-				
Personnel Cost	\$ 235,061	\$ 231,926	\$ 3,135	\$ 223,116
Travel	1,185	1,347	(162)	1,184
Utilities & Telephone	17,601	15,967	1,634	15,746
Building & Equip. Maint.	17,458	27,698	(10,240)	14,374
Books, Magazines, etc.	112,367	115,983	(3,616)	110,142
Insurance	2,700	2,700	0	2,700
Office Expense	7,365	8,670	(1,305)	8,649
Miscellaneous	43,710	36,404	7,306	2,415
Capital Expenditures	84,605	31,805	52,800	23,397
Total Expenditures	<u>\$ 522,052</u>	<u>\$ 472,500</u>	<u>\$ 49,552</u>	<u>\$ 401,723</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 203,767	\$ 419,175	\$215,408	\$ 432,554
Fund Balance-Beginning of Year	<u>1,942,615</u>	<u>1,942,615</u>	<u>0</u>	<u>1,510,061</u>
Fund Balance-End of Year	<u>\$2,146,382</u>	<u>\$2,361,790</u>	<u>\$215,408</u>	<u>\$1,942,615</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$288,092	\$210,261	\$ (77,831)	\$309,321
Miscellaneous-				
Interest & Miscellaneous	<u>9,000</u>	<u>26,193</u>	<u>17,193</u>	<u>20,438</u>
Total Revenues	<u>\$297,092</u>	<u>\$236,454</u>	<u>\$ (60,638)</u>	<u>\$329,759</u>
EXPENDITURES:				
Health & Welfare-				
Personnel	\$ 77,000	\$ 77,338	\$ (338)	\$ 75,947
State of LA-DHHR	100,000	60,426	39,574	105,931
Mosquito Control	56,000	34,262	21,738	33,181
Travel	2,000	0	2,000	1,067
Utilities & Telephone	23,000	21,478	1,522	19,986
Insurance	10,000	10,000	0	10,000
Building Maintenance	75,000	7,757	67,243	41,894
Miscellaneous	1,100	1,186	(86)	1,030
Capital Expenditures	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>13,272</u>
Total Expenditures	<u>\$394,100</u>	<u>\$212,447</u>	<u>\$181,653</u>	<u>\$302,308</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (97,008)	\$ 24,007	\$121,015	\$ 27,451
Fund Balance-Beginning of Year	<u>634,368</u>	<u>634,368</u>	<u>0</u>	<u>606,917</u>
Fund Balance-End of Year	<u>\$537,360</u>	<u>\$658,375</u>	<u>\$121,015</u>	<u>\$634,368</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 0	\$ 6	\$ 6	\$ 3,326
Miscellaneous-				
Interest	<u>5,000</u>	<u>13,735</u>	<u>8,735</u>	<u>13,834</u>
Total Revenues	<u>\$ 5,000</u>	<u>\$ 13,741</u>	<u>\$8,741</u>	<u>\$ 17,160</u>
EXPENDITURES:				
General Government-				
Finance & Administration	\$ 1,000	\$ 0	\$1,000	\$ 500
Public Safety-				
Ambulance Service	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>8</u>
Total Expenditures	<u>\$ 76,000</u>	<u>\$ 75,000</u>	<u>\$1,000</u>	<u>\$ 508</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (71,000)	\$ (61,259)	\$9,741	\$ 16,652
Fund Balance-Beginning of Year	<u>352,770</u>	<u>352,770</u>	<u>0</u>	<u>336,118</u>
Fund Balance-End of Year	<u>\$281,770</u>	<u>\$291,511</u>	<u>\$9,741</u>	<u>\$352,770</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Dept. of Public Safety-CD	\$ 9,000	\$13,159	\$ 4,159	\$10,243
City of Natchitoches	5,000	2,000	(3,000)	0
Miscellaneous-				
Interest & Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,002</u>
Total Revenues	<u>\$14,000</u>	<u>\$15,159</u>	<u>\$ 1,159</u>	<u>\$11,245</u>
EXPENDITURES:				
Public Safety-				
Personnel Costs	\$15,480	\$21,119	\$(5,639)	\$16,358
Telephone	2,700	3,234	(534)	2,816
Office & Supplies	700	386	314	684
Miscellaneous	<u>450</u>	<u>255</u>	<u>195</u>	<u>205</u>
Total Expenditures	<u>\$19,330</u>	<u>\$24,994</u>	<u>\$(5,664)</u>	<u>\$20,063</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,330)	\$ (9,835)	\$(4,505)	\$ (8,818)
OTHER FINANCING SOURCES:				
Operating Transfers From- General Fund	<u>8,000</u>	<u>8,787</u>	<u>787</u>	<u>10,436</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 2,670	\$ (1,048)	\$ 3,718	\$ 1,618
Fund Balances-Beginning of Year	<u>4,151</u>	<u>4,151</u>	<u>0</u>	<u>2,533</u>
Fund Balance (Deficit)-End of Year	<u>\$ 6,821</u>	<u>\$ 3,103</u>	<u>\$ 3,718</u>	<u>\$ 4,151</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$288,092	\$ 284,206	\$ (3,886)	\$ 286,321
Miscellaneous-				
Interest & Miscellaneous	<u>1,000</u>	<u>8,772</u>	<u>7,772</u>	<u>867</u>
Total Revenues	<u>\$289,092</u>	<u>\$ 292,978</u>	<u>\$ 3,886</u>	<u>\$ 287,188</u>
EXPENDITURES:				
General Government-				
Personnel	\$117,000	\$ 108,711	\$ 8,289	\$ 123,912
Utilities & Telephone	108,000	118,079	(10,079)	112,878
Maintenance	52,000	80,774	(28,774)	135,299
Supplies	20,000	34,430	(14,430)	37,572
Insurance	23,000	25,252	(2,252)	25,190
Miscellaneous	10,600	28,280	(17,680)	763
Capital Expenditures	<u>3,000</u>	<u>715</u>	<u>2,285</u>	<u>434</u>
Total Expenditures	<u>\$333,600</u>	<u>\$ 396,241</u>	<u>\$ (62,641)</u>	<u>\$ 436,048</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (44,508)	\$(103,263)	\$ (58,755)	\$(148,860)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From-				
General Fund	45,000	81,637	36,637	167,069
Jail Reserve Fund	<u>0</u>	<u>19,708</u>	<u>19,708</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 492	\$ (1,918)	\$ (2,410)	\$ 18,209
Fund Balances-Beginning of Year	<u>208,158</u>	<u>208,158</u>	<u>0</u>	<u>189,949</u>
Fund Balance-End of Year	<u>\$208,650</u>	<u>\$ 206,240</u>	<u>\$ (2,410)</u>	<u>\$ 208,158</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous	\$ 500	\$ 308	\$ (192)	\$ 500
EXPENDITURES:				
General Government- Claim Costs	<u>50,000</u>	<u>81,586</u>	<u>(31,586)</u>	<u>79,101</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(49,500)	\$(81,278)	\$(31,778)	\$(78,601)
OTHER FINANCING SOURCES:				
Operating Transfers From- General Fund	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>	<u>78,115</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 500	\$(81,278)	\$(81,778)	\$ (486)
Fund Balance-Beginning of Year	<u>(486)</u>	<u>(486)</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>14</u>	\$(<u>81,764</u>)	\$(<u>81,778</u>)	\$ <u>(486)</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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
City of Natchitoches	\$30,000	\$60,000	\$ 30,000	\$35,363
State of LA	0	5,000	5,000	0
Federal Grant	0	5,000	5,000	0
Miscellaneous-				
Interest	0	438	438	100
Gifts & Miscellaneous	<u>5,000</u>	<u>3,486</u>	<u>(1,514)</u>	<u>10,592</u>
Total Revenues	<u>\$35,000</u>	<u>\$73,924</u>	<u>\$ 38,924</u>	<u>\$46,055</u>
EXPENDITURES:				
Recreation & Culture-				
Personnel Cost	\$25,846	\$21,727	\$ 4,119	\$36,243
Supplies & Miscellaneous	900	5,776	(4,876)	55
Telephone	500	141	359	0
Maintenance	1,500	11,141	(9,641)	8,231
Office Supplies & Expense	1,600	5,416	(3,816)	1,857
Travel	750	231	519	215
Capital Expenditures	<u>0</u>	<u>8,799</u>	<u>(8,799)</u>	<u>0</u>
Total Expenditures	<u>\$31,096</u>	<u>\$53,231</u>	<u>\$(22,135)</u>	<u>\$46,601</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,904	\$20,693	\$ 16,789	\$ (546)
Fund Balance (Deficit)-Beginning of Year	<u>(3,904)</u>	<u>(3,904)</u>	<u>0</u>	<u>(3,358)</u>
Fund Balance (Deficit)-End of Year	<u>\$ 0</u>	<u>\$16,789</u>	<u>\$16,789</u>	<u>\$(3,904)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Road Maintenance 1996/97 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- State of LA	\$ 0	\$ 52,320	\$ 52,320	\$129,164
Miscellaneous- Interest	<u>2,000</u>	<u>5,292</u>	<u>3,292</u>	<u>5,668</u>
Total Revenues	<u>\$ 2,000</u>	<u>\$ 57,612</u>	<u>\$ 55,612</u>	<u>\$134,832</u>
EXPENDITURES:				
Public Works- Road & Bridge Material	\$ 191,937	\$ 99,193	\$ 92,744	\$ 34,902
Capital Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,925</u>
Total Expenditures	<u>\$ 191,937</u>	<u>\$ 99,193</u>	<u>\$ 92,744</u>	<u>\$ 37,827</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(189,937)	\$ (41,581)	\$148,356	\$ 97,005
Fund Balance-Beginning of Year	<u>189,937</u>	<u>189,937</u>	<u>0</u>	<u>92,932</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$148,356</u>	<u>\$148,356</u>	<u>\$189,937</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Jail Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 1998

	<u>1998</u>
REVENUES:	
Intergovernmental-	
Natchitoches Sheriff's Office	\$ 19,708
EXPENDITURES	<u>0</u>
Excess of Revenues Over Expenditures	\$ 19,708
OTHER FINANCING USES:	
Operating Transfer To-	
Government Building Fund	<u>(19,708)</u>
Excess of Revenues Over Expenditures and Other Uses	\$ 0
Fund Balance-Beginning of Year	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LCDBG - Hagewood Water System
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	1998		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
REVENUES:			
Intergovernmental- LCDBG	<u>\$484,815</u>	<u>\$128,073</u>	<u>\$(356,742)</u>
EXPENDITURES:			
Public Works- Acquisition	\$ 3,000	\$ 5	\$ 2,995
Water System	<u>481,815</u>	<u>124,596</u>	<u>357,219</u>
Total Expenditures	<u>\$484,815</u>	<u>\$124,601</u>	<u>\$360,214</u>
Excess of Revenues Over Expenditures	\$ 0	\$ 3,472	\$ 3,472
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 3,472</u>	<u>\$ 3,472</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Creston Water Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	Total Program Budget	1997 Transactions	Remaining Budget	1998 Transactions	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- LA Governor's Office of Rural Development	\$45,000	\$4,646	\$40,354	\$40,354	\$0
EXPENDITURES:					
Public Works	<u>45,000</u>	<u>4,646</u>	<u>40,354</u>	<u>40,354</u>	<u>0</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

LA Highway 480 Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	Total Program Budget	1997 Transactions	Remaining Budget	1998 Transactions	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- LA DOTD	\$250,000	\$113,633	\$136,367	\$71,257	\$(65,110)
EXPENDITURES:					
Public Works- Capital Expenditures	<u>250,000</u>	<u>113,633</u>	<u>136,367</u>	<u>71,257</u>	<u>65,110</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

Fire District #4 Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	1998		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
REVENUES:			
Intergovernmental-			
LA Office of Rural Development	\$ <u>20,000</u>	\$ <u>19,999</u>	\$(<u>1</u>)
EXPENDITURES:			
Public Safety-			
Fire Protection	\$ <u>20,000</u>	\$ <u>19,999</u>	\$ <u>1</u>
Excess Revenues Over Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LCDBG Waterworks #2
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	1998		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
REVENUES:			
Intergovernmental- LCDBG	<u>\$217,770</u>	<u>\$164,389</u>	<u>\$(53,381)</u>
EXPENDITURES:			
Finance & Administration- Administration	\$ 18,000	\$ 11,970	\$ 6,030
Public Works- Acquisition	3,000	2,048	952
Water System	<u>196,770</u>	<u>150,371</u>	<u>46,399</u>
Total Expenditures	<u>\$217,770</u>	<u>\$165,389</u>	<u>\$ 53,381</u>
Excess of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Sheriff's Office Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
U. S. Dept. of Justice	\$ 0	\$ 0	\$ 0	\$22,847
Natchitoches Parish Sheriff	0	182	182	2,539
Miscellaneous-				
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>152</u>
Total Revenues	<u>\$ 0</u>	<u>\$182</u>	<u>\$182</u>	<u>\$25,538</u>
EXPENDITURES:				
Public Safety-				
Capital Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$25,720</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$182	\$182	\$ (182)
Fund Balance-Beginning of Year	(182)	(182)	0	0
Fund Balance-End of Year	<u>\$(182)</u>	<u>\$ 0</u>	<u>\$182</u>	<u>\$ (182)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Operating Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Dept. of Ag-Commodities	\$ 2,000	\$ 1,527	\$ (473)	\$ 2,085
Medicaid	4,500	5,054	554	4,326
Miscellaneous-				
Miscellaneous	20,000	20,712	712	105
Interest	25	147	122	14
Total Revenues	<u>\$ 26,525</u>	<u>\$ 27,440</u>	<u>\$ 915</u>	<u>\$ 6,530</u>
EXPENDITURES:				
General Government-				
Fringe	\$ 50	\$ 48	\$ 2	\$ 41
Operating Services	2,300	3,346	(1,046)	2,230
Operating Supplies	150	316	(166)	118
Travel	100	0	100	75
Health & Welfare-				
Salaries	2,450	658	1,792	2,453
Fringe	1,400	62	1,338	1,378
Operating Services	1,200	1,288	(88)	1,112
Operating Supplies	500	584	(84)	0
Travel	1,000	685	315	916
Total Expenditures	<u>\$ 9,150</u>	<u>\$ 6,987</u>	<u>\$ 2,163</u>	<u>\$ 8,323</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 17,375</u>	<u>\$ 20,453</u>	<u>\$ 3,078</u>	<u>\$ (1,793)</u>
OTHER FINANCING USES:				
Operating Transfer to-				
Family Day Care	\$ 0	\$ 0	\$ 0	\$ (825)
OHD LIHEAP	0	0	0	(1,793)
CSBG	0	0	0	(2,648)
TTA/CDA	0	0	0	(5,245)
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(10,511)</u>
Excess (Deficiency) of Revenues Over Expenditures & Other Uses	\$ 17,375	\$ 20,453	\$ 3,078	\$(12,304)
Fund Balance-Beginning of Year	(12,103)	(12,103)	0	201
Equity Transfer-Title XIX Fund	0	3,932	3,932	0
Fund Balance (Deficit)-End of Year	<u>\$ 5,272</u>	<u>\$ 12,282</u>	<u>\$ 7,010</u>	<u>\$(12,103)</u>

See notes to financial statements.

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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	96-97 Grant Year	Completed Grant 10-1-97 to 9-30-98				
		Budget Program Year 1997-98	Prior Year Actual	Remaining Budget for 1998	Current Year Actual	Variance- Favorable (Unfavorable)
REVENUES:						
Intergovernmental- DOE-FDC	\$ 0	\$167,915	\$33,828	\$134,087	\$127,492	\$ (6,595)
EXPENDITURES:						
General Government-						
Salaries	\$ 0	\$ 8,497	\$ 890	\$ 7,607	\$ 3,263	\$ 4,344
Fringe	0	1,743	134	1,609	624	985
Travel	0	360	0	360	0	360
Operating Services	0	900	0	900	664	236
Operating Supplies	0	1,040	84	956	27	929
Health & Welfare-						
Salaries	0	33,987	3,856	30,131	19,567	10,564
Fringe	0	6,972	957	6,015	6,608	(593)
Operating Services	0	105,815	26,352	79,463	100,225	(20,762)
Operating Supplies	0	4,161	5	4,156	147	4,009
Travel	0	1,440	38	1,402	1,300	102
Capital Expenditures	0	3,000	0	3,000	0	3,000
Total Expenditures	\$ 0	\$167,915	\$32,316	\$135,599	\$132,425	\$ 3,174
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 1,512	\$ (1,512)	\$ (4,933)	\$ (3,421)
Fund Balance-Beginning of Year	3,312	0	0	1,512	1,512	0
Fund Balance-End of Year	\$3,312	\$ 0	\$ 1,512	\$ 0	\$ (3,421)	\$ (3,421)

See notes to financial statements.

<u>Grant in Progress 10-1-98 to 9-30-99</u>		
<u>Budget</u> <u>Program Year</u> <u>1998-1999</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance-</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$130,500	\$43,835	\$(86,665)
\$ 5,564	\$ 297	\$ 5,267
1,162	54	1,108
0	0	0
900	0	900
0	0	0
31,083	1,783	29,300
7,572	626	6,946
81,319	34,555	46,764
1,100	63	1,037
1,800	79	1,721
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$130,500</u>	<u>\$37,457</u>	<u>\$ 93,043</u>
\$ 0	\$ 6,378	\$ 6,378
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 6,378</u>	<u>\$ 6,378</u>

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, 1998

	1995 Grant Year	1997 Grant Year	1998		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental- FEMA-United Way	\$ 0	\$ 0	\$19,394	\$19,394	\$ 0
EXPENDITURES:					
Health & Welfare- Operating Services	<u>0</u>	<u>0</u>	<u>19,394</u>	<u>19,715</u>	<u>(321)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ (321)	\$(321)
Fund Balance-Beginning of Year	115	(635)	0	0	0
EQUITY TRANSFERS:					
Transfer In	0	0	0	115	115
Transfer Out	<u>(115)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$(<u>635</u>)	\$ <u>0</u>	\$ <u>(206)</u>	\$(<u>206</u>)

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-OHD LIHEAP
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	1996 Grant Year	1997 Grant Year	1998		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental- OHD LIHEAP	\$ 0	\$ 0	\$136,849	\$138,267	\$ 1,418
Miscellaneous	<u>0</u>	<u>487</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 0</u>	<u>\$ 487</u>	<u>\$136,849</u>	<u>\$138,267</u>	<u>\$ 1,418</u>
EXPENDITURES:					
General Government- Operating Services	\$ 0	\$ 0	\$ 0	\$ 563	\$ (563)
Health & Welfare- Salaries	0	0	6,500	6,550	(50)
Fringe	0	0	2,169	2,999	(830)
Operating Services	0	0	128,180	120,160	8,020
Operating Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>104</u>	<u>(104)</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$136,849</u>	<u>\$130,376</u>	<u>\$ 6,473</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 487	\$ 0	\$ 7,891	\$ 7,891
OTHER FINANCING SOURCES:					
Operating Transfers-Interfund Transfers In (Out)	<u>3,187</u>	<u>0</u>	<u>0</u>	<u>(3,187)</u>	<u>(3,187)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 3,187	\$ 487	\$ 0	\$ 4,704	\$ 4,704
Fund Balance-Beginning of Year	<u>(1,841)</u>	<u>4,405</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 1,346</u>	<u>\$ 4,892</u>	<u>\$ 0</u>	<u>\$ 4,704</u>	<u>\$ 4,704</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, 1998

	1997 Grant Year	1998		Variance- Favorable (Unfavorable)
		Budget	Actual	
REVENUES:				
Intergovernmental- DOL-CSBG	\$ <u>0</u>	\$ <u>136,592</u>	\$ <u>118,578</u>	\$ <u>(18,014)</u>
EXPENDITURES:				
General Government-				
Salaries	\$ 858	\$ 28,301	\$ 27,962	\$ 339
Fringe	73	5,591	5,291	300
Travel	0	2,000	243	1,757
Operating Services	0	4,670	1,292	3,378
Capital Expenditures	0	3,500	1,707	1,793
Health & Welfare-				
Salaries	0	58,233	62,264	(4,031)
Fringe	0	15,400	10,230	5,170
Travel	0	2,000	421	1,579
Operating Services	0	12,897	5,793	7,104
Capital Expenditures	<u>0</u>	<u>4,000</u>	<u>1,707</u>	<u>2,293</u>
Total Expenditures	\$ <u>931</u>	\$ <u>136,592</u>	\$ <u>116,910</u>	\$ <u>19,682</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (931)	\$ 0	\$ 1,668	\$ 1,668
Fund Balance-Beginning of Year	<u>2,342</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>1,411</u>	\$ <u>0</u>	\$ <u>1,668</u>	\$ <u>1,668</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Rctired Seniors Volunteer Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	Program Year <u>1996-97</u>	<u>Completed Grant 7-1-97 to 6-30-98</u>				Variance Favorable (Unfavorable)
		Budget Program Year 97-98	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:						
Intergovernmental- Grant Revenues-						
Action	\$ 0	\$23,335	\$12,971	\$10,364	\$ 4,805	\$(5,559)
State of Louisiana	<u>0</u>	<u>10,001</u>	<u>5,559</u>	<u>4,442</u>	<u>9,818</u>	<u>5,376</u>
Total Revenues	\$ <u>0</u>	\$ <u>33,336</u>	\$ <u>18,530</u>	\$ <u>14,806</u>	\$ <u>14,623</u>	\$ <u>(183)</u>
EXPENDITURES:						
Health & Welfare-						
Salaries	\$ 0	\$19,500	\$11,599	\$ 7,901	\$ 6,075	\$ 1,826
Fringe	0	5,761	2,187	3,574	2,097	1,477
Travel	0	1,578	19	1,559	741	818
Operating Services	0	4,527	1,029	3,498	3,086	412
Operating Supplies	0	1,656	584	1,072	2,629	(1,557)
Capital Expenditures	<u>0</u>	<u>314</u>	<u>0</u>	<u>314</u>	<u>1,345</u>	<u>(1,031)</u>
Total Expenditures	\$ <u>0</u>	\$ <u>33,336</u>	\$ <u>15,418</u>	\$ <u>17,918</u>	\$ <u>15,973</u>	\$ <u>1,945</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 3,112	\$(3,112)	\$(1,350)	\$ 1,762
Fund Balance-Beginning of Year	<u>(592)</u>	<u>0</u>	<u>0</u>	<u>3,112</u>	<u>3,112</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>(592)</u>	\$ <u>0</u>	\$ <u>3,112</u>	\$ <u>0</u>	\$ <u>1,762</u>	\$ <u>1,762</u>

See notes to financial statements.

<u>Grant in Progress 7-1-98 to 6-30-99</u>		
<u>Budget</u> <u>Program Year</u> <u>1998-99</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$23,152	\$9,455	\$(13,697)
<u>10,001</u>	<u>0</u>	<u>(10,001)</u>
<u>\$33,153</u>	<u>\$9,455</u>	<u>\$(23,698)</u>
\$19,500	\$6,416	\$13,084
5,761	1,169	4,592
1,578	190	1,388
4,319	1,125	3,194
1,995	235	1,760
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$33,153</u>	<u>\$9,135</u>	<u>24,018</u>
\$ 0	\$ 320	\$ 320
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 320</u>	<u>\$ 320</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Head Start Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	Completed Grant 3-1-97 to 2-28-98				Variance Favorable (Unfavorable)
	Budget Program Year 1997-98	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:					
Intergovernmental- DHHS	\$1,470,786	\$1,008,500	\$462,286	\$396,667	\$(65,619)
Miscellaneous- Interest	0	431	(431)	0	431
Miscellaneous	0	0	0	0	0
Total Revenues	<u>\$1,470,786</u>	<u>\$1,008,931</u>	<u>\$461,855</u>	<u>\$396,667</u>	<u>\$(65,188)</u>
EXPENDITURES:					
General Government- Salaries	\$ 144,882	\$ 112,740	\$ 32,142	\$ 34,976	\$ (2,834)
Fringe	30,468	19,348	11,120	4,999	6,121
Travel	23,203	9,813	13,390	165	13,225
Operating Services	21,032	11,863	9,169	4,322	4,847
Operating Supplies	5,200	2,012	3,188	2,921	267
Capital Expenditures	0	0	0	7,540	(7,540)
Health & Welfare- Salaries	714,720	634,510	80,210	105,799	(25,589)
Fringe	224,088	152,471	71,617	29,388	42,229
Travel	25,710	23,637	2,073	3,503	(1,430)
Operating Services- Utilities	25,300	16,280	9,020	4,960	4,060
Telephone	10,000	5,973	4,027	2,181	1,846
Maintenance & Repairs	11,090	9,901	1,189	5,557	(4,368)
Contract Payments	68,810	47,502	21,308	54,590	(33,282)
Other	66,938	9,157	57,781	2,956	54,825
Operating Supplies- Program Supplies	33,962	34,837	(875)	60,854	(61,729)
Office Supplies	0	0	0	756	(756)
Food	23,400	15,561	7,839	2,005	5,834
Capital Expenditures	41,983	18,246	23,737	31,103	(7,366)
Total Expenditures	<u>\$1,470,786</u>	<u>\$1,123,851</u>	<u>\$346,935</u>	<u>\$358,575</u>	<u>\$(11,640)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (114,920)	\$114,920	\$ 38,092	\$(76,828)
OTHER FINANCING USES:					
Operating Transfers (To) From- Head Start (Interfund)	0	77,008	(77,008)	0	77,008
Child Care Food Program	0	0	0	0	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ (37,912)	\$ 37,912	\$ 38,092	\$ 180
Fund Balance-Beginning of Year	0	0	(37,912)	(37,912)	0
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ (37,912)</u>	<u>\$ 0</u>	<u>\$ 180</u>	<u>\$ 180</u>

See notes to financial statements.

Grant in Progress 3-1-98 to 2-28-99		
Budget Program Year <u>1998-99</u>	Current Year <u>Actual</u>	Variance Favorable (Unfavorable)
\$1,447,997	\$1,193,000	\$(254,997)
0	0	0
0	1,282	1,282
<u>\$1,447,997</u>	<u>\$1,194,282</u>	<u>\$(253,715)</u>
\$ 148,485	\$ 130,129	\$ 18,356
34,607	20,040	14,567
10,000	9,141	859
25,493	6,338	19,155
2,600	117	2,483
0	0	0
764,950	654,228	110,722
212,669	162,249	50,420
27,000	16,506	10,494
19,000	17,687	1,313
6,750	9,024	(2,274)
22,340	12,871	9,469
51,193	58,817	(7,624)
42,990	9,701	33,289
33,700	24,073	9,627
2,250	339	1,911
3,970	789	3,181
20,000	12,603	7,397
<u>\$1,427,997</u>	<u>\$1,144,652</u>	<u>\$ 283,345</u>
\$ 20,000	\$ 49,630	\$ 29,630
0	0	0
<u>(20,000)</u>	<u>(36,707)</u>	<u>(16,707)</u>
\$ 0	\$ 12,923	\$ 12,923
0	0	0
<u>\$ 0</u>	<u>\$ 12,923</u>	<u>\$ 12,923</u>

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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	Program Year <u>1996-97</u>	<u>Completed Grant 10-1-97 to 9-30-98</u>				
		<u>Budget Program Year 97-98</u>	<u>Prior Year Actual</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:						
Intergovernmental-						
Department of Education	\$ 0	\$204,413	\$44,410	\$160,003	\$ 97,454	\$(62,549)
Miscellaneous	<u>0</u>	<u>0</u>	<u>184</u>	<u>(184)</u>	<u>213</u>	<u>397</u>
Total Revenues	\$ <u>0</u>	\$ <u>204,413</u>	\$ <u>44,594</u>	\$ <u>159,819</u>	\$ <u>97,667</u>	\$ <u>(62,152)</u>
EXPENDITURES:						
General Government-						
Salaries	\$ 0	\$ 6,528	\$ 1,732	\$ 4,796	\$ 6,350	\$ (1,554)
Fringe	0	2,642	820	1,822	3,166	(1,344)
Travel	0	700	0	700	0	700
Operating Services	0	1,000	0	1,000	381	619
Operating Supplies	0	2,900	0	2,900	0	2,900
Health & Welfare-						
Salaries	0	22,285	13,472	8,813	34,713	(25,900)
Fringe	0	15,153	1,845	13,308	8,653	4,655
Travel	0	2,245	188	2,057	1,962	95
Operating Services	0	30,000	10,626	19,374	26,005	(6,631)
Operating Supplies-						
Program Supplies	0	10,000	1,003	8,997	5,442	3,555
Food	<u>0</u>	<u>110,960</u>	<u>15,882</u>	<u>95,078</u>	<u>54,647</u>	<u>40,431</u>
Total Expenditures	\$ <u>0</u>	\$ <u>204,413</u>	\$ <u>45,568</u>	\$ <u>158,845</u>	\$ <u>141,319</u>	\$ <u>17,526</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(974)</u>	\$ <u>974</u>	\$ <u>(43,652)</u>	\$ <u>(44,626)</u>
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 45,683	\$ 45,683
Operating Transfers Out	<u>(3,609)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing	\$ <u>(3,609)</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>45,683</u>	\$ <u>45,683</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (3,609)	\$ 0	\$ (974)	\$ 974	\$ 2,031	\$ 1,057
Fund Balance-Beginning of Year	<u>3,609</u>	<u>0</u>	<u>0</u>	<u>(974)</u>	<u>(974)</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(974)</u>	\$ <u>0</u>	\$ <u>1,057</u>	\$ <u>1,057</u>

See notes to financial statements.

<u>Grant in Progress 10-1-98 to 9-30-99</u>		
<u>Budget</u> <u>Program Year</u> <u>1998-99</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$224,905	\$43,100	\$(181,805)
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$224,905</u>	<u>\$43,100</u>	<u>\$(181,805)</u>
\$ 8,082	\$ 1,155	\$ 6,927
3,986	337	3,649
0	0	0
500	0	500
0	0	0
32,499	7,111	25,388
6,498	1,106	5,392
1,000	34	966
15,020	2,719	12,301
10,000	2,079	7,921
<u>147,320</u>	<u>21,797</u>	<u>125,523</u>
<u>\$224,905</u>	<u>\$36,338</u>	<u>\$ 188,567</u>
\$ <u>0</u>	\$ <u>6,762</u>	\$ <u>6,762</u>
\$ 0	\$ 0	\$ 0
<u>0</u>	<u>(5,367)</u>	<u>(5,367)</u>
\$ <u>0</u>	\$ <u>(5,367)</u>	\$ <u>(5,367)</u>
\$ 0	\$ 1,395	\$ 1,395
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>1,395</u>	\$ <u>1,395</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Head Start-Disabilities
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	Completed Grant 3-1-97 to 2-28-98				Variance Favorable (Unfavorable)
	Budget Program Year <u>1997-98</u>	Prior Year <u>Actual</u>	Remaining <u>Budget</u>	Current Year <u>Actual</u>	
REVENUES:					
Intergovernmental- Head Start	<u>\$26,576</u>	<u>\$12,289</u>	<u>\$14,287</u>	<u>\$2,500</u>	<u>\$(11,787)</u>
EXPENDITURES:					
General Government- Travel	\$ 0	\$ 395	\$ (395)	\$ 0	\$ (395)
Health & Welfare-					
Salaries	8,040	6,185	1,855	1,782	73
Fringe	1,926	1,269	657	338	319
Travel	5,000	2,187	2,813	0	2,813
Operating Services	8,710	2,130	6,580	503	6,077
Operating Supplies	<u>2,900</u>	<u>0</u>	<u>2,900</u>	<u>0</u>	<u>2,900</u>
Total Expenditures	<u>\$26,576</u>	<u>\$12,166</u>	<u>\$14,410</u>	<u>\$2,623</u>	<u>\$ 11,787</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 123	\$ (123)	\$ (123)	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>123</u>	<u>123</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 123</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See notes to financial statements.

<u>Grant in Progress 3-1-98 to 2-28-99</u>		
<u>Budget</u> <u>Program Year</u> <u>1998-99</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$38,727	\$18,500	\$(20,227)
\$20,000	\$13,417	\$ 6,583
1,696	1,911	(215)
1,500	1,177	323
14,531	201	14,330
<u>1,000</u>	<u>0</u>	<u>1,000</u>
\$38,727	\$16,706	\$ 22,021
\$ 0	\$ 1,794	\$ 1,794
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>1,794</u>	\$ <u>1,794</u>

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, 1998
With Comparative Actual Amounts from Year Ended December 31, 1997

	Program Year <u>1996-97</u>	<u>Completed Grant 2-1-97 to 1-31-98</u>				Variance Favorable (Unfavorable)
		Budget Program Year 97-98	Prior Year <u>Actual</u>	Remaining Budget	Current Year <u>Actual</u>	
REVENUES:						
Intergovernmental- Head Start	\$ <u>0</u>	\$ <u>15,507</u>	\$ <u>10,116</u>	\$ <u>5,391</u>	\$ <u>137</u>	\$ <u>(5,254)</u>
EXPENDITURES:						
General Government- Travel	\$ 0	\$ 0	\$ 870	\$ (870)	\$ 749	\$ (1,619)
Health & Welfare- Salaries	0	1,800	1,125	675	125	550
Fringe	0	368	104	264	12	252
Travel	0	1,500	0	1,500	403	1,097
Operating Services	<u>0</u>	<u>11,839</u>	<u>4,439</u>	<u>7,400</u>	<u>728</u>	<u>6,672</u>
Total Expenditures	\$ <u>0</u>	\$ <u>15,507</u>	\$ <u>6,538</u>	\$ <u>8,969</u>	\$ <u>2,017</u>	\$ <u>6,952</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 3,578	\$(3,578)	\$(1,880)	\$ 1,698
OTHER FINANCING SOURCES:						
Interfund Operating Transfers- Transfers In	273	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	(2,124)	(2,124)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$273	\$ 0	\$ 3,578	\$(3,578)	\$(4,004)	\$ (426)
Fund Balance-Beginning of Year	<u>153</u>	<u>0</u>	<u>0</u>	<u>3,578</u>	<u>3,578</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>426</u>	\$ <u>0</u>	\$ <u>3,578</u>	\$ <u>0</u>	\$ <u>(426)</u>	\$ <u>(426)</u>

See notes to financial statements.

<u>Grant in Progress 2-1-98 to 1-31-99</u>		
<u>Budget</u> Program Year <u>1998-99</u>	<u>Current</u> Year <u>Actual</u>	<u>Variance</u> Favorable (Unfavorable)
\$13,120	\$7,296	\$(5,824)
\$ 0	\$ 5	\$ (5)
1,500	1,375	125
365	127	238
1,400	1,572	(172)
<u>9,855</u>	<u>3,380</u>	<u>6,475</u>
\$13,120	\$6,459	\$ 6,661
\$ 0	\$ 837	\$ 837
0	1,851	1,851
<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$2,688	\$ 2,688
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$2,688	\$ 2,688

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, 1998

	Old Grant Years	Grant in Progress 4-1-97 to 3-31-00				Variance- Favorable (Unfavorable)
		Total Budget Program Years 4-1-97 to 3-31-00	1997 Transactions	Remaining Budget	Current Year Actual	
REVENUES:						
Intergovernmental- DUCA-DOE	\$ 0	\$279,733	\$73,494	\$206,239	\$ 37,993	\$(168,246)
EXPENDITURES:						
General Government-						
Salaries	\$ 0	\$ 4,950	\$ 0	\$ 4,950	\$ 0	\$ 4,950
Fringe	0	1,900	0	1,900	0	1,900
Travel	0	350	0	350	83	267
Operating Services	0	744	2,025	(1,281)	763	(2,044)
Operating Supplies	0	250	166	84	18	66
Health & Welfare-						
Salaries	0	76,529	26,805	49,724	35,081	14,643
Fringe	0	13,258	3,251	10,007	6,948	3,059
Travel	0	5,500	933	4,567	3,158	1,409
Operating Services	0	168,252	744	167,508	529	166,979
Operating Supplies	0	8,000	13,616	(5,616)	16,927	(22,543)
Total Expenditures	\$ 0	\$279,733	\$47,540	\$232,193	\$ 63,507	\$ 168,686
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$25,954	\$ (25,954)	\$(25,514)	\$ 440
Fund Balance (Deficit)-Beginning of Year	(28,184)	0	0	25,954	25,954	0
Fund Balance (Deficit)-End of Year	\$(28,184)	\$ 0	\$25,954	\$ 0	\$ 440	\$ 440

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-FTA Section 5311 Assistance
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	1996 Grant Year	1998		Variance- Favorable (Unfavorable)
		Budget	Actual	
REVENUES:				
Intergovernmental- DOTD	\$ <u>0</u>	\$ <u>116,660</u>	\$ <u>112,135</u>	\$ <u>(4,525)</u>
EXPENDITURES:				
General Government	\$ 800	\$ 0	\$ 10,860	\$(10,860)
Health & Welfare- Public Transportation	<u>0</u>	<u>116,660</u>	<u>110,535</u>	<u>6,125</u>
Total Expenditures	\$ <u>800</u>	\$ <u>116,660</u>	\$ <u>121,395</u>	\$ <u>(4,735)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(800)	\$ 0	\$ (9,260)	\$ (9,260)
Fund Balance-Beginning of Year	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(9,260)</u>	\$ <u>(9,260)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-OHD Title XIX Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 1998

	<u>1998</u>
REVENUES	\$ 0
EXPENDITURES	<u>0</u>
Excess of Revenues Over Expenditures	\$ 0
Fund Balance-Beginning of Year	3,932
Equity Transfer to OCS Operating Fund	<u>(3,932)</u>
Fund Balance-End of Year	\$ <u>0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Summer Enrichment Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	<u>Grant Year 6-8-98 to 6-30-99</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental-			
LA Dept. of Social Services	\$ <u>367,378</u>	\$ <u>161,436</u>	\$(<u>205,942</u>)
EXPENDITURES:			
General Government-			
Salaries	\$ 29,880	\$ 10,150	\$ 19,730
Fringe	3,583	935	2,648
Travel	600	0	600
Operating Services	7,800	0	7,800
Operating Supplies	1,000	0	1,000
Health & Welfare-			
Salaries	166,263	96,548	69,715
Fringe	19,952	8,476	11,476
Travel	900	794	106
Operating Services	124,400	38,644	85,756
Operating Supplies	<u>13,000</u>	<u>5,890</u>	<u>7,110</u>
Total Expenditures	\$ <u>367,378</u>	\$ <u>161,437</u>	\$ <u>205,941</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (1)	\$ (1)
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>(1)</u>	\$ <u>(1)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Summer LIHEAP
Schedule of Revenues, Expenditures, and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998

	1998		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Intergovernmental-			
LA Dept. of Social Services	\$182,818	\$182,818	\$ 0
EXPENDITURES:			
General Government-			
Salaries	\$ 9,000	\$ 976	\$ 8,024
Fringe	100	76	24
Travel	200	175	25
Health & Welfare-			
Salaries	2,954	1,534	1,420
Fringe	200	125	75
Travel	100	30	70
Operating Services	170,064	169,260	804
Operating Supplies	200	110	90
Total Expenditures	\$182,818	\$172,286	\$10,532
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 10,532	\$10,532
Fund Balance-Beginning of Year	0	0	0
Fund Balance-End of Year	\$ 0	\$ 10,532	\$10,532

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, 1998

	<u>Balance</u> <u>12-31-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-98</u>
General Fixed Assets-				
Land	\$ 521,472	\$ 0	\$0	\$ 521,472
Buildings	4,430,696	0	0	4,430,696
Equipment-				
Road Vehicles	1,652,817	172,336	0	1,825,153
Other Equipment	<u>2,323,380</u>	<u>107,953</u>	<u>0</u>	<u>2,431,333</u>
Total General Fixed Assets	<u>\$8,928,365</u>	<u>\$280,289</u>	<u>\$0</u>	<u>\$9,208,654</u>
Investments in General Fixed Assets	<u>\$8,928,365</u>	<u>\$280,289</u>	<u>\$0</u>	<u>\$9,208,654</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, 1998
With Comparative Totals from December 31, 1997

	Accrued Compensated <u>Absences</u>	<u>Totals</u>	
		<u>12-31-98</u>	<u>12-31-97</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT:			
Amount to be Provided From- Excess Annual Revenues	<u>\$163,574</u>	<u>\$163,574</u>	<u>\$165,296</u>
GENERAL LONG-TERM DEBT PAYABLE:			
Accrued Compensation Absences	<u>\$163,574</u>	<u>\$163,574</u>	<u>\$165,296</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Long-Term Debt Account Group

Schedule of Changes in General Long-Term Debt
December 31, 1998

	<u>Balances</u> <u>12-31-97</u>	<u>Accrued</u> <u>Compensation</u> <u>Decrease in 1998</u>	<u>Balances</u> <u>12-31-98</u>
Amount to be Provided for Retirement of Long-Term Debt From-			
Excess Annual Revenues	\$ <u>165,296</u>	\$ <u>(1,722)</u>	\$ <u>163,574</u>
General Long-Term Debt Payable	\$ <u>165,296</u>	\$ <u>(1,722)</u>	\$ <u>163,574</u>

See notes to financial statements.

COMPLIANCE, INTERNAL CONTROL AND OTHER GRANT INFORMATION

Eddie G. Johnson, C.P.A. - A Professional Corporation (1968-1996)

Mark D. Thomas, C.P.A. - A Professional Corporation

Roger M. Cunningham, C.P.A. - A Professional Corporation

J. Paul Sklar, C.P.A. - A Professional Corporation

*321 Bienville Street
Natchitoches, Louisiana 71457*

(318) 352-3652

Fax (318) 352-4447

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

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 1998, and have issued our report thereon dated June 23, 1999. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the "*Louisiana Governmental Audit Guide*".

Compliance


As part of obtaining reasonable assurance about whether the Natchitoches Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings and Questioned Costs as item 98-1.

Internal Control Over Financing Reporting

In planning and performing our audit, we considered the Natchitoches Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Natchitoches Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the primary government financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item number 98-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness. We also noted certain immaterial instances of noncompliance that we have reported to management of the Natchitoches Parish Police Jury in a separate letter dated June 23, 1999.

This report is intended for the information of management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Johnson, Thomas & Cunningham, CPA's

June 23, 1999
Natchitoches, Louisiana

Eddie G. Johnson, C.P.A. - A Professional Corporation (1968-1996)

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J. Paul Mlar, C.P.A. - A Professional Corporation

*321 Bienville Street
Natchitoches, Louisiana 71457*

(318) 352-3652

Fax (318) 352-4447

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

To the Jury Members of the
Natchitoches Parish Police Jury

Compliance

We have audited the compliance of the Natchitoches Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1998. The Natchitoches Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Natchitoches Parish Police Jury's management. Our responsibility is to express an opinion on the Natchitoches Parish Police Jury's compliance based on our audit.

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

In our opinion, the Natchitoches Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

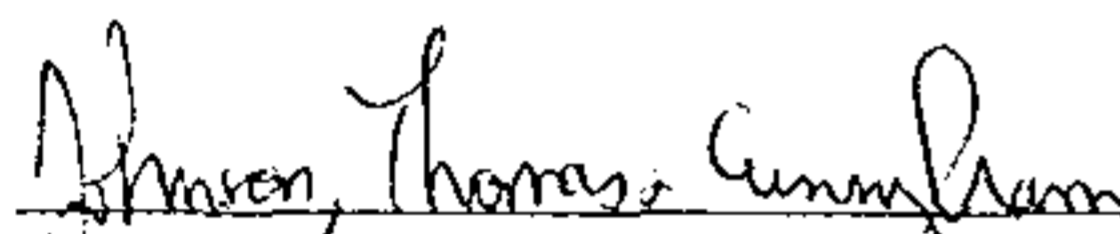
Internal Control Over Compliance

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

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level that risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Johnson, Thomas & Cunningham, CPA's

June 23, 1999
Natchitoches, Louisiana

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1998

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results in accordance with OMB Circular A-133:

1. An unqualified opinion was issued on the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 1998.
2. A reportable condition in internal control was disclosed by the audit of the financial statements and the condition was considered a material weakness.
3. The audit disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*.
4. The audit did not disclose reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did not disclose findings related to federal awards that are required to be reported under OMB Circular A-133.
7. The following programs were major for the year ended December 31, 1998:
 - Kisatchie National Forest (CFDA #10.666)
 - Head Start (CFDA #93.600)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs.
9. The Natchitoches Parish Police Jury did not qualify as a low-risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

Compliance-

98-1 Budget Amendments

Condition-Louisiana Statutes require the Police Jury to amend its operating budget when the fund balance is budgeted and there is a 5% unfavorable variance. For the year ended December 31, 1998, the General, Solid Waste Disposal, and Insurance Reserve funds experienced this condition and the budget was not amended accordingly.

Johnson, Thomas & Cunningham

Certified Public Accountants

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J. Paul Miller, C.P.A. - A Professional Corporation

*321 Bienville Street
Natchitoches, Louisiana 71457*

(318) 352-3652

Fax (318) 352-4447

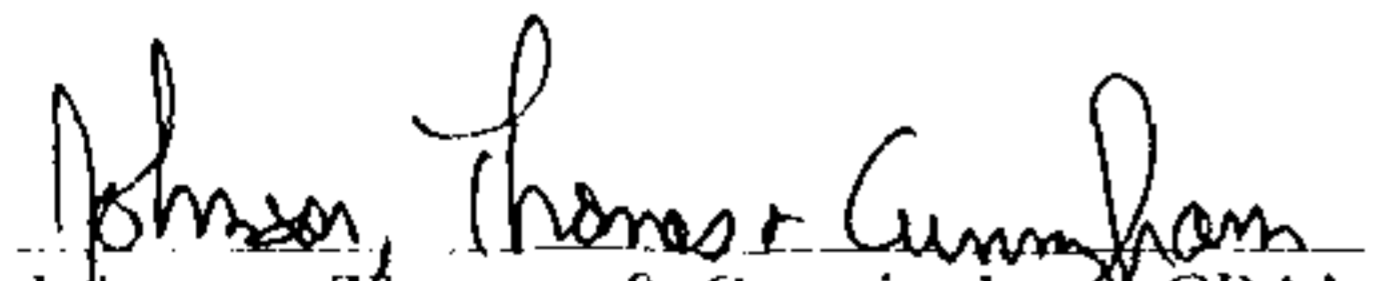
June 23, 1999

Bobby Dean, Administrator
Natchitoches Parish Police Jury
P. O. Box 799
Natchitoches, LA 71458-0799

We have audited the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 1998, and have issued our report thereon dated June 23, 1999. As a part of that audit examination, we have the following additional comments and recommendations:

1. During our audit examination we noted several employees being absent during the workday. Upon review of the payroll records for those days, we found that the employees' time records did not reflect the use of annual leave or sick leave. We recommend that the Jury improve its record-keeping in this area.
2. The various funds of the Office of Community Services have different year ends, which leads to errors in posting when one program year ends and another begins. In addition, the requests for funds being prepared by the staff of the Office of Community Services are heavily dependent of the general ledger of the Police Jury. Currently the Office of Community Services does not have access to the general ledger until it has been completed by the Finance Department. We recommend that the Jury explore the use of computer modems and on-line capacities to allow personnel at the Office of Community Services to view the general ledgers that relate to their programs, but not to allow postings to the accounts. This recommendation is being made in an effort to reduce the number of year-end corrections that are currently needed to OCS program funds.

Thank you for the many courtesies extended to us during this audit examination.


Johnson, Thomas & Cunningham, CPA's

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs-Continued
Year Ended December 31, 1998

Recommendation-We recommend that the Jury closely monitor the monthly financial statements of each fund, and amend its budget as needed.

Internal Control-

98-2 General Fixed Assets

Condition-In our tests of capital expenditures, we noted that several purchases of equipment had not been reflected on the general fixed assets inventory maintained by the Police Jury. Periodic reconciliations of the inventory of general fixed assets are necessary to insure that property purchased, or disposed of, during the year is properly accounted for and tagged.

Recommendation-The Police Jury should revise its system for maintaining the fixed assets inventory to insure that all additions and deletions are properly accounted for.

Natchitoches Parish Police Jury
Schedule of Prior Year Audit Findings
Year Ended December 31, 1998

Internal Control Findings

97-1 General Fixed Assets

Condition-For the year ended December 31, 1997, the Jury's general fixed asset inventory was not being completely maintained.

Current Status-This condition still exists, and is reported as finding 98-2.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards
Year Ended December 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
DIRECT PROGRAMS:					
U. S. Department of Agriculture-					
Kisatchie National Forest	10.666	N/A		\$ 307,693	\$0
Federal Emergency Management Assoc.-					
Emergency Food & Shelter National Program	83.523	16-3656-00		19,394	0
Department of Health & Human Services-					
Retired Seniors Volunteer Program					
Program Year 3-1-97 - 2-28-98	94.002	440W088/08		15,973	0
Program Year 3-1-98 - 2-28-99	94.002	440W088/09		9,135	0
Head Start Program					
Program Year 3-1-97 - 2-28-98	93.600	06CH0386/08		358,575	0
Program Year 3-1-98 - 2-28-99	93.600	06CH0386/09		1,144,652	0
Head Start-Handicap Program					
Program Year 3-1-97 - 2-28-98	93.600	06CH0386/08		2,500	0
Program Year 3-1-98 - 2-28-99	93.600	06CH0386/09		18,500	0
National Foundation on the Arts and the Humanities-					
Promotion of the Arts	45.024			5,000	0
PASS-THROUGH PROGRAMS:					
U. S. Department of Agriculture-					
Louisiana Department of Agriculture & Forestry/Food Distribution Division-Commodity Distribution					
	10.550		EFAP37	1,527	0
U. S. Department of Health & Human Services-					
Caddo Community Action Agency-Head Start TTA/CDA					
Program Year 2-1-97 - 1-31-98	93.613		NATPAR	2,017	0
Program Year 2-1-98 - 1-31-99	93.613		NATPAR	6,459	0
Louisiana Department of Social Services/ Summer Enrichment Program					
	93.575			161,437	0

Continued next page.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards-Continued
Year Ended December 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
Louisiana Department of Labor/ Community Services Block Grant	93.569		98P0079	116,910	0
Louisiana Department of Social Services/Low Income Housing Energy Assistance Program	93.568		528392	130,376	0
Louisiana Department of Social Services/ Summer LIHEAP Program	93.568		528392	172,286	0
Louisiana Department of Social Services/Weatherization Program Program Year 4-1-97 - 3-31-00	81.042		515931	63,507	0
Louisiana Department of Health & Hospitals/Medicaid Reimbursement	93.777		525018	5,054	0
Federal Emergency Management Agency-					
Louisiana Department of Military Affairs/Civil Defense Allotment	83.505		N/A	13,159	0
U. S. Department of Transportation & Development-					
Louisiana Department of Transportation & Development/Federal Transit Admin. Section 5311 Assistance Program Year 1-1-98 - 12-31-98	20.509		741-35-0104	121,395	121,395
U. S. Department of Education-					
Louisiana Department of Education- Family Day Care Program Program Year 10-1-97 - 9-30-98	10.558		FDCH98	132,425	0
Program Year 10-1-98 - 9-30-99	10.558		FDCH99	37,457	0
Child Care Food Program- Program Year 10-1-97 - 9-30-98	10.550		93-302	141,319	0
Program Year 10-1-98 - 9-30-99	10.550		93-302	36,338	0
U. S. Department of Housing & Urban Development-					
Louisiana Division of Administration/ Community Development Block Grant	14.228		107-800224	124,601	0
Community Development Block Grant	14.228		107-800285	<u>164,389</u>	<u>0</u>
Totals				<u>\$3,312,078</u>	<u>\$121,395</u>



POLICE JURY OF NATCHITOCHES PARISH

P.O. BOX 799 • NATCHITOCHES, LOUISIANA 71458-0799 • (318) 352-2714 • FAX (318) 357-2208

KEN W. AARON
PRESIDENT
CHRIS PAIGE
VICE-PRESIDENT

June 25, 1999

BOBBY W. DEEN
PARISH ADMINISTRATOR
WILLIAM T. O'DONNELL
PARISH TREASURER

To: Johnson, Thomas, & Cunningham

The following is managements response to findings in the audit of the Natchitoches Parish Police Jury, Natchitoches, LA for the year ended December 31, 1998.

MEMBERS:

DISTRICT 1
KEN W. AARON

DISTRICT 2
CHRIS PAIGE

DISTRICT 3
JAMES W. SCARBOROUGH

DISTRICT 4
ED BREEDLOVE

DISTRICT 5
WILLIAM HYMES

DISTRICT 6
GEORGE CELLES, IV

DISTRICT 7
JAMES C. MARTIN

DISTRICT 8
TOM COLLIER, JR.

DISTRICT 9
JOE MITCHELL, JR.

DISTRICT 10
JOHN SALTER

DISTRICT 11
J.C. LCAZE

98-1 The allowable five percent (5%) variance between budget and actual was exceeded in the Solid Waste Fund, Insurance Reserve Fund and General Fund due to large transactions being processed in late December 1998. We will try to ensure that any large transaction processed at end-of-year are done as early as possible in order that any needed budget adjustments can be made prior to December 31.

98-2 The Treasurer and Purchasing Agent will review each monthly general ledger to ensure fixed assets are properly recorded.


W.T. O'Donnell
Treasurer