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**NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT**

DECEMBER 31, 1999

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 7-12-00

NATCHITOCHE PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1999

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INDEPENDENT AUDITORS' REPORT

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the accompanying primary government financial statements of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

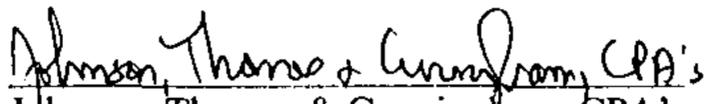
A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, do not purport to, and do not, present fairly the financial position of the reporting entity of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 23, 2000, on our consideration of the Natchitoches Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.


Johnson, Thomas & Cunningham, CPA's

June 23, 2000
Natchitoches, Louisiana

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

Natchitoches Parish Police Jury

Combined Balance Sheet-All Fund Types and Account Groups
December 31, 1999

	Governmental Fund Types		Account Groups		Totals	
	General	Special Revenue	General	General	(Memorandum Only)	
			Fixed Assets	Long-term Debt	1999	1998
<u>Assets</u>						
Cash	\$105,984	\$2,491,464	\$ 0	\$ 0	\$ 2,597,448	\$ 3,460,890
Revenue Receivables	511,211	2,017,207	0	0	2,528,418	2,430,841
Due from Other Funds	0	60,288	0	0	60,288	74,191
Due from Other Governmental Units	42,909	0	0	0	42,909	50,622
Amount to be Provided for Retirement of Debt	0	0	0	126,628	126,628	163,574
Amount Available for Debt Retirement	0	0	0	89,105	89,105	0
Land	0	0	521,472	0	521,472	521,472
Buildings & Improvements	0	0	5,005,696	0	5,005,696	4,430,696
Equipment	0	0	3,886,467	0	3,886,467	4,256,486
Total Assets	\$660,104	\$4,568,959	\$9,413,635	\$215,733	\$14,858,431	\$15,388,772
<u>Liabilities</u>						
Cash Overdraft	\$ 0	\$ 442,594	\$ 0	\$ 0	\$ 442,594	\$ 339,549
Accounts Payable	76,939	282,174	0	0	359,113	343,821
Accrued Payroll	38,907	184,186	0	0	223,093	212,606
Accrued Expenses	105,129	0	0	0	105,129	71,635
Due to Other Funds	0	60,288	0	0	60,288	74,191
Accrued Compensated Absences	0	0	0	126,628	126,628	163,574
Capital Lease Payable	0	0	0	89,105	89,105	0
Total Liabilities	\$220,975	\$ 969,242	\$ 0	\$215,733	\$ 1,405,950	\$ 1,205,376
<u>Fund Equity</u>						
Investment in General Fixed Assets	\$ 0	\$ 0	\$9,413,635	\$ 0	\$ 9,413,635	\$ 9,208,654
Fund Balances- Reserved	0	89,105	0	0	89,105	147,020
Unreserved- Designated	228,687	1,289,992	0	0	1,518,679	1,771,428
Undesignated	210,442	2,570,870	0	0	2,781,312	3,321,204
Deficit	0	(350,250)	0	0	(350,250)	(264,910)
Total Fund Equity	\$439,129	\$3,599,717	\$9,413,635	\$ 0	\$13,452,481	\$14,183,396
Total Liabilities & Fund Equity	\$660,104	\$4,568,959	\$9,413,635	\$215,733	\$14,858,431	\$15,388,772

See notes to financial statements.

Natchitoches Parish Police Jury

Combined Statement of Revenues, Expenditures and Changes in Fund Balances-
All Governmental Fund Types
December 31, 1999

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	1999	1998
REVENUES:				
Taxes	\$ 329,431	\$ 3,013,225	\$ 3,342,656	\$ 3,155,810
Licenses & Permits	130,279	0	130,279	134,510
Intergovernmental	783,858	3,962,409	4,746,267	5,251,468
Charges for Services	0	82,546	82,546	38,425
Fines & Forfeits	0	260,026	260,026	216,524
Interest & Miscellaneous	53,735	327,673	381,408	421,874
Total Revenues	<u>\$1,297,303</u>	<u>\$ 7,645,879</u>	<u>\$ 8,943,182</u>	<u>\$ 9,218,611</u>
EXPENDITURES:				
Current-				
General Government-				
Legislative	\$ 206,803	\$ 0	\$ 206,803	\$ 183,308
Judicial	141,815	533,686	675,501	639,674
Elections	66,087	0	66,087	35,690
Finance & Administration	336,799	735,669	1,072,468	1,192,313
Other General Government	269,456	0	269,456	187,823
Public Safety	434,055	25,105	459,160	572,342
Public Works	0	3,380,458	3,380,458	3,003,264
Health & Welfare	39,304	2,723,286	2,762,590	2,633,462
Recreation & Culture	0	1,070,895	1,070,895	525,731
Economic Development	4,766	0	4,766	7,553
Total Expenditures	<u>\$1,499,085</u>	<u>\$ 8,469,099</u>	<u>\$ 9,968,184</u>	<u>\$ 8,981,160</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (201,782)	\$ (823,220)	\$(1,025,002)	\$ 237,451
OTHER FINANCING SOURCES (USES):				
Debt Proceeds	\$ 0	\$ 89,105	\$ 89,105	\$ 0
Operating Transfers In	400,000	1,821,385	2,221,385	1,411,271
Operating Transfers Out	(305,419)	(1,915,966)	(2,221,385)	(1,411,271)
Total Other Financing	<u>\$ 94,581</u>	<u>\$ (5,476)</u>	<u>\$ 89,105</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (107,201)	\$ (828,696)	\$ (935,897)	\$ 237,451
Fund Balances-Beginning of Year	546,330	4,428,413	4,974,743	4,737,291
EQUITY TRANSFERS:				
Transfers In	0	5,511	5,511	4,047
Transfers Out	0	(5,511)	(5,511)	(4,047)
Fund Balances-End of Year	<u>\$ 439,129</u>	<u>\$ 3,599,717</u>	<u>\$ 4,038,846</u>	<u>\$ 4,974,742</u>

See notes to financial statements.

Natchitoches Parish Police Jury

Statement of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
General and Special Revenue Funds
Year Ended December 31, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$ 292,000	\$ 329,431	\$ 37,431
Licenses & Permits	143,000	130,279	(12,721)
Intergovernmental	819,200	783,858	(35,342)
Charges for Services	0	0	0
Fines & Forfeits	0	0	0
Interest & Miscellaneous	41,900	53,735	11,835
Total Revenues	<u>\$1,296,100</u>	<u>\$1,297,303</u>	<u>\$ 1,203</u>
EXPENDITURES:			
Current-			
General Government-			
Legislative	\$ 184,800	\$ 206,803	\$ (22,003)
Judicial	132,350	141,815	(9,465)
Elections	56,200	66,087	(9,887)
Finance & Administration	310,400	336,799	(26,399)
Other General Government	115,800	269,456	(153,656)
Public Safety	323,500	434,055	(110,555)
Public Works	0	0	0
Health & Welfare	32,692	39,304	(6,612)
Recreation & Culture	0	0	0
Economic Development	8,250	4,766	3,484
Total Expenditures	<u>\$1,163,992</u>	<u>\$1,499,085</u>	<u>\$(335,093)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 132,108</u>	<u>\$ (201,782)</u>	<u>\$(333,890)</u>
OTHER FINANCING SOURCES (USES):			
Debt Proceeds	\$ 0	\$ 0	\$ 0
Operating Transfers In	0	400,000	400,000
Operating Transfers Out	(208,000)	(305,419)	(97,419)
Total Other Financing	<u>\$ (208,000)</u>	<u>\$ 94,581</u>	<u>\$ 302,581</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (75,892)</u>	<u>\$ (107,201)</u>	<u>\$ (31,309)</u>
Fund Balances-Beginning of Year	546,330	546,330	0
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	0	0	0
Fund Balances-End of Year	<u>\$ 470,438</u>	<u>\$ 439,129</u>	<u>\$ (31,309)</u>

See notes to financial statements.

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 2,706,192	\$ 3,013,225	\$ 307,033
0	0	0
5,947,037	3,962,409	(1,984,628)
27,430	82,546	55,116
235,194	260,026	24,832
<u>191,158</u>	<u>327,673</u>	<u>136,515</u>
<u>\$ 9,107,011</u>	<u>\$ 7,645,879</u>	<u>\$(1,461,132)</u>
\$ 0	\$ 0	\$ 0
395,000	533,686	(138,686)
0	0	0
990,388	735,669	254,719
0	0	0
98,830	25,105	73,725
3,592,622	3,380,458	212,164
3,911,080	2,723,286	1,187,794
2,466,229	1,070,895	1,395,334
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$11,454,149</u>	<u>\$ 8,469,099</u>	<u>\$ 2,985,050</u>
<u>\$ (2,347,138)</u>	<u>\$ (823,220)</u>	<u>\$ 1,523,918</u>
\$ 0	\$ 89,105	\$ 89,105
1,302,650	1,821,385	518,735
<u>(1,144,650)</u>	<u>(1,915,966)</u>	<u>(771,316)</u>
<u>\$ 158,000</u>	<u>\$ (5,476)</u>	<u>\$ (163,476)</u>
\$ (2,189,138)	\$ (828,696)	\$ 1,360,442
4,428,413	4,428,413	0
0	5,511	5,511
<u>0</u>	<u>(5,511)</u>	<u>(5,511)</u>
<u>\$ 2,239,275</u>	<u>\$ 3,599,717</u>	<u>\$ 1,360,442</u>

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

Introduction

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

1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

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

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

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

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

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

B. Fund Accounting

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

Governmental Funds

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

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

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

Account Groups

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

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

C. Fixed Assets and Long-Term Liabilities

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

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

All fixed assets are valued at historical cost.

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

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

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

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

D. Basis of Accounting

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

levy, whereas, such items as beer taxes are considered "measurable" when in the hands of intermediary collecting agencies and are recognized as revenue at that time. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

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

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

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

E. Budgets and Budgetary Accounting

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

- (1) Prior to December 1, the Treasurer submits to the Jury a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain taxpayer comments.
- (3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department and by principal object of expenditure. Revisions to the budget as enacted require Jury action. One such revision was made during the year ended December 31, 1999.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

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

F. Cash and Cash Equivalents

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

G. Encumbrances

The Natchitoches Parish Police Jury does not employ encumbrance accounting.

H. Inventories

Inventories are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 1999 are immaterial and are approximately the same as at December 31, 1998. Inventories consist of gravel, road building and general maintenance materials, and supplies.

I. Vacation and Sick Leave

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

J. Total Columns on Combined Statements-Overview

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

K. Reserves

Use of the term "reserve" in describing governmental fund "Fund Balances" indicates that a portion of the fund balance is not appropriable for expenditure or is legally aggregated for a specific future use. At December 31, 1999, the Jury had a reservation of fund balances in its Road Maintenance Fund in the amount of \$89,105 for retirement of long-term debt.

L. Comparative Data

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

2. Ad Valorem Taxes

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

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

Property Tax Calendar

Assessment date	January 1, 1999
Levy date	June 30, 1999
Tax bills mailed	October 15, 1999
Total taxes are due	December 31, 1999
Penalties & interest added	January 31, 2000
Lien date	January 31, 2000
Tax sale	May 15, 2000

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

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

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

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

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1996. Total assessed value was \$136,400,670 in 1999. 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 \$36,113,420 of the assessed value in 1999.

The distribution of the Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 1999:

<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	2.00	2.00

Total ad valorem tax revenues recognized by the Jury were \$1,923,339 for the year ended December 31, 1999, and \$1,831,066 for the year ended December 31, 1998.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

The following are the principal taxpayers for the Parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage Total Assessed Valuation</u>
Western Kraft	Paper Mill	\$12,339,440	9%
Tennessee Gas	Pipeline Company	5,474,510	4%
BellSouth	Utility	3,688,380	3%
Trus Joist McMillan	Paper Mill	2,614,190	2%
Conagra	Food Processing	2,607,110	2%
Central LA Electric	Utility	2,437,370	2%
Wal-Mart	Retail Sales	2,147,180	2%
Koch Pipeline	Oil & Gas Recovery	1,809,530	1%
Trans La Gas	Utility	1,715,100	1%
Western Gas Resources	Oil & Gas Recovery	<u>1,713,460</u>	1%
Total		<u>\$36,546,270</u>	

3. Interfund Transactions

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

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue Funds-		
OCS-Family Day Care	\$27,901	\$27,001
OCS-Weatherization	20,824	24,146
OCS-OHD LIHEAP	8,396	8,396
OCS-Child Care Food	731	3
OCS-Operating Fund	1,694	0
OCS-RSVP Fund	<u>742</u>	<u>742</u>
 Totals	 <u>\$60,288</u>	 <u>\$60,288</u>
	 <u>Operating Transfers In</u>	 <u>Operating Transfers Out</u>
General Fund	\$ 400,000	\$ 305,419
Special Revenue Funds-		
Road Maintenance Fund	150,000	100,000
Criminal Court Fund	154,031	0
Sales Tax Fund	0	1,488,322
Solid Waste Fund	1,238,322	0
Civil Defense Fund	3,354	0
Government Buildings Fund	5,034	0
OCS-Head Start	0	3,109
OCS-TTA/CDA	2,190	2,190
OCS-LIHEAP	9,399	9,399
OCS-Weatherization	1,994	1,994
OCS-Operating Fund	6,994	0
OCS-Family Day Care	4,784	8,669
OCS-FEMA	1,091	1,091
OCS-RSVP	1,192	1,192
Road Maintenance '96-'97 Fund	100,000	0
Health Unit Fund	0	300,000
State Road Grant	70,000	0
Convention Center Fund	<u>73,000</u>	<u>0</u>
 Totals	 <u>\$2,221,385</u>	 <u>\$2,221,385</u>

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>12-31-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-99</u>
Land	\$ 521,472	\$ 0	\$ 0	\$ 521,472
Buildings	4,430,696	575,000	0	5,005,696
Equipment-				
Road Vehicles	1,825,153	128,295	408,753	1,544,695
Other Equipment	<u>2,431,333</u>	<u>310,125</u>	<u>399,686</u>	<u>2,341,772</u>
Totals	<u>\$9,208,654</u>	<u>\$1,013,420</u>	<u>\$808,439</u>	<u>\$9,413,635</u>

5. Lease Commitments

The Jury has commitments under several operating lease agreements for land use, voting precinct space, equipment, and miscellaneous. Generally, these lease agreements are cancelable by the Jury at any time. Jury management does feel, however, that such leases will generally be renewed or replaced each year. Total rental expense under operating leases was approximately \$88,920 during 1999.

6. Dedication of Proceeds and Flow of Funds-Sales & Use Tax

Proceeds of the 1% Sales and Use Tax levied by the Natchitoches Parish Police Jury (1999 collections \$1,396,161) are dedicated to the following purposes:

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

7. Deficits in Individual Funds

At December 31, 1999, the following funds had a deficit balance in their fund balances:

<u>Fund</u>	<u>Amount</u>
Old Courthouse Fund	\$ 144
Civil Defense Fund	7,471
Insurance Reserve	155,779
Criminal Court Fund	9,330
Solid Waste Disposal	3,782
Office of Community Services-	
Family Day Care	89
FEMA/United Way	1,381
OHD LIHEAP	4,962
DOL-CSBG	5,232
Head Start	97,659
Child Care Food	2,478
Weatherization	52,683
FTA 5311 Assistance	9,260

The deficit in the Insurance Reserve Fund is to be funded by transfers from the Road Maintenance Fund in future years. The deficit in the Solid Waste Fund is to be funded by a transfer from the Sales Tax Fund in the year 2000. The deficits in the Courthouse Museum Fund, Civil Defense Fund, and Criminal Court Fund were funded by transfers from the General Fund in January 2000. The deficits in the OCS funds will generally be funded by transfers from the OCS Operating Fund, or by intrafund transfers at the end of each respective grant period.

8. Pending Litigation, Judgments

Various lawsuits are presently pending against the Natchitoches Parish Police Jury. For incidents arising before December 31, 1999, the Jury had liability insurance coverage. Beginning January 1, 2000, the Jury has ceased carrying liability insurance except for buildings and vehicles. For suits occurring on liability issues not related to vehicles and buildings, the Jury has adopted a policy of not defending or paying such suits. As of financial statement date, no such suits have occurred.

9. Operation of the USDA Commodity Program

Beginning Inventory of Commodities at January 1, 1999	\$ 0
Value of Commodities received from USDA during 1999	23,577
Value of Commodities distributed during 1999	(23,577)
Ending Inventory of Commodities at December 31, 1999	<u>\$ 0</u>

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

10. Pension Plans

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Natchitoches Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Natchitoches Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 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, 1999, 1998 and 1996, were \$226,222, \$215,886, and \$203,653, respectively, equal to the required contributions for each year.

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

11. Revenues and Expenditures-Actual and Budget

The following funds had actual revenues under budgeted revenues for the year ended December 31, 1999-

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds-			
Parish Health Unit	\$297,092	\$233,272	\$63,820
Civil Defense Fund	15,830	11,177	4,653
Insurance Reserve Fund	500	0	500

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

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 1999-

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$1,163,992	\$1,499,085	\$335,093
Special Revenue Funds-			
Road Maintenance	1,150,000	1,341,846	191,846
Sales Tax Fund	1,169,650	1,511,728	342,078
Criminal Court Fund	395,000	533,686	138,686
Parish Health Unit	297,092	592,344	295,252
Civil Defense Fund	23,830	25,105	1,275
Insurance Reserve Fund	50,000	74,015	24,015
Courthouse Museum Fund	22,589	22,917	328

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

12. Cash, Cash Equivalents and Investments

At December 31, 1999, the police jury had cash and cash equivalents (book balances) totaling \$2,154,754 as follows-

Interest-bearing demand deposits	\$1,654,854
Short-term T-Bills	<u>500,000</u>
Total	<u>\$2,154,854</u>

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

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, 1999, the police jury has \$2,010,468 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$4,523,430 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The \$500,000 T-Bill is secured by the U. S. Government.

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

13. Receivables

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes-		
Ad Valorem	\$228,687	\$1,230,860
Intergovernmental-		
Federal	0	657,881
State	258,266	0
Other	<u>24,298</u>	<u>128,466</u>
Totals	<u>\$511,251</u>	<u>\$2,017,207</u>

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

14. Accounts, Salaries and Other Payables

The payables of \$628,062 at December 31, 1999, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Accounts Payable	\$ 76,939	\$282,174
Accrued Payroll	38,907	184,186
Accrued Liabilities	<u>105,129</u>	<u> 0</u>
Totals	<u>\$220,975</u>	<u>\$466,360</u>

15. Criminal Court Fund

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

16. Designations of Fund Balances

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Designated for Subsequent Year's Expenditures	<u>\$228,687</u>	<u>\$1,289,992</u>

17. Long-Term Debt

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

Natchitoches Parish Police Jury
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1999

The following represents the detail for payments for the next 5 years:

<u>Year</u>	<u>Total Payments</u>	<u>Principal</u>	<u>Interests</u>	<u>Remaining Balance</u>
2000	\$ 20,424	\$15,921	\$ 4,503	\$73,184
2001	20,424	16,819	3,605	56,365
2002	20,424	17,767	2,657	38,598
2003	20,424	18,770	1,654	19,828
2004	<u>20,424</u>	<u>19,828</u>	<u>596</u>	0
	<u>\$102,120</u>	<u>\$89,105</u>	<u>\$13,015</u>	

The following is a summary of changes in long-term debt for the year ended December 31, 1999:

	<u>Balance</u> <u>1-1-99</u>	<u>Additions</u>	<u>Balance</u> <u>Reduction</u>	<u>Balance</u> <u>12-31-99</u>
General Obligation	\$ 0	\$89,105	\$ 0	\$ 89,105
Compensated Absences	<u>163,574</u>	<u>0</u>	<u>(36,946)</u>	<u>126,628</u>
Total	<u>\$163,574</u>	<u>\$89,105</u>	<u>\$(36,946)</u>	<u>\$215,733</u>

18. Compensation Paid to Jury Members

<u>Jury Member</u>	<u>Amount</u>
Ken Aaron	\$ 10,750
Edward Breedlove	9,600
George Celles, IV	9,600
Thomas Collier, Jr.	9,600
J. C. LaCaze	9,600
James Martin	6,800
Joe Mitchell, Jr.	9,650
Chris Paige	9,600
John Salter	9,600
James Scarborough	9,600
William Hymes	9,600
Charles Cloud	<u>1,800</u>
Total	<u>\$105,800</u>

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

GENERAL FUND

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

Natchitoches Parish Police Jury
General Fund

Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<u>Assets</u>		
Cash	\$105,984	\$143,267
Revenue Receivables	511,211	494,321
Due from Other Governments	<u>42,909</u>	<u>50,622</u>
Total Assets	<u>\$660,104</u>	<u>\$688,210</u>
<u>Liabilities & Fund Balance</u>		
Liabilities-		
Accounts Payable	\$ 76,939	\$ 34,662
Accrued Payroll	38,907	35,583
Accrued Expenses	<u>105,129</u>	<u>71,635</u>
Total Liabilities	<u>\$220,975</u>	<u>\$141,880</u>
Fund Balance-		
Reserved For-		
State Road Grant	\$ 0	\$ 70,000
Tourist Commission	0	77,020
Unreserved-		
Designated for-		
Subsequent Year's Expenditures	228,687	222,693
Subsequent Year's Transfers	0	81,764
Undesignated	<u>210,442</u>	<u>94,853</u>
Total Fund Balance	<u>\$439,129</u>	<u>\$546,330</u>
Total Liabilities & Fund Balance	<u>\$660,104</u>	<u>\$688,210</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable	1998
	Budget	Actual	(Unfavorable)	Actual
REVENUES:				
Taxes	\$ 292,000	\$ 329,431	\$ 37,431	\$ 311,362
Licenses & Permits	143,000	130,279	(12,721)	134,510
Intergovernmental	819,200	783,858	(35,342)	854,875
Interest & Miscellaneous	<u>41,900</u>	<u>53,735</u>	<u>11,835</u>	<u>61,239</u>
Total Revenues	<u>\$1,296,100</u>	<u>\$1,297,303</u>	<u>\$ 1,203</u>	<u>\$1,361,986</u>
EXPENDITURES:				
General Government-				
Legislative	\$ 184,800	\$ 206,803	\$ (22,003)	\$ 183,308
Judicial	132,350	141,815	(9,465)	126,560
Elections	56,200	66,087	(9,887)	35,690
Finance & Administration	310,400	336,799	(26,399)	315,318
Other	115,800	269,456	(153,656)	187,823
Public Safety	323,500	434,055	(110,555)	452,349
Public Works	0	0	0	27,331
Health & Welfare	32,692	39,304	(6,612)	27,287
Economic Development	<u>8,250</u>	<u>4,766</u>	<u>3,484</u>	<u>7,553</u>
Total Expenditures	<u>\$1,163,992</u>	<u>\$1,499,085</u>	<u>\$(335,093)</u>	<u>\$1,363,219</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 132,108	\$ (201,782)	\$(333,890)	\$ (1,233)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	400,000	400,000	0
Operating Transfers Out	<u>(208,000)</u>	<u>(305,419)</u>	<u>(97,419)</u>	<u>(251,922)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (75,892)	\$ (107,201)	\$ (31,309)	\$ (253,155)
Fund Balance-Beginning of Year	<u>546,330</u>	<u>546,330</u>	<u>0</u>	<u>799,485</u>
Fund Balance-End of Year	<u>\$ 470,438</u>	<u>\$ 439,129</u>	<u>\$ (31,309)</u>	<u>\$ 546,330</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES:				
Taxes-				
Ad Valorem	\$ 280,000	\$ 315,890	\$ 35,890	\$ 298,288
Payments in Lieu of Taxes	<u>12,000</u>	<u>13,541</u>	<u>1,541</u>	<u>13,074</u>
Total Taxes	<u>\$ 292,000</u>	<u>\$ 329,431</u>	<u>\$ 37,431</u>	<u>\$ 311,362</u>
Licenses & Permits-				
Alcoholic Beverage License	\$ 18,000	\$ 11,937	\$ (6,063)	\$ 13,362
Occupational Licenses	<u>125,000</u>	<u>118,342</u>	<u>(6,658)</u>	<u>121,148</u>
Total Licenses & Permits	<u>\$ 143,000</u>	<u>\$ 130,279</u>	<u>\$(12,721)</u>	<u>\$ 134,510</u>
Intergovernmental-				
District Attorney	\$ 35,000	\$ 35,000	\$ 0	\$ 50,000
State of Louisiana-				
Alcoholic Beverage Tax	5,000	9,333	4,333	8,605
Severance Tax	640,000	606,172	(33,828)	635,628
Video Poker	15,000	9,099	(5,901)	13,237
Fire Insurance Rebate	75,000	75,054	54	70,385
Office of Rural Development	49,200	49,200	0	0
Convention Center	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,020</u>
Total Intergovernmental	<u>\$ 819,200</u>	<u>\$ 783,858</u>	<u>\$(35,342)</u>	<u>\$ 854,875</u>
Miscellaneous-				
Interest	\$ 20,000	\$ 4,955	\$(15,045)	\$ 18,411
Rents & Royalties	15,000	16,967	1,967	18,172
Miscellaneous	<u>6,900</u>	<u>31,813</u>	<u>24,913</u>	<u>24,656</u>
Total Miscellaneous	<u>\$ 41,900</u>	<u>\$ 53,735</u>	<u>\$ 11,835</u>	<u>\$ 61,239</u>
TOTAL REVENUES	<u>\$1,296,100</u>	<u>\$1,297,303</u>	<u>\$ 1,203</u>	<u>\$1,361,986</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	<u>Budget</u>	<u>Actual</u>		
EXPENDITURES:				
General Government-				
Legislative-				
Personnel Cost	\$145,800	\$ 153,975	\$ (8,175)	\$148,540
Travel	22,000	27,397	(5,397)	12,743
Code Publication	5,000	5,244	(244)	5,098
Miscellaneous	<u>12,000</u>	<u>20,187</u>	<u>(8,187)</u>	<u>16,927</u>
Total Legislative	<u>\$184,800</u>	<u>\$ 206,803</u>	<u>\$ (22,003)</u>	<u>\$183,308</u>
Judicial-				
Personnel Cost	\$131,300	\$ 141,665	\$ (10,365)	\$125,510
Miscellaneous	<u>1,050</u>	<u>150</u>	<u>900</u>	<u>1,050</u>
Total Judicial	<u>\$132,350</u>	<u>\$ 141,815</u>	<u>\$ (9,465)</u>	<u>\$126,560</u>
Elections-				
Personnel Cost	\$ 33,200	\$ 24,290	\$ 8,910	\$ 25,365
Materials & Supplies	2,000	2,223	(223)	1,583
Telephone	1,000	962	38	559
Commissioners & Supervisors	<u>20,000</u>	<u>38,612</u>	<u>(18,612)</u>	<u>8,183</u>
Total Elections	<u>\$ 56,200</u>	<u>\$ 66,087</u>	<u>\$ (9,887)</u>	<u>\$ 35,690</u>
Finance & Administration-				
Personnel Cost	\$244,400	\$ 253,730	\$ (9,330)	\$248,831
Travel	3,000	3,505	(505)	1,628
Materials & Supplies	20,000	31,380	(11,380)	43,604
Telephone	8,000	25,343	(17,343)	10,028
Miscellaneous	21,000	18,045	2,955	11,013
Capital Expenditures	<u>14,000</u>	<u>4,796</u>	<u>9,204</u>	<u>214</u>
Total Finance & Administration	<u>\$310,400</u>	<u>\$ 336,799</u>	<u>\$ (26,399)</u>	<u>\$315,318</u>
Other General Government-				
Insurance	\$ 55,000	\$ 67,397	\$ (12,397)	\$ 51,718
Miscellaneous	<u>60,800</u>	<u>202,059</u>	<u>(141,259)</u>	<u>136,105</u>
Total Other	<u>\$115,800</u>	<u>\$ 269,456</u>	<u>\$(153,656)</u>	<u>\$187,823</u>
Total General Government	<u>\$799,550</u>	<u>\$1,020,960</u>	<u>\$(221,410)</u>	<u>\$848,699</u>

Continued next page

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual-Continued
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Public Safety-				
Personnel Cost	\$ 15,500	\$ 15,502	\$ (2)	\$ 21,961
Prisoner Transportation	0	0	0	1,365
Prisoner Maintenance	220,000	329,756	(109,756)	346,500
External Appropriations-Fire Ins.	75,000	75,054	(54)	70,385
Capital Expenditures	<u>13,000</u>	<u>13,743</u>	<u>(743)</u>	<u>12,138</u>
Total Public Safety	<u>\$323,500</u>	<u>\$434,055</u>	<u>\$(110,555)</u>	<u>\$452,349</u>
Public Works-				
Roads, Bridges & Drainage	\$ 0	\$ 0	\$ 0	\$ 27,331
Health & Welfare-				
Coroner	\$ 26,500	\$ 33,948	\$ (7,448)	\$ 21,092
Veteran's Service Officer	<u>6,192</u>	<u>5,356</u>	<u>836</u>	<u>6,195</u>
Total Health & Welfare	<u>\$ 32,692</u>	<u>\$ 39,304</u>	<u>\$ (6,612)</u>	<u>\$ 27,287</u>
Economic Development-				
Extension Office-				
Personnel Cost	\$ 4,500	\$ 3,300	\$ 1,200	\$ 3,300
Telephone & Other	<u>1,500</u>	<u>1,216</u>	<u>284</u>	<u>503</u>
Total Extension Office	<u>\$ 6,000</u>	<u>\$ 4,516</u>	<u>\$ 1,484</u>	<u>\$ 3,803</u>
Other-				
Natchitoches Economic Development Office	\$ 0	\$ 0	\$ 0	\$ 3,500
Bayou Dupont	2,000	0	2,000	0
Twin Valley Association	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
Total Other	<u>\$ 2,250</u>	<u>\$ 250</u>	<u>\$ 2,000</u>	<u>\$ 3,750</u>
Total Economic Development	<u>\$ 8,250</u>	<u>\$ 4,766</u>	<u>\$ 3,484</u>	<u>\$ 7,553</u>
TOTAL EXPENDITURES	<u>\$1,163,992</u>	<u>\$1,499,085</u>	<u>\$(335,093)</u>	<u>\$1,363,219</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Fund
Schedule of Other Financing Sources (Uses)-Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	<u>Budget</u>	<u>Actual</u>		
OTHER FINANCING SOURCES (USES):				
Operating Transfers From-				
Road Maintenance Fund	\$ 0	\$ 100,000	\$ 100,000	\$ 0
Health Unit Fund	<u>0</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Total Transfers In	<u>\$ 0</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>
Operating Transfers To-				
Criminal Court Fund	\$ (50,000)	\$(154,031)	\$(104,031)	\$(161,498)
State Road Grant	0	(70,000)	(70,000)	0
Convention Center Fund	0	(73,000)	(73,000)	0
Government Building Fund	(100,000)	(5,034)	94,966	(81,637)
Civil Defense Fund	(8,000)	(3,354)	4,646	(8,787)
Insurance Reserve Fund	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
Total Transfers Out	<u>\$(208,000)</u>	<u>\$(305,419)</u>	<u>\$ (97,419)</u>	<u>\$(251,922)</u>
 Total Other Financing	 <u>\$(208,000)</u>	 <u>\$ 94,581</u>	 <u>\$ 302,581</u>	 <u>\$(251,922)</u>

See notes to financial statements.

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

Ambulance Tax Fund - to account for monies provided by a property tax to be used to finance the Parish ambulance service. The tax expired on December 31, 1996.

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

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

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

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

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

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

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

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

Convention Center Fund-to account for funds received from the State of Louisiana, to be transferred to another governmental agency, which will eventually be used to construct a convention center.

Natchitoches Parish Office of Community Services:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet
December 31, 1999
With Comparative Totals from Year Ended December 31, 1998

	Road Maintenance <u>Fund</u>	Road Maintenance <u>1996/97</u>	Sales Tax <u>Fund</u>	Solid Waste <u>Disposal</u>	Solid Waste <u>Reserve</u>
<u>Assets</u>					
Cash	\$ 35,268	\$49,953	\$149,143	\$ 0	\$1,366
Revenue Receivables	593,696	0	0	23,318	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$628,964</u>	<u>\$49,953</u>	<u>\$149,143</u>	<u>\$23,318</u>	<u>\$1,366</u>
<u>Liabilities & Fund Balances</u>					
Liabilities-					
Cash Overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	49,628	0	0	18,216	0
Accrued Payroll	17,273	0	0	8,884	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 66,901</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$27,100</u>	<u>\$ 0</u>
Fund Balances-					
Reserved for Debt Service	\$ 89,105	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved:					
Designated for Subsequent Year's Expenditures	293,437	0	0	0	0
Undesignated	179,521	49,953	149,143	0	1,366
Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,782)</u>	<u>0</u>
Total Fund Balances	<u>\$562,063</u>	<u>\$49,953</u>	<u>\$149,143</u>	<u>\$(3,782)</u>	<u>\$1,366</u>
Total Liabilities & Fund Balances					
	<u>\$628,964</u>	<u>\$49,953</u>	<u>\$149,143</u>	<u>\$23,318</u>	<u>\$1,366</u>

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$1,598,973	\$187,570	\$301,072	\$ 0	\$ 0
29,094	617,015	158,439	0	10,957	230,070
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$29,094</u>	<u>\$2,215,988</u>	<u>\$346,009</u>	<u>\$301,072</u>	<u>\$10,957</u>	<u>\$230,070</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10,051	5,740	45,042	0	18,428	5,411
28,373	17,132	1,664	0	0	3,558
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$38,424</u>	<u>\$ 22,872</u>	<u>\$ 46,706</u>	<u>\$ 0</u>	<u>\$18,428</u>	<u>\$ 8,969</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	617,015	158,439	0	0	221,101
0	1,576,101	140,864	301,072	0	0
<u>(9,330)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,471)</u>	<u>0</u>
<u>\$ (9,330)</u>	<u>\$2,193,116</u>	<u>\$299,303</u>	<u>\$301,072</u>	<u>\$ (7,471)</u>	<u>\$221,101</u>
<u>\$29,094</u>	<u>\$2,215,988</u>	<u>\$346,009</u>	<u>\$301,072</u>	<u>\$10,957</u>	<u>\$230,070</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 1999
With Comparative Totals from Year Ended December 31, 1998

	Insurance Reserve <u>Fund</u>	Old Courthouse <u>Museum</u>	LCDBG Hagewood <u>Water</u>
<u>Assets</u>			
Cash	\$ 0	\$2,143	\$0
Revenue Receivables	0	0	0
Due from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>\$2,143</u>	<u>\$0</u>
 <u>Liabilities & Fund Balances</u>			
Liabilities-			
Cash Overdraft	\$ 155,779	\$ 0	\$0
Accounts Payable	0	2,287	0
Accrued Payroll	0	0	0
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>\$ 155,779</u>	<u>\$2,287</u>	<u>\$0</u>
 Fund Balances-			
Reserved for Debt Service	\$ 0	\$ 0	\$0
Unreserved:			
Designated for Subsequent Year's Expenditures	0	0	0
Undesignated	0	0	0
Deficit	<u>(155,779)</u>	<u>(144)</u>	<u>0</u>
Total Fund Balances	<u>\$(155,779)</u>	<u>\$ (144)</u>	<u>\$0</u>
 Total Liabilities & Fund Balances	 <u>\$ 0</u>	 <u>\$2,143</u>	 <u>\$0</u>

See notes to financial statements.

LA Highway 480 Grant	LCDBG Waterworks #2	State Road Grant	Convention Center Fund
\$0	\$ 0	\$70,000	\$73,000
0	5,000	0	0
0	0	0	0
<u>\$0</u>	<u>\$5,000</u>	<u>\$70,000</u>	<u>\$73,000</u>
\$0	\$ 0	\$ 0	\$ 0
0	2,681	0	0
0	0	0	0
0	0	0	0
<u>\$0</u>	<u>\$2,681</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$0	\$ 0	\$ 0	\$ 0
0	0	0	0
0	2,319	70,000	73,000
0	0	0	0
<u>\$0</u>	<u>\$2,319</u>	<u>\$70,000</u>	<u>\$73,000</u>
<u>\$0</u>	<u>\$5,000</u>	<u>\$70,000</u>	<u>\$73,000</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 1999
With Comparative Totals from Year Ended December 31, 1998

	Natchitoches Parish Office of Community Services			
	Operating Fund	Family Day Care	FEMA- United Way	OHD LIHEAP
<u>Assets</u>				
Cash	\$ 9,087	\$ 0	\$ 0	\$ 0
Revenue Receivables	1,064	50,039	0	0
Due from Other Funds	<u>1,694</u>	<u>27,901</u>	<u>0</u>	<u>8,396</u>
Total Assets	<u>\$11,845</u>	<u>\$77,940</u>	<u>\$ 0</u>	<u>\$ 8,396</u>
 <u>Liabilities & Fund Balances</u>				
<u>Liabilities-</u>				
Cash Overdraft	\$ 0	\$34,336	\$ 1,381	\$ 4,316
Accounts Payable	1,692	14,730	0	0
Accrued Payroll	432	1,962	0	646
Due to Other Funds	<u>0</u>	<u>27,001</u>	<u>0</u>	<u>8,396</u>
Total Liabilities	<u>\$ 2,124</u>	<u>\$78,029</u>	<u>\$ 1,381</u>	<u>\$13,358</u>
 <u>Fund Balances-</u>				
Reserved for Debt Service	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved:				
Designated for Subsequent Year's Expenditures	0	0	0	0
Undesignated	9,721	0	0	0
Deficit	<u>0</u>	<u>(89)</u>	<u>(1,381)</u>	<u>(4,962)</u>
Total Fund Balances	<u>\$ 9,721</u>	<u>\$ (89)</u>	<u>\$(1,381)</u>	<u>\$(4,962)</u>
 Total Liabilities & Fund Balances	 <u>\$11,845</u>	 <u>\$77,940</u>	 <u>\$ 0</u>	 <u>\$ 8,396</u>

See notes to financial statements.

Natchitoches Parish Office of Community Services				
<u>DOL CSBG Grant</u>	<u>RSVP Fund</u>	<u>Head Start Program</u>	<u>Child Care Food Program</u>	<u>Head Start- Disabilities</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$2,673
49,159	7,271	125,000	39,869	2,000
<u>0</u>	<u>742</u>	<u>0</u>	<u>731</u>	<u>0</u>
<u>\$49,159</u>	<u>\$8,013</u>	<u>\$125,000</u>	<u>\$40,600</u>	<u>\$4,673</u>
\$44,602	\$1,428	\$106,341	\$33,674	\$ 0
200	1,623	31,097	4,967	3
9,589	1,530	85,221	4,434	1,893
<u>0</u>	<u>742</u>	<u>0</u>	<u>3</u>	<u>0</u>
<u>\$54,391</u>	<u>\$5,323</u>	<u>\$222,659</u>	<u>\$43,078</u>	<u>\$1,896</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	2,690	0	0	2,777
<u>(5,232)</u>	<u>0</u>	<u>(97,659)</u>	<u>(2,478)</u>	<u>0</u>
<u>\$ (5,232)</u>	<u>\$2,690</u>	<u>\$ (97,659)</u>	<u>\$ (2,478)</u>	<u>\$2,777</u>
<u>\$49,159</u>	<u>\$8,013</u>	<u>\$125,000</u>	<u>\$40,600</u>	<u>\$4,673</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Balance Sheet-Continued
December 31, 1999
With Comparative Totals from Year Ended December 31, 1998

	Natchitoches Parish Office of Community Services		
	<u>TTA/ CDA</u>	<u>Weatherization Program</u>	<u>FTA 5311 Assistance</u>
<u>Assets</u>			
Cash	\$1,898	\$ 0	\$ 0
Revenue Receivables	2,564	12,825	59,827
Due from Other Funds	<u>0</u>	<u>20,824</u>	<u>0</u>
Total Assets	<u>\$4,462</u>	<u>\$33,649</u>	<u>\$59,827</u>
<u>Liabilities & Fund Balances</u>			
<u>Liabilities-</u>			
Cash Overdraft	\$ 0	\$ 51,477	\$ 9,260
Accounts Payable	150	9,251	59,827
Accrued Payroll	137	1,458	0
Due to Other Funds	<u>0</u>	<u>24,146</u>	<u>0</u>
Total Liabilities	<u>\$ 287</u>	<u>\$ 86,332</u>	<u>\$69,087</u>
<u>Fund Balances-</u>			
Reserved for Debt Service	\$ 0	\$ 0	\$ 0
Unreserved:			
Designated for Subsequent Year's Expenditures	0	0	0
Undesignated	4,175	0	0
Deficit	<u>0</u>	<u>(52,683)</u>	<u>(9,260)</u>
Total Fund Balances	<u>\$4,175</u>	<u>\$(52,683)</u>	<u>\$(9,260)</u>
Total Liabilities & Fund Balances	<u>\$4,462</u>	<u>\$33,649</u>	<u>\$59,827</u>

See notes to financial statements.

<u>Natchitoches Parish OCS</u>		<u>Totals</u>	
<u>Summer</u> <u>Enrichment</u> <u>Program</u>	<u>Summer</u> <u>LIHEAP</u> <u>Program</u>	<u>All Special Revenue Funds</u>	
		<u>12-31-99</u>	<u>12-31-98</u>
\$1,150	\$8,168	\$2,491,464	\$3,317,623
0	0	2,017,207	1,936,520
0	0	60,288	74,191
<u>\$1,150</u>	<u>\$8,168</u>	<u>\$4,568,959</u>	<u>\$5,328,334</u>
\$ 0	\$ 0	\$ 442,594	\$ 339,549
1,150	0	282,174	309,159
0	0	184,186	177,023
0	0	60,288	74,190
<u>\$1,150</u>	<u>\$ 0</u>	<u>\$ 969,242</u>	<u>\$ 899,921</u>
\$ 0	\$ 0	\$ 89,105	\$ 0
0	0	1,289,992	1,466,971
0	8,168	2,570,870	3,226,352
0	0	(350,250)	(264,910)
<u>\$ 0</u>	<u>\$8,168</u>	<u>\$3,599,717</u>	<u>\$4,428,413</u>
<u>\$1,150</u>	<u>\$8,168</u>	<u>\$4,568,959</u>	<u>\$5,328,334</u>

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance
Year Ended December 31, 1999

With Comparative Totals from Year Ended December 31, 1998

	Road Maintenance Fund	Road Maintenance 1996/97	Sales Tax Fund	Solid Waste Disposal	Solid Waste Reserve
REVENUES:					
Taxes	\$ 293,437	\$ 0	\$ 1,396,161	\$ 0	\$ 0
Intergovernmental	870,827	0	0	0	0
Charges for Services	0	0	0	81,262	0
Fines & Forfeitures	0	0	0	0	0
Interest & Miscellaneous	<u>56,509</u>	<u>4,040</u>	<u>10,917</u>	<u>172,875</u>	<u>45</u>
Total Revenues	<u>\$1,220,773</u>	<u>\$ 4,040</u>	<u>\$ 1,407,078</u>	<u>\$ 254,137</u>	<u>\$ 45</u>
EXPENDITURES:					
Current-					
General Government	\$ 10,137	\$ 0	\$ 23,406	\$ 13,670	\$ 0
Public Safety	0	0	0	0	0
Public Works	1,470,587	202,443	0	1,351,532	0
Recreation & Culture	0	0	0	0	0
Health & Welfare	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$1,480,724</u>	<u>\$ 202,443</u>	<u>\$ 23,406</u>	<u>\$ 1,365,202</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (259,951)</u>	<u>\$(198,403)</u>	<u>\$ 1,383,672</u>	<u>\$(1,111,065)</u>	<u>\$ 45</u>
OTHER FINANCING SOURCES (USES):					
Debt Proceeds	\$ 89,105	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers In	150,000	100,000	0	1,238,322	0
Operating Transfers Out	<u>(100,000)</u>	<u>0</u>	<u>(1,488,322)</u>	<u>0</u>	<u>0</u>
Total Other Financing	<u>\$ 139,105</u>	<u>\$ 100,000</u>	<u>\$(1,488,322)</u>	<u>\$ 1,238,322</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (120,846)</u>	<u>\$ (98,403)</u>	<u>\$ (104,650)</u>	<u>\$ 127,257</u>	<u>\$ 45</u>
Fund Balances (Deficit)-Beginning of Year	682,909	148,356	253,793	(131,039)	1,321
EQUITY TRANSFERS:					
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit)-End of Year	<u>\$ 562,063</u>	<u>\$ 49,953</u>	<u>\$ 149,143</u>	<u>\$(3,782)</u>	<u>\$1,366</u>

See notes to financial statements.

Criminal Court Fund	Parish Library Fund	Parish Health Unit	Ambulance Tax Fund	Civil Defense Fund	Government Buildings Fund
\$ 0	\$ 809,676	\$ 214,248	\$ 17	\$ 0	\$299,686
123,006	16,905	0	0	11,173	0
0	1,284	0	0	0	0
255,789	4,237	0	0	0	0
4,759	47,202	19,024	10,002	4	2,061
<u>\$ 383,554</u>	<u>\$ 879,304</u>	<u>\$ 233,272</u>	<u>\$ 10,019</u>	<u>\$ 11,177</u>	<u>\$301,747</u>
\$ 533,686	\$ 0	\$ 0	\$ 458	\$ 0	\$291,920
0	0	0	0	25,105	0
0	0	0	0	0	0
0	1,047,978	0	0	0	0
0	0	292,344	0	0	0
<u>\$ 533,686</u>	<u>\$1,047,978</u>	<u>\$ 292,344</u>	<u>\$ 458</u>	<u>\$ 25,105</u>	<u>\$291,920</u>
<u>\$(150,132)</u>	<u>\$ (168,674)</u>	<u>\$ (59,072)</u>	<u>\$ 9,561</u>	<u>\$(13,928)</u>	<u>\$ 9,827</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
154,031	0	0	0	3,354	5,034
0	0	(300,000)	0	0	0
<u>\$ 154,031</u>	<u>\$ 0</u>	<u>\$(300,000)</u>	<u>\$ 0</u>	<u>\$ 3,354</u>	<u>\$ 5,034</u>
\$ 3,899	\$ (168,674)	\$(359,072)	\$ 9,561	\$(10,574)	\$ 14,861
(13,229)	2,361,790	658,375	291,511	3,103	206,240
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ (9,330)</u>	<u>\$2,193,116</u>	<u>\$ 299,303</u>	<u>\$301,072</u>	<u>\$ (7,471)</u>	<u>\$221,101</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 1999

With Comparative Totals from Year Ended December 31, 1998

	Insurance Reserve Fund	Old Courthouse Museum	LCDBG Hagewood Water
REVENUES:			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	5,000	303,669
Charges for Services	0	0	0
Fines & Forfeitures	0	0	0
Interest & Miscellaneous	0	984	0
Total Revenues	<u>\$ 0</u>	<u>\$ 5,984</u>	<u>\$303,669</u>
EXPENDITURES:			
Current-			
General Government	\$ 74,015	\$ 0	\$ 0
Public Safety	0	0	0
Public Works	0	0	307,141
Recreation & Culture	0	22,917	0
Health & Welfare	0	0	0
Total Expenditures	<u>\$ 74,015</u>	<u>\$ 22,917</u>	<u>\$307,141</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (74,015)</u>	<u>\$(16,933)</u>	<u>\$ (3,472)</u>
OTHER FINANCING SOURCES (USES):			
Debt Proceeds	\$ 0	\$ 0	\$ 0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (74,015)</u>	<u>\$(16,933)</u>	<u>\$ (3,472)</u>
Fund Balances (Deficit)-Beginning of Year	(81,764)	16,789	3,472
EQUITY TRANSFERS:			
Transfers In	0	0	0
Transfers Out	0	0	0
Fund Balance (Deficit)-End of Year	<u>\$(155,779)</u>	<u>\$(144)</u>	<u>\$ 0</u>

See notes to financial statements.

LA Highway 480 Grant	LCDBG Waterworks #2	State Road Grant	Convention Center Fund
\$0	\$ 0	\$ 0	\$ 0
0	67,234	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$67,234</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$0	\$16,160	\$ 0	\$ 0
0	0	0	0
0	48,755	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$64,915</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$0	\$ 2,319	\$ 0	\$ 0
\$0	\$ 0	\$ 0	\$ 0
0	0	70,000	73,000
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$ 0</u>	<u>\$70,000</u>	<u>\$73,000</u>
\$0	\$ 2,319	\$70,000	\$73,000
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$ 2,319</u>	<u>\$70,000</u>	<u>\$73,000</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 1999
With Comparative Totals from Year Ended December 31, 1998

	Natchitoches Parish Office of Community Services			
	Operating Fund	Family Day Care	FEMA- United Way	OHD LIHEAP
REVENUES:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	7,079	196,614	18,485	131,997
Charges for Services	0	0	0	0
Fines & Forfeits	0	0	0	0
Interest & Miscellaneous	<u>343</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 7,422</u>	<u>\$196,614</u>	<u>\$18,485</u>	<u>\$131,997</u>
EXPENDITURES:				
Current-				
General Government	\$ 9,496	\$ 5,825	\$ 0	\$ 793
Public Safety	0	0	0	0
Public Works	0	0	0	0
Recreation & Culture	0	0	0	0
Health & Welfare	<u>7,481</u>	<u>193,262</u>	<u>19,025</u>	<u>147,109</u>
Total Expenditures	<u>\$16,977</u>	<u>\$199,087</u>	<u>\$19,025</u>	<u>\$147,902</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (9,555)</u>	<u>\$ (2,473)</u>	<u>\$ (540)</u>	<u>\$ (15,905)</u>
OTHER FINANCING SOURCES (USES):				
Debt Proceeds	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers In	6,994	4,784	1,091	9,399
Operating Transfers Out	<u>0</u>	<u>(8,669)</u>	<u>(1,091)</u>	<u>(9,399)</u>
Total Other Financing	<u>\$ 6,994</u>	<u>\$ (3,885)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (2,561)</u>	<u>\$ (6,358)</u>	<u>\$ (540)</u>	<u>\$ (15,905)</u>
Fund Balances (Deficit)-Beginning of Year	12,282	6,269	(841)	10,943
EQUITY TRANSFERS:				
Transfers In	0	3,312	0	1,347
Transfers Out	<u>0</u>	<u>(3,312)</u>	<u>0</u>	<u>(1,347)</u>
Fund Balances (Deficit)-End of Year	<u>\$ 9,721</u>	<u>\$ (89)</u>	<u>\$ (1,381)</u>	<u>\$ (4,962)</u>

See notes to financial statements.

Natchitoches Parish Office of Community Services

<u>DOL CSBG Grant</u>	<u>RSVP Fund</u>	<u>Head Start Program</u>	<u>Child Care Food Program</u>	<u>Head Start- Disabilities</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
129,494	33,975	1,456,639	144,044	24,486
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>(1,251)</u>	<u>134</u>	<u>0</u>
<u>\$129,494</u>	<u>\$33,975</u>	<u>\$1,455,388</u>	<u>\$144,178</u>	<u>\$24,486</u>
\$ 47,284	\$ 0	\$ 220,186	\$ 9,290	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>90,521</u>	<u>32,775</u>	<u>1,342,855</u>	<u>139,818</u>	<u>23,503</u>
<u>\$137,805</u>	<u>\$32,775</u>	<u>\$1,563,041</u>	<u>\$149,108</u>	<u>\$23,503</u>
\$ (8,311)	\$ 1,200	\$ (107,653)	\$ (4,930)	\$ 983
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	1,192	0	0	0
<u>0</u>	<u>(1,192)</u>	<u>(3,109)</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (3,109)</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ (8,311)	\$ 1,200	\$ (110,762)	\$ (4,930)	\$ 983
3,079	1,490	13,103	2,452	1,794
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (5,232)</u>	<u>\$ 2,690</u>	<u>\$ (97,659)</u>	<u>\$ (2,478)</u>	<u>\$ 2,777</u>

Continued next page.

Natchitoches Parish Police Jury
All Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Change in Fund Balance-Continued
Year Ended December 31, 1999
With Comparative Totals from Year Ended December 31, 1998

	Natchitoches Parish Office of Community Services		
	TTA/ CDA	Weatherization Program	FTA 5311 Assistance
REVENUES:			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	11,123	50,001	155,196
Charges for Services	0	0	0
Fines & Forfeits	0	0	0
Interest & Miscellaneous	<u>0</u>	<u>25</u>	<u>0</u>
Total Revenues	<u>\$11,123</u>	<u>\$ 50,026</u>	<u>\$155,196</u>
EXPENDITURES:			
Current-			
General Government	\$ 0	\$ 848	\$ 0
Public Safety	0	0	0
Public Works	0	0	0
Recreation & Culture	0	0	0
Health & Welfare	<u>9,636</u>	<u>74,117</u>	<u>155,196</u>
Total Expenditures	<u>\$ 9,636</u>	<u>\$ 74,965</u>	<u>\$155,196</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,487</u>	<u>\$(24,939)</u>	<u>\$ 0</u>
OTHER FINANCING SOURCES (USES):			
Debt Proceeds	\$ 0	\$ 0	\$ 0
Operating Transfers In	2,190	1,994	0
Operating Transfers Out	<u>(2,190)</u>	<u>(1,994)</u>	<u>0</u>
Total Other Financing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 1,487	\$(24,939)	\$ 0
Fund Balances (Deficit)-Beginning of Year	2,688	(27,744)	(9,260)
EQUITY TRANSFERS:			
Transfers In	852	0	0
Transfers Out	<u>(852)</u>	<u>0</u>	<u>0</u>
Fund Balances(Deficit)-End of Year	<u>\$ 4,175</u>	<u>\$(52,683)</u>	<u>\$ (9,260)</u>

See notes to financial statements.

<u>Natchitoches Parish OCS</u>		<u>Totals</u>	
<u>Summer</u> <u>Enrichment</u> <u>Program</u>	<u>Summer</u> <u>LIHEAP</u> <u>Program</u>	<u>All Special Revenue Funds</u>	
		<u>12-31-99</u>	<u>12-31-98</u>
\$ 0	\$ 0	\$ 3,013,225	\$ 2,844,448
205,462	0	3,962,409	4,396,593
0	0	82,546	38,425
0	0	260,026	216,524
0	0	<u>327,673</u>	<u>360,635</u>
<u>\$205,462</u>	<u>\$ 0</u>	<u>\$ 7,645,879</u>	<u>\$ 7,856,625</u>
\$ 12,181	\$ 0	\$ 1,269,355	\$ 1,390,108
0	0	25,105	119,993
0	0	3,380,458	2,975,933
0	0	1,070,895	525,731
<u>193,280</u>	<u>2,364</u>	<u>2,723,286</u>	<u>2,606,175</u>
<u>\$205,461</u>	<u>\$ 2,364</u>	<u>\$ 8,469,099</u>	<u>\$ 7,617,940</u>
\$ <u>1</u>	\$ <u>(2,364)</u>	\$ <u>(823,220)</u>	\$ <u>238,685</u>
\$ 0	\$ 0	\$ 89,105	\$ 0
0	0	1,821,385	1,411,271
0	0	<u>(1,915,966)</u>	<u>(1,159,349)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,476)</u>	<u>\$ 251,922</u>
\$ 1	\$ (2,364)	\$ (828,696)	\$ 490,607
(1)	10,532	4,428,413	3,937,806
0	0	5,511	4,047
0	0	<u>(5,511)</u>	<u>(4,047)</u>
<u>\$ 0</u>	<u>\$ 8,168</u>	<u>\$ 3,599,717</u>	<u>\$ 4,428,413</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Road Maintenance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem Taxes	\$ 240,000	\$ 293,437	\$ 53,437	\$ 270,033
Intergovernmental-				
Kisatchie National Forest	300,000	303,263	3,263	307,693
State Transportation Funds	390,000	411,236	21,236	385,615
Special PTF Funds	212,000	156,328	(55,672)	248,817
Charges for Services	0	0	0	3,927
Miscellaneous-				
Interest	3,000	5,033	2,033	3,256
Miscellaneous	5,000	51,476	46,476	33,369
Total Revenues	<u>\$1,150,000</u>	<u>\$1,220,773</u>	<u>\$ 70,773</u>	<u>\$1,252,710</u>
EXPENDITURES:				
General Government-				
Finance & Administration				
Office & Supplies	\$ 2,500	\$ 1,001	\$ 1,499	\$ 6,195
Telephone & Utilities	11,000	9,011	1,989	7,314
Travel	3,000	125	2,875	1,422
Public Works-				
Personnel Cost	567,000	606,447	(39,447)	574,819
Equipment Maintenance	114,200	146,988	(32,788)	133,473
Insurance	40,000	45,044	(5,044)	40,000
Fuel & Oil	72,000	74,043	(2,043)	65,605
Road & Bridge Materials	184,000	199,385	(15,385)	170,691
Other Supplies	20,000	25,830	(5,830)	26,996
Miscellaneous	57,700	46,120	11,580	84,149
Equipment Rental	88,600	166,021	(77,421)	84,752
Capital Expenditures	70,000	160,709	(90,709)	24
Total Expenditures	<u>\$1,230,000</u>	<u>\$1,480,724</u>	<u>\$(250,724)</u>	<u>\$1,195,440</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>(80,000)</u>	\$ <u>(259,951)</u>	\$ <u>(179,951)</u>	\$ <u>57,270</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers (to) From-				
General Fund	\$ 0	\$ (100,000)	\$ (100,000)	\$ 0
Sales Tax Fund	80,000	150,000	70,000	0
Debt Proceeds	0	89,105	89,105	0
Total Other Financing	<u>\$ 80,000</u>	<u>\$ 139,105</u>	<u>\$ 59,105</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ (120,846)	\$(120,846)	\$ 57,270
Fund Balance-Beginning of Year	<u>682,909</u>	<u>682,909</u>	<u>0</u>	<u>625,639</u>
Fund Balance-End of Year	<u>\$ 682,909</u>	<u>\$ 562,063</u>	<u>\$(120,846)</u>	<u>\$ 682,909</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue FundsRoad Maintenance 1996/97 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999			1998 Actual
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Intergovernmental- State of LA	\$ 0	\$ 0	\$ 0	\$ 52,320
Miscellaneous- Interest	<u>0</u>	<u>4,040</u>	<u>4,040</u>	<u>5,292</u>
Total Revenues	\$ 0	\$ 4,040	\$ 4,040	\$ 57,612
EXPENDITURES:				
Public Works- Road & Bridge Material	<u>148,356</u>	<u>202,443</u>	<u>(54,087)</u>	<u>99,193</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(148,356)	\$(198,403)	\$ (50,047)	\$ (41,581)
OTHER FINANCING SOURCES:				
Operating Transfer From- Sales Tax Fund	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	\$(148,356)	\$ (98,403)	\$ 49,953	\$ (41,581)
Fund Balance-Beginning of Year	<u>148,356</u>	<u>148,356</u>	<u>0</u>	<u>189,937</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>49,953</u>	\$ <u>49,953</u>	\$ <u>148,356</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Sales & Use Tax	\$ 1,170,000	\$ 1,396,161	\$ 226,161	\$ 1,379,856
Refunds to Tax-Exempt	0	0	0	(68,186)
Miscellaneous-				
Interest	<u>24,000</u>	<u>10,917</u>	<u>(13,083)</u>	<u>11,241</u>
Total Revenues	\$ 1,194,000	\$ 1,407,078	\$ 213,078	\$ 1,322,911
EXPENDITURES:				
General Government-				
Finance & Administration	<u>25,000</u>	<u>23,406</u>	<u>1,594</u>	<u>23,686</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>1,169,000</u>	\$ <u>1,383,672</u>	\$ <u>214,672</u>	\$ <u>1,299,225</u>
OTHER FINANCING USES:				
Operating Transfers To-				
Solid Waste Disposal	\$(1,064,650)	\$(1,238,322)	\$(173,672)	\$(1,088,647)
Road Maintenance	(80,000)	(150,000)	(70,000)	0
Road Maintenance 1996/97	<u>0</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Total Other Financing	\$(1,144,650)	\$(1,488,322)	\$(343,672)	\$(1,088,647)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 24,350	\$ (104,650)	\$(129,000)	\$ 210,578
Fund Balance-Beginning of Year	<u>253,793</u>	<u>253,793</u>	<u>0</u>	<u>43,215</u>
Fund Balance-End of Year	\$ <u>278,143</u>	\$ <u>149,143</u>	\$ <u>(129,000)</u>	\$ <u>253,793</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Solid Waste Disposal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Charges for Services-				
Landfill Charges	\$ 25,000	\$ 81,262	\$ 56,262	\$ 33,611
Miscellaneous-				
Miscellaneous & Rentals	<u>93,000</u>	<u>172,875</u>	<u>79,875</u>	<u>127,630</u>
Total Revenues	<u>\$ 118,000</u>	<u>\$ 254,137</u>	<u>\$ 136,137</u>	<u>\$ 161,241</u>
EXPENDITURES:				
General Government-				
Finance & Administration				
Utilities & Telephone	\$ 11,000	\$ 7,517	\$ 3,483	\$ 35,370
Supplies & Materials	5,000	4,436	564	4,149
Travel	4,500	1,717	2,783	4,767
Public Works-				
Personnel Cost	467,000	547,289	(80,289)	480,507
Tipping Fees	370,000	380,782	(10,782)	417,200
Equipment Expense	120,000	171,571	(51,571)	129,194
Supplies & Miscellaneous	85,150	105,711	(20,561)	84,495
Insurance	30,000	35,044	(5,044)	30,000
Capital Expenditures	<u>90,000</u>	<u>111,135</u>	<u>(21,135)</u>	<u>166,204</u>
Total Expenditures	<u>\$ 1,182,650</u>	<u>\$ 1,365,202</u>	<u>\$(182,552)</u>	<u>\$ 1,351,886</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(1,064,650)</u>	<u>\$(1,111,065)</u>	<u>\$ (46,415)</u>	<u>\$(1,190,645)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfer From-				
Sales Tax Fund	<u>1,064,650</u>	<u>1,238,322</u>	<u>173,672</u>	<u>1,088,647</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 127,257	\$ 127,257	\$ (101,998)
Fund Balance (Deficit)-Beginning of Year	<u>(131,039)</u>	<u>(131,039)</u>	<u>0</u>	<u>(29,041)</u>
Fund Balance (Deficit)-End of Year	<u>\$ (131,039)</u>	<u>\$ (3,782)</u>	<u>\$ 127,257</u>	<u>\$ (131,039)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Solid Waste Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous- Interest	\$ 0	\$ 45	\$45	\$ 41
EXPENDITURES:				
Public Works- Capital Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 45	\$45	\$ 41
Fund Balance-Beginning of Year	<u>1,321</u>	<u>1,321</u>	<u>0</u>	<u>1,280</u>
Fund Balance-End of Year	<u>\$1,321</u>	<u>\$1,366</u>	<u>\$45</u>	<u>\$1,321</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Criminal Court Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
State of LA-DA IVD	\$ 65,000	\$ 53,058	\$ (11,942)	\$ 39,926
District Attorney	50,000	69,948	19,948	84,872
Fines & Forfeitures	230,000	255,789	25,789	211,106
Miscellaneous-				
Interest & Miscellaneous	<u>0</u>	<u>4,759</u>	<u>4,759</u>	<u>3,903</u>
Total Revenues	<u>\$345,000</u>	<u>\$ 383,554</u>	<u>\$ 38,554</u>	<u>\$ 339,807</u>
EXPENDITURES:				
General Government-				
Personnel Costs	\$294,000	\$ 387,850	\$ (93,850)	\$ 354,150
Telephone	4,000	4,908	(908)	3,472
Supplies & Office Expense	34,000	43,500	(9,500)	36,792
Miscellaneous	6,000	10,444	(4,444)	12,311
Jurors & Witnesses	53,000	86,984	(33,984)	106,389
Capital Expenditures	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>0</u>
Total Expenditures	<u>\$395,000</u>	<u>\$ 533,686</u>	<u>\$(138,686)</u>	<u>\$ 513,114</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (50,000)	\$(150,132)	\$(100,132)	\$(173,307)
OTHER FINANCING SOURCES:				
Operating Transfer From- General Fund	<u>50,000</u>	<u>154,031</u>	<u>104,031</u>	<u>161,498</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 0	\$ 3,899	\$ 3,899	\$ (11,809)
Fund Balance (Deficit)-Beginning of Year	<u>(13,229)</u>	<u>(13,229)</u>	<u>0</u>	<u>(1,420)</u>
Fund Balance (Deficit)-End of Year	<u>\$ (13,229)</u>	<u>\$ (9,330)</u>	<u>\$ 3,899</u>	<u>\$ (13,229)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Parish Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 720,000	\$ 809,676	\$ 89,676	\$ 768,272
Intergovernmental-				
State Appropriations	16,967	16,905	(62)	16,968
Charges for Services	2,430	1,284	(1,146)	887
Fines & Forfeits	5,194	4,237	(957)	5,418
Miscellaneous-				
Interest	47,803	42,621	(5,182)	83,221
Gifts & Memorials	1,225	4,581	3,356	16,909
Total Revenues	<u>\$ 793,619</u>	<u>\$ 879,304</u>	<u>\$ 85,685</u>	<u>\$ 891,675</u>
EXPENDITURES:				
Recreation & Culture-				
Personnel Cost	\$ 247,154	\$ 252,683	\$ (5,529)	\$ 231,926
Travel	1,385	1,962	(577)	1,347
Utilities & Telephone	29,048	16,798	12,250	15,967
Building & Equip. Maint.	22,463	18,643	3,820	27,698
Books, Magazines, etc.	129,749	73,799	55,950	115,983
Insurance	27,000	6,615	20,385	2,700
Office Expense	18,486	16,609	1,877	8,670
Miscellaneous	3,355	5,247	(1,892)	36,404
Capital Expenditures	<u>1,965,000</u>	<u>655,622</u>	<u>1,309,378</u>	<u>31,805</u>
Total Expenditures	<u>\$ 2,443,640</u>	<u>\$ 1,047,978</u>	<u>\$ 1,395,662</u>	<u>\$ 472,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(1,650,021)</u>	<u>\$ (168,674)</u>	<u>\$ 1,481,347</u>	<u>\$ 419,175</u>
Fund Balance-Beginning of Year	<u>2,361,790</u>	<u>2,361,790</u>	<u>0</u>	<u>1,942,615</u>
Fund Balance-End of Year	<u>\$ 711,769</u>	<u>\$ 2,193,116</u>	<u>\$ 1,481,347</u>	<u>\$ 2,361,790</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Parish Health Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$288,092	\$ 214,248	\$ (73,844)	\$210,261
Miscellaneous-				
Interest & Miscellaneous	<u>9,000</u>	<u>19,024</u>	<u>10,024</u>	<u>26,193</u>
Total Revenues	<u>\$297,092</u>	<u>\$ 233,272</u>	<u>\$ (63,820)</u>	<u>\$236,454</u>
EXPENDITURES:				
Health & Welfare-				
Personnel	\$ 77,000	\$ 85,261	\$ (8,261)	\$ 77,338
State of LA-DHHR	100,000	107,228	(7,228)	60,426
Mosquito Control	20,992	6,301	14,691	34,262
Travel	2,000	583	1,417	0
Utilities & Telephone	20,000	18,333	1,667	21,478
Insurance	10,000	15,044	(5,044)	10,000
Building Maintenance	20,000	15,738	4,262	7,757
Miscellaneous	7,100	5,971	1,129	1,186
Capital Expenditures	<u>40,000</u>	<u>37,885</u>	<u>2,115</u>	<u>0</u>
Total Expenditures	<u>\$297,092</u>	<u>\$ 292,344</u>	<u>\$ 4,748</u>	<u>\$212,447</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (59,072)	\$ (59,072)	\$ 24,007
OTHER FINANCING USES:				
Operating Transfer To- General Fund	<u>0</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	\$ 0	\$(359,072)	\$(359,072)	\$ 24,007
Fund Balance-Beginning of Year	<u>658,375</u>	<u>658,375</u>	<u>0</u>	<u>634,368</u>
Fund Balance-End of Year	<u>\$658,375</u>	<u>\$ 299,303</u>	<u>\$(359,072)</u>	<u>\$658,375</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Ambulance Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999			1998 Actual
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Taxes-				
Ad Valorem	\$ 0	\$ 17	\$ 17	\$ 6
Miscellaneous-				
Interest	<u>5,000</u>	<u>10,002</u>	<u>5,002</u>	<u>13,735</u>
Total Revenues	<u>\$ 5,000</u>	<u>\$ 10,019</u>	<u>\$ 5,019</u>	<u>\$ 13,741</u>
EXPENDITURES:				
General Government-				
Finance & Administration	\$ 1,000	\$ 458	\$ 542	\$ 0
Public Safety-				
Ambulance Service	<u>75,000</u>	<u>0</u>	<u>75,000</u>	<u>75,000</u>
Total Expenditures	<u>\$ 76,000</u>	<u>\$ 458</u>	<u>\$ 75,542</u>	<u>\$ 75,000</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (71,000)	\$ 9,561	\$ 80,561	\$ (61,259)
Fund Balance-Beginning of Year	<u>291,511</u>	<u>291,511</u>	<u>0</u>	<u>352,770</u>
Fund Balance-End of Year	<u>\$220,511</u>	<u>\$301,072</u>	<u>\$86,561</u>	<u>\$291,511</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Civil Defense Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Dept. of Public Safety-CD	\$12,000	\$ 11,173	\$ (827)	\$13,159
City of Natchitoches	3,000	0	(3,000)	2,000
Miscellaneous-				
Interest & Miscellaneous	<u>830</u>	<u>4</u>	<u>(826)</u>	<u>0</u>
Total Revenues	<u>\$15,830</u>	<u>\$ 11,177</u>	<u>\$ (4,653)</u>	<u>\$15,159</u>
EXPENDITURES:				
Public Safety-				
Personnel Costs	\$15,480	\$ 21,759	\$ (6,279)	\$21,119
Telephone	2,700	2,971	(271)	3,234
Office & Supplies	200	64	136	386
Miscellaneous	450	311	139	255
Capital Expenditures	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
Total Expenditures	<u>\$23,830</u>	<u>\$ 25,105</u>	<u>\$ (1,275)</u>	<u>\$24,994</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (8,000)	\$(13,928)	\$ (5,928)	\$ (9,835)
OTHER FINANCING SOURCES:				
Operating Transfers From- General Fund	<u>8,000</u>	<u>3,354</u>	<u>(4,646)</u>	<u>8,787</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$(10,574)	\$(10,574)	\$ (1,048)
Fund Balances-Beginning of Year	<u>3,103</u>	<u>3,103</u>	<u>0</u>	<u>4,151</u>
Fund Balance (Deficit)-End of Year	<u>\$ 3,103</u>	<u>\$ (7,471)</u>	<u>\$(10,574)</u>	<u>\$ 3,103</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Government Buildings Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Taxes-				
Ad Valorem	\$ 288,100	\$299,686	\$ 11,586	\$ 284,206
Miscellaneous-				
Interest & Miscellaneous	<u>1,000</u>	<u>2,061</u>	<u>1,061</u>	<u>8,772</u>
Total Revenues	<u>\$ 289,100</u>	<u>\$301,747</u>	<u>\$ 12,647</u>	<u>\$ 292,978</u>
EXPENDITURES:				
General Government-				
Personnel	\$ 117,000	\$ 97,275	\$ 19,725	\$ 108,711
Utilities & Telephone	103,000	100,510	2,490	118,079
Maintenance	87,000	36,669	50,331	80,774
Supplies	20,000	20,544	(544)	34,430
Insurance	25,000	32,360	(7,360)	25,252
Miscellaneous	33,800	4,562	29,238	28,280
Capital Expenditures	<u>3,300</u>	<u>0</u>	<u>3,300</u>	<u>715</u>
Total Expenditures	<u>\$ 389,100</u>	<u>\$291,920</u>	<u>\$ 97,180</u>	<u>\$ 396,241</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(100,000)	\$ 9,827	\$109,827	\$(103,263)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From-				
General Fund	100,000	5,034	(94,966)	81,637
Jail Reserve Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,708</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 14,861	\$ 14,861	\$ (1,918)
Fund Balances-Beginning of Year	<u>206,240</u>	<u>206,240</u>	<u>0</u>	<u>208,158</u>
Fund Balance-End of Year	<u>\$ 206,240</u>	<u>\$221,101</u>	<u>\$ 14,861</u>	<u>\$ 206,240</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Insurance Reserve Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Miscellaneous	\$ 500	\$ 0	\$ (500)	\$ 308
EXPENDITURES:				
General Government- Claim Costs	<u>50,500</u>	<u>74,015</u>	<u>(23,515)</u>	<u>81,586</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(50,000)	\$ (74,015)	\$(24,015)	\$(81,278)
OTHER FINANCING SOURCES:				
Operating Transfers From- General Fund	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ (74,015)	\$(74,015)	\$(81,278)
Fund Balance-Beginning of Year	<u>(81,764)</u>	<u>(81,764)</u>	<u>0</u>	<u>(486)</u>
Fund Balance-End of Year	<u>\$(81,764)</u>	<u>\$(155,779)</u>	<u>\$(74,015)</u>	<u>\$(81,764)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LCDBG Waterworks #2
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Amount from Year Ended December 31, 1998

	Prior Year Grant					Current Year Grant		
	Total Program Budget	Prior Year Transactions	Remaining Budget	Current Year Transactions	Variance- Favorable (Unfavorable)	Total Program Budget	Current Year Transactions	Remaining Budget
REVENUES:								
Intergovernmental- LCDBG	\$ 21,770	\$164,389	\$53,381	\$39,941	\$(13,440)	\$384,791	\$27,293	\$(357,498)
EXPENDITURES:								
Finance -								
Administration	\$ 18,000	\$ 11,970	\$ 6,030	\$ 6,030	\$ 0	\$ 38,850	\$10,130	\$ 28,720
Public Works-								
Acquisition	3,000	2,048	952	1,852	(900)	10,200	2,681	7,519
Water System	196,770	150,371	46,399	32,059	14,340	335,741	12,163	323,578
Total Expenditures	\$217,770	\$164,389	\$53,381	\$39,941	\$ 13,440	\$384,791	\$24,974	\$ 359,817
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,319	\$ (2,319)
Fund Balance-Beginning of Year	0	0	0	0	0	0	0	0
Fund Balance-End of Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,319	\$ (2,319)

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

State Road Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 1999

REVENUES	\$ 0
EXPENDITURES	<u>0</u>
Excess Revenues Over Expenditures	\$ 0
OTHER FINANCING SOURCES:	
Operating Transfer From- General Fund	<u>70,000</u>
Excess of Revenues and Other Sources Over Expenditures	\$70,000
Fund Balance-Beginning of Year	<u>0</u>
Fund Balance-End of Year	<u>\$70,000</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Convention Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Year Ended December 31, 1999

REVENUES	\$ 0
EXPENDITURES	<u>0</u>
Excess Revenues Over Expenditures	\$ 0
OTHER FINANCING SOURCES:	
Operating Transfer From- General Fund	<u>73,000</u>
Excess of Revenues and Other Sources Over Expenditures	\$73,000
Fund Balance-Beginning of Year	<u>0</u>
Fund Balance-End of Year	<u>\$73,000</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Old Courthouse Museum Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
City of Natchitoches	\$ 0	\$ 0	\$ 0	\$60,000
State of LA	5,000	5,000	0	5,000
Federal Grant	0	0	0	5,000
Miscellaneous-				
Interest	300	320	20	438
Gifts & Miscellaneous	<u>500</u>	<u>664</u>	<u>164</u>	<u>3,486</u>
Total Revenues	<u>\$ 5,800</u>	<u>\$ 5,984</u>	<u>\$ 184</u>	<u>\$73,924</u>
EXPENDITURES:				
Recreation & Culture-				
Personnel Cost	\$ 0	\$ 0	\$ 0	\$21,727
Supplies & Miscellaneous	500	465	35	5,776
Telephone	2,000	1,595	405	141
Maintenance	11,089	12,837	(1,748)	11,141
Office Supplies & Expense	7,500	8,020	(520)	5,416
Travel	500	0	500	231
Capital Expenditures	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>8,799</u>
Total Expenditures	<u>\$ 22,589</u>	<u>\$ 22,917</u>	<u>\$ (328)</u>	<u>\$53,231</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(16,789)	\$(16,933)	\$ (144)	\$20,693
Fund Balance (Deficit)-Beginning of Year	<u>16,789</u>	<u>16,789</u>	<u>0</u>	<u>(3,904)</u>
Fund Balance (Deficit)-End of Year	<u>\$ 0</u>	<u>\$ (144)</u>	<u>\$ (144)</u>	<u>\$16,789</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LCDBG-Hagewood Water System
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Amounts from Year Ended December 31, 1998

	Total Program Budget	Prior Year Transactions	Remaining Budget	1999 Transactions	Variance- Favorable (Unfavorable)
REVENUES:					
Intergovernmental- LCDBG	\$484,815	\$128,073	\$356,742	\$303,669	\$(53,073)
EXPENDITURES:					
Public Works- Acquisition	\$ 3,000	\$ 5	\$ 2,995	\$ 0	\$ 2,995
Water System	481,815	124,596	357,219	307,141	50,078
Total Expenditures	\$484,815	\$124,601	\$360,214	\$307,141	\$53,073
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 3,472	\$ (3,472)	\$ (3,472)	\$ 0
Fund Balance-Beginning of Year	0	0	3,472	3,472	0
Fund Balance-End of Year	\$0	\$3,472	\$0	\$0	\$0

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

LA Highway 480 Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	Total Program <u>Budget</u>	Prior Year <u>Transactions</u>	Remaining <u>Budget</u>	1999 <u>Transactions</u>	Variance- Favorable <u>(Unfavorable)</u>
REVENUES:					
Intergovernmental- LA DOTD	\$500,000	\$184,890	\$315,110	\$0	\$315,110
EXPENDITURES:					
Public Works- Capital Expenditures	<u>500,000</u>	<u>184,890</u>	<u>315,110</u>	<u>0</u>	<u>315,110</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$0	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Operating Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
Dept. of Ag-Commodities	\$ 3,000	\$ 3,117	\$ 117	\$ 1,527
Medicaid	4,000	3,962	(38)	5,054
Miscellaneous-				
Miscellaneous	0	52	52	20,712
Interest	0	291	291	147
Total Revenues	<u>\$ 7,000</u>	<u>\$ 7,422</u>	<u>\$ 422</u>	<u>\$ 27,440</u>
EXPENDITURES:				
General Government-				
Fringe	\$ 50	\$ 48	\$ 2	\$ 48
Operating Services	8,500	8,086	414	3,346
Operating Supplies	1,500	1,362	138	316
Health & Welfare-				
Salaries	4,500	4,352	148	658
Fringe	600	368	232	62
Operating Services	2,000	1,653	347	1,288
Operating Supplies	1,432	1,009	423	584
Travel	700	99	601	685
Total Expenditures	<u>\$ 19,282</u>	<u>\$ 16,977</u>	<u>\$ 2,305</u>	<u>\$ 6,987</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$(12,282)</u>	<u>\$ (9,555)</u>	<u>\$ 2,727</u>	<u>\$ 20,453</u>
OTHER FINANCING SOURCES:				
Operating Transfer From-				
Family Day Care	\$ 0	\$ 3,885	\$ 3,885	\$ 0
Headstart	0	3,109	3,109	0
Total Other Financing	<u>\$ 0</u>	<u>\$ 6,994</u>	<u>\$ 6,994</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	<u>\$(12,282)</u>	<u>\$ (2,561)</u>	<u>\$ 9,721</u>	<u>\$ 20,453</u>
Fund Balance-Beginning of Year	12,282	12,282	0	(12,103)
Equity Transfer-Title XIX Fund	0	0	0	3,932
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ 9,721</u>	<u>\$ 9,721</u>	<u>\$ 12,282</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Family Day Care
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	96-97 Grant Year	97-98 Grant Year	Completed Grant 10-1-98 to 9-30-99				Variance- Favorable (Unfavorable)
			Budget Program Year 1998-99	Prior Year Actual	Remaining Budget for 1999	Current Year Actual	
REVENUES:							
Intergovernmental- DOE-FDC	\$ 0	\$ 605	\$201,776	\$43,835	\$157,941	\$145,552	\$(12,389)
EXPENDITURES:							
General Government-							
Salaries	\$ 0	\$ 0	\$ 5,564	\$ 297	\$ 5,267	\$ 3,812	\$ 1,455
Fringe	0	0	1,162	54	1,108	697	411
Travel	0	0	0	0	0	0	0
Operating Services	0	0	900	0	900	900	0
Operating Supplies	0	0	0	0	0	196	(196)
Health & Welfare-							
Salaries	0	0	31,083	1,783	29,300	18,435	10,865
Fringe	0	0	7,572	626	6,946	7,004	(58)
Operating Services	0	0	152,595	34,555	118,040	118,040	0
Operating Supplies	0	0	1,100	63	1,037	71	966
Travel	0	0	1,800	79	1,721	1,671	50
Capital Expenditures	0	0	0	0	0	414	(414)
Total Expenditures	\$ 0	\$ 0	\$201,776	\$37,457	\$164,319	\$151,240	\$ 13,079
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 605	\$ 0	\$ 6,378	\$ (6,378)	\$ (5,688)	\$ 690
OTHER FINANCING SOURCES (USES):							
Operating Transfers-Interfund	\$ 0	\$ 4,784	\$ 0	\$ 0	\$ 0	\$ (4,784)	\$ (4,784)
Operating Transfer To- OCS Operating Fund	0	(1,064)	0	0	0	0	0
Total Other Financing	\$ 0	\$ 3,720	\$ 0	\$ 0	\$ 0	\$ (4,784)	\$ (4,784)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 4,325	\$ 0	\$ 6,378	\$ (6,378)	\$(10,472)	\$ (4,094)
Fund Balance-Beginning of Year	3,312	(3,421)	0	0	6,378	6,378	0
Equity Transfers							
In	0	0	0	0	0	0	0
Out	(3,312)	0	0	0	0	0	0
Fund Balance-End of Year	\$ 0	\$ 904	\$ 0	\$ 6,378	\$ 0	\$ (4,094)	\$ (4,094)

See notes to financial statements.

<u>Grant in Progress 10-1-99 to 9-30-99</u>		
<u>Budget</u> <u>Program Year</u> <u>1999-1999</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance-</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$208,057	\$50,457	\$(157,600)
\$ 5,940	\$ 0	\$ 5,940
1,485	31	1,454
0	0	0
900	30	870
0	159	(159)
33,661	3,738	29,923
8,415	680	7,735
153,345	43,187	110,158
3,311	4	3,307
1,000	18	982
<u>0</u>	<u>0</u>	<u>0</u>
\$208,057	\$47,847	\$ 160,210
\$ <u>0</u>	\$ <u>2,610</u>	\$ <u>2,610</u>
\$ 0	\$ 0	\$ 0
<u>0</u>	<u>(2,821)</u>	<u>(2,821)</u>
\$ <u>0</u>	\$ <u>(2,821)</u>	\$ <u>(2,821)</u>
\$ 0	\$ (211)	\$ (211)
0	0	0
0	3,312	3,312
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>3,101</u>	\$ <u>3,101</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-FEMA-United Way
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	1997 Grant Year	1998 Grant Year	1999		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental- FEMA-United Way	\$ 0	\$ 0	\$18,485	\$18,485	\$ 0
EXPENDITURES:					
Health & Welfare- Operating Services	<u>0</u>	<u>0</u>	<u>18,485</u>	<u>19,025</u>	<u>(540)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(540)</u>	\$ <u>(540)</u>
OTHER FINANCING SOURCES:					
Operating Transfers In	\$ 635	\$ 456	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>(250)</u>	<u>0</u>	<u>(841)</u>	<u>(841)</u>
Total Other Financing	\$ <u>635</u>	\$ <u>206</u>	\$ <u>0</u>	\$ <u>(841)</u>	\$ <u>(841)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 635	\$ 206	\$ 0	\$(1,381)	\$(1,381)
Fund Balance-Beginning of Year	<u>(635)</u>	<u>(206)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(1,381)</u>	\$ <u>(1,381)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-OHD LIHEAP
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	1996 Grant Year	1997 Grant Year	1998 Grant Year	1999		Variance- Favorable (Unfavorable)
				Budget	Actual	
REVENUES:						
Intergovernmental- OHD LIHEAP	\$ 0	\$ 0	\$ 0	\$150,689	\$131,997	\$(18,692)
EXPENDITURES:						
General Government- Operating Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 793	\$ (793)
Health & Welfare- Salaries	0	0	1,200	7,500	5,800	1,700
Fringe	0	0	567	3,012	2,757	255
Operating Services	0	0	2,526	140,177	133,990	6,187
Operating Supplies	0	0	0	0	269	(269)
Total Expenditures	\$ 0	\$ 0	\$ 4,293	\$150,689	\$143,609	\$ 7,080
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ (4,293)	\$ 0	\$ (11,612)	\$(11,612)
OTHER FINANCING SOURCES:						
Operating Transfers-Interfund Transfers In (Out)	0	564	(9,399)	0	8,835	8,835
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 564	\$(13,692)	\$ 0	\$ (2,777)	\$ (2,777)
Fund Balance-Beginning of Year	1,347	4,892	4,704	0	0	0
EQUITY TRANSFERS-						
In	0	0	0	0	1,347	1,347
Out	(1,347)	0	0	0	0	0
Fund Balance-End of Year	\$ 0	\$5,456	\$ (8,988)	\$ 0	\$ (1,430)	\$ (1,430)

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Department of Labor-CSBG Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	1997 Grant Year	1998 Grant Year	1999		Variance- Favorable (Unfavorable)
			Budget	Actual	
REVENUES:					
Intergovernmental- DOL-CSBG	\$ <u>0</u>	\$ <u>0</u>	\$148,863	\$129,494	\$(19,369)
EXPENDITURES:					
General Government-					
Salaries	\$ 0	\$ 0	\$ 32,752	\$ 33,554	\$ (802)
Fringe	402	373	6,591	6,545	46
Travel	204	0	2,000	496	1,504
Operating Services	0	164	4,750	2,891	1,859
Capital Expenditures	0	0	5,000	2,655	2,345
Health & Welfare-					
Salaries	0	0	65,640	68,627	(2,987)
Fringe	356	325	11,741	9,834	1,907
Travel	266	0	2,000	1,391	609
Operating Services	594	0	13,389	4,682	8,707
Capital Expenditures	0	0	5,000	4,446	554
Total Expenditures	\$ <u>1,822</u>	\$ <u>862</u>	\$148,863	\$135,121	\$ <u>13,742</u>
Excess (Deficiency) of Revenues Over Expenditures	\$(1,822)	\$ (862)	\$ 0	\$ (5,627)	\$ (5,627)
Fund Balance-Beginning of Year	<u>1,411</u>	<u>1,668</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>(411)</u>	\$ <u>806</u>	\$ <u>0</u>	\$ <u>(5,627)</u>	\$ <u>(5,627)</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Retired Seniors Volunteer Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

With Comparative Actual Amounts from Year Ended December 31, 1998

	Program Year 1996-97	Program Year 1997-98	Completed Grant 7-1-98 to 6-30-99				Variance Favorable (Unfavorable)
			Budget Program Year 98-99	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:							
Intergovernmental- Grant Revenues-							
Action	\$ 0	\$ 0	\$23,152	\$9,455	\$13,697	\$14,580	\$ 883
State of Louisiana	0	0	10,001	0	10,001	8,520	(1,481)
Return to Grantor	0	(2,362)	0	0	0	0	0
Total Revenues	\$ 0	\$(2,362)	\$33,153	\$9,455	\$23,698	\$23,100	\$ (598)
EXPENDITURES:							
Health & Welfare-							
Salaries	\$ 0	\$ 0	\$19,500	\$6,416	\$13,084	\$ 7,803	\$ 5,281
Fringe	0	0	5,761	1,169	4,592	2,415	2,177
Travel	0	0	1,578	190	1,388	1,157	231
Operating Services	0	0	4,319	1,125	3,194	4,403	(1,209)
Operating Supplies	0	0	1,995	235	1,760	1,906	(146)
Capital Expenditures	0	0	0	0	0	1,788	(1,788)
Total Expenditures	\$ 0	\$ 0	\$33,153	\$9,135	\$24,018	\$19,472	\$ 4,546
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$(2,362)	\$ 0	\$ 320	\$ (320)	\$ 3,628	\$ 3,948
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	\$ 592	\$ 600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	0	0	0	0	0	(600)	(600)
Total Other Financing	\$ 592	\$ 600	\$ 0	\$ 0	\$ 0	\$ (600)	\$ (600)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 592	\$(1,762)	\$ 0	\$ 320	\$ (320)	\$ 3,028	\$ 3,348
Fund Balance-Beginning of Year	(592)	1,762	0	0	320	320	0
Fund Balance-End of Year	\$ 0	\$ 0	\$ 0	\$ 320	\$ (320)	\$ 3,348	\$ 3,348

See notes to financial statements.

<u>Grant in Progress 7-1-99 to 6-30-00</u>		
<u>Budget</u> <u>Program Year</u> <u>1999-00</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$24,756	\$ 5,966	\$(18,790)
8,521	7,271	(1,250)
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$33,277</u>	<u>\$13,237</u>	<u>\$(20,040)</u>
\$19,635	\$ 8,868	\$ 10,767
5,657	1,317	4,340
1,664	190	1,474
5,000	2,778	2,222
1,321	150	1,171
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$33,277</u>	<u>\$13,303</u>	<u>\$ 19,974</u>
\$ <u>0</u>	\$ <u>(66)</u>	\$ <u>(66)</u>
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u>	<u>(592)</u>	<u>(592)</u>
<u>\$ <u>0</u></u>	<u>\$ <u>(592)</u></u>	<u>\$ <u>(592)</u></u>
\$ <u>0</u>	\$ <u>(658)</u>	\$ <u>(658)</u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ <u>0</u></u>	<u>\$ <u>(658)</u></u>	<u>\$ <u>(658)</u></u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Head Start Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

Program Year	Completed Grant 3-1-98 to 2-28-99					Variance Favorable (Unfavorable)
	Budget Program Year 1998-99	Prior Year Actual	Remaining Budget	Current Year Actual		
REVENUES:						
Intergovernmental-DHHS	\$ 0	\$1,447,997	\$1,193,000	\$254,997	\$273,139	\$ 18,142
Miscellaneous-Interest	0	0	0	0	0	0
Miscellaneous	0	0	1,282	(1,282)	(1,282)	0
Total Revenues	\$ 0	\$1,447,997	\$1,194,282	\$253,715	\$271,857	\$ 18,142
EXPENDITURES:						
General Government-Salaries	\$ 0	\$ 148,485	\$ 130,129	\$ 18,356	\$ 24,662	\$ (6,306)
Fringe	0	34,607	20,040	14,567	4,129	10,438
Travel	0	10,000	9,141	859	289	570
Operating Services	180	25,493	6,338	19,155	3,543	15,612
Operating Supplies	0	2,600	117	2,483	733	1,750
Capital Expenditures	0	0	0	0	10,750	(10,750)
Health & Welfare-Salaries	0	764,950	654,228	110,722	123,021	(12,299)
Fringe	0	212,669	162,249	50,420	33,620	16,800
Travel	0	27,000	16,506	10,494	2,415	8,079
Operating Services-Utilities	0	19,000	17,687	1,313	7,293	(5,980)
Telephone	0	6,750	9,024	(2,274)	2,048	(4,322)
Maintenance & Repairs	0	22,340	12,871	9,469	7,198	2,271
Contract Payments	0	51,193	58,817	(7,624)	1,227	(8,851)
Other	0	42,990	9,701	33,289	40,626	(7,337)
Operating Supplies-Program Supplies	0	33,700	24,073	9,627	17,544	(7,917)
Office Supplies	0	2,250	339	1,911	0	1,911
Food	0	3,970	789	3,181	73	3,108
Capital Expenditures	0	20,000	12,603	7,397	2,500	4,897
Total Expenditures	\$ 180	\$1,427,997	\$1,144,652	\$283,345	\$281,671	\$ 1,674
Excess (Deficiency) of Revenues Over Expenditures	\$(180)	\$ 20,000	\$ 49,630	\$ (29,630)	\$ (9,814)	\$ 19,816
OTHER FINANCING USES:						
Operating Transfers (To) From-Child Care Food Program	0	(20,000)	(36,707)	16,707	0	(16,707)
OCS Operating Fund	0	0	0	0	(3,109)	(3,109)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$(180)	\$ 0	\$ 12,923	\$ (12,923)	\$ (12,923)	\$ 0
Fund Balance-Beginning of Year	180	0	0	12,923	12,923	0
Fund Balance-End of Year	\$ 0	\$ 0	\$ 12,923	\$ 0	\$ 0	\$ 0

See notes to financial statements.

Grant in Progress 3-1-99 to 2-28-00		
Budget Program Year <u>1999-00</u>	Current Year <u>Actual</u>	Variance Favorable (Unfavorable)
\$1,529,606	\$1,183,500	\$(346,106)
0	5	5
<u>0</u>	<u>26</u>	<u>26</u>
<u>\$1,529,606</u>	<u>\$1,183,531</u>	<u>\$(346,075)</u>
\$ 151,405	\$ 132,187	\$ 19,218
37,726	22,691	15,035
8,600	5,910	2,690
28,761	14,855	13,906
2,200	257	1,943
0	0	0
812,735	694,818	117,917
227,404	174,452	52,952
22,920	17,466	5,454
19,000	19,438	(438)
6,750	12,805	(6,055)
14,090	18,978	(4,888)
59,460	65,763	(6,303)
67,985	33,885	34,100
21,900	29,323	(7,423)
3,500	547	2,953
25,170	21,050	4,120
<u>20,000</u>	<u>16,765</u>	<u>3,235</u>
<u>\$1,529,606</u>	<u>\$1,281,190</u>	<u>\$ 248,416</u>
\$ 0	\$ (97,659)	\$ (97,659)
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ (97,659)	\$ (97,659)
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ (97,659)</u>	<u>\$ (97,659)</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Child Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	Program Year 1997-98	Completed Grant 10-1-98 to 9-30-99				Variance Favorable (Unfavorable)
		Budget Program Year 98-99	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:						
Intergovernmental-						
Department of Education	\$ 0	\$224,905	\$43,100	\$181,805	\$104,175	\$(77,630)
Miscellaneous	0	0	0	0	134	134
Total Revenues	\$ 0	\$224,905	\$43,100	\$181,805	\$104,309	\$(77,496)
EXPENDITURES:						
General Government-						
Salaries	\$ 0	\$ 8,082	\$ 1,155	\$ 6,927	\$ 3,864	\$ 3,063
Fringe	0	3,986	337	3,649	2,130	1,519
Operating Services	0	500	0	500	1,169	(669)
Operating Supplies	0	0	0	0	0	0
Health & Welfare-						
Salaries	0	32,499	7,111	25,388	21,113	4,275
Fringe	0	6,498	1,106	5,392	5,831	(439)
Travel	0	1,000	34	966	2,679	(1,713)
Operating Services	0	15,020	2,719	12,301	8,297	4,004
Operating Supplies-						
Program Supplies	0	10,000	2,079	7,921	9,051	(1,130)
Food	0	147,320	21,797	125,523	51,991	73,532
Total Expenditures	\$ 0	\$224,905	\$36,338	\$188,567	\$106,125	\$ 82,442
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 6,762	\$ (6,762)	\$ (1,816)	\$ 4,946
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	0	0	(5,367)	5,367	0	(5,367)
Total Other Financing	\$ 0	\$ 0	\$ (5,367)	\$ 5,367	\$ 0	\$ (5,367)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 0	\$ 1,395	\$ (1,395)	\$ (1,816)	\$ (421)
Fund Balance-Beginning of Year	1,057	0	0	1,395	1,395	0
Fund Balance-End of Year	\$1,057	\$ 0	\$ 1,395	\$ 0	\$ (421)	\$ (421)

See notes to financial statements.

<u>Grant in Progress 10-1-99 to 9-30-00</u>		
<u>Budget</u> Program Year <u>1999-00</u>	<u>Current</u> Year <u>Actual</u>	<u>Variance</u> Favorable <u>(Unfavorable)</u>
\$196,288	\$39,869	\$(156,419)
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$196,288</u>	<u>\$39,869</u>	<u>\$(156,419)</u>
\$ 7,502	\$ 1,132	\$ 6,370
3,687	857	2,830
2,600	104	2,496
1,100	34	1,066
55,707	11,201	44,506
13,692	2,373	11,319
1,000	125	875
6,000	251	5,749
6,675	2,440	4,235
<u>98,325</u>	<u>24,466</u>	<u>73,859</u>
<u>\$196,288</u>	<u>\$42,983</u>	<u>\$153,305</u>
\$ <u>0</u>	\$ <u>(3,114)</u>	\$ <u>(3,114)</u>
\$ 0	\$ 0	\$ 0
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
\$ 0	\$ (3,114)	\$ (3,114)
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>(3,114)</u>	\$ <u>(3,114)</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Head Start-Disabilities
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	Completed Grant 3-1-98 to 2-28-99				Variance Favorable (Unfavorable)
	Budget Program Year 1998-99	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:					
Intergovernmental- Head Start	\$38,727	\$18,500	\$20,227	\$ 2,053	\$(18,174)
EXPENDITURES:					
Health & Welfare-					
Salaries	\$20,000	\$13,417	\$ 6,583	\$ 3,333	\$ 3,250
Fringe	1,696	1,911	(215)	482	(697)
Travel	1,500	1,177	323	0	323
Operating Services	14,531	201	14,330	32	14,298
Operating Supplies	1,000	0	1,000	0	1,000
Total Expenditures	\$38,727	\$16,706	\$22,021	\$ 3,847	\$ 18,174
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 1,794	\$ (1,794)	\$(1,794)	\$ 0
Fund Balance-Beginning of Year	0	0	1,794	1,794	0
Fund Balance-End of Year	\$ 0	\$ 1,794	\$ 0	\$ 0	\$ 0

See notes to financial statements.

<u>Grant in Progress 3-1-99 to 2-28-00</u>		
<u>Budget</u> <u>Program Year</u> <u>1999-00</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$34,687	\$22,433	\$(12,254)
\$18,000	\$15,373	\$ 2,627
1,387	2,349	(962)
1,300	800	500
13,000	1,134	11,866
<u>1,000</u>	<u>0</u>	<u>1,000</u>
\$34,687	\$19,656	\$15,031
\$ 0	\$ 2,777	\$ 2,777
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>0</u>	\$ <u>2,777</u>	\$ <u>2,777</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Training & Technical Assistance/Career Development Associates
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	Program Year 1996-97	Program Year 1997-98	Completed Grant 2-1-98 to 1-31-99				Variance Favorable (Unfavorable)
			Budget Program Year 98-99	Prior Year Actual	Remaining Budget	Current Year Actual	
REVENUES:							
Intergovernmental- Head Start	\$ 0	\$ 0	\$13,120	\$7,296	\$ 5,824	\$ 98	\$(5,726)
EXPENDITURES:							
General Government- Travel	\$ 0	\$ 0	\$ 0	\$ 5	\$ (5)	\$ 0	\$ (5)
Health & Welfare- Salaries	0	0	1,500	1,375	125	102	23
Fringe	0	0	365	127	238	35	203
Travel	0	0	1,400	1,572	(172)	0	(172)
Operating Services	0	0	9,855	3,380	6,475	50	6,425
Total Expenditures	\$ 0	\$ 0	\$13,120	\$6,459	\$ 6,661	\$ 187	\$ 6,474
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 837	\$ (837)	\$ (89)	\$ 748
OTHER FINANCING SOURCES:							
Interfund Operating Transfers- Transfers In	0	0	0	1,851	0	0	0
Transfers Out	0	0	0	0	(1,851)	(2,190)	(339)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	\$ 0	\$ 0	\$ 0	\$2,688	\$(2,688)	\$(2,279)	\$ 409
Fund Balance-Beginning of Year	426	(426)	0	0	2,688	2,688	0
EQUITY TRANSFERS:							
In	0	426	0	0	0	0	0
Out	(426)	0	0	0	0	0	0
Fund Balance-End of Year	\$ 0	\$ 0	\$ 0	\$2,688	\$ 0	\$ 409	\$ 409

See notes to financial statements.

<u>Grant in Progress 2-1-99 to 1-31-00</u>		
<u>Budget</u> <u>Program Year</u> <u>1999-00</u>	<u>Current</u> <u>Year</u> <u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$10,922	\$11,025	\$ 103
\$ 0	\$ 0	\$ 0
1,500	1,398	102
365	104	261
0	0	0
<u>9,057</u>	<u>7,947</u>	<u>1,110</u>
\$10,922	\$ 9,449	\$1,473
\$ 0	\$ 1,576	\$1,576
0	2,190	2,190
<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ 3,766	\$3,766
0	0	0
0	426	426
<u>0</u>	<u>(426)</u>	<u>(426)</u>
\$ <u>0</u>	\$ <u>3,766</u>	\$ <u>3,766</u>

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Weatherization Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	Old Grant Years	Total Budget Program Years 4-1-97 to 3-31-00	Grant in Progress 4-1-97 to 3-31-00		Current Year Actual	Variance- Favorable (Unfavorable)
			1997 and 1998 Transactions	Remaining Budget		
REVENUES:						
Intergovernmental- DUCA-DOE	\$ 0	\$336,963	\$111,487	\$225,476	\$ 50,001	\$(175,475)
Miscellaneous	25	0	0	0	0	0
Total Revenues	\$ 25	\$336,963	\$111,487	\$225,476	\$ 50,001	\$(175,475)
EXPENDITURES:						
General Government- Salaries	\$ 0	\$ 4,950	\$ 0	\$ 4,950	\$ 0	\$ 4,950
Fringe	0	1,900	0	1,900	0	1,900
Travel	0	350	83	267	0	267
Operating Services	0	4,000	2,788	1,212	823	389
Operating Supplies	0	250	184	66	25	41
Health & Welfare- Salaries	0	90,503	61,886	28,617	39,783	(11,166)
Fringe	0	13,258	10,199	3,059	7,039	(3,980)
Travel	0	5,500	4,091	1,409	2,066	(657)
Operating Services	0	168,252	1,273	166,979	683	166,296
Operating Supplies	0	48,000	30,543	17,457	24,546	(7,089)
Total Expenditures	\$ 0	\$336,963	\$111,047	\$225,916	\$ 74,965	\$ 150,951
Excess (Deficiency) of Revenues Over Expenditures	\$ 25	\$ 0	\$ 440	\$ (440)	\$(24,964)	\$ (24,524)
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	\$ 1,994	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	0	0	0	0	(1,994)	(1,994)
Total Other Financing	\$ 1,994	\$ 0	\$ 0	\$ 0	\$ (1,994)	\$ (1,994)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 2,019	\$ 0	\$ 440	\$ (440)	\$(26,958)	\$ (26,518)
Fund Balance (Deficit)-Beginning of Year	(28,184)	0	0	440	440	0
Fund Balance (Deficit)-End of Year	\$(26,165)	0	\$ 440	0	\$(26,518)	\$(26,518)

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-FTA Section 5311 Assistance
Schedule of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts from Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- DOTD	\$236,640	\$155,196	\$(81,444)	\$112,135
EXPENDITURES:				
General Government	\$ 0	\$ 0	\$ 0	\$ 10,860
Health & Welfare- Public Transportation	236,640	155,196	81,444	110,535
Total Expenditures	\$236,640	\$155,196	\$ 81,444	\$121,395
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ (9,260)
Fund Balance-Beginning of Year	0	(9,260)	0	0
Fund Balance-End of Year	\$ 0	\$ (9,260)	\$ 0	\$ (9,260)

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Summer Enrichment Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	Grant Period 6-8-98 to 9-30-99				Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>1998 Transactions</u>	<u>Remaining Budget</u>	<u>1999 Transactions</u>	
REVENUES:					
Intergovernmental-					
LA Dept. of Social Services	<u>\$500,000</u>	<u>\$161,436</u>	<u>\$338,564</u>	<u>\$205,462</u>	<u>\$(133,102)</u>
EXPENDITURES:					
General Government-					
Salaries	\$ 37,698	\$ 10,150	\$ 27,548	\$ 10,500	\$ 17,048
Fringe	5,180	935	4,245	951	3,294
Travel	800	0	800	61	739
Operating Services	13,500	0	13,500	630	12,870
Operating Supplies	1,600	0	1,600	39	1,561
Health & Welfare-					
Salaries	234,624	96,548	138,076	121,094	16,982
Fringe	27,496	8,476	19,020	10,541	8,479
Travel	1,200	794	406	1,069	(663)
Operating Services	163,050	38,644	124,406	52,442	71,964
Operating Supplies	<u>14,852</u>	<u>5,890</u>	<u>8,962</u>	<u>8,134</u>	<u>828</u>
Total Expenditures	<u>\$500,000</u>	<u>\$161,437</u>	<u>\$338,563</u>	<u>\$205,461</u>	<u>\$ 133,102</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (1)	\$ 1	\$ 1	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 0</u>	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See notes to financial statements.

Natchitoches Parish Police Jury
Special Revenue Funds

Office of Community Services-Summer LIHEAP
Schedule of Revenues, Expenditures, and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Amounts From Year Ended December 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental-				
LA Dept. of Social Services	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>182,818</u>
EXPENDITURES:				
General Government-				
Salaries	\$ 0	\$ 0	\$ 0	\$ 976
Fringe	0	0	0	76
Travel	0	0	0	175
Health & Welfare-				
Salaries	0	0	0	1,534
Fringe	0	0	0	125
Travel	0	0	0	30
Operating Services	0	1,981	(1,981)	169,260
Operating Supplies	<u>0</u>	<u>383</u>	<u>(383)</u>	<u>110</u>
Total Expenditures	\$ <u>0</u>	\$ <u>2,364</u>	\$ <u>(2,364)</u>	\$ <u>172,286</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (2,364)	\$ (2,364)	\$ 10,532
Fund Balance-Beginning of Year	<u>10,532</u>	<u>10,532</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>10,532</u>	\$ <u>8,168</u>	\$ <u>2,364</u>	\$ <u>10,532</u>

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

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

Natchitoches Parish Police Jury
General Fixed Assets Account Group

Schedule of Changes in General Fixed Assets
Year Ended December 31, 1999

	<u>Balance</u> <u>12-31-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-99</u>
General Fixed Assets-				
Land	\$ 521,472	\$ 0	\$ 0	\$ 521,472
Buildings	4,430,696	575,000	0	5,005,696
Equipment-				
Road Vehicles	1,825,153	128,295	408,753	1,544,695
Other Equipment	<u>2,431,333</u>	<u>310,125</u>	<u>399,686</u>	<u>2,341,772</u>
Total General Fixed Assets	<u>\$9,208,654</u>	<u>\$1,013,420</u>	<u>\$808,439</u>	<u>\$9,413,635</u>
 Investments in General Fixed Assets	 <u>\$9,208,654</u>	 <u>\$1,013,420</u>	 <u>\$808,439</u>	 <u>\$9,413,635</u>

See notes to financial statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

Natchitoches Parish Police Jury
General Long-Term Debt Account Group

Schedule of General Long-Term Debt
December 31, 1999
With Comparative Totals from December 31, 1998

	Capital Leases	Accrued Compensated Absences	Totals	
			<u>12-31-99</u>	<u>12-31-98</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT:				
Amount to be Provided for Debt Service	\$89,105	\$ 0	\$ 89,105	\$ 0
Amount to be Provided from- Excess General Revenues	<u>0</u>	<u>126,628</u>	<u>126,628</u>	<u>163,574</u>
Total Available and to be Provided	<u>\$89,105</u>	<u>\$126,628</u>	<u>\$215,733</u>	<u>\$163,574</u>
GENERAL LONG-TERM DEBT PAYABLE	<u>\$89,105</u>	<u>\$126,628</u>	<u>\$215,733</u>	<u>\$163,574</u>

See notes to financial statements.

Natchitoches Parish Police Jury
General Long-Term Debt Account Group

Schedule of Changes in General Long-Term Debt
Year Ended December 31, 1999

	<u>Balance</u> <u>1-1-99</u>	<u>Long-Term</u> <u>Debt Issued</u>	<u>Long-Term</u> <u>Debt Retired</u>	<u>Balance</u> <u>12-31-99</u>
Amount Available for Debt Service	\$ 0	\$89,105	\$ 0	\$ 89,105
Amount to be Provided for Retirement of Long-Term Debt From- Excess General Revenues	<u>163,574</u>	<u>0</u>	<u>(36,946)</u>	<u>126,628</u>
Total Available and to be Provided	<u>\$163,574</u>	<u>\$89,105</u>	<u>\$(36,946)</u>	<u>\$215,733</u>
General Long-Term Debt	<u>\$163,574</u>	<u>\$89,105</u>	<u>\$(36,946)</u>	<u>\$215,733</u>

See notes to financial statements.

COMPLIANCE, INTERNAL CONTROL AND OTHER GRANT INFORMATION

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

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

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

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

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the "*Louisiana Governmental Audit Guide*".

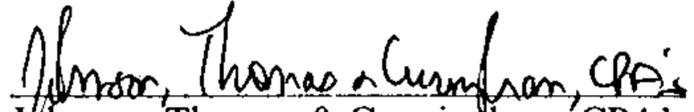
Compliance

As part of obtaining reasonable assurance about whether the Natchitoches Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings and Questioned Costs as item 99-1.

Internal Control Over Financing Reporting

In planning and performing our audit, we considered the Natchitoches Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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


Johnson, Thomas & Cunningham, CPA's

June 23, 2000
Natchitoches, Louisiana

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

To the Jury Members of the
Natchitoches Parish Police Jury

Compliance

We have audited the compliance of the Natchitoches Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The Natchitoches Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Natchitoches Parish Police Jury's management. Our responsibility is to express an opinion on the Natchitoches Parish Police Jury's compliance based on our audit.

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

In our opinion, the Natchitoches Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

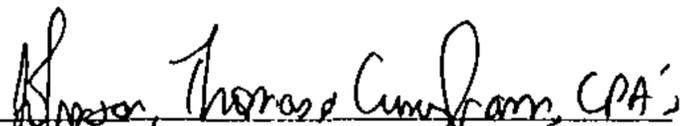
Internal Control Over Compliance

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

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

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

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


Johnson, Thomas & Cunningham, CPA's

June 23, 2000
Natchitoches, Louisiana

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1999

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, 1999.
2. The audit did not disclose any material weaknesses or reportable conditions in internal control.
3. The audit disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*.
4. The audit did not disclose reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did not disclose findings related to federal awards that are required to be reported under OMB Circular A-133.
7. The following programs were major for the year ended December 31, 1999:
 - Child Care Food Program (CFDA #10.550)
 - Head Start (CFDA #93.600)
 - Summer Enrichment Program (CFDA #93.575)
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-

99-1 Budget Amendments

Condition-Louisiana Statutes require the Police Jury to amend its operating budget when the fund balance is budgeted and there is a 5% unfavorable variance. For the year ended December 31, 1999, the General Fund experienced this condition and the budget was not amended accordingly.

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs-Continued
Year Ended December 31, 1999

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

Management Response-Management of the Police Jury concurs with the finding. The condition arises due to large unexpected expenditures that arise late in the year, particularly in December. Budgets and variances will be monitored closely this year and the Police Jury will amend future budgets as needed.

Natchitoches Parish Police Jury
Schedule of Prior Year Audit Findings
Year Ended December 31, 1999

Compliance Findings

98-1 Need to Amend Budgets

Condition-For the year ended December 31, 1998, the Jury had not amended those budgets which were required to be amended by the Local Government Budget Act.

Current Status-This condition also existed at December 31, 1999, and is reported as finding 99-1.

Internal Control Findings

98-2 General Fixed Assets

Condition-For the year ended December 31, 1998, the Jury's general fixed asset inventory was not being completely maintained.

Current Status-This condition was corrected during the year ended December 31, 1999.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards
Year Ended December 31, 1999

<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		\$ 303,263	\$ 0
Federal Emergency Management Assoc.-					
Emergency Food & Shelter National Program	83.523	17-3656-00		18,485	
Department of Health & Human Services-					
Retired Seniors Volunteer Program					
Program Year 3-1-98 - 2-28-99	94.002	440W088/09		19,471	
Program Year 3-1-99 - 2-28-00	94.002	440W088/10		13,303	
Head Start Program					
Program Year 3-1-98 - 2-28-99	93.600	06CH0386/09		282,953	
Program Year 3-1-99 - 2-28-00	93.600	06CH0386/10		1,281,190	
Head Start-Handicap Program					
Program Year 3-1-98 - 2-28-99	93.600	06CH0386/09		3,847	
Program Year 3-1-99 - 2-28-00	93.600	06CH0386/10		19,656	
PASS-THROUGH PROGRAMS:					
U. S. Department of Agriculture-					
Louisiana Department of Agriculture & Forestry/Food Distribution Division-					
Commodity Distribution	10.550		EFAP37	23,577	
Cash Allotment	10.550		EFAP37	3,117	
U. S. Department of Health & Human Services-					
Caddo Community Action Agency-					
Head Start TTA/CDA					
Program Year 2-1-98 - 1-31-99	93.613		NATPAR	187	
Program Year 2-1-99 - 1-31-00	93.613		NATPAR	9,449	
Louisiana Department of Social Services/					
Summer Enrichment Program	93.575			205,461	

Continued next page.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards-Continued
Year Ended December 31, 1999

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Assistance ID Number	Pass-Through Grantor's ID Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
Louisiana Department of Labor/ Community Services Block Grant	93.569		99P0079	\$ 137,805	\$ 0
Louisiana Department of Social Services/Low Income Housing Energy Assistance Program	93.568		528392	147,902	0
Louisiana Department of Social Services/ Summer LIHEAP Program	93.568		528392	2,364	0
Louisiana Department of Social Services/Weatherization Program Program Year 4-1-97 - 3-31-00	81.042		515931	74,964	0
Louisiana Department of Health & Hospitals/Medicaid Reimbursement	93.777		525018	3,962	0
Federal Emergency Management Agency-					
Louisiana Department of Military Affairs/Civil Defense Allotment	83.505		N/A	10,957	0
U. S. Department of Transportation & Development-					
Louisiana Department of Transportation & Development/Federal Transit Admin. Section 5311 Assistance Program Year 1-1-99 - 12-31-99	20.509		741-35-0106	155,196	155,196
U. S. Department of Education-					
Louisiana Department of Education- Family Day Care Program Program Year 10-1-98 - 9-30-99	10.558		FDCH99	156,023	0
Program Year 10-1-99 - 9-30-00	10.558		FDCH00	50,668	0
Child Care Food Program- Program Year 10-1-98 - 9-30-99	10.550		93-302	106,126	0
Program Year 10-1-99 - 9-30-00	10.550		93-302	42,983	0
U. S. Department of Housing & Urban Development-					
Louisiana Division of Administration/ Community Development Block Grant 14.228			107-800224	303,669	0
Community Development Block Grant 14.228			107-800285	39,941	0
Community Development Block Grant 14.228			107-900484	24,975	0
Totals				<u>\$3,441,494</u>	<u>\$155,196</u>