

**NATCHITOCHEs PARISH POLICE JURY
ANNUAL FINANCIAL REPORT**

DECEMBER 31, 2003

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

Release Date 7-14-04

NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2003

T A B L E O F C O N T E N T S

| | <u>Exhibit</u> | <u>Page</u> |
|--|----------------|-------------|
| Required Supplementary Information | | |
| Managements' Discussion and Analysis | - | 1-5 |
| Independent Auditor's Report | - | 6-7 |
| <u>Basic Financial Statements</u> | | |
| Government-Wide Financial Statements | | |
| Statement of Net Assets | A | 10 |
| Statement of Activities | B | 11 |
| Fund Financial Statements | | |
| Governmental Funds: | | |
| Balance Sheet-Governmental Funds | C | 13 |
| Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Activities | D | 14 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Funds | E | 15 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | F | 16 |
| Notes to Financial Statements | --- | 18-37 |
| <u>Other Required Supplemental Information</u> | | |
| General Fund- | | |
| Statement of Revenues, Expenditures and Changes In Fund Balance-Budget (GAAP Basis) and Actual | G-1 | 39 |
| Statement of Revenues-Budget (GAAP Basis) and Actual | G-2 | 40 |
| Statement of Expenditures-Budget (GAAP Basis) and Actual | G-3 | 41-42 |
| Statement of Other Financing Sources (Uses)- Budget (GAAP Basis) and Actual | G-4 | 43 |

NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2003

T A B L E O F C O N T E N T S

| | <u>Exhibit</u> | <u>Page</u> |
|--|----------------|-------------|
| Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget (GAAP Basis) and Actual- | | |
| Road Maintenance Fund | H-1 | 44 |
| Sales Tax Fund | H-2 | 45 |
| Solid Waste Disposal Fund | H-3 | 46 |
| Parish Library Fund | H-4 | 47 |
| Health Unit Maintenance Fund | H-5 | 48 |
| Head Start Fund | H-6 | 49 |
| <u>Other Supplemental Schedules</u> | | |
| Non-Major Governmental Funds: | | |
| Combining Balance Sheet | I-1 | 51-54 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balance | I-2 | 55-58 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual | I-3 | 59 |
| Schedule of Compensation Paid Jury Members | I-4 | 60 |
| Supplementary Schedule of Expenditures of Federal Awards | I-5 | 61-62 |
| Notes to the Schedule of Expenditures of Federal Awards | I-6 | 63 |
| <u>Other Reports</u> | | |
| Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | --- | 65-66 |
| Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 | --- | 67-68 |

NATCHITOCHEs PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2003

T A B L E O F C O N T E N T S

| | <u>Exhibit</u> | <u>Page</u> |
|---|----------------|-------------|
| Schedule of Findings and Questioned Costs | J | 69-71 |
| Schedule of Prior Year Audit Findings | K | 72 |
| Management Letter | L | 73-74 |

Natchitoches Parish Police Jury

Natchitoches, Louisiana

Management's Discussion and Analysis (MD&A)

Our discussion and analysis of the Natchitoches Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2003.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A. However, because this is the first year of implementing the new reporting model for the Natchitoches Parish Police Jury, certain necessary comparative information of the previous year was not prepared.

Financial Highlights

Our financial statements provide these insights into the results of this year's operations:

- Total cost of all of the Police Jury's programs was in excess of \$10 million.
- Our budgeted revenues and expenditures for the 2004 year remains fairly stable.
- Governmental activities reported a decrease in net assets of \$139,683.

Using This Annual Report

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

Reporting the Police Jury as a Whole

The Statement of Net Assets and The Statement of Activities

Our analysis of the Police Jury as a whole begins on page 1. One of the most important questions asked about the Police Jury's finances is "Is the Police Jury as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Police Jury as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Natchitoches Parish Police Jury Natchitoches, Louisiana

Management's Discussion and Analysis (MD&A)

Our discussion and analysis of the Natchitoches Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2003.

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

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

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

Reporting the Police Jury's Most Significant Funds

Fund Financial Statements

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

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

The Police Jury as a Whole

Since this is the first year to report all activities on the accrual basis of accounting, a comparison to the prior year is not possible. However, in future years, this section will explain the difference between the current and prior year assets, liabilities, and changes in net assets.

The Police Jury's net assets were \$12.4 million on December 31, 2003. Of this amount \$4.6 million was unrestricted. Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Police Jury's governmental activities.

Economic Factors and Next Year's Budgets and Rates

Our elected and appointed officials consider many factors when setting the Police Jury's 2004 year budget. One of the most important factors affecting the budget is our ad valorem and sales tax collections. We have budgeted very little change in ad valorem and sales tax collections from 2003 to 2004.

Contacting the Police Jury

This financial report is designed to provide our citizens, taxpayer, customers, and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Wendy Davis, Treasurer at 318-352-2714.

Table 1
Net Assets
December 31, 2003

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| Assets: | |
| Cash & Other Assets | \$ 5,976,957 |
| Noncurrent Assets | <u>7,744,686</u> |
| Total Assets | <u>\$13,721,643</u> |
| Liabilities: | |
| Current and Other Liabilities | \$ 1,155,832 |
| Long-term Liabilities | <u>136,089</u> |
| Total Liabilities | <u>\$ 1,291,921</u> |
| Total Net Assets | <u>\$12,429,722</u> |
| Net Assets: | |
| Invested in Capital Assets, Net of Debt | \$ 7,717,092 |
| Restricted | 16,599 |
| Unrestricted | <u>4,696,031</u> |
| Total Net Assets | <u>\$12,429,722</u> |

Table 2
Changes in Net Assets
Year Ended December 31, 2003

| | <u>Primary Government</u> |
|------------------------------------|-------------------------------|
| Program Revenues: | |
| Charges for Services | \$ 435,733 |
| Operating Grants & Contributions | 4,954,958 |
| Capital Grants & Contributions | 312,820 |
| | |
| General Revenues: | |
| Ad Valorem Taxes | 2,594,525 |
| Sales Taxes | 1,455,187 |
| Licenses & Permits | 181,598 |
| Interest | 12,381 |
| Gain on Sale of Capital Assets | 400,500 |
| Miscellaneous | <u>50,805</u> |
| Total Revenues | <u>\$10,398,507</u> |
| | |
| Functional/Program Expenses | |
| | |
| Governmental Activities- | |
| General Government | \$ 2,248,126 |
| Public Safety | 641,379 |
| Public Works | 3,285,038 |
| Health & Welfare | 3,371,730 |
| Recreation & Culture | 896,828 |
| Economic Development | <u>95,089</u> |
| Total Expenses | <u>\$10,538,190</u> |
| Change in Net Assets | <u>\$ (139,683)</u> |

Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

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

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

INDEPENDENT AUDITORS' REPORT

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the accompanying financial statements of the governmental activities and each major fund of the Natchitoches Parish Police Jury (The Jury) as of and for the year ended December 31, 2003, which collectively comprise the basic financial statements of the Jury's primary government as listed in the Table of Contents. These financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

The financial statements referred to above include only the primary government of the Natchitoches Parish Police Jury, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Jury's legal entity. The financial statements do not include financial data for the Jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Jury's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the Natchitoches Parish Police Jury, as of December 31, 2003, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund for the primary government of the Natchitoches Parish Police Jury as of December 31, 2003, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2 to the basic financial statements, the Jury adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*; Statement No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments; Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of January 1, 2003. This results in a change in the format and content of the basic financial statements.

The Management’s Discussion and Analysis and the other required supplementary information on pages 1 through 5 and 37 through 48, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the other required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2004, on our consideration of the Natchitoches Parish Police Jury’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying financial information listed as "Other 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.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA’s

June 21, 2004

Natchitoches, Louisiana

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

Natchitoches Parish Police Jury
Statement of Net Assets
December 31, 2003

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| Assets- | |
| Current Assets- | |
| Cash & Cash Equivalents | \$ 3,365,811 |
| Revenue Receivables | <u>2,611,146</u> |
| Total Current Assets | <u>\$ 5,976,957</u> |
| Noncurrent Assets- | |
| Due from Other Governments | \$ 10,995 |
| Capital Assets (net of accumulated depreciation) | <u>7,733,691</u> |
| Total Noncurrent Assets | <u>\$ 7,744,686</u> |
| Total Assets | <u>\$13,721,643</u> |
| Liabilities- | |
| Current Liabilities- | |
| Cash Overdraft | \$ 97,545 |
| Accounts Payable | 619,652 |
| Accrued Payroll | 297,360 |
| Accrued Expenses | 124,676 |
| Capital Lease-Current | <u>16,599</u> |
| Total Current Liabilities | <u>\$ 1,155,832</u> |
| Long-term Liabilities- | |
| Accrued Compensated Absences | <u>136,089</u> |
| Total Liabilities | <u>\$ 1,291,921</u> |
| Net Assets- | |
| Invested in Capital Assets, Net of Related Debt | \$ 7,717,092 |
| Restricted for Debt Service | 16,599 |
| Unrestricted | <u>4,696,031</u> |
| Total Net Assets | <u>\$12,429,722</u> |
| Total Liabilities & Net Assets | <u>\$13,721,643</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Statement of Activities
Year Ended December 31, 2003

| Activities | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets Government Activities |
|--|----------------------------|----------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| Primary Government: | | | | | |
| Governmental Activities- | | | | | |
| General Government | \$2,248,126 | \$378,627 | \$ 909,931 | \$ 68,925 | \$ (890,643) |
| Public Safety | 641,379 | 0 | 214,036 | 0 | (427,343) |
| Public Works | 3,285,038 | 39,841 | 884,168 | 135,447 | (2,225,582) |
| Health & Welfare | 3,371,730 | 0 | 2,938,846 | 0 | (432,884) |
| Recreation & Culture | 896,828 | 17,265 | 7,977 | 0 | (871,586) |
| Economic Development | <u>95,089</u> | <u>0</u> | <u>0</u> | <u>108,448</u> | <u>13,359</u> |
| Total Governmental Activities | <u>\$10,538,190</u> | <u>\$435,733</u> | <u>\$4,954,958</u> | <u>\$312,820</u> | <u>\$ (4,834,679)</u> |

General Revenues:

| | |
|--------------------------------|---------------|
| Taxes- | |
| Ad Valorem | \$ 2,594,525 |
| Sales & Use | 1,455,187 |
| Licenses & Permits | 181,598 |
| Interest | 12,381 |
| Gain on Sale of Capital Assets | 400,500 |
| Miscellaneous | <u>50,805</u> |

Total General Revenues \$ 4,694,996

Change in Net Assets \$ (139,683)

Net Assets January 1, 2003 12,569,405
(Restated, see Note 2)

Net Assets December 31, 2003 \$12,429,722

See notes to financial statements.

FUND FINANCIAL STATEMENTS

Natchitoches Parish Police Jury
Balance Sheet-Governmental Funds
December 31, 2003

| | Major Funds | | | | | | | | | | Total Governmental Funds | |
|--|------------------|-----------------------------|----------------------|------------------------|---------------------------|------------------------------------|-----------------------|--------------------|-----------------------|--|--------------------------------|--|
| | General Fund | Road Maintenance Fund | Sales Tax Fund | Solid Waste Fund | Parish Library Fund | Health Unit Maintenance Fund | Head Start Fund | Nonmajor Funds | Special Revenue Funds | | | |
| Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$332,761 | \$110,016 | \$210,208 | \$148,527 | \$1,533,790 | \$403,556 | \$ 0 | \$ 626,953 | | | \$3,365,811 | |
| Revenue Receivables | 422,107 | 642,039 | 0 | 18,369 | 670,145 | 257,784 | 151,475 | 449,227 | | | 2,611,146 | |
| Due from Other Funds | 9,191 | 0 | 0 | 9,690 | 0 | 0 | 0 | 560 | | | 19,441 | |
| Due from Other Governments | 10,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 10,995 | |
| Total Assets | \$775,054 | \$752,055 | \$210,208 | \$176,586 | \$2,203,935 | \$661,340 | \$151,475 | \$1,076,740 | | | \$6,007,393 | |
| Liabilities | | | | | | | | | | | | |
| Cash Overdraft | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 41,708 | \$ 55,837 | | | \$ 97,545 | |
| Accounts Payable | 192,874 | 96,149 | 0 | 80,638 | 21,841 | 26,520 | 42,659 | 158,971 | | | 619,652 | |
| Accrued Payroll | 41,548 | 19,919 | 0 | 21,051 | 35,310 | 3,135 | 108,318 | 68,079 | | | 297,360 | |
| Accrued Expenses | 124,676 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 124,676 | |
| Due to Other Funds | 0 | 16,847 | 0 | 2,034 | 0 | 0 | 0 | 560 | | | 19,441 | |
| Total Liabilities | \$359,098 | \$132,915 | \$ 0 | \$103,723 | \$ 57,151 | \$ 29,655 | \$192,685 | \$ 283,447 | | | \$1,158,674 | |
| Fund Equity | | | | | | | | | | | | |
| Fund Balances- | | | | | | | | | | | | |
| Reserved for Debt Service | \$ 0 | \$ 16,599 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | | | \$ 16,599 | |
| Unreserved- | | | | | | | | | | | | |
| Undesignated | 415,956 | 602,541 | 210,208 | 72,863 | 2,146,784 | 631,685 | 0 | 839,768 | | | 4,919,805 | |
| Deficit | 0 | 0 | 0 | 0 | 0 | 0 | (41,210) | (46,475) | | | (87,685) | |
| Total Fund Equity | \$415,956 | \$619,140 | \$210,208 | \$ 72,863 | \$2,146,784 | \$631,685 | \$ (41,210) | \$ 793,293 | | | \$4,848,719 | |
| Total Liabilities & Fund Equity | \$775,054 | \$752,055 | \$210,208 | \$176,586 | \$2,203,935 | \$661,340 | \$151,475 | \$1,076,740 | | | \$6,007,393 | |

See notes to financial statements.

Natchitoches Parish Police Jury
Reconciliation of Total Governmental Fund Balance to
Net Assets of Governmental Activities
December 31, 2003

| | |
|---|----------------------|
| Total Governmental Fund Balances | \$ 4,848,719 |
| Amounts reported for Governmental Activities in the Statement of Net Assets is different because: | |
| Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds- | |
| Capital Assets | 28,762,800 |
| Less, Accumulated Depreciation | (21,029,109) |
| Long-term Liabilities, including Capital Leases, are not due and payable in the current period and are not reported in the funds- | |
| Capital Lease | (16,599) |
| Accrued Compensated Absences | <u>(136,089)</u> |
| Total Assets of Governmental Activities at December 31, 2003 | <u>\$ 12,429,722</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Statement of Revenues, Expenditures and Changes in Fund Balance-
Governmental Funds
Year Ended December 31, 2003

| | Major Funds | | | | | | | | | | Total Governmental Funds | |
|---|---------------------|-----------------------------|----------------------|------------------------|---------------------------|------------------------------------|-----------------------|---------------------|--|---------------------|--------------------------------|--|
| | General Fund | Road Maintenance Fund | Sales Tax Fund | Solid Waste Fund | Parish Library Fund | Health Unit Maintenance Fund | Head Start Fund | Nonmajor Funds | | | | |
| Revenues: | | | | | | | | | | | | |
| Taxes- | | | | | | | | | | | | |
| Ad Valorem | \$ 421,284 | \$ 351,656 | \$ 0 | \$ 0 | \$ 1,029,250 | \$ 411,748 | \$ 0 | \$ 380,587 | | \$ 2,594,525 | | |
| Sales & Use | 0 | 0 | 1,455,187 | 0 | 0 | 0 | 0 | 0 | | 1,455,187 | | |
| License & Permits | 181,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 181,598 | | |
| Intergovernmental- | | | | | | | | | | | | |
| Federal Grants | 0 | 345,990 | 0 | 0 | 0 | 0 | 2,107,561 | 1,038,524 | | 3,492,075 | | |
| State Grants | 655,779 | 517,624 | 0 | 0 | 0 | 0 | 2,295 | 125,042 | | 1,300,740 | | |
| Other Grants | 75,140 | 0 | 0 | 0 | 7,977 | 0 | 0 | 216,472 | | 299,589 | | |
| Charges for Services | 1,415 | 0 | 0 | 39,841 | 10,583 | 0 | 0 | 6,728 | | 58,567 | | |
| Fines & Forfeits | 0 | 0 | 0 | 0 | 6,682 | 0 | 0 | 370,484 | | 377,166 | | |
| Interest & Miscellaneous | 43,331 | 24,001 | 1,090 | 155,549 | 6,467 | 1,128 | 0 | 6,993 | | 238,559 | | |
| Total Revenues | \$1,378,547 | \$1,239,271 | \$1,456,277 | \$1,195,390 | \$1,060,959 | \$412,876 | \$2,109,856 | \$2,144,830 | | \$9,998,006 | | |
| Expenditures: | | | | | | | | | | | | |
| Current- | | | | | | | | | | | | |
| General Government | \$ 878,148 | \$ 7,197 | \$ 29,618 | \$ 11,432 | \$ 0 | \$ 0 | \$ 0 | \$ 1,211,811 | | \$ 2,138,206 | | |
| Public Safety | 567,420 | 0 | 0 | 0 | 0 | 0 | 0 | 81,379 | | 648,799 | | |
| Public Works | 0 | 1,512,225 | 0 | 1,374,376 | 0 | 0 | 0 | 180,696 | | 3,067,297 | | |
| Health & Welfare | 49,491 | 0 | 0 | 0 | 0 | 270,707 | 2,027,530 | 1,001,882 | | 3,349,610 | | |
| Recreation & Culture | 0 | 0 | 0 | 0 | 864,206 | 0 | 0 | 2,300 | | 866,506 | | |
| Economic Development | 82,997 | 0 | 0 | 0 | 0 | 0 | 0 | 12,092 | | 95,089 | | |
| Debt Service | 0 | 20,424 | 0 | 0 | 0 | 0 | 0 | 0 | | 20,424 | | |
| Total Expenditures | \$1,578,056 | \$1,539,846 | \$29,618 | \$1,385,808 | \$864,206 | \$270,707 | \$2,027,530 | \$2,490,160 | | \$10,185,931 | | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (199,509) | \$ (300,575) | \$ 1,426,659 | \$ (1,190,418) | \$ 196,753 | \$ 142,169 | \$ 82,326 | \$ (345,330) | | \$ (187,925) | | |
| Other Financing Sources (Uses): | | | | | | | | | | | | |
| Operating Transfers In | \$ 35,810 | \$ 245,699 | \$ 0 | \$ 1,309,950 | \$ 0 | \$ 0 | \$ 0 | \$ 542,481 | | \$ 2,133,940 | | |
| Operating Transfers Out | (284,880) | 0 | (1,598,960) | 0 | 0 | 0 | (77,156) | (172,943) | | (2,133,939) | | |
| Sale of Capital Assets | 400,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 400,500 | | |
| Total Other Financing | \$ 151,430 | \$ 245,699 | \$ (1,598,960) | \$ 1,309,950 | \$ 0 | \$ 0 | \$ (77,156) | \$ 369,538 | | \$ 400,501 | | |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ (48,079) | \$ (54,876) | \$ (172,301) | \$ 119,532 | \$ 196,753 | \$ 142,169 | \$ 5,170 | \$ 24,208 | | \$ 212,576 | | |
| Fund Balances-Beginning of Year | 464,035 | 674,016 | 382,509 | (46,669) | 1,950,031 | 489,516 | (46,380) | 769,085 | | 4,636,143 | | |
| Equity Transfers: | | | | | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59,946 | | 59,946 | | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (59,946) | | (59,946) | | |
| Fund Balances-End of Year | \$ 415,956 | \$ 619,140 | \$ 210,208 | \$ 72,863 | \$ 2,146,784 | \$ 631,685 | \$ (41,210) | \$ 793,293 | | \$ 4,848,719 | | |

See notes to financial statements.

Natchitoches Parish Police Jury
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2003

Net Change in Fund Balances-Total
Governmental Funds \$ 212,576

Amounts reported for Governmental Activities
in the Statement of Activities are different because:

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

Capital Expenditures 338,169
Depreciation Expense (712,162)

Payments made on Long-term Debt are shown as expenditures
in the Governmental Funds, but the repayments reduce
Long-term liabilities in the Statement of Assets. Changes in
Long-term Debt were-

Capital Leases 18,942
Accrued Compensated Absences 2,792

Change in Net Assets of Governmental Activities \$(139,683)

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

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
Notes to Financial Statements
December 31, 2003

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

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

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

These primary government (police jury) financial statements include all funds, 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
Notes to Financial Statements
December 31, 2003

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

B. Government-Wide and Fund Financial Statements

The Government-Wide Financial Statements (i.e., the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

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

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

General Fund-The General Fund is the Police Jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The Jury's major special revenue funds are-

Road Maintenance Fund-Used to account for the Jury's road, bridge, and drainage projects.

Sales Tax Fund-Used to account for the collection of a 1% sales and use tax used to finance the Solid Waste and Road Maintenance Funds.

Solid Waste Disposal Fund-Used to account for the Jury's waste collection and disposal system.

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

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

Head Start Fund-Used to account for the Jury's Head Start programs.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the *Governmental Accounting Standards Board*.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

D. Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

E. Interfund Transactions

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

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

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

| | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|------------------------------|----------------------------------|-------------------------------|
| General Fund | \$ 9,191 | \$ 0 |
| Special Revenue Funds- | | |
| Road Maintenance | | 16,847 |
| Solid Waste Disposal | 9,690 | 2,034 |
| OCS-Emergency Food & Shelter | 0 | 560 |
| OCS-DOL-CSBG | <u>560</u> | <u>0</u> |
| Totals | <u>\$19,441</u> | <u>\$19,441</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

| | Operating Transfers <u>In</u> | Operating Transfers <u>Out</u> |
|-----------------------------------|-------------------------------------|--------------------------------------|
| General Fund | \$ 35,810 | \$ 284,880 |
| Special Revenue Funds- | | |
| Road Maintenance Fund | 245,699 | 0 |
| Sales Tax Fund | 0 | 1,598,960 |
| Solid Waste Fund | 1,309,950 | 0 |
| Medicaid Enhancement Fund | 0 | 57,810 |
| Road Maintenance Emergency | 100,000 | 67,708 |
| Road Maintenance Special Projects | 100,000 | 43,082 |
| OCS-Head Start | 1,562 | 78,719 |
| OCS-Operating | 2,139 | 143 |
| OCS-Disability Ramps | 44,000 | 0 |
| Government Building | 217,480 | 0 |
| OCS-Family Day Care | 0 | 2,139 |
| OCS-CACFP | 78,719 | 1,562 |
| Weatherization | 0 | 499 |
| OCS FoodBank | <u>143</u> | <u>0</u> |
| Totals | <u>\$2,135,502</u> | <u>\$2,135,502</u> |

F. Capital Assets

Capital Assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

In order to comply with *Government Accounting Standards Board* Statement No. 34, estimates were required to arrive at the costs shown for roads and bridges. The Jury used information provided by the Louisiana Legislative Auditor's Office, and the Louisiana Department of Transportation and Development to estimate the following costs as of January 1, 2003:

| | |
|---------------------------|-------------------------|
| Roads | \$10,407,771 |
| Bridges | <u>5,831,279</u> |
| Total Estimated Costs | <u>\$16,239,050</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Estimated Lives</u> |
|-----------------------------------|------------------------|
| Roads, bridges, & infrastructure | 50 years |
| Buildings & building improvements | 40 years |
| Furniture & fixtures | 5-7 years |
| Vehicles | 5-7 years |
| Equipment | 5-7 years |

G. Inventories

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2003 are immaterial and are approximately the same as at December 31, 2002. Inventories consist of gravel, road building and general maintenance materials, and supplies.

H. Compensated Absences

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

In 1983, the Jury began accruing costs incurred for annual leave. Accrued sick leave benefits are not accrued due to the Jury's policy of not paying benefits upon termination. Accruals are recorded in each individual fund that incurs the costs.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets.

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

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

J. Fund Equity

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

K. Estimates

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

2. Changes in Accounting Principles

For the year ended December 31, 2003, the Jury has implemented GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. GASB No. 34 creates new basic financial statements for reporting on the Jury's financial activities.

The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

The implementation of GASB No. 34 caused the opening fund balance at December 31, 2002 to be restated in terms of "net assets" as follows:

| | Total Fund Balance | Adjustments Necessary to Convert to Net Assets | | | Net Assets 12/31/2002 |
|------------------------------|-----------------------|---|---|-----------------------------------|--------------------------|
| | | Add: Cost of Capital Assets 12/31/2002 | Less: Accumulated Depreciation Capital Assets at 12/31/2002 | Less: Long-Term Obligations | |
| Major Funds: | | | | | |
| General Fund | \$ 464,035 | \$ 5,448,727 | \$ (3,000,956) | \$ (18,510) | \$ 2,893,296 |
| Road Maint. Fund | 674,016 | 17,128,228 | (13,814,279) | (71,476) | 3,916,489 |
| Sales Tax Fund | 382,509 | 0 | 0 | 0 | 382,509 |
| Solid Waste Disposal Fund | (46,669) | 1,629,463 | (807,708) | (19,517) | 755,569 |
| Parish Library Fund | 1,950,031 | 2,472,427 | (1,870,101) | 0 | 2,552,357 |
| Health Unit Maint. Fund | 489,516 | 1,008,513 | (419,465) | (1,730) | 1,076,834 |
| Head Start Fund | (46,379) | 740,328 | (430,255) | (29,641) | 234,053 |
| Nonmajor Funds | <u>769,085</u> | <u>146,083</u> | <u>(123,324)</u> | <u>(33,549)</u> | <u>758,295</u> |
| Total | <u>\$4,636,144</u> | <u>\$28,573,769</u> | <u>\$(20,466,088)</u> | <u>\$(174,423)</u> | <u>\$12,569,402</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

The changes necessary to convert the non-major fund balances to "net assets" are as follows:

| | Total Fund Balance | Adjustments Necessary to Convert to Net Assets | | | Net Assets 12/31/2002 |
|-----------------------------|-------------------------|--|--|--|--------------------------|
| | | <i>Add:</i> Cost of Capital Assets 12/31/2002 | <i>Less:</i> Accumulated Depreciation Capital Assets at 12/31/2002 | <i>Less:</i> Long-Term Obligations | |
| NonMajor Funds: | | | | | |
| Road Maint. '96 '97 | \$ 764 | \$ 0 | \$ 0 | \$ 0 | \$ 764 |
| Road Maint. Emergency | 0 | 0 | 0 | 0 | 0 |
| Road Maint. Special Project | 0 | 0 | 0 | 0 | 0 |
| Solid Waste Reserve | 1,474 | 0 | 0 | 0 | 1,474 |
| Criminal Court | 70,676 | 88,521 | (83,539) | 0 | 75,658 |
| Civil Defense | 3,693 | 53,780 | (39,168) | 0 | 18,305 |
| Government Building | 343,200 | 3,782 | (617) | (11,069) | 335,296 |
| Old Courthouse Museum | 12 | 0 | 0 | 0 | 12 |
| LA 480 State Grant | 0 | 0 | 0 | 0 | 0 |
| Road State Grant | 44 | 0 | 0 | 0 | 44 |
| Capital Outlay | 105,971 | 0 | 0 | 0 | 105,971 |
| Nursing Home | | | | | |
| Intergovernmental | 80,041 | 0 | 0 | 0 | 80,041 |
| Natchitoches Parish | | | | | |
| Litter Court | 291 | 0 | 0 | 0 | 291 |
| Used Fire Truck | 1 | 0 | 0 | 0 | 1 |
| Kisatchie S & R | 123,683 | 0 | 0 | 0 | 123,683 |
| Recreation & Fitness | 8,472 | 0 | 0 | 0 | 8,472 |
| Water System Grant | 0 | 0 | 0 | 0 | 0 |
| OCS-Operating | (18,567) | 0 | 0 | 0 | (18,567) |
| OCS Family Day Care | 55 | 0 | 0 | 0 | 55 |
| OHP LIHEAP | 20,515 | 0 | 0 | 0 | 20,515 |
| DOL CSBG | 8,459 | 0 | 0 | (18,410) | (9,951) |
| OCS-RSVP | 7,769 | 0 | 0 | (744) | 7,025 |
| CCIP CACFP | (15,900) | 0 | 0 | 0 | (15,900) |
| CHC-Head Start Handicap | 4,133 | 0 | 0 | (807) | 3,326 |
| TTA/CDA | 2,463 | 0 | 0 | 0 | 2,463 |
| Weatherization | 5,319 | 0 | 0 | (2,519) | 2,800 |
| DOTD Section 18 | 0 | 0 | 0 | 0 | 0 |
| OCS-Food Bank | 5,415 | 0 | 0 | 0 | 5,415 |
| Elderly Entertainment | 7,743 | 0 | 0 | 0 | 7,743 |
| Senior Companion Prog. | (504) | 0 | 0 | 0 | (504) |
| Disability Ramps | 3,863 | 0 | 0 | 0 | 3,863 |
| Emergency Food & Shelter | 0 | 0 | 0 | 0 | 0 |
| Total | <u>\$769,085</u> | <u>\$146,083</u> | <u>\$(123,324)</u> | <u>\$(33,549)</u> | <u>\$758,295</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

3. 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, 2003.
- (5) The Jury utilizes formal budgetary integration as a management control device for the General Fund and Special Revenue Funds.
- (6) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations that are not expended lapse at year-end.

4. Deficits in Individual Funds

At December 31, 2003, the following funds had a deficit balance in their fund balances:

| <u>Fund</u> | <u>Amount</u> |
|-------------------------------|---------------|
| Office of Community Services- | |
| OHD LIHEAP | (3,388) |
| Head Start | (41,210) |
| Child Care Food | (18,733) |
| Operating Fund | (16,492) |
| Weatherization | \$ (5,778) |
| Family Day Care | (2,084) |

The deficits in the OCS funds will generally be funded by transfers from the OCS Operating Fund, or by intrafund transfers at the end of each respective grant period.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

5. Cash and Cash Equivalents

At December 31, 2003, the police jury had cash and cash equivalents (book balances) totaling \$3,268,266 as follows-

| | |
|----------------------------------|--------------------|
| Interest-bearing demand deposits | \$2,224,711 |
| U.S. Government Securities | <u>1,043,555</u> |
| Total | <u>\$3,268,266</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, 2003, the Police Jury has \$2,229,947 in deposits (collected bank balances). These deposits are secured from risk by \$105,867 of federal deposit insurance and \$2,108,316 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The \$1,043,555 in securities is secured by the U.S. Government. The remaining balance of \$15,764 is held in the money market account of a brokerage firm, and is considered uncollateralized by Louisiana law.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

6. Receivables

The following is a summary of receivables at December 31, 2003:

| <u>Class of Receivable</u> | <u>General Fund</u> | <u>Special Revenue Funds</u> |
|----------------------------|-------------------------|----------------------------------|
| Taxes- | | |
| Ad Valorem | \$244,642 | \$1,399,008 |
| Intergovernmental- | | |
| Federal | 0 | 603,390 |
| State | 160,415 | 72,774 |
| Other | <u>17,050</u> | <u>113,867</u> |
| Totals | <u>\$422,107</u> | <u>\$2,189,039</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

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

7. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2003 is as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|----------------------------------|------------------------------|-------------------|------------------|---------------------------|
| General Fund: | | | | |
| Capital Assets- | | | | |
| Land | \$ 423,873 | \$ 0 | \$ 0 | \$ 423,873 |
| Building | 4,423,671 | 0 | 0 | 4,423,671 |
| Office Equipment | 223,630 | 4,935 | 0 | 228,565 |
| Other Equipment | 183,011 | 8,403 | 0 | 191,414 |
| Vehicles | <u>194,542</u> | <u>0</u> | <u>0</u> | <u>194,542</u> |
| Total Assets | <u>\$ 5,448,727</u> | <u>\$ 13,338</u> | <u>\$ 0</u> | <u>\$ 5,462,065</u> |
| Accumulated Depreciation- | | | | |
| Building | \$ 2,515,909 | \$ 75,189 | \$ 0 | \$ 2,591,098 |
| Office Equipment | 210,849 | 4,270 | 0 | 215,119 |
| Other Equipment | 135,368 | 8,575 | 0 | 143,943 |
| Vehicles | <u>138,830</u> | <u>20,550</u> | <u>0</u> | <u>159,380</u> |
| Total Acc. Deprec. | <u>\$ 3,000,956</u> | <u>\$ 108,584</u> | <u>\$ 0</u> | <u>\$ 3,109,540</u> |
| Civil Defense: | | | | |
| Capital Assets- | | | | |
| Office Equipment | \$ 35,515 | \$ 0 | \$ 0 | \$ 35,515 |
| Other Equipment | <u>18,265</u> | <u>0</u> | <u>0</u> | <u>18,265</u> |
| Total Assets | <u>\$ 53,780</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 53,780</u> |
| Accumulated Depreciation- | | | | |
| Office Equipment | \$ 20,903 | \$ 1,218 | \$ 0 | \$ 22,121 |
| Other Equipment | <u>18,265</u> | <u>0</u> | <u>0</u> | <u>18,265</u> |
| Total Acc. Deprec. | <u>\$ 39,168</u> | <u>\$ 1,218</u> | <u>\$ 0</u> | <u>\$ 40,386</u> |
| Criminal Court/DA: | | | | |
| Capital Assets- | | | | |
| Office Equipment | \$ 45,994 | \$ 0 | \$ 0 | \$ 45,994 |
| Other Equipment | 13,527 | 0 | 0 | 13,527 |
| Vehicles | <u>29,000</u> | <u>0</u> | <u>0</u> | <u>29,000</u> |
| Total Assets | <u>\$ 88,521</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 88,521</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|-----------------------------|------------------------------|------------------|------------------|---------------------------|
| Criminal Court/DA: | | | | |
| Accumulated Depreciation- | | | | |
| Office Equipment | \$ 41,012 | \$ 1,809 | \$ 0 | \$ 42,821 |
| Other Equipment | 13,527 | 0 | 0 | 13,527 |
| Vehicles | <u>29,000</u> | <u>0</u> | <u>0</u> | <u>29,000</u> |
| Total Acc. Deprec. | <u>\$ 83,539</u> | <u>\$ 1,809</u> | <u>\$ 0</u> | <u>\$ 85,348</u> |
| Health Unit: | | | | |
| Capital Assets- | | | | |
| Building | \$ 846,415 | \$ 0 | \$ 0 | \$ 846,415 |
| Office Equipment | 44,148 | 0 | 0 | 44,148 |
| Other Equipment | 51,860 | 6,949 | 0 | 58,809 |
| Vehicles | <u>66,090</u> | <u>25,000</u> | <u>0</u> | <u>91,090</u> |
| Total Assets | <u>\$ 1,008,513</u> | <u>\$ 31,949</u> | <u>\$ 0</u> | <u>\$ 1,040,462</u> |
| Accumulated Depreciation- | | | | |
| Building | \$ 316,294 | \$ 21,161 | \$ 0 | \$ 337,455 |
| Office Equipment | 43,620 | 528 | 0 | 44,148 |
| Other Equipment | 39,086 | 1,964 | 0 | 41,050 |
| Vehicles | <u>20,465</u> | <u>13,219</u> | <u>0</u> | <u>33,684</u> |
| Total Acc. Deprec. | <u>\$ 419,465</u> | <u>\$ 36,872</u> | <u>\$ 0</u> | <u>\$ 456,337</u> |
| Government Building: | | | | |
| Capital Assets- | | | | |
| Other Equipment | <u>\$ 3,782</u> | <u>\$ 1,509</u> | <u>\$ 0</u> | <u>\$ 5,291</u> |
| Total Assets | <u>\$ 3,782</u> | <u>\$ 1,509</u> | <u>\$ 0</u> | <u>\$ 5,291</u> |
| Accumulated Depreciation- | | | | |
| Other Equipment | <u>\$ 617</u> | <u>\$ 635</u> | <u>\$ 0</u> | <u>\$ 1,252</u> |
| Total Acc. Deprec. | <u>\$ 617</u> | <u>\$ 635</u> | <u>\$ 0</u> | <u>\$ 1,252</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|---------------------------|------------------------------|------------------|--------------------|---------------------------|
| Solid Waste: | | | | |
| Capital Assets- | | | | |
| Land | \$ 48,112 | \$ 0 | \$ 0 | \$ 48,112 |
| Building | 335,353 | 0 | 0 | 335,353 |
| Office Equipment | 7,439 | 1,042 | 0 | 8,481 |
| Other Equipment | 343,874 | 23,798 | 0 | 367,672 |
| Vehicles | <u>894,685</u> | <u>0</u> | <u>0</u> | <u>894,685</u> |
| Total Assets | <u>\$ 1,629,463</u> | <u>\$ 24,840</u> | <u>\$ 0</u> | <u>\$ 1,654,303</u> |
| Accumulated Depreciation- | | | | |
| Building | \$ 136,613 | \$ 8,741 | \$ 0 | \$ 145,354 |
| Office Equipment | 5,821 | 784 | 0 | 6,605 |
| Other Equipment | 253,209 | 10,068 | 0 | 263,277 |
| Vehicles | <u>412,065</u> | <u>82,166</u> | <u>0</u> | <u>494,231</u> |
| Total Acc. Deprec. | <u>\$ 807,708</u> | <u>\$101,759</u> | <u>\$ 0</u> | <u>\$ 909,467</u> |
| Head Start: | | | | |
| Capital Assets- | | | | |
| Building | \$ 139,001 | \$ 0 | \$ 0 | \$ 139,001 |
| Office Equipment | 204,019 | 10,023 | 0 | 214,042 |
| Other Equipment | 264,253 | 19,467 | 0 | 283,720 |
| Vehicles | <u>133,056</u> | <u>0</u> | <u>0</u> | <u>133,056</u> |
| Total Assets | <u>\$ 740,329</u> | <u>\$ 29,490</u> | <u>\$ 0</u> | <u>\$ 769,819</u> |
| Accumulated Depreciation- | | | | |
| Building | \$ 59,255 | \$ 5,560 | \$ 0 | \$ 64,815 |
| Office Equipment | 152,575 | 16,404 | 0 | 168,979 |
| Other Equipment | 97,502 | 16,317 | 0 | 113,819 |
| Vehicles | <u>120,923</u> | <u>4,044</u> | <u>0</u> | <u>124,967</u> |
| Total Acc. Deprec. | <u>\$ 430,255</u> | <u>\$ 42,325</u> | <u>\$ 0</u> | <u>\$ 472,580</u> |
| Library: | | | | |
| Capital Assets- | | | | |
| Office Equipment | \$ 369,177 | \$ 24,226 | \$ 0 | \$ 393,403 |
| Books, Recordings, etc. | <u>2,103,250</u> | <u>161,691</u> | <u>(149,140)</u> | <u>2,115,801</u> |
| Total Assets | <u>\$ 2,472,427</u> | <u>\$185,917</u> | <u>\$(149,140)</u> | <u>\$ 2,509,204</u> |
| Accumulated Depreciation- | | | | |
| Office Equipment | \$ 144,251 | \$ 64,205 | \$ 0 | \$ 208,456 |
| Books, Recordings, etc. | <u>1,725,850</u> | <u>152,033</u> | <u>(149,140)</u> | <u>1,728,743</u> |
| Total Acc. Deprec. | <u>\$ 1,870,101</u> | <u>\$216,238</u> | <u>\$(149,140)</u> | <u>\$ 1,937,199</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|---------------------------------------|------------------------------|------------------------|------------------------|---------------------------|
| Road Maintenance: | | | | |
| Capital Assets- | | | | |
| Building | \$ 115,279 | \$ 46,900 | \$ 0 | \$ 162,179 |
| Office Equipment | 2,061 | 0 | 0 | 2,061 |
| Other Equipment | 198,783 | 4,227 | 0 | 203,010 |
| Vehicles | 573,055 | 0 | 0 | 573,055 |
| Bridges | 5,831,279 | 0 | 0 | 5,831,279 |
| Roads | <u>10,407,771</u> | <u>0</u> | <u>0</u> | <u>10,407,771</u> |
| Total Assets | <u>\$ 17,128,228</u> | <u>\$ 51,127</u> | <u>\$ 0</u> | <u>\$ 17,179,355</u> |
| Accumulated Depreciation- | | | | |
| Building | \$ 40,980 | \$ 3,711 | \$ 0 | \$ 44,691 |
| Office Equipment | 2,061 | 0 | 0 | 2,061 |
| Other Equipment | 116,123 | 11,859 | 0 | 127,982 |
| Vehicles | 405,439 | 40,960 | 0 | 446,399 |
| Bridges | 2,975,854 | 142,421 | 0 | 3,118,275 |
| Roads | <u>10,273,822</u> | <u>3,770</u> | <u>0</u> | <u>10,277,592</u> |
| Total Acc. Deprec. | <u>\$ 13,814,279</u> | <u>\$ 202,721</u> | <u>\$ 0</u> | <u>\$ 14,017,000</u> |
| Total Assets | <u>\$ 28,573,770</u> | <u>\$ 338,170</u> | <u>\$(149,140)</u> | <u>\$ 28,762,800</u> |
| Total Accumulated Depreciation | <u>\$(20,466,088)</u> | <u>\$(712,161)</u> | <u>\$ 149,140</u> | <u>\$(21,029,109)</u> |

Depreciation expense of \$712,161 for the year ended December 31, 2003, was charged to the following governmental functions:

| | |
|-------------------------|----------------------|
| General Fund | \$108,584 |
| Civil Defense | 1,218 |
| Criminal Court | 1,809 |
| Health Unit Maintenance | 36,872 |
| Government Building | 635 |
| Solid Waste Disposal | 101,759 |
| Head Start | 42,325 |
| Library | 216,238 |
| Road Maintenance | <u>202,721</u> |
| Total | <u>\$712,161</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

8. Accounts, Salaries and Other Payables

The payables of \$1,041,688 at December 31, 2003, are as follows:

| <u>Class of Payable</u> | <u>General Fund</u> | <u>Special Revenue Funds</u> |
|-------------------------|---------------------|------------------------------|
| Accounts Payable | \$192,874 | \$426,778 |
| Accrued Payroll | 41,548 | 255,812 |
| Accrued Liabilities | <u>124,676</u> | <u>0</u> |
| Totals | <u>\$359,098</u> | <u>\$682,590</u> |

9. Long-Term Debt

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

The following represents the detail for payments for the next year:

| <u>Year</u> | <u>Total Payments</u> | <u>Principal</u> | <u>Interest</u> | <u>Remaining Balance</u> |
|-------------|-----------------------|------------------|-----------------|--------------------------|
| 2004 | <u>\$17,020</u> | <u>\$16,599</u> | <u>\$421</u> | <u>\$0</u> |

The following is a summary of changes in long-term debt for the year ended December 31, 2003:

| | <u>Balance 1-1-03</u> | <u>Additions</u> | <u>Balance Reduction</u> | <u>Balance 12-31-03</u> |
|----------------------|---------------------------|------------------|------------------------------|-----------------------------|
| General Obligation | \$ 35,541 | \$0 | \$(18,942) | \$ 16,599 |
| Compensated Absences | <u>138,882</u> | <u>0</u> | <u>(2,792)</u> | <u>136,090</u> |
| Total | <u>\$174,423</u> | <u>\$0</u> | <u>\$(21,734)</u> | <u>\$152,689</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

10. Pension Plans

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. As of January 1, 1997, elected officials, except coroners and justices of the peace, may no longer join the retirement system. Those elected officials enrolled as of January 1, 1997 will maintain membership as long as they hold office. Justices of the Peace have an option to join at any time within twelve months of taking the oath of office. Coroners may join at any time on a current basis and now have the option of purchasing prior service as coroners at actuarial cost. Under Plan A, employees who retire at age 65 with at least 7 years of creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Natchitoches Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 5.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Natchitoches Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Natchitoches Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2003, 2002 and 2001, were \$262,801, \$236,220, and \$221,582, respectively, equal to the required contributions for each year.

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

11. 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, 2003, the Jury had a reservation of fund balances in its Road Maintenance Fund in the amount of \$16,599 for retirement of long-term debt.

12. Risk Management/Contingencies

Beginning January 1, 2000, the Jury ceased carrying liability insurance except for buildings and vehicles. For suits occurring on liability issues not related to vehicles and buildings, the Jury has adopted a policy of not defending or paying such suits. At December 31, 2003, there are no known outstanding judgments or suits against the Jury for issues not related to vehicles and buildings.

13. Ad Valorem Taxes

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

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

Property Tax Calendar

| | |
|----------------------------|-------------------|
| Assessment date | January 1, 2003 |
| Levy date | June 30, 2003 |
| Tax bills mailed | October 15, 2003 |
| Total taxes are due | December 31, 2003 |
| Penalties & interest added | January 31, 2004 |
| Lien date | January 31, 2004 |
| Tax sale | May 15, 2004 |

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 |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2000. Total assessed value was \$164,111,910 in 2003. 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 \$39,699,300 of the assessed value in 2003.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2003:

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

Total ad valorem tax revenues recognized by the Jury were \$2,594,525 for the year ended December 31, 2003.

The following are the principal taxpayers for the Parish:

| <u>Taxpayer</u> | <u>Assessed Valuation</u> | <u>Percentage Total Assessed Valuation</u> |
|----------------------------------|---------------------------|--|
| Weyerhaeuser Co. | \$19,723,800 | 12.0% |
| Tennessee Gas | 5,297,760 | 3.2% |
| BellSouth Telecomm. | 3,445,830 | 2.1% |
| Alliance Compressors | 3,565,100 | 2.2% |
| Cleco Corp. | 2,891,490 | 1.8% |
| Conagra Poultry | 2,362,500 | 1.4% |
| Conagra Co. | 1,592,470 | .9% |
| GulfSouth Pipeline | 1,531,360 | .9% |
| Valley Electric Membership Corp. | 1,736,360 | 1.0% |
| Exchange Bank | <u>1,567,300</u> | <u>.9%</u> |
| Total | <u>\$43,713,970</u> | <u>26.4%</u> |

Natchitoches Parish Police Jury
Notes to Financial Statements
December 31, 2003

14. Lease Commitments

The Jury has commitments under several operating lease agreements for land use, voting precinct space, equipment, and miscellaneous. Generally, these lease agreements are cancelable by the Jury at any time. Jury management does feel, however, that such leases will generally be renewed or replaced each year. Total rental expense under operating leases was approximately \$152,000 during 2003.

15. 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 (2003 collections \$1,455,187) 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.

16. Criminal Court Fund

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

REQUIRED SUPPLEMENTAL INFORMATION

Natchitoches Parish Police Jury
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--|----------------------------|-------------------------|---------------------|--|
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem Taxes | \$ 370,000 | \$ 374,830 | \$ 421,284 | \$ 46,454 |
| Licenses & Permits | 145,000 | 175,500 | 181,598 | 6,098 |
| Intergovernmental | | | | |
| State Grants | 658,000 | 760,560 | 655,779 | (104,781) |
| Other Grants | 95,000 | 109,000 | 75,140 | (33,860) |
| Charges for Services | 5,075 | 3,035 | 1,415 | (1,620) |
| Interest & Miscellaneous | <u>220,500</u> | <u>57,000</u> | <u>43,331</u> | <u>(13,669)</u> |
| Total Revenues | <u>\$1,493,575</u> | <u>\$1,479,925</u> | <u>\$1,378,547</u> | <u>\$(101,378)</u> |
| Expenditures: | | | | |
| General Government- | | | | |
| Legislative | \$ 188,084 | \$ 187,584 | \$ 206,512 | \$ (18,928) |
| Judicial | 282,629 | 288,029 | 264,542 | 23,487 |
| Elections | 69,630 | 71,190 | 54,562 | 16,628 |
| Finance & Administration | 406,441 | 304,091 | 297,868 | 6,223 |
| Other | 38,500 | 31,666 | 54,664 | (22,998) |
| Public Safety | 477,502 | 543,212 | 567,420 | (24,208) |
| Health & Welfare | 38,860 | 38,860 | 49,491 | (10,631) |
| Economic Development | <u>6,050</u> | <u>138,660</u> | <u>82,997</u> | <u>55,663</u> |
| Total Expenditures | <u>\$1,507,696</u> | <u>\$1,603,292</u> | <u>\$1,578,056</u> | <u>\$ 25,236</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (14,121)</u> | <u>\$ (123,367)</u> | <u>\$ (199,509)</u> | <u>\$ (76,142)</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | \$ 0 | \$ 35,810 | \$ 35,810 | \$ 0 |
| Operating Transfers Out | (31,689) | (284,880) | (284,880) | 0 |
| Sale of Capital Assets | <u>0</u> | <u>400,500</u> | <u>400,500</u> | <u>0</u> |
| Total Other Financing | <u>\$ (31,689)</u> | <u>\$ 151,430</u> | <u>\$ 151,430</u> | <u>\$ 0</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>\$ (45,810)</u> | <u>\$ 28,063</u> | <u>\$ (48,079)</u> | <u>\$ (76,142)</u> |
| Fund Balance-Beginning of Year | <u>464,035</u> | <u>464,035</u> | <u>464,035</u> | <u>0</u> |
| Fund Balance-End of Year | <u>\$ 418,225</u> | <u>\$ 492,098</u> | <u>\$ 415,956</u> | <u>\$ (76,142)</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Statement of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--------------------------------|----------------------------|---------------------------|---------------------------|--|
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem | \$ 350,000 | \$ 350,000 | \$ 396,454 | \$ 46,454 |
| Payments in Lieu of Taxes | <u>20,000</u> | <u>24,830</u> | <u>24,830</u> | <u>0</u> |
| Total Taxes | \$ <u>370,000</u> | \$ <u>374,830</u> | \$ <u>421,284</u> | \$ <u>46,454</u> |
| Licenses & Permits- | | | | |
| Alcoholic Beverage License | \$ 15,000 | \$ 12,500 | \$ 13,162 | \$ 662 |
| Occupational Licenses | <u>130,000</u> | <u>163,000</u> | <u>168,436</u> | <u>5,436</u> |
| Total Licenses & Permits | \$ <u>145,000</u> | \$ <u>175,500</u> | \$ <u>181,598</u> | \$ <u>6,098</u> |
| Intergovernmental- | | | | |
| District Attorney | \$ 95,000 | \$ 109,000 | \$ 75,140 | \$ (33,860) |
| State of Louisiana- | | | | |
| Alcoholic Beverage Tax | 13,000 | 13,000 | 13,852 | 852 |
| Severance Tax | 570,000 | 520,000 | 475,438 | (44,562) |
| Fire Insurance Rebate | 75,000 | 97,560 | 97,564 | 4 |
| Office of Rural Development | <u>0</u> | <u>130,000</u> | <u>68,925</u> | <u>(61,075)</u> |
| Total Intergovernmental | \$ <u>753,000</u> | \$ <u>869,560</u> | \$ <u>730,919</u> | \$ <u>(138,641)</u> |
| Charges for Services- | | | | |
| Planning Commission | \$ 5,000 | \$ 3,000 | \$ 1,395 | \$ (1,605) |
| Other | <u>75</u> | <u>35</u> | <u>20</u> | <u>(15)</u> |
| Total Charges for Services | \$ <u>5,075</u> | \$ <u>3,035</u> | \$ <u>1,415</u> | \$ <u>(1,620)</u> |
| Miscellaneous- | | | | |
| Interest | \$ 1,500 | \$ 2,000 | \$ 2,178 | \$ 178 |
| Rents & Royalties | 19,000 | 35,000 | 31,465 | (3,535) |
| Miscellaneous | <u>200,000</u> | <u>20,000</u> | <u>9,688</u> | <u>(10,312)</u> |
| Total Miscellaneous | \$ <u>220,500</u> | \$ <u>57,000</u> | \$ <u>43,331</u> | \$ <u>(13,669)</u> |
| Total Revenues | \$<u>1,493,575</u> | \$<u>1,479,925</u> | \$<u>1,378,547</u> | \$<u>(101,378)</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Statement of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--------------------------------------|----------------------------|-------------------------|-------------------|--|
| Expenditures: | | | | |
| General Government- | | | | |
| Legislative- | | | | |
| Personnel Cost | \$ 158,084 | \$ 157,584 | \$ 156,889 | \$ 695 |
| Travel | 3,000 | 3,000 | 3,088 | (88) |
| Code Publication | 5,000 | 5,000 | 4,793 | 207 |
| Miscellaneous | <u>22,000</u> | <u>22,000</u> | <u>41,742</u> | <u>(19,742)</u> |
| Total Legislative | <u>\$ 188,084</u> | <u>\$ 187,584</u> | <u>\$ 206,512</u> | <u>\$(18,928)</u> |
| Judicial- | | | | |
| Personnel Cost | \$ 232,629 | \$ 238,029 | \$ 237,289 | \$ 740 |
| Miscellaneous | <u>50,000</u> | <u>50,000</u> | <u>27,253</u> | <u>22,747</u> |
| Total Judicial | <u>\$ 282,629</u> | <u>\$ 288,029</u> | <u>\$ 264,542</u> | <u>\$ 23,487</u> |
| Elections- | | | | |
| Personnel Cost | \$ 36,630 | \$ 36,630 | \$ 36,730 | \$ (100) |
| Materials & Supplies | 6,500 | 7,560 | 7,331 | 229 |
| Telephone | 1,500 | 1,000 | 985 | 15 |
| Commissioners & Supervisors | <u>25,000</u> | <u>26,000</u> | <u>9,516</u> | <u>16,484</u> |
| Total Elections | <u>\$ 69,630</u> | <u>\$ 71,190</u> | <u>\$ 54,562</u> | <u>\$ 16,628</u> |
| Finance & Administration- | | | | |
| Personnel Cost | \$ 244,741 | \$ 225,741 | \$ 217,036 | \$ 8,705 |
| Travel | 4,200 | 2,200 | 3,227 | (1,027) |
| Materials & Supplies | 25,000 | 30,000 | 29,586 | 414 |
| Telephone | 4,000 | 8,000 | 13,192 | (5,192) |
| Miscellaneous | 125,500 | 35,500 | 31,042 | 4,458 |
| Capital Expenditures | <u>3,000</u> | <u>2,650</u> | <u>3,785</u> | <u>(1,135)</u> |
| Total Finance & Administration | <u>\$ 406,441</u> | <u>\$ 304,091</u> | <u>\$ 297,868</u> | <u>\$ 6,223</u> |
| Other General Government- | | | | |
| Insurance | \$ 35,000 | \$ 27,800 | \$ 50,798 | \$(22,998) |
| Miscellaneous | <u>3,500</u> | <u>3,866</u> | <u>3,866</u> | <u>0</u> |
| Total Other | <u>\$ 38,500</u> | <u>\$ 31,666</u> | <u>\$ 54,664</u> | <u>\$(22,998)</u> |
| Total General Government | <u>\$ 985,284</u> | <u>\$ 882,560</u> | <u>\$ 878,148</u> | <u>\$ 4,412</u> |

Continued next page

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Statement of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|-----------------------------------|----------------------------|-------------------------|--------------------|--|
| Public Safety- | | | | |
| Personnel Cost | \$ 15,502 | \$ 16,652 | \$ 14,058 | \$ 2,594 |
| Prisoner Maintenance | 375,000 | 420,000 | 447,159 | (27,159) |
| External Appropriations-Fire Ins. | 75,000 | 97,560 | 97,564 | (4) |
| Capital Expenditures | <u>12,000</u> | <u>9,000</u> | <u>8,639</u> | <u>361</u> |
| Total Public Safety | <u>\$ 477,502</u> | <u>\$ 543,212</u> | <u>\$ 567,420</u> | <u>\$(24,208)</u> |
| Health & Welfare- | | | | |
| Coroner | \$ 36,460 | \$ 36,460 | \$ 45,793 | \$ (9,333) |
| Veteran's Service Officer | <u>2,400</u> | <u>2,400</u> | <u>3,698</u> | <u>(1,298)</u> |
| Total Health & Welfare | <u>\$ 38,860</u> | <u>\$ 38,860</u> | <u>\$ 49,491</u> | <u>\$(10,631)</u> |
| Economic Development- | | | | |
| Extension Office- | | | | |
| Personnel Cost | \$ 3,300 | \$ 3,300 | \$ 4,125 | \$ (825) |
| Telephone & Other | <u>2,500</u> | <u>4,860</u> | <u>5,191</u> | <u>(331)</u> |
| Total Extension Office | <u>\$ 5,800</u> | <u>\$ 8,160</u> | <u>\$ 9,316</u> | <u>\$ (1,156)</u> |
| Other- | | | | |
| Twin Valley Association | \$ 250 | \$ 500 | \$ 500 | \$ 0 |
| Rural Development Expenditures | <u>0</u> | <u>130,000</u> | <u>73,181</u> | <u>56,819</u> |
| Total Other | <u>\$ 250</u> | <u>\$ 130,500</u> | <u>\$ 73,681</u> | <u>\$ 56,819</u> |
| Total Economic Development | <u>\$ 6,050</u> | <u>\$ 138,660</u> | <u>\$ 82,997</u> | <u>\$ 55,663</u> |
| Total Expenditures | <u>\$1,507,696</u> | <u>\$1,603,292</u> | <u>\$1,578,056</u> | <u>\$ 25,236</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Statement of Other Financing Sources (Uses)-Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|---------------------------------|----------------------------|--------------------------|--------------------------|--|
| Other Financing Sources (Uses): | | | | |
| Operating Transfers From- | | | | |
| Medicaid Enhancement Fund | \$ <u>0</u> | \$ <u>35,810</u> | \$ <u>35,810</u> | \$ <u>0</u> |
| Operating Transfers To- | | | | |
| Criminal Court Fund | \$(31,689) | \$ 0 | \$ 0 | \$0 |
| Disability Ramps Fund | 0 | (22,000) | (22,000) | 0 |
| Government Buildings Fund | 0 | (217,480) | (217,480) | 0 |
| Road Maintenance Fund | <u>0</u> | <u>(45,400)</u> | <u>(45,400)</u> | <u>0</u> |
| Total Transfers Out | \$(31,689) | \$(284,880) | \$(284,880) | \$0 |
| Sale of Capital Assets- | | | | |
| Library Building | \$ <u>0</u> | \$ <u>400,500</u> | \$ <u>400,500</u> | \$0 |
| Total Other Financing | <u>\$(31,689)</u> | <u>\$ 151,430</u> | <u>\$ 151,430</u> | <u>\$0</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Road Maintenance Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | Original Budget | Final Budget | Actual | Variance- Favorable (Unfavorable) |
|--|---------------------|---------------------|---------------------|---|
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem Taxes | \$ 325,000 | \$ 325,000 | \$ 351,656 | \$ 26,656 |
| Intergovernmental- | | | | |
| LA Rural Development | 0 | 255,700 | 123,355 | (132,345) |
| Kisatchie National Forest | 370,00 | 340,600 | 345,990 | 5,390 |
| State Transportation Funds | 390,000 | 390,000 | 394,269 | 4,269 |
| Miscellaneous- | | | | |
| Interest | 500 | 500 | 465 | (35) |
| Miscellaneous | 5,000 | 22,328 | 23,536 | 1,208 |
| Total Revenues | <u>\$1,090,500</u> | <u>\$1,334,128</u> | <u>\$1,239,271</u> | <u>\$ (94,857)</u> |
| Expenditures: | | | | |
| General Government- | | | | |
| Finance & Administration- | | | | |
| Office & Supplies | \$ 5,475 | \$ 6,475 | \$ 6,173 | \$ 302 |
| Telephone & Utilities | 4,500 | 3,500 | 1,016 | 2,484 |
| Travel | 200 | 200 | 8 | 192 |
| Public Works- | | | | |
| Personnel Cost | 639,534 | 649,534 | 639,413 | 10,121 |
| Equipment Maintenance | 92,500 | 91,000 | 134,160 | (43,160) |
| Insurance | 53,000 | 43,000 | 53,317 | (10,317) |
| Fuel & Oil | 75,200 | 83,200 | 105,531 | (22,331) |
| Road & Bridge Materials | 141,400 | 418,105 | 333,493 | 84,612 |
| Other Supplies | 15,000 | 15,000 | 12,676 | 2,324 |
| Miscellaneous | 46,700 | 38,900 | 45,208 | (6,308) |
| Equipment Rental | 138,000 | 138,000 | 137,300 | 700 |
| Capital Expenditures | 38,000 | 84,400 | 51,127 | 33,273 |
| Debt Service- | | | | |
| Principal | 19,000 | 19,000 | 18,942 | 58 |
| Interest | 1,500 | 1,500 | 1,482 | 18 |
| Total Expenditures | <u>\$1,270,009</u> | <u>\$1,591,814</u> | <u>\$1,539,846</u> | <u>\$ 51,968</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (179,509)</u> | <u>\$ (257,686)</u> | <u>\$ (300,575)</u> | <u>\$ (42,889)</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers (to) From- | | | | |
| Sales Tax Fund | \$ 179,509 | \$ 114,509 | \$ 114,509 | \$ 0 |
| General Fund | 0 | 45,400 | 45,400 | 0 |
| Road Maintenance Emergency Fund | 0 | 11,847 | 42,708 | 30,861 |
| Road Maintenance Special Fund | 0 | 0 | 43,082 | 43,082 |
| Total Other Financing | <u>\$ 179,509</u> | <u>\$ 171,756</u> | <u>\$ 245,699</u> | <u>\$ 73,943</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>\$ 0</u> | <u>\$ (85,930)</u> | <u>\$ (54,876)</u> | <u>\$ 31,054</u> |
| Fund Balance-Beginning of Year | <u>674,016</u> | <u>674,016</u> | <u>674,016</u> | <u>0</u> |
| Fund Balance-End of Year | <u>\$ 674,016</u> | <u>\$ 588,086</u> | <u>\$ 619,140</u> | <u>\$ 31,054</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Sales Tax Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--|----------------------------|-------------------------|---------------------|--|
| Revenues: | | | | |
| Taxes- | | | | |
| Sales & Use Tax | \$ 1,450,000 | \$ 1,450,000 | \$ 1,455,187 | \$5,187 |
| Miscellaneous- | | | | |
| Interest | <u>3,500</u> | <u>1,500</u> | <u>1,090</u> | <u>(410)</u> |
| Total Revenues | \$ 1,453,500 | \$ 1,451,500 | \$ 1,456,277 | \$4,777 |
| Expenditures: | | | | |
| General Government- | | | | |
| Finance & Administration | <u>27,550</u> | <u>30,000</u> | <u>29,618</u> | <u>382</u> |
| Excess (Deficiency) of Revenues Over Expenditures | \$ <u>1,425,950</u> | \$ <u>1,421,500</u> | \$ <u>1,426,659</u> | \$ <u>5,159</u> |
| Other Financing Uses: | | | | |
| Operating Transfers To- | | | | |
| Solid Waste Disposal | \$(1,279,451) | \$(1,284,451) | \$(1,284,451) | \$ 0 |
| Road Maintenance | (179,509) | (114,509) | (114,509) | 0 |
| Road Maintenance Special Projects | 0 | (100,000) | (100,000) | 0 |
| Road Maintenance Emergency Fund | <u>0</u> | <u>(100,000)</u> | <u>(100,000)</u> | <u>0</u> |
| Total Other Financing | \$(1,458,960) | \$(1,598,960) | \$(1,598,960) | \$ 0 |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ (33,010) | \$ (177,460) | \$ (172,301) | \$5,159 |
| Fund Balance-Beginning of Year | <u>382,509</u> | <u>382,509</u> | <u>382,509</u> | <u>0</u> |
| Fund Balance-End of Year | \$ <u>349,499</u> | \$ <u>205,049</u> | \$ <u>210,208</u> | \$ <u>5,159</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Solid Waste Disposal Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--|----------------------------|-------------------------|----------------------|--|
| Revenues: | | | | |
| Charges for Services- Landfill Charges | \$ 50,000 | \$ 50,000 | \$ 39,841 | \$ (10,159) |
| Miscellaneous- Rents & Royalties | 150,000 | 132,000 | 143,909 | 11,909 |
| Miscellaneous | <u>5,000</u> | <u>12,000</u> | <u>11,640</u> | <u>(360)</u> |
| Total Revenues | <u>\$ 205,000</u> | <u>\$ 194,000</u> | <u>\$ 195,390</u> | <u>\$ 1,390</u> |
| Expenditures: | | | | |
| General Government- Finance & Administration- Utilities & Telephone | \$ 5,500 | \$ 4,500 | \$ 3,771 | \$ 729 |
| Supplies & Materials | 3,000 | 3,950 | 4,776 | (826) |
| Travel | 1,500 | 2,100 | 2,885 | (785) |
| Public Works- Personnel Cost | 624,701 | 611,701 | 623,349 | (11,648) |
| Tipping Fees | 430,000 | 460,000 | 440,970 | 19,030 |
| Equipment Expense | 156,000 | 165,000 | 187,914 | (22,914) |
| Supplies & Miscellaneous | 43,750 | 30,750 | 44,911 | (14,161) |
| Insurance | 55,000 | 55,000 | 52,392 | 2,608 |
| Capital Expenditures | <u>165,000</u> | <u>170,000</u> | <u>24,840</u> | <u>145,160</u> |
| Total Expenditures | <u>\$ 1,484,451</u> | <u>\$ 1,503,001</u> | <u>\$ 1,385,808</u> | <u>\$117,193</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$(1,279,451)</u> | <u>\$(1,309,001)</u> | <u>\$(1,190,418)</u> | <u>\$118,583</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfer From- Sales Tax Fund | \$ 1,279,451 | \$ 1,284,451 | \$ 1,284,451 | \$ 0 |
| Road Maintenance Fund | 0 | 25,000 | 25,000 | 0 |
| Weatherization Fund | <u>0</u> | <u>0</u> | <u>499</u> | <u>499</u> |
| Total Other Financing | <u>\$ 1,279,451</u> | <u>\$ 1,309,451</u> | <u>\$ 1,309,950</u> | <u>\$ 499</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ 0 | \$ 450 | \$ 119,532 | \$119,082 |
| Fund Balance (Deficit)-Beginning of Year | <u>(46,669)</u> | <u>(46,669)</u> | <u>(46,669)</u> | <u>0</u> |
| Fund Balance (Deficit)-End of Year | <u>\$ (46,669)</u> | <u>\$ (46,219)</u> | <u>\$ 72,863</u> | <u>\$119,082</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Parish Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--|----------------------------|-------------------------|--------------------|--|
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem | \$ 859,050 | \$ 859,050 | \$1,029,250 | \$170,200 |
| Intergovernmental- | | | | |
| Local Grants | 0 | 0 | 7,977 | 7,977 |
| Charges for Services | 5,500 | 5,500 | 10,583 | 5,083 |
| Fines & Forfeits | 4,750 | 4,750 | 6,682 | 1,932 |
| Miscellaneous- | | | | |
| Interest | 3,000 | 3,000 | 5,143 | 2,143 |
| Gifts & Memorials | <u>1,000</u> | <u>1,000</u> | <u>1,324</u> | <u>324</u> |
| Total Revenues | <u>\$ 873,300</u> | <u>\$ 873,300</u> | <u>\$1,060,959</u> | <u>\$187,659</u> |
| Expenditures: | | | | |
| Recreation & Culture- | | | | |
| Personnel Cost | \$ 490,900 | \$ 490,900 | \$ 486,804 | \$ 4,096 |
| Travel | 4,000 | 4,000 | 7,471 | (3,471) |
| Utilities & Telephone | 36,000 | 36,000 | 53,168 | (17,168) |
| Building & Equip. Maint. | 11,000 | 11,000 | 32,204 | (21,204) |
| Books, Magazines, etc. | 212,400 | 212,400 | 220,479 | (8,079) |
| Insurance | 15,000 | 15,000 | 7,144 | 7,856 |
| Office Expense | 10,600 | 10,600 | 15,122 | (4,522) |
| Miscellaneous | 26,900 | 26,900 | 14,702 | 12,198 |
| Capital Expenditures | <u>67,500</u> | <u>67,500</u> | <u>27,112</u> | <u>40,388</u> |
| Total Expenditures | <u>\$ 874,300</u> | <u>\$ 874,300</u> | <u>\$ 864,206</u> | <u>\$ 10,094</u> |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (1,000) | \$ (1,000) | \$ 196,753 | \$197,753 |
| Fund Balance-Beginning of Year | <u>1,950,031</u> | <u>1,950,031</u> | <u>1,950,031</u> | <u>0</u> |
| Fund Balance-End of Year | <u>\$1,949,031</u> | <u>\$1,949,031</u> | <u>\$2,146,784</u> | <u>\$197,753</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Health Unit Maintenance Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem | \$330,000 | \$360,000 | \$411,748 | \$51,748 |
| Miscellaneous- | | | | |
| Interest & Miscellaneous | <u>2,500</u> | <u>1,500</u> | <u>1,128</u> | <u>(372)</u> |
| Total Revenues | <u>\$332,500</u> | <u>\$361,500</u> | <u>\$412,876</u> | <u>\$51,376</u> |
| Expenditures: | | | | |
| Health & Welfare- | | | | |
| Personnel | \$ 96,273 | \$ 85,793 | \$ 94,477 | \$ (8,684) |
| State of LA-DHHR | 90,000 | 88,000 | 85,230 | 2,770 |
| Mosquito Control | 15,000 | 10,000 | 12,452 | (2,452) |
| Travel | 1,000 | 1,000 | 1,150 | (150) |
| Utilities & Telephone | 21,000 | 21,300 | 19,178 | 2,122 |
| Insurance | 11,500 | 10,100 | 12,648 | (2,548) |
| Building Maintenance | 20,000 | 20,000 | 6,657 | 13,343 |
| Miscellaneous | 1,300 | 5,015 | 6,966 | (1,951) |
| Capital Expenditures | <u>15,000</u> | <u>32,000</u> | <u>31,949</u> | <u>51</u> |
| Total Expenditures | <u>\$271,073</u> | <u>\$273,208</u> | <u>\$270,707</u> | <u>\$ 2,501</u> |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 61,427 | \$ 88,292 | \$142,169 | \$53,877 |
| Fund Balance-Beginning of Year | <u>489,516</u> | <u>489,516</u> | <u>489,516</u> | <u>0</u> |
| Fund Balance-End of Year | <u>\$550,943</u> | <u>\$577,808</u> | <u>\$631,685</u> | <u>\$53,877</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Office of Community Services-Head Start Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003

| | Completed Grant 3-1-02 to 2-28-03 | | | | |
|---|--|--------------------------------|----------------------------|----------------------------------|---|
| | Budget Program Year <u>2002-03</u> | Prior Year <u>Actual</u> | Remaining <u>Budget</u> | Current Year <u>Actual</u> | Variance Favorable <u>(Unfavorable)</u> |
| Revenues: | | | | | |
| Intergovernmental- | | | | | |
| Federal Grant - DHHS | \$1,969,803 | \$1,567,690 | \$402,113 | \$402,450 | \$ 337 |
| State Grant | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous- | | | | | |
| Interest | <u>0</u> | <u>270</u> | <u>(270)</u> | <u>(270)</u> | <u>0</u> |
| Total Revenues | <u>\$1,969,803</u> | <u>\$1,567,960</u> | <u>\$401,843</u> | <u>\$402,180</u> | <u>\$ 337</u> |
| Expenditures: | | | | | |
| Program Administration- | | | | | |
| Salaries | \$ 194,663 | \$ 156,255 | \$ 38,408 | \$ 38,918 | \$ (510) |
| Fringe | 42,568 | 30,989 | 11,579 | 4,306 | 7,273 |
| Travel | 5,276 | 3,887 | 1,389 | 41 | 1,348 |
| Operating Services | 32,098 | 22,205 | 9,893 | 4,586 | 5,307 |
| Operating Supplies | 2,800 | 11,174 | (8,374) | (6,035) | (2,339) |
| Capital Expenditures | 0 | 0 | 0 | 0 | 0 |
| Program Services- | | | | | |
| Salaries | 1,055,530 | 810,166 | 245,364 | 164,946 | 80,418 |
| Fringe | 263,059 | 211,939 | 51,120 | 48,978 | 2,142 |
| Travel | 10,302 | 10,194 | 108 | 1,130 | (1,022) |
| Operating Services- | | | | | |
| Utilities | 27,550 | 37,051 | (9,501) | 14,419 | (23,920) |
| Telephone | 9,000 | 11,992 | (2,992) | 3,332 | (6,324) |
| Maintenance & Repairs | 13,300 | 52,671 | (39,371) | 13,899 | (53,270) |
| Contract Payments | 65,000 | 88,268 | (23,268) | 9,493 | (32,761) |
| Other | 159,892 | 39,073 | 120,819 | 6,504 | 114,315 |
| Operating Supplies- | | | | | |
| Program Supplies | 58,195 | 73,679 | (15,484) | 41,463 | (56,947) |
| Office Supplies | 4,000 | 337 | 3,663 | 0 | 3,663 |
| Food | 0 | 1,521 | (1,521) | 127 | (1,648) |
| Capital Expenditures | <u>0</u> | <u>1,138</u> | <u>(1,138)</u> | <u>11,256</u> | <u>(12,394)</u> |
| Total Expenditures | <u>\$1,943,233</u> | <u>\$1,562,539</u> | <u>\$380,694</u> | <u>\$357,363</u> | <u>\$ 23,331</u> |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 26,570 | \$ 5,421 | \$ 21,149 | \$ 44,817 | \$ 23,668 |
| Other Financing Sources: | | | | | |
| Transfer To- | | | | | |
| Child Care Food Program | <u>(26,570)</u> | <u>(52,651)</u> | <u>26,081</u> | <u>1,563</u> | <u>(24,518)</u> |
| Excess (Deficiency) of Revenues Over Expenditures and Other Uses | \$ 0 | \$ (47,230) | \$ 47,230 | \$ 46,380 | \$ (850) |
| Fund Balance-Beginning of Year | 0 | 0 | (46,380) | (46,380) | 0 |
| Equity Transfers- | | | | | |
| Transfer In | 0 | 850 | 0 | 0 | 0 |
| Transfer (Out) | <u>0</u> | <u>0</u> | <u>(850)</u> | <u>0</u> | <u>850</u> |
| Fund Balance-End of Year | <u>\$ 0</u> | <u>\$ (46,380)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

See notes to financial statements.

| <u>Grant in Progress 3-1-03 to 2-28-04</u> | | | |
|---|---|-----------------------------------|---|
| <u>Budget</u> Program Year <u>2003-04</u> | <u>Current</u> Year <u>Actual</u> | <u>Remaining</u> <u>Budget</u> | <u>Total</u> Current Year <u>Actual</u> |
| \$2,008,737 | \$1,705,111 | \$(303,626) | \$2,107,561 |
| 0 | 2,295 | 2,295 | 2,295 |
| <u>0</u> | <u>270</u> | <u>270</u> | <u>0</u> |
| <u>\$2,008,737</u> | <u>\$1,707,676</u> | <u>\$(301,061)</u> | <u>\$2,109,856</u> |
| \$ 178,680 | \$ 148,914 | \$ 29,766 | \$ 187,832 |
| 43,037 | 38,307 | 4,730 | 42,613 |
| 5,276 | 4,093 | 1,183 | 4,134 |
| 32,098 | 23,910 | 8,188 | 28,496 |
| 2,800 | 3,007 | (207) | (3,028) |
| 0 | 1,100 | (1,100) | 1,100 |
| 1,105,020 | 895,354 | 209,666 | 1,060,300 |
| 266,946 | 257,445 | 9,501 | 306,423 |
| 11,373 | 14,531 | (3,158) | 15,661 |
| 27,550 | 40,941 | (13,391) | 55,360 |
| 9,000 | 11,971 | (2,971) | 15,303 |
| 13,300 | 21,850 | (8,550) | 35,749 |
| 65,000 | 90,691 | (25,691) | 100,184 |
| 159,892 | 47,135 | 112,757 | 53,639 |
| 58,195 | 62,309 | (4,114) | 103,772 |
| 4,000 | 1,806 | 2,194 | 1,806 |
| 0 | 121 | (121) | 248 |
| <u>0</u> | <u>6,682</u> | <u>(6,682)</u> | <u>17,938</u> |
| <u>\$1,982,167</u> | <u>\$1,670,167</u> | <u>\$ 312,000</u> | <u>\$2,027,530</u> |
| \$ 26,570 | \$ 37,509 | \$ 10,939 | \$ 82,326 |
| <u>(26,570)</u> | <u>(78,719)</u> | <u>(52,149)</u> | <u>(77,156)</u> |
| \$ 0 | \$ (41,210) | \$ (41,210) | \$ 5,170 |
| 0 | 0 | 0 | (46,380) |
| 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$ 0</u> | <u>\$ (41,210)</u> | <u>\$ (41,210)</u> | <u>\$ (41,210)</u> |

OTHER SUPPLEMENTAL SCHEDULES

Natchitoches Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

| | Special Revenue Funds | | | |
|--------------------------------------|---------------------------------------|---|---|----------------------------------|
| | Road Maintenance <u>1996/97</u> | Road Maintenance <u>Emergency</u> | Road Maintenance <u>Special Project</u> | Solid Waste <u>Reserve</u> |
| <u>Assets</u> | | | | |
| Cash | \$765 | \$32,292 | \$56,918 | \$1,476 |
| Revenue Receivables | 0 | 0 | 0 | 0 |
| Due from Other Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Assets | <u>\$765</u> | <u>\$32,292</u> | <u>\$56,918</u> | <u>\$1,476</u> |
| <u>Liabilities & Fund Equity</u> | | | | |
| Liabilities- | | | | |
| Cash Overdraft | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Accrued Payroll | 0 | 0 | 0 | 0 |
| Due to Other Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Fund Equity- | | | | |
| Unreserved: | | | | |
| Undesignated | \$765 | \$32,292 | \$56,918 | \$1,476 |
| Deficit | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Fund Equity | <u>\$765</u> | <u>\$32,292</u> | <u>\$56,918</u> | <u>\$1,476</u> |
| Total Liabilities & Fund Equity | | | | |
| | <u>\$765</u> | <u>\$32,292</u> | <u>\$56,918</u> | <u>\$1,476</u> |

See notes to financial statements.

| Special Revenue Funds | | | | | |
|-----------------------|--------------------|--------------------------|-----------------------|----------------------|------------------|
| Criminal Court Fund | Civil Defense Fund | Government Building Fund | Old Courthouse Museum | LA Highway 480 Grant | Road State Grant |
| \$ 0 | \$87,739 | \$221,907 | \$12 | \$765 | \$44 |
| 67,743 | 0 | 249,952 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$67,743</u> | <u>\$87,739</u> | <u>\$471,859</u> | <u>\$12</u> | <u>\$765</u> | <u>\$44</u> |
| \$13,242 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 9,357 | 418 | 76,046 | 0 | 765 | 0 |
| 37,148 | 1,637 | 4,941 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$59,747</u> | <u>\$ 2,055</u> | <u>\$ 80,987</u> | <u>\$ 0</u> | <u>\$765</u> | <u>\$ 0</u> |
| \$ 7,996 | \$85,684 | \$390,872 | \$12 | \$ 0 | \$44 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$ 7,996</u> | <u>\$85,684</u> | <u>\$390,872</u> | <u>\$12</u> | <u>\$ 0</u> | <u>\$44</u> |
| <u>\$67,743</u> | <u>\$87,739</u> | <u>\$471,859</u> | <u>\$12</u> | <u>\$765</u> | <u>\$44</u> |

Continued next page.

Natchitoches Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

| | Special Revenue Funds | | | |
|--------------------------------------|---------------------------|---------------------------------|--|--------------------|
| | Capital Outlay Fund | Medicaid Enhancement Fund | Natchitoches Parish Litter Court | Used Fire Truck |
| <u>Assets</u> | | | | |
| Cash | \$33,762 | \$5,229 | \$283 | \$1 |
| 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>\$33,762</u> | <u>\$5,229</u> | <u>\$283</u> | <u>\$1</u> |
| <u>Liabilities & Fund Equity</u> | | | | |
| <u>Liabilities-</u> | | | | |
| Cash Overdraft | \$ 0 | \$ 0 | \$ 0 | \$0 |
| Accounts Payable | 0 | 1,088 | 0 | 0 |
| Accrued Payroll | 0 | 0 | 0 | 0 |
| Due to Other Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>\$ 0</u> | <u>\$1,088</u> | <u>\$ 0</u> | <u>\$0</u> |
| <u>Fund Equity-</u> | | | | |
| Unreserved: | | | | |
| Undesignated | \$33,762 | \$4,141 | \$283 | \$1 |
| Deficit | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Fund Equity | <u>\$33,762</u> | <u>\$4,141</u> | <u>\$283</u> | <u>\$1</u> |
| Total Liabilities & Fund Equity | <u>\$33,762</u> | <u>\$5,229</u> | <u>\$283</u> | <u>\$1</u> |

See notes to financial statements.

| Special Revenue Funds | | | | | |
|-----------------------|----------------------------|--------------------------|-------------------|---------------------------|------------------|
| Kisatchie S & R | Recreation & Fitness | Water System Grant | OCS Operating | OCS Family Day Care | OHP LIHEAP |
| \$123,964 | \$6,172 | \$ 0 | \$ 0 | \$ 0 | \$ 807 |
| 57,390 | 0 | 12,092 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$181,354</u> | <u>\$6,172</u> | <u>\$12,092</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 807</u> |
| | | | | | |
| \$ 0 | \$ 0 | \$ 0 | \$ 16,492 | \$ 2,084 | \$ 0 |
| 0 | 0 | 12,092 | 0 | 0 | 1,681 |
| 0 | 0 | 0 | 0 | 0 | 2,514 |
| <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>\$12,092</u> | <u>\$ 16,492</u> | <u>\$ 2,084</u> | <u>\$ 4,195</u> |
| | | | | | |
| \$181,354 | \$6,172 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>(16,492)</u> | <u>(2,084)</u> | <u>(3,388)</u> |
| <u>\$181,354</u> | <u>\$6,172</u> | <u>\$ 0</u> | <u>\$(16,492)</u> | <u>\$(2,084)</u> | <u>\$(3,388)</u> |
| | | | | | |
| <u>\$181,354</u> | <u>\$6,172</u> | <u>\$12,092</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 807</u> |

Continued next page.

Natchitoches Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

| | <u>Special Revenue Funds</u> | | | |
|--------------------------------------|------------------------------|---------------------|-----------------------|--|
| | <u>DOL CSBG</u> | <u>OCS RSVP</u> | <u>CCIP CACFP</u> | <u>CHC Head Start Handicap</u> |
| <u>Assets</u> | | | | |
| Cash | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Receivables | 12,754 | 8,323 | 14,407 | 2,523 |
| Due from Other Funds | <u>560</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Assets | <u>\$13,314</u> | <u>\$8,323</u> | <u>\$ 14,407</u> | <u>\$2,523</u> |
| <u>Liabilities & Fund Equity</u> | | | | |
| <u>Liabilities-</u> | | | | |
| Cash Overdraft | \$ 1,851 | \$ 130 | \$ 10,594 | \$ 0 |
| Accounts Payable | 747 | 509 | 16,236 | 0 |
| Accrued Payroll | 9,593 | 1,973 | 6,310 | 2,523 |
| Due to Other Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>\$12,191</u> | <u>\$2,612</u> | <u>\$ 33,140</u> | <u>\$2,523</u> |
| <u>Fund Equity-</u> | | | | |
| Unreserved: | | | | |
| Undesignated | \$ 1,123 | \$5,711 | \$ 0 | \$ 0 |
| Deficit | <u>0</u> | <u>0</u> | <u>(18,733)</u> | <u>0</u> |
| Total Fund Equity | <u>\$ 1,123</u> | <u>\$5,711</u> | <u>\$(18,733)</u> | <u>\$ 0</u> |
| Total Liabilities & Fund Equity | <u>\$13,314</u> | <u>\$8,323</u> | <u>\$ 14,407</u> | <u>\$2,523</u> |

See notes to financial statements.

| <u>Special Revenue Funds</u> | | | | | |
|------------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|---|
| <u>TTA/ CDA</u> | <u>Weatherization</u> | <u>DOTD Section 18</u> | <u>OCS Food Bank</u> | <u>Elderly Entertainment</u> | <u>Senior Companion Program</u> |
| \$2,115 | \$ 0 | \$22,411 | \$3,514 | \$4,187 | \$ 0 |
| 530 | 1,803 | 8,195 | 0 | 0 | 13,515 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$2,645</u> | <u>\$ 1,803</u> | <u>\$30,606</u> | <u>\$3,514</u> | <u>\$4,187</u> | <u>\$13,515</u> |
| | | | | | |
| \$ 0 | \$ 4,561 | \$ 0 | \$ 0 | \$ 0 | \$ 6,883 |
| 0 | 1,762 | 30,606 | 0 | 814 | 4,041 |
| 182 | 1,258 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$ 182</u> | <u>\$ 7,581</u> | <u>\$30,606</u> | <u>\$ 0</u> | <u>\$ 814</u> | <u>\$10,924</u> |
| | | | | | |
| \$2,463 | \$ 0 | \$ 0 | \$3,514 | \$3,373 | \$ 2,591 |
| <u>0</u> | <u>(5,778)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$2,463</u> | <u>\$(5,778)</u> | <u>\$ 0</u> | <u>\$3,514</u> | <u>\$3,373</u> | <u>\$ 2,591</u> |
| | | | | | |
| <u>\$2,645</u> | <u>\$ 1,803</u> | <u>\$30,606</u> | <u>\$3,514</u> | <u>\$4,187</u> | <u>\$13,515</u> |

Continued next page.

Natchitoches Parish Police Jury
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

| | <u>Special Revenue Funds</u> | | |
|--------------------------------------|------------------------------|---|--|
| | <u>Disability Ramps</u> | <u>Emergency Food & Shelter</u> | <u>Total Nonmajor Governmental Funds</u> |
| <u>Assets</u> | | | |
| Cash | \$22,030 | \$560 | \$ 626,953 |
| Revenue Receivables | 0 | 0 | 449,227 |
| Due from Other Funds | <u>0</u> | <u>0</u> | <u>560</u> |
| Total Assets | <u>\$22,030</u> | <u>\$560</u> | <u>\$1,076,740</u> |
| <u>Liabilities & Fund Equity</u> | | | |
| Liabilities- | | | |
| Cash Overdraft | \$ 0 | \$ 0 | \$ 55,837 |
| Accounts Payable | 2,809 | 0 | 158,971 |
| Accrued Payroll | 0 | 0 | 68,079 |
| Due to Other Funds | <u>0</u> | <u>560</u> | <u>560</u> |
| Total Liabilities | <u>\$ 2,809</u> | <u>\$560</u> | <u>\$ 283,447</u> |
| Fund Equity- | | | |
| Unreserved: | | | |
| Undesignated | \$19,221 | \$ 0 | \$ 839,768 |
| Deficit | <u>0</u> | <u>0</u> | <u>(46,475)</u> |
| Total Fund Equity | <u>\$19,221</u> | <u>\$ 0</u> | <u>\$ 793,293</u> |
| Total Liabilities & Fund Equity | <u>\$22,030</u> | <u>\$560</u> | <u>\$1,076,740</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
Year Ended December 31, 2003

| | Special Revenue Funds | | | |
|--|---------------------------------------|---|---|----------------------------------|
| | Road Maintenance <u>1996/97</u> | Road Maintenance <u>Emergency</u> | Road Maintenance <u>Special Project</u> | Solid Waste <u>Reserve</u> |
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental- | | | | |
| Federal Grants | 0 | 0 | 0 | 0 |
| State Grants | 0 | 0 | 0 | 0 |
| Other Grants | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 |
| Interest & Miscellaneous | <u>1</u> | <u>0</u> | <u>0</u> | <u>2</u> |
| Total Revenues | <u>\$ 1</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 2</u> |
| Expenditures: | | | | |
| Current- | | | | |
| General Government | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health & Welfare | 0 | 0 | 0 | 0 |
| Recreation & Culture | 0 | 0 | 0 | 0 |
| Economic Development | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 1</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 2</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | \$ 0 | \$100,000 | \$100,000 | \$ 0 |
| Operating Transfers Out | <u>0</u> | <u>(67,708)</u> | <u>(43,082)</u> | <u>0</u> |
| Total Other Financing | <u>\$ 0</u> | <u>\$ 32,292</u> | <u>\$ 56,918</u> | <u>\$ 0</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ 1 | \$ 32,292 | \$ 56,918 | \$ 2 |
| Fund Balances (Deficit)- | | | | |
| Beginning of Year | 764 | 0 | 0 | 1,474 |
| Equity Transfers: | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances (Deficit)- End of Year | <u>\$765</u> | <u>\$ 32,292</u> | <u>\$ 56,918</u> | <u>\$1,476</u> |

See notes to financial statements.

| Special Revenue Funds | | | | | |
|-----------------------|--------------------|--------------------------|-----------------------|----------------------|------------------|
| Criminal Court Fund | Civil Defense Fund | Government Building Fund | Old Courthouse Museum | LA Highway 480 Grant | Road State Grant |
| \$ 0 | \$ 0 | \$ 380,587 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 156,646 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 108,448 | 0 |
| 216,472 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 6,728 | 0 | 0 | 0 |
| 369,859 | 0 | 0 | 0 | 0 | 0 |
| 3,459 | 60 | 497 | 0 | 0 | 0 |
| <u>\$589,790</u> | <u>\$156,706</u> | <u>\$ 387,812</u> | <u>\$ 0</u> | <u>\$108,448</u> | <u>\$ 0</u> |
| \$652,470 | \$ 0 | \$ 557,620 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 74,715 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 108,448 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$652,470</u> | <u>\$ 74,715</u> | <u>\$ 557,620</u> | <u>\$ 0</u> | <u>\$108,448</u> | <u>\$ 0</u> |
| \$ (62,680) | \$ 81,991 | \$(169,808) | \$ 0 | \$ 0 | \$ 0 |
| \$ 0 | \$ 0 | \$ 217,480 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 217,480</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| \$ (62,680) | \$ 81,991 | \$ 47,672 | \$ 0 | \$ 0 | \$ 0 |
| 70,676 | 3,693 | 343,200 | 12 | 0 | 44 |
| 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>\$ 7,996</u> | <u>\$ 85,684</u> | <u>\$ 390,872</u> | <u>\$12</u> | <u>\$ 0</u> | <u>\$44</u> |

Continued next page.

Natchitoches Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
Year Ended December 31, 2003

| | <u>Special Revenue Funds</u> | | | |
|--|------------------------------------|--|---|----------------------------|
| | <u>Capital Outlay Fund</u> | <u>Medicaid Enhancement Fund</u> | <u>Natchitoches Parish Litter Court</u> | <u>Used Fire Truck</u> |
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem | \$ 0 | \$ 0 | \$ 0 | \$0 |
| Intergovernmental- | | | | |
| Federal Grants | 0 | 0 | 0 | 0 |
| State Grants | 0 | 4,502 | 0 | 0 |
| Other Grants | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 625 | 0 |
| Interest & Miscellaneous | <u>39</u> | <u>161</u> | <u>0</u> | <u>0</u> |
| Total Revenues | <u>\$ 39</u> | <u>\$ 4,663</u> | <u>\$625</u> | <u>\$0</u> |
| Expenditures: | | | | |
| Current- | | | | |
| General Government | \$ 0 | \$ 1,088 | \$633 | \$0 |
| Public Safety | 0 | 6,664 | 0 | 0 |
| Public Works | 72,248 | 0 | 0 | 0 |
| Health & Welfare | 0 | 15,001 | 0 | 0 |
| Recreation & Culture | 0 | 0 | 0 | 0 |
| Economic Development | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures | <u>\$ 72,248</u> | <u>\$ 22,753</u> | <u>\$633</u> | <u>\$0</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (72,209)</u> | <u>\$(18,090)</u> | <u>\$ (8)</u> | <u>\$0</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | \$ 0 | \$ 0 | \$ 0 | \$0 |
| Operating Transfers Out | <u>0</u> | <u>(57,810)</u> | <u>0</u> | <u>0</u> |
| Total Other Financing | <u>\$ 0</u> | <u>\$(57,810)</u> | <u>\$ 0</u> | <u>\$0</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>\$ (72,209)</u> | <u>\$(75,900)</u> | <u>\$ (8)</u> | <u>\$0</u> |
| Fund Balances (Deficit)- Beginning of Year | 105,971 | 80,041 | 291 | 1 |
| Equity Transfers: | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances (Deficit)- End of Year | <u>\$ 33,762</u> | <u>\$ 4,141</u> | <u>\$283</u> | <u>\$1</u> |

See notes to financial statements.

| Special Revenue Funds | | | | | |
|-----------------------|----------------------------|--------------------------|-------------------|---------------------------|-------------------|
| Kisatchie S & R | Recreation & Fitness | Water System Grant | OCS Operating | OCS Family Day Care | OHP LIHEAP |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 57,390 | 0 | 0 | 0 | 0 | 65,644 |
| 0 | 0 | 12,092 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 281 | 0 | 0 | 84 | 0 | 0 |
| <u>\$ 57,671</u> | <u>\$ 0</u> | <u>\$12,092</u> | <u>\$ 84</u> | <u>\$ 0</u> | <u>\$ 65,644</u> |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 5 | 0 | 89,547 |
| 0 | 2,300 | 0 | 0 | 0 | 0 |
| 0 | 0 | 12,092 | 0 | 0 | 0 |
| <u>\$ 0</u> | <u>\$ 2,300</u> | <u>\$12,092</u> | <u>\$ 5</u> | <u>\$ 0</u> | <u>\$ 89,547</u> |
| <u>\$ 57,671</u> | <u>\$(2,300)</u> | <u>\$ 0</u> | <u>\$ 79</u> | <u>\$ 0</u> | <u>\$(23,903)</u> |
| \$ 0 | \$ 0 | \$ 0 | \$ 2,139 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | (143) | (2,139) | 0 |
| <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 1,996</u> | <u>\$(2,139)</u> | <u>\$ 0</u> |
| \$ 57,671 | \$(2,300) | \$ 0 | \$ 2,075 | \$(2,139) | \$(23,903) |
| 123,683 | 8,472 | 0 | (18,567) | 55 | 20,515 |
| 0 | 0 | 0 | 0 | 0 | 2,514 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(2,514)</u> |
| <u>\$181,354</u> | <u>\$ 6,172</u> | <u>\$ 0</u> | <u>\$(16,492)</u> | <u>\$(2,084)</u> | <u>\$ (3,388)</u> |

Continued next page.

Natchitoches Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
Year Ended December 31, 2003

| | Special Revenue Funds | | | |
|--|-----------------------|--------------------|----------------------|--------------------------------------|
| | DOL <u>CSBG</u> | OCS <u>RSVP</u> | CCIP <u>CACFP</u> | CHC Head Start <u>Handicap</u> |
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental- | | | | |
| Federal Grants | 164,768 | 41,611 | 152,436 | 35,584 |
| State Grants | 0 | 0 | 0 | 0 |
| Other Grants | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 |
| Interest & Miscellaneous | <u>2,000</u> | <u>92</u> | <u>205</u> | <u>0</u> |
| Total Revenues | <u>\$166,768</u> | <u>\$41,703</u> | <u>\$152,641</u> | <u>\$35,584</u> |
| Expenditures: | | | | |
| Current- | | | | |
| General Government | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health & Welfare | 174,104 | 43,761 | 232,631 | 39,717 |
| Recreation & Culture | 0 | 0 | 0 | 0 |
| Economic Development | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures | <u>\$174,104</u> | <u>\$43,761</u> | <u>\$232,631</u> | <u>\$39,717</u> |
| Excess (Deficiency) of Revenues Over Expenditures | \$ <u>(7,336)</u> | \$ <u>(2,058)</u> | \$ <u>(79,990)</u> | \$ <u>(4,133)</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | \$ 0 | \$ 0 | \$ 78,719 | \$ 0 |
| Operating Transfers Out | <u>0</u> | <u>0</u> | <u>(1,562)</u> | <u>0</u> |
| Total Other Financing | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 77,157</u> | <u>\$ 0</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ (7,336) | \$ (2,058) | \$ (2,833) | \$ (4,133) |
| Fund Balances (Deficit)- Beginning of Year | 8,459 | 7,769 | (15,900) | 4,133 |
| Equity Transfers: | | | | |
| Transfers In | 47,592 | 0 | 595 | 0 |
| Transfers Out | <u>(47,592)</u> | <u>0</u> | <u>(595)</u> | <u>0</u> |
| Fund Balances (Deficit)- End of Year | <u>\$ 1,123</u> | <u>\$ 5,711</u> | <u>\$ (18,733)</u> | <u>\$ 0</u> |

See notes to financial statements.

| Special Revenue Funds | | | | | |
|-----------------------|-------------------|--------------------|------------------|--------------------------|--------------------------------|
| TTA/ CDA | Weatherization | DOTD Section 18 | OCS Food Bank | Elderly Entertainment | Senior Companion Program |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 19,124 | 74,423 | 0 | 0 | 0 | 96,376 |
| 0 | 0 | 159,425 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>12</u> | <u>0</u> | <u>100</u> |
| <u>\$19,124</u> | <u>\$ 74,423</u> | <u>\$159,425</u> | <u>\$ 12</u> | <u>\$ 0</u> | <u>\$96,476</u> |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 19,124 | 85,021 | 159,425 | 2,056 | 4,370 | 93,381 |
| 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>\$19,124</u> | <u>\$ 85,021</u> | <u>\$159,425</u> | <u>\$ 2,056</u> | <u>\$ 4,370</u> | <u>\$93,381</u> |
| \$ 0 | \$(10,598) | \$ 0 | \$(2,044) | \$(4,370) | \$ 3,095 |
| \$ 0 | \$ 0 | \$ 0 | \$ 143 | \$ 0 | \$ 0 |
| <u>0</u> | <u>(499)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$ 0</u> | <u>\$ (499)</u> | <u>\$ 0</u> | <u>\$ 143</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| \$ 0 | \$(11,097) | \$ 0 | \$(1,901) | \$(4,370) | \$ 3,095 |
| 2,463 | 5,319 | 0 | 5,415 | 7,743 | (504) |
| 4,983 | 4,262 | 0 | 0 | 0 | 0 |
| <u>(4,983)</u> | <u>(4,262)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$ 2,463</u> | <u>\$ (5,778)</u> | <u>\$ 0</u> | <u>\$ 3,514</u> | <u>\$ 3,373</u> | <u>\$ 2,591</u> |

Continued next page.

Natchitoches Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
Year Ended December 31, 2003

| | <u>Special Revenue Funds</u> | | Total Nonmajor Governmental Funds |
|--|------------------------------|--------------------------------|---|
| | <u>Disability Ramps</u> | Emergency Food & Shelter | |
| Revenues: | | | |
| Taxes- | | | |
| Ad Valorem | \$ 0 | \$ 0 | \$ 380,587 |
| Intergovernmental- | | | |
| Federal Grants | 0 | 15,097 | 1,038,524 |
| State Grants | 0 | 0 | 125,042 |
| Other Grants | 0 | 0 | 216,472 |
| Charges for Services | 0 | 0 | 6,728 |
| Fines & Forfeitures | 0 | 0 | 370,484 |
| Interest & Miscellaneous | 0 | 0 | 6,993 |
| Total Revenues | <u>\$ 0</u> | <u>\$15,097</u> | <u>\$2,144,830</u> |
| Expenditures: | | | |
| Current- | | | |
| General Government | \$ 0 | \$ 0 | \$1,211,811 |
| Public Safety | 0 | 0 | 81,379 |
| Public Works | 0 | 0 | 180,696 |
| Health & Welfare | 28,642 | 15,097 | 1,001,882 |
| Recreation & Culture | 0 | 0 | 2,300 |
| Economic Development | 0 | 0 | 12,092 |
| Total Expenditures | <u>\$ 28,642</u> | <u>\$15,097</u> | <u>\$2,490,160</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$(28,642)</u> | <u>\$ 0</u> | <u>\$ (345,330)</u> |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | \$ 44,000 | \$ 0 | \$ 542,481 |
| Operating Transfers Out | <u>0</u> | <u>0</u> | <u>(172,943)</u> |
| Total Other Financing | <u>\$ 44,000</u> | <u>\$ 0</u> | <u>\$ 369,538</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ 15,358 | \$ 0 | \$ 24,208 |
| Fund Balances (Deficit)- Beginning of Year | 3,863 | 0 | 769,085 |
| Equity Transfers: | | | |
| Transfers In | 0 | 0 | 59,946 |
| Transfers Out | <u>0</u> | <u>0</u> | <u>(59,946)</u> |
| Fund Balances (Deficit)- End of Year | <u>\$ 19,221</u> | <u>\$ 0</u> | <u>\$ 793,293</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Nonmajor Governmental Funds
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>2003 Actual Amounts</u> | <u>Variance- Favorable (Unfavorable)</u> |
|--|-------------------------|---------------------|------------------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes- | | | | |
| Ad Valorem | \$ 330,000 | \$ 345,000 | \$ 380,587 | \$ 35,587 |
| Intergovernmental- | | | | |
| Federal Grants | 1,073,041 | 1,162,751 | 1,038,524 | (124,227) |
| State Grants | 0 | 122,463 | 125,042 | 2,579 |
| Other Grants | 185,000 | 202,000 | 216,472 | 14,472 |
| Charges for Services | 6,210 | 6,210 | 6,728 | 518 |
| Fines & Forfeitures | 410,000 | 410,000 | 370,484 | (39,516) |
| Interest & Miscellaneous | 12,500 | 8,790 | 6,993 | (1,797) |
| Total Revenues | <u>\$2,016,751</u> | <u>\$2,257,214</u> | <u>\$2,144,830</u> | <u>\$(112,384)</u> |
| Expenditures: | | | | |
| Current- | | | | |
| General Government | \$ 956,243 | \$1,231,126 | \$1,211,811 | \$ 19,315 |
| Public Safety | 23,425 | 129,525 | 81,379 | 48,146 |
| Public Works | 0 | 214,459 | 180,696 | 33,763 |
| Health & Welfare | 988,595 | 1,044,162 | 1,001,882 | 42,280 |
| Recreation & Culture | 0 | 0 | 2,300 | (2,300) |
| Economic Development | 0 | 0 | 12,092 | (12,092) |
| Total Expenditures | <u>\$1,968,263</u> | <u>\$2,619,272</u> | <u>\$2,490,160</u> | <u>\$ 129,112</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 48,488</u> | <u>\$ (362,058)</u> | <u>\$ (345,330)</u> | <u>\$ 16,728</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | \$ 31,689 | \$ 461,480 | \$ 542,481 | \$ 81,001 |
| Operating Transfers Out | (45,810) | (194,657) | (172,943) | 21,714 |
| Total Other Financing | <u>\$ (14,121)</u> | <u>\$ 266,823</u> | <u>\$ 369,538</u> | <u>\$ 102,715</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>\$ 34,367</u> | <u>\$ (95,235)</u> | <u>\$ 24,208</u> | <u>\$ 119,443</u> |
| Fund Balances (Deficit)- Beginning of Year | 769,085 | 769,085 | 769,085 | 0 |
| Equity Transfers: | | | | |
| Transfers In | 0 | 0 | 59,946 | 59,946 |
| Transfers Out | 0 | 0 | (59,946) | (59,946) |
| Fund Balances (Deficit)- End of Year | <u>\$ 803,452</u> | <u>\$ 673,850</u> | <u>\$ 793,293</u> | <u>\$ 119,443</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Schedule of Compensation Paid Jury Members
Year Ended December 31, 2003

| <u>Jury Member</u> | <u>Amount</u> |
|--------------------|------------------|
| Joe Allen | \$ 9,600 |
| Woodrow Cox | 9,600 |
| J. D. Garrett | 9,600 |
| Calvin Hay | 9,600 |
| William Hymes | 9,600 |
| Gayle Roque | 9,600 |
| Virginia Salter | 2,800 |
| Tom Collier | 9,600 |
| J. Mitchell | 9,600 |
| Chris Paige | 9,600 |
| John Salter | 6,690 |
| Charles Huggins | <u>10,750</u> |
| Total | <u>\$106,640</u> |

See notes to financial statements.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards
Year Ended December 31, 2003

| <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 | | \$ 345,990 | \$ 0 |
| Kisatchie National Forest- Public Safety | 10.666 | N/A | | 57,390 | 0 |
| Federal Emergency Management Agency- Emergency Food & Shelter | 83.523 | 365600-001 | | 15,097 | 0 |
| Department of Health & Human Services- | | | | | |
| Retired Seniors Volunteer Program | | | | | |
| Program Year 7-1-03 - 6-30-04 | 94.002 | 01SRWLA001 | | 18,301 | 0 |
| Program Year 7-1-02 - 6-30-03 | 94.002 | 01SRWLA001 | | 25,460 | 0 |
| Head Start Program | | | | | |
| Program Year 3-1-03 - 2-28-04 | 93.600 | 06CH0386/14 | | 1,748,886 | 0 |
| Program Year 3-1-02 - 2-28-03 | 93.600 | 06CH0386/13 | | 365,595 | 0 |
| Head Start-Handicap Program | | | | | |
| Program Year 3-1-03 - 2-28-04 | 93.600 | 06CH0386/14 | | 26,764 | 0 |
| Program Year 3-1-02 - 2-28-03 | 93.600 | 06CH0386/13 | | 12,953 | 0 |
| Elderly Companion Program | | | | | |
| Program Year 1-1-02 - 8-31-03 | 94.016 | 02SCWLA004 | | 54,519 | 0 |
| Program Year 9-1-03 - 8-31-04 | 94.016 | | | 38,862 | 0 |
| PASS-THROUGH PROGRAMS: | | | | | |
| U. S. Department of Health & Human Services- | | | | | |
| Caddo Community Action Agency- Head Start TTA/CDA | | | | | |
| Program Year 2-1-03 - 1-31-04 | 93.613 | | NATPAR | 16,324 | 0 |
| Program Year 2-1-02 - 1-31-03 | 93.613 | | NATPAR | 7,784 | 0 |

Continued next page.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards-Continued
Year Ended December 31, 2003

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Federal Assistance ID Number</u> | <u>Pass-Through Grantor's ID Number</u> | <u>Total Current Year Expenditures</u> | <u>Total Amount Provided to Subrecipients</u> |
|---|----------------------------|-------------------------------------|---|--|---|
| Louisiana Department of Labor- Community Services Block Grant | | | | | |
| Program Year 10-1-02 - 9-30-03 | 93.569 | | 2003P0079 | \$ 48,421 | \$ 0 |
| Program Year 10-1-03 - 9-30-04 | 93.569 | | 2003P0079 | 153,275 | 0 |
| Louisiana Department of Social Services- | | | | | |
| Louisiana Housing Finance Agency | 93.558 | | 528392 | 87,305 | 0 |
| Louisiana Housing Finance Agency | 93.568 | | 528392 | 4,757 | 0 |
| Louisiana Department of Social Services- Weatherization Program | | | | | |
| Program Year 4-1-02 - 3-31-03 | 81.042 | | | 21,109 | 0 |
| Program Year 4-1-03 - 3-31-03 | 81.042 | | | 68,959 | 0 |
| Louisiana Department of Health & Hospitals- | | | | | |
| Medicaid Reimbursement | 93.777 | | | 4,502 | 0 |
| Federal Emergency Management Agency- | | | | | |
| Louisiana Department of Military Affairs- | | | | | |
| Civil Defense Allotment | 83.505 | | N/A | 7,833 | 0 |
| Hazard Mitigation | 83.548 | | 1437-069-0001 | 34,125 | 0 |
| Acquisition/Elevation | 83.548 | | 1437-069-0002 | 102,668 | 0 |
| U. S. Department of Transportation & Development- | | | | | |
| Louisiana Department of Transportation & Development- Federal Transit Admin. Section 5311 Assistance | | | | | |
| Program Year 1-1-03 - 12-31-03 | 20.509 | | 741-35-0309 | 159,425 | 159,425 |
| Louisiana Department of Education- | | | | | |
| Child Care Food Program- | | | | | |
| Program Year 10-1-03 - 9-30-04 | 10.558 | | 93-302 | 70,380 | 0 |
| Program Year 10-1-02 - 9-30-03 | 10.558 | | 93-302 | <u>163,812</u> | <u>0</u> |
| Totals | | | | <u>\$3,660,496</u> | <u>\$159,425</u> |

Natchitoches Parish Police Jury
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2003

Note 1. Basis of Presentation

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

Note 2. Subrecipients

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

| <u>Cluster/Program Title</u> | <u>Federal CFDA Number</u> | <u>Amount Provided to Subrecipients</u> |
|----------------------------------|--------------------------------|---|
| Section 5311 Assistance | 20.509 | <u>\$159,425</u> |

OTHER REPORTS

Johnson, Thomas & Cunningham
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

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

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

REPORT ON COMPLIANCE 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, 2003, and have issued our report thereon dated June 21, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the "*Louisiana Governmental Audit Guide*".

Compliance

As part of obtaining reasonable assurance about whether the Natchitoches Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings and Questioned Costs as items 03-01 through 03-04.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Natchitoches Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Natchitoches Parish Police Jury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 03-05.

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

This report is intended solely for the information and use of management, others within the organization, Police Jury members, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA's

June 21, 2004

Natchitoches, Louisiana

Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

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

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

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

To the Jury Members of the
Natchitoches Parish Police Jury

Compliance

We have audited the compliance of the Natchitoches Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The Natchitoches Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Natchitoches Parish Police Jury's management. Our responsibility is to express an opinion on the Natchitoches Parish Police Jury's compliance based on our audit.

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

In our opinion, the Natchitoches Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of the Natchitoches Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Natchitoches Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Natchitoches Parish Police Jury's ability to administer a major federal program in accordance with the applicable requirements to laws, regulations, contract, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 03-05.

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 noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization, Police Jury members, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA's

June 21, 2004

Natchitoches, Louisiana

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs
Year Ended December 31, 2003

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, 2003.
2. The audit disclosed one reportable condition in internal control.
3. The audit disclosed four instances of noncompliance that are required to be reported under *Government Auditing Standards*.
4. The audit did disclose a reportable condition in internal control over major programs. We considered this finding to be related to a major program since the program involved is only administered in conjunction with a major program.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did disclose findings related to federal awards that are required to be reported under OMB Circular A-133.
7. The following program was major for the year ended December 31, 2003:

 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-

03-1 Allowable Investments

Condition-Louisiana Statutes outline the various allowable investments that the jury may use to deposit excess funds. During the year ended December 31, 2003, interest earnings from U.S. Government Securities were deposited into the money market account of a local broker. At December 31, 2003, these funds were still being held in this money market account, which is not an allowable investment under Louisiana Statutes.

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs-Continued
Year Ended December 31, 2003

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

03-2 Public Bid Law

Condition-Louisiana Statutes require that the Public Bid Law be followed for construction projects which exceed \$100,000. During the year ended December 31, 2003, and into 2004, the Jury's Road Maintenance Department constructed a new building that cost \$7,000 for architectural design and inspection and \$118,082 for construction costs for a total of \$125,082. We note that two different contractors were used to construct the building. Each contractor's portion was less than that amount which would require bids, but together, the costs exceed the bid limits. The Public Bid Law prohibits the "splitting" of contracts in order to avoid the bidding process.

Recommendation-The Jury should institute policies and procedures to ensure that applicable laws and regulations will be followed on future construction projects. In addition, as of the date of this report, there may be further action being taken on this issue by the Louisiana Legislative Auditor's Office, which may include additional recommendations by that office.

03-3 Open Meetings Laws

Condition-In our reading of the minutes of the Jury meetings, we noted that the Jury entered into a lease with a local not-for-profit entity, to lease the abandoned Highway Department site on a long-term commitment. The lease describes the fencing and various buildings at the site as having substantial economic value. Upon inspection of the site, we found that the fencing and all but one building had been removed. The subsequent period minutes of Jury meetings do not make mention of this material change to the contract, and an amended contract is not abstracted to the minutes.

Recommendation-Substantial actions taken concerning Jury property and/or substantial revisions to material or long-term contracts held by the Jury should be covered in regular open Jury meetings, and the actions taken and appropriate documentation should be made a part of the Jury's minutes.

03-4 Compliance with Parish Transportation Act/Capital Outlay Program

Condition-During our audit of the Jury's compliance with the Parish Transportation Act, we became aware that a road that was not included in the Jury's Capital Outlay Program was overlaid. The work was done without full Jury action amending the Capital Outlay Program to include this road.

Recommendation-The Jury should institute policies and procedures to ensure its compliance with the Capital Outlay Program portion of the Parish Transportation Act. Any deviations from the Capital Outlay Program should require action to amend the Program by the entire Jury.

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs-Continued
Year Ended December 31, 2003

Internal Control-

03-5 Cash Receipts for Child Care Food Program

Condition-During our audit of the Child and Adult Care Food Program of the Office of Community Services, we noted deficiencies in the internal control system related to cash receipts. The Child Care Food Program provides meals for the Head Start Program. Employees who eat these meals are charged \$2.50 per meal. We noted that beginning in September 2003 and until March of 2004, no deposits were made to the bank accounts for these meal charges. Upon further review, we could not find any documentation as to what happened to these cash collections and we were unable to arrive at a total amount misappropriated since the records relating to these collections were also missing. It is not clear whether or not the Jury is pursuing legal action for these missing deposits.

Recommendation-The cash receipt function for employee meal charges should be separated sufficiently so that not just one person handles the entire process. Collections should be reconciled to receipts daily, and turned over to the accounting department so that timely deposits will be made. In addition, procedures should be established so that management reviews these procedures to ensure that if a problem does arise, it does not continue for several months before being addressed.

Natchitoches Parish Police Jury
Schedule of Prior Year Audit Findings
Year Ended December 31, 2003

Compliance Findings

02-1 Allowable Investments

Condition-At December 31, 2002, the Jury had excess funds deposited in the money market account of a brokerage house, which is not allowable under Louisiana Statutes.

Current Status-This condition also existed at December 31, 2003, and is being reported as finding number 03-1.

02-2 Reconciliation of General Ledgers of Office of Community Services

Condition-At December 31, 2002, the various general ledgers for the Office of Community Services were not being reconciled on a monthly basis. This condition was causing reports to be filed with grantor agencies that could not be reconciled to the books of account. During the year ended December 31, 2003, this condition improved, but was not completely corrected. Management will continue to monitor the situation.

POLICE JURY OF NATCHITOCHEs PARISH

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

CHRIS PAIGE
PRESIDENT

CATHERINE HAMILTON
PARISH ADMINISTRATOR

TOM COLLIER, JR.
VICE-PRESIDENT

WENDY DAVIS
PARISH TREASURER

June 23, 2004

MEMBERS:

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

DISTRICT 1
PAT TODD, SR.

DISTRICT 2
CHRIS PAIGE

RE: Management Response

DISTRICT 3
J. D. GARRETT

Dear Sirs:

In response to our audit findings for the year ended December 31, 2003, the following is our response to these findings:

DISTRICT 4
ALICE BARRIOS

Finding 03-1

DISTRICT 5
WILLIAM HYMES

Allowable Investments

DISTRICT 6
CHARLES HUGGINS

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

DISTRICT 7
CHARLES CLOUD

Finding 03-2

Public Bid Law

DISTRICT 8
TOM COLLIER, JR.

The Jury declines to respond to this finding due to further action being taken on this issue by the Louisiana Legislative Auditor's office, which may include additional recommendations by their office.

DISTRICT 9
JESSIE HOFFPAUIR

Finding 03-3

DISTRICT 10
DOUG MASTERS

Open Meetings Laws

DISTRICT 11
GALE POTTS-ROQUE

The fencing and building that were removed from the mentioned site are still in the possession of the Jury and will be declared surplus property and donated at its next regular meeting. The Jury will comply with the recommendation that substantial actions be taken concerning Jury property and/or substantial revisions to material or long-term contracts held by the Jury will be covered in regular open Jury meetings and appropriate documentation will be made part of the Jury's minutes.

Finding 03-4

Compliance with Parish Transportation Act/Capital Outlay Program

The Jury will comply with the recommendation submitted with this finding.

Finding 03-5

Cash Receipts for Child Care Food Program

In response to this finding, this matter has been turned over to the District Attorney's office for further investigation. Also, the Jury will comply with the recommendation submitted with this finding.

Sincerely,

Catherine Hamilton

Catherine Hamilton
Parish Administrator