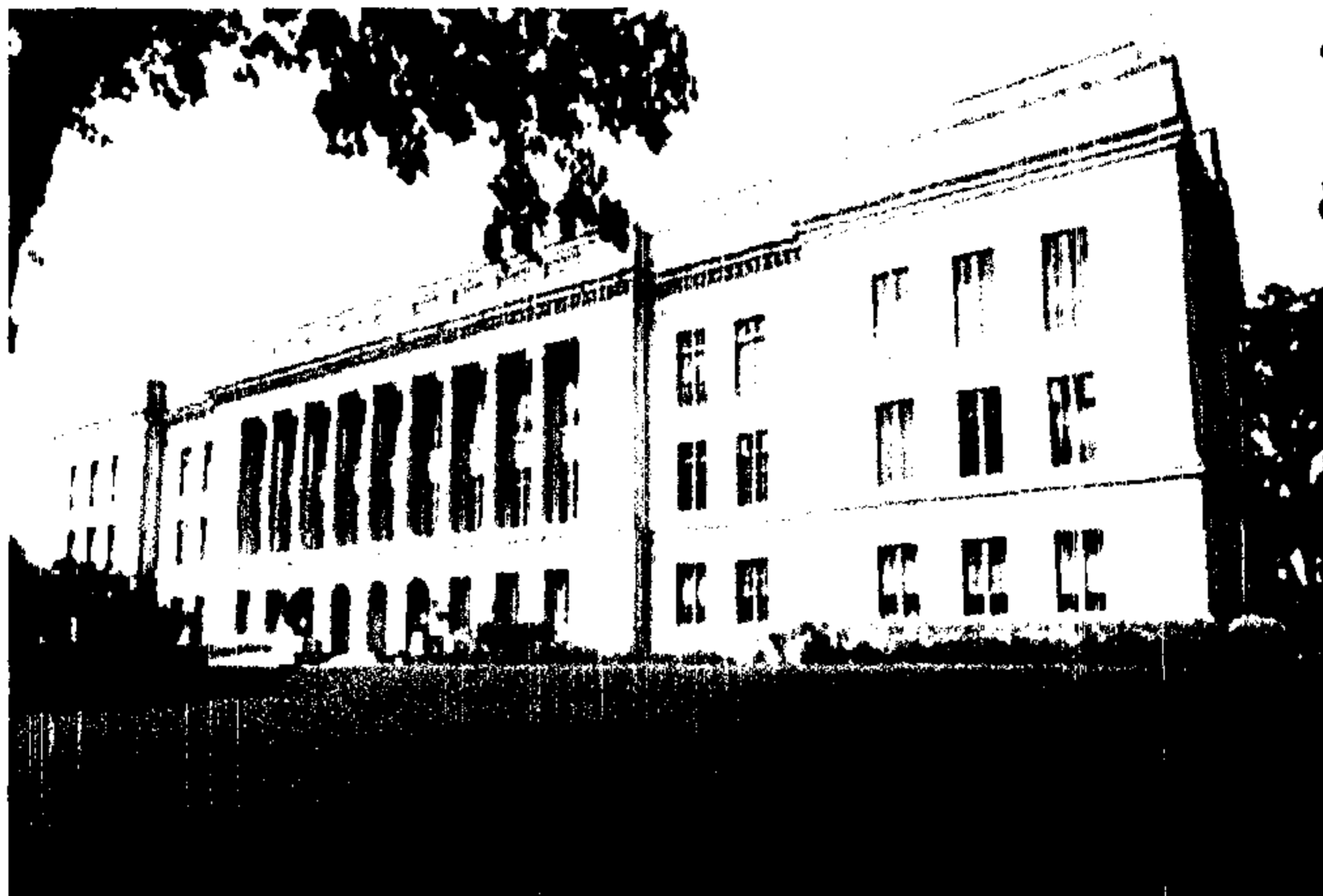


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OUACHITA PARISH POLICE JURY

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PRIMARY GOVERNMENT FINANCIAL STATEMENTS FOR THE YEAR ENDED 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 09-06-00

OUACHITA PARISH POLICE JURY

**Primary Government Financial Statements
As of and For the Year Ended December 31, 1999**

OUACHITA PARISH POLICE JURY

**Primary Government Financial Statements
As of and for the Year Ended December 31, 1999**

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OUACHITA PARISH POLICE JURY

**Primary Government Financial Statements
As of and for the Year Ended December 31, 1999**

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OUACHITA PARISH POLICE JURY

**Primary Government Financial Statements
As of and for the Year Ended December 31, 1999**

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Luffey
Huffman
& Monroe

(A Professional Accounting Corporation)
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, MBA, CPA
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L. Fred Monroe, CPA
Esther Atteberry, CPA
Carolyn A. Clarke, CPA

INDEPENDENT AUDITORS' REPORT

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the accompanying primary government financial statements of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 1999, identified as Statements in the Table of Contents. These financial statements are the responsibility of the Police 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 audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. 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 Ouachita Parish, Louisiana, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2000 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As discussed in Note 1, the primary government financial statements, because they do not include the financial data of all component units of the Police Jury, do not purport to, and do not, present fairly the financial position of the Police Jury reporting entity as of

**Ouachita Parish Police Jury
Independent Auditors' Report**

December 31, 1999, and the results of its operations and cash flows of its proprietary fund types 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 supplemental information listed as Schedules in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the primary government financial statements of the Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



(A Professional Accounting Corporation)

June 13, 2000

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combined Balance Sheet
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
ASSETS				
Cash	\$ 19,025	\$ 773,774	\$ 9,182	\$ 480
Investments (Note 4)	1,987,207	15,489,943	-	896,602
Investments, at market value	-	-	-	-
Receivables:				
Ad valorem taxes	1,195,218	12,296,702	2,423,942	208,878
Special assessments	-	11,902	-	-
Other receivables	24,979	599,222	-	-
Due from other governmental units	173,613	2,891,056	-	-
Due from other funds	6,596,294	5,238,223	-	65,000
Prepaid expenses and other current assets	20,676	9,000	-	5,000
Inventories	12,234	190,288	-	-
Property, Plant, and Equipment, net	-	-	-	-
General Fixed Assets	-	-	-	-
Amount to be provided for accrued				
Compensated absences	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for the retirement of				
general long-term obligations	-	-	-	-
TOTAL ASSETS	\$ 10,029,246	\$ 37,500,110	\$ 2,433,124	\$ 1,175,960
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and accrued expenses	\$ 667,645	\$ 1,252,503	\$ 68	\$ 159,784
Due to other governmental units	2,013	259,972	-	-
Due to other funds	7,800,234	4,561,283	1,000,000	111,300
Deferred revenues	-	1,017,999	-	-
Deposits held	1,050	54,804	-	-
Note Payable	-	-	-	500,000
Net assets available for benefits	-	-	-	-
Accrued compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Series 1996-A Limited Tax Bonds	-	-	-	-
Series 1997 Limited Tax Bonds	-	-	-	-
Total Liabilities	<u>8,470,942</u>	<u>7,146,561</u>	<u>1,000,068</u>	<u>771,084</u>
Fund Equity:				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings:				
Reserved for insurance claims	-	-	-	-
Unreserved	-	-	-	-
Fund balance:				
Reserved for prepaids & other assets	20,676	9,000	-	-
Reserved for inventory	12,234	190,288	-	-
Reserved for capital improvements	-	-	-	404,876
Reserved for debt service	-	-	1,433,056	-
Unreserved/Undesignated	1,525,394	30,154,261	-	-
Total Fund Equity	<u>1,558,304</u>	<u>30,353,549</u>	<u>1,433,056</u>	<u>404,876</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,029,246	\$ 37,500,110	\$ 2,433,124	\$ 1,175,960

The accompanying notes are an integral part of this statement.

Statement A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE - FIREMEN'S PENSION AND RELIEF AGENCY FUND	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
\$ 60,084	\$ 484	\$ -	\$ -	\$ -	\$ 863,029
-	1,591,258	-	-	-	19,965,010
-	-	450,353	-	-	450,353
-	-	-	-	-	16,124,740
-	-	-	-	-	11,902
5,432	1,460	-	-	-	631,093
-	15,326	-	-	-	3,079,995
271,000	1,486,500	-	-	-	13,657,017
2,133	257,737	-	-	-	294,546
-	-	-	-	-	202,522
404,710	-	-	-	-	404,710
-	-	-	51,831,719	-	51,831,719
-	-	-	-	546,265	546,265
-	-	-	-	1,433,056	1,433,056
-	-	-	-	6,897,111	6,897,111
<u>\$ 743,359</u>	<u>\$ 3,352,765</u>	<u>\$ 450,353</u>	<u>\$ 51,831,719</u>	<u>\$ 8,876,432</u>	<u>\$ 116,393,068</u>
\$ 10,160	\$ 1,123,422	\$ -	\$ -	\$ -	\$ 3,213,582
-	-	-	-	-	261,985
-	184,200	-	-	-	13,657,017
-	-	-	-	-	1,017,999
50	-	-	-	-	55,904
-	-	-	-	-	500,000
-	-	450,353	-	-	450,353
-	-	-	-	546,265	546,265
-	-	-	-	1,460,167	1,460,167
-	-	-	-	4,450,000	4,450,000
-	-	-	-	2,420,000	2,420,000
<u>10,210</u>	<u>1,307,622</u>	<u>450,353</u>	<u>-</u>	<u>8,876,432</u>	<u>28,033,272</u>
-	-	-	51,831,719	-	51,831,719
657,700	-	-	-	-	657,700
-	2,045,143	-	-	-	2,045,143
75,449	-	-	-	-	75,449
-	-	-	-	-	29,676
-	-	-	-	-	202,522
-	-	-	-	-	404,876
-	-	-	-	-	1,433,056
-	-	-	-	-	31,679,655
<u>733,149</u>	<u>2,045,143</u>	<u>-</u>	<u>51,831,719</u>	<u>-</u>	<u>88,359,796</u>
<u>\$ 743,359</u>	<u>\$ 3,352,765</u>	<u>\$ 450,353</u>	<u>\$ 51,831,719</u>	<u>\$ 8,876,432</u>	<u>\$ 116,393,068</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 1999

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Revenues:					
Taxes:					
Ad valorem	\$ 1,323,587	\$ 13,627,001	\$ 2,698,014	\$ 232,498	\$ 17,881,100
Sales	-	9,143,076	-	-	9,143,076
Other	608,385	533,579	-	-	1,141,964
Total Taxes	<u>1,931,972</u>	<u>23,303,656</u>	<u>2,698,014</u>	<u>232,498</u>	<u>28,166,140</u>
Licenses, permits and assessments	429,330	189,330	-	-	618,660
Intergovernmental:					
Federal grants	-	5,233,834	-	-	5,233,834
Parish transportation funds	-	1,190,962	-	-	1,190,962
Other state revenue	1,362,710	3,742,652	11,042	11,380	5,127,784
Local sources	26,220	92,126	-	-	118,346
Total Intergovernmental	<u>1,388,930</u>	<u>10,259,574</u>	<u>11,042</u>	<u>11,380</u>	<u>11,670,926</u>
Fees, charges and commissions for services	49,262	1,567,522	-	-	1,616,784
Fines and forfeitures	2,795	1,295,177	-	-	1,297,972
Use of money and property	117,146	741,782	8,512	63,205	930,645
Other revenues	375,934	673,604	-	-	1,049,538
Total Revenue	<u>4,295,369</u>	<u>38,030,645</u>	<u>2,717,568</u>	<u>307,083</u>	<u>45,350,665</u>
Expenditures:					
Current:					
General government:					
Legislative	166,275	-	-	-	166,275
Judicial	1,365,742	1,979,354	-	-	3,345,096
Elections	81,013	-	-	-	81,013
Finance and administration	428,986	1,263,517	87,152	35,261	1,814,916
Other general government	642,072	-	-	-	642,072
Total General Government	<u>2,684,088</u>	<u>3,242,871</u>	<u>87,152</u>	<u>35,261</u>	<u>6,049,372</u>
Public safety	83,747	16,247,016	-	-	16,330,763
Public works	119,873	7,800,518	-	-	7,920,391
Health and welfare	16,341	1,650,033	-	-	1,666,374
Culture and recreation	228,001	2,790,970	-	-	3,018,971
Economic development	274,413	4,491,191	-	-	4,765,604
Debt service	28,880	295,178	1,221,196	16,768	1,562,022
Capital outlay	1,239,037	4,573,709	-	3,061,396	8,874,142
Total Expenditures	<u>4,674,380</u>	<u>41,091,486</u>	<u>1,308,348</u>	<u>3,113,425</u>	<u>50,187,639</u>
Excess (Deficiency) of Revenues Over Expenditures	(379,011)	(3,060,841)	1,409,220	(2,806,342)	(4,836,974)
Other Financing Sources (Uses)					
Sale of assets	540	145,896	-	-	146,436
Proceeds from capital leases	465,512	814,118	-	-	1,279,630
Operating transfers in	-	2,520,434	-	1,760,000	4,280,434
Operating transfers out	(527,661)	(1,992,773)	(1,760,000)	-	(4,280,434)
Total Other Financing Sources (Uses)	<u>(61,609)</u>	<u>1,487,675</u>	<u>(1,760,000)</u>	<u>1,760,000</u>	<u>1,426,066</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(440,620)	(1,573,166)	(350,780)	(1,046,342)	(3,410,908)
Fund Balances at Beginning of Year	<u>1,998,924</u>	<u>31,926,715</u>	<u>1,783,836</u>	<u>1,451,218</u>	<u>37,160,693</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,558,304</u>	<u>\$ 30,353,549</u>	<u>\$ 1,433,056</u>	<u>\$ 404,876</u>	<u>\$ 33,749,785</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
GENERAL AND SPECIAL REVENUE FUNDS
For the Year Ended December 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues						
Taxes:						
Ad valorem	\$ 1,400,000	\$ 1,323,587	\$ (76,413)	\$ 14,470,752	\$ 13,627,001	\$ (843,751)
Sales	-	-	-	8,730,000	9,143,076	413,076
Other taxes	578,426	608,385	29,959	532,055	533,579	1,524
Total taxes	<u>1,978,426</u>	<u>1,931,972</u>	<u>(46,454)</u>	<u>23,732,807</u>	<u>23,303,656</u>	<u>(429,151)</u>
Licenses and permits	385,624	429,330	43,706	207,300	189,330	(17,970)
Intergovernmental revenues:						
Federal grants	-	-	-	5,049,402	5,233,834	184,432
State funds:						
Parish transportation funds	-	-	-	1,255,000	1,190,962	(64,038)
Other state funds	1,216,638	1,362,710	146,072	2,363,260	3,742,652	1,379,392
Local funds	23,610	26,220	2,610	75,000	92,126	17,126
Total intergovernmental	<u>1,240,248</u>	<u>1,388,930</u>	<u>148,682</u>	<u>8,742,662</u>	<u>10,259,574</u>	<u>1,516,912</u>
Fees, charges, and commissions for services	59,592	49,262	(10,330)	1,810,965	1,567,522	(243,443)
Fines and forfeitures	2,395	2,795	400	1,157,500	1,295,177	137,677
Use of money and property	124,050	117,146	(6,904)	937,672	741,782	(195,890)
Other revenues	377,205	375,934	(1,271)	1,411,424	673,604	(737,820)
Total revenues	<u>4,167,540</u>	<u>4,295,369</u>	<u>127,829</u>	<u>38,000,330</u>	<u>38,030,645</u>	<u>30,315</u>
Expenditures						
Current:						
General government						
Legislative	171,398	166,275	5,123	-	-	-
Judicial	1,379,704	1,365,742	13,962	1,876,361	1,979,354	(102,993)
Elections	112,626	81,013	31,613	-	-	-
Finance and administration	429,466	428,986	480	1,824,983	1,263,517	561,466
Other general government	627,978	642,072	(14,094)	-	-	-
Total general government	<u>2,721,172</u>	<u>2,684,088</u>	<u>37,084</u>	<u>3,701,344</u>	<u>3,242,871</u>	<u>458,473</u>
Public safety	77,012	83,747	(6,735)	16,289,377	16,247,016	42,361
Public works	111,790	119,873	(8,083)	7,747,272	7,800,518	(53,246)
Health and welfare	14,750	16,341	(1,591)	1,095,404	1,650,033	(554,629)
Culture and recreation	367,047	228,001	139,046	3,260,431	2,790,970	469,461
Economic development	276,330	274,413	1,917	4,467,167	4,491,191	(24,024)
Debt service	53,390	28,880	24,510	295,178	295,178	-
Capital outlay	1,030,383	1,239,037	(208,654)	4,155,132	4,573,709	(418,577)
Total expenditures	<u>4,651,874</u>	<u>4,674,380</u>	<u>(22,506)</u>	<u>41,011,305</u>	<u>41,091,486</u>	<u>(80,181)</u>
Excess (Deficiency) of Revenues Over Expenditures	(484,334)	(379,011)	105,323	(3,010,975)	(3,060,841)	(49,866)
Other Financing Sources (Uses)						
Sale of assets	540	540	-	239,789	145,896	(93,893)
Increase in capital leases	467,300	465,512	(1,788)	819,000	814,118	(4,882)
Operating transfers in	-	-	-	2,509,582	2,520,434	10,852
Operating transfers out	(526,461)	(527,661)	(1,200)	(1,983,121)	(1,992,773)	(9,652)
Total other financing sources (uses)	<u>(58,621)</u>	<u>(61,609)</u>	<u>(2,988)</u>	<u>1,585,250</u>	<u>1,487,675</u>	<u>(97,575)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(542,955)	(440,620)	102,335	(1,425,725)	(1,573,166)	(147,441)
Fund Balances at Beginning of Year	<u>1,979,477</u>	<u>1,998,924</u>	<u>19,447</u>	<u>31,912,592</u>	<u>31,926,715</u>	<u>14,123</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,436,522</u>	<u>\$ 1,558,304</u>	<u>\$ 121,782</u>	<u>\$ 30,486,867</u>	<u>\$ 30,353,549</u>	<u>\$ (133,318)</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combined Statement of Revenues, Expenses,
and Changes in Fund Equity
PROPRIETARY FUND TYPES
For the Year Ended December 31, 1999

	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Operating Revenues			
Sewer service charges	\$ 69,613	\$ -	\$ 69,613
Premiums	-	1,159,475	1,159,475
Total Operating Revenues	<u>69,613</u>	<u>1,159,475</u>	<u>1,229,088</u>
Operating Expenses			
Administrative expenses	-	27,048	27,048
Benefit payments	-	1,691,900	1,691,900
Repairs and maintenance	4,665	-	4,665
Depreciation	13,925	-	13,925
Utilities	6,619	-	6,619
Billing cost	15,168	-	15,168
Board member compensation	2,100	-	2,100
Bank charges	667	-	667
Accounting services	1,125	-	1,125
Insurance	1,669	-	1,669
Miscellaneous	572	-	572
Total Operating Expenses	<u>46,510</u>	<u>1,718,948</u>	<u>1,765,458</u>
Operating Income (Loss)	<u>23,103</u>	<u>(559,473)</u>	<u>(536,370)</u>
Non Operating Revenue			
Interest earned	8,427	76,384	84,811
Insurance proceeds	-	147,404	147,404
Total Non Operating Revenue	<u>8,427</u>	<u>223,788</u>	<u>232,215</u>
Net Income (Loss)	31,530	(335,685)	(304,155)
Depreciation on Fixed Assets			
Acquired With Federal Grants	<u>2,766</u>	<u>-</u>	<u>2,766</u>
Increase in Retained Earnings	34,296	(335,685)	(301,389)
Retained Earnings (Deficit) at Beginning of Year	<u>41,153</u>	<u>2,380,828</u>	<u>2,421,981</u>
Retained Earnings at End of Year	<u>75,449</u>	<u>2,045,143</u>	<u>2,120,592</u>
Contributed Capital at Beginning of Year	660,466	-	660,466
Depreciation on fixed assets acquired with government grants	<u>(2,766)</u>	<u>-</u>	<u>(2,766)</u>
CONTRIBUTED CAPITAL AT END OF YEAR	<u>657,700</u>	<u>-</u>	<u>657,700</u>
FUND EQUITY AT END OF YEAR	<u>\$ 733,149</u>	<u>\$ 2,045,143</u>	<u>\$ 2,778,292</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combined Statement of Cash Flows
PROPRIETARY FUND TYPES
For the Year Ended December 31, 1999

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS (MEMORANDUM ONLY)
Cash Flows From Operating Activities			
Operating Income (Loss)	\$ 23,102	\$ (559,473)	\$ (536,371)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	13,925	-	13,925
Changes in assets and liabilities:			
Accounts receivable	1,778	(14,871)	(13,093)
Due from other funds	(271,000)	(500)	(271,500)
Prepays	(2,133)	(4,593)	(6,726)
Accounts payable	1,546	279,560	281,106
Net Cash Used by Operating Activities	(232,782)	(299,877)	(532,659)
Cash Flows From Noncapital Investing Activities			
Redemption of investments, net	-	(21,151)	(21,151)
Interest earned	8,427	76,384	84,811
Insurance proceeds	-	147,404	147,404
Net Cash Provided (Used) by Investing Activities	8,427	202,637	211,064
Net Decrease in Cash	(224,355)	(97,240)	(321,595)
Cash at Beginning of Year	284,439	97,724	382,163
CASH AT END OF YEAR	\$ 60,084	\$ 484	\$ 60,568

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

INTRODUCTION

The Ouachita Parish Police Jury (the Police Jury) is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six (6) jurors representing the various districts within the parish. The jurors serve four-year terms that expire with the first scheduled meeting in January, 2000.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers to regulate and direct the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, proceeds from taxes on video poker machines, and various other state and Federal grants.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying primary government financial statements of the Ouachita Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

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

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is 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

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish 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.

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>
Fourth Judicial District Criminal Court Fund	December 31	1a
Hospital Service District No. 1	December 31	1a
G.B. Cooley Hospital for Retarded Citizens	June 30	1a
Ouachita Parish Firemen's Pension and Relief Fund	December 31	1a
Ouachita Parish Library	December 31	1a
East Town and Country Drainage District	December 31	1a
Lake Park Drainage District	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Sewerage District No. 10	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Sterlington Sewerage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
Cadeville Water District	December 31	1a
Prairie Road Water District	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups under the Police Jury's control, and certain organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are considered part of the Ouachita Parish Police Jury and include the Fourth Judicial District Criminal Court Fund and the Ouachita Parish Public Library Special Revenue Funds. Also included are West Ouachita Sewer District No. 9 and Green Acres Sewerage District No. 13, Proprietary - Enterprise Funds and the Firemen's Pension and Relief Fund - a Fiduciary-Trust Fund. These funds are included in the

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

primary government financial statements because they are no longer considered to be separate reporting entities.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the Ouachita Parish 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. 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 Ouachita Parish Police Jury.

Also considered in the determination of component units of the reporting entity were the Ouachita Parish Sheriff, Clerk of Court, Tax Assessor, and School Board, the District Attorney for the Fourth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Ouachita Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Ouachita Parish Police Jury and Louisiana Revised Statutes to be separate autonomous governments. Additionally, each of those entities issue financial statements separate from those of the Ouachita Parish Police Jury reporting entity.

C. FUND ACCOUNTING

The Police Jury uses funds and account groups to report on its financial position, results of operations and cash flows. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Police Jury are classified into three categories: (1) governmental, (2) proprietary, and (3) fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. General Fund--the general operating fund of the Police Jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Funds--account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt Service Funds--these funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable primarily from ad valorem taxes levied on all taxable property and improvements within the parish.
4. Capital Project Funds--these funds are used to account for financial resources to be used for the acquisition or construction of major facilities, improvements and other major projects (other than those financed by Proprietary Funds).

PROPRIETARY FUNDS

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

1. Enterprise Fund--accounts for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
2. Internal Service Funds--accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis.

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the Police Jury in a trustee capacity or as agent for individuals, private organizations, other governmental units, or other funds.

Agency funds-- account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds and expendable trust funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor; however, the amount recorded is limited to collections anticipated to be realized within 60 days of the end of the fiscal year. Ad valorem taxes are assessed and become due on November 15 each year and become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants and other allotments are recorded when the Police Jury is entitled to the funds.

Sales taxes are considered susceptible to accrual and are recognized when collected by the vendors.

Fines, forfeitures, and court costs are recognized in the period collected by the Ouachita Parish Tax Collector.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on investments is recorded periodically as the instruments mature.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

Substantially all other revenues are recorded when they become available to the Police Jury.

Based on the foregoing, ad valorem taxes, sales & use taxes, Federal and state grants and fines, forfeitures and court costs are considered to be susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized during the year when leave is actually taken and principal and interest payments on long-term obligations, which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds not expected to be repaid, sale of assets and proceeds from the issuance of long-term obligations are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Deferred Revenues

The Police Jury reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the Police Jury before it has a legal claim to them, such as when grant monies are received prior to the incurring of qualifying expenditures. In subsequent periods, when the Police Jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

Proprietary Funds

The proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

E. BUDGETS

Preliminary budgets, prepared on the modified accrual basis of accounting, for the ensuing year are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish. During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

G. CASH

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposits. Under state law, the Police 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.

H. INVESTMENTS

Under state law, the Police Jury may invest in United States treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with the provisions of GASB Statement 31, investments are carried at fair market value or amortized cost, as further discussed in Note 4.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

I. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the General Fixed Assets Account Group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction is not capitalized. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated cost, except for donated fixed assets, which are stated at their estimated fair market value on the date donated.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Obligations account group, not in the governmental funds.

K. COMPENSATED ABSENCES

Firemen of Fire Protection District No. 1 of Ouachita Parish are entitled to full pay during sickness for a period not to exceed 52 weeks. In addition, firemen are entitled to annual vacation from 15 to 30 days depending upon the length of service with the Police Jury.

All other full-time employees earn vacation at varying rates from 5 to 20 days each year depending upon length of service with the Police Jury. Employees may carry forward accrued annual leave from year to year. Employees who terminate shall be paid for any annual leave to their credit at the employee's current rate of pay at the time of separation, subject to a maximum of 320 hours. Any accumulated unused and unpaid annual leave may be converted to additional retirement benefit credit upon application for normal retirement and as verified by the employer. The applicant must already be eligible for retirement before the additional time for unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 260 working day year. In addition, all full-time employees earn from 4 to 12 days of sick leave each year depending upon length of employment. Sick leave may be accumulated without limitation. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 5 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

To satisfy the requirements of GASB Codification Section C60, the Police Jury accrues costs incurred for vacation in the General Long-Term Obligations Account Group. 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 and are deemed immaterial.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

I. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. SALES AND USE TAXES

On October 15, 1977, voters of the parish approved a one percent sales and use tax dedicated to improving, resurfacing, renovating, operating and maintaining public roads and bridges (including necessary drainage thereof and purchasing the necessary equipment to carry out such purposes) within said parish and outside the corporate limits of Monroe and West Monroe. The tax is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$2,100 each month.

On January 17, 1987 and October 21, 1995, voters of the parish approved a one-half of one percent sales and use tax dedicated to operating expenses and capital outlay for fire protection in said district. The total tax of one percent is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$1,050 each month.

N. RESERVES AND DESIGNATIONS

Use of the term "reserve" in describing governmental funds Fund Balance or Retained Earnings of proprietary funds indicates that a portion of the fund balance is not appropriable for expenditure or is legally segregated for a specific future use. The nature and purpose of those reserves are:

Reserved for Prepaids/Other Assets/Inventory

This amount represents a portion of fund balance that is not an available, expendable resource even though it is a component of assets.

Reserved for Debt Service

This amount represents a portion of fund balance that is required to retire future long-term indebtedness.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

Reserved for Insurance Claims

Certain assets have been reserved in the Insurance Reserve Loss Fund to provide payments for the deductible amount on insurance claims.

Use of the term "designated" in describing governmental funds "Fund Balance" indicates that a portion of the fund balance has been tentatively set aside for utilization in a future period. Such designations represent tentative managerial intent and may not result in an actual expenditure.

O. INVENTORIES

Inventories are valued at the lower of cost or market, primarily using average cost. Inventories in the governmental funds consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased. Inventories at year end are equally offset by fund balance reserves.

P. FUND EQUITY - Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets. Contributed capital is not amortized, except for that portion attributable to capital grants.

Q. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements 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.

R. USE OF ESTIMATES

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

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

Note 2 - PROPERTY TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	2.00	2.09	Statutory
Outside municipalities	4.00	4.19	Statutory
Special Revenue Funds:			
Green Oaks Detention Home	3.75	3.75	12/31/05
Health Unit	1.35	1.35	12/31/03
Library Maintenance & Operations	7.25	7.25	12/31/05
Road Lighting District No. 1	5.00	2.54	12/31/00
Fire Protection District No. 1	20.01	20.01	12/31/05
Mosquito Abatement District No. 1	1.19	1.00	12/31/08
Correctional Facilities	8.60	8.60	12/31/06
Debt Service Funds:			
Detention Home Debt Service	1.45	1.45	12/31/05
Correctional Facilities Debt Service	4.35	4.35	12/31/05
Capital Project Funds:			
Library Construction	.50	.50	12/31/05

Differences between authorized and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 1999 is equal to \$505,858,042. Under Louisiana law the parish assessor exempts the first \$7,500 of assessed value (10% of \$75,000 homestead exemption) of a taxpayer's primary residence from parish property taxes. This homestead exemption is equal to \$154,998,940 of the assessed value in 1999.

The following is a schedule of the property tax calendar year:

Assessment date	January 1, 1999
Official levy date	November 15, 1999
Date taxes become due	December 31, 1999
Lien date	January 1, 2000

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

Note 3 - CASH

At December 31, 1999, the Police Jury has cash (book balances) as follows:

Demand deposits	\$	862,794
Petty cash		<u>235</u>
Total	\$	<u>863,029</u>

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 \$734,022 in deposits (collected bank balances exclusive of deposit amounts under overnight repurchase agreements). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$9,105,893 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 2). Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

The Police Jury maintains a sweep account for excess operating funds. These funds are invested overnight in repurchase agreements which are invested in U.S. Government treasury bills and notes and also certificates of deposit. The governmental securities are held in the Police Jury's name through a book-entry system at the Federal Reserve Bank. Therefore, these securities are considered to be GASB Category 1 (collateralized with securities held by the pledging institution's trust department or its safekeeping agent in the name of the Police Jury). Due to their high liquidity, the Police Jury considers these repurchase agreements as cash equivalents.

Note 4 - INVESTMENTS

Under the provisions of GASB Statement 3, investments are categorized into three risk categories, as follows:

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name;
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Police Jury's name; and

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

3. Uninsured and unregistered, with securities held by the counterparty or its trust department or agent but not in the Police Jury's name.

At December 31, 1999 the investments of the Police Jury are categorized as follows:

	1	2	3	Book Basis		Amount
				Fair Value	Amortized Cost	
Time Deposits	\$ -	\$100,000	-	\$ -	\$ 100,000	\$100,000
Government Securities	20,315,363	-	-	19,315,363	1,000,000	20,315,363
	<u>\$20,315,363</u>	<u>\$100,000</u>	<u>-</u>	<u>\$19,315,363</u>	<u>\$1,100,000</u>	<u>\$20,415,363</u>

Note 5 - FUND DEFICITS

The following funds have deficits at December 31, 1999:

Special Revenue Funds:

Public Works	\$ 113,910
Home Investment Partnership Program	425
West Ouachita Sewer District No. 16	5,605
Little Theater of Monroe	33

Capital Project Funds:

Correctional Center	\$ 687,046
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The deficit in the Public Works Fund will be eliminated by future sales tax revenue while the other Special Revenue Fund deficits will be cleared by funding from the General Fund. The deficit in the Correctional Center Capital Project Fund will be cleared by future transfers of ad valorem taxes from the Correctional Center Debt Service Fund.

Note 6 - INTERFUND RECEIVABLES AND PAYABLES

Individual fund balances due from/to other funds at December 31, 1999, are as follows:

	Due From Other Funds	Due to Other Funds
General Fund	\$ 6,596,294	\$ 7,800,234
Special Revenue Funds:		
Capital Outlay Road Program	536,000	-
Public Works	-	697,500
Fire Department	-	1,958,000
Public Library	1,008,000	-
Green Oaks Detention Center	-	109,200
Criminal Court Fund	-	70,100
Mosquito Abatement District No. 1	31,000	-

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

Cheniere Lake park	19,000	-
Corrections Center	-	947,000
Health Unit	1,256,000	-
Animal Shelter & Control	26,000	-
Permit Office	15,000	-
Communications Dist. - 911	756,500	-
Court Fees	116,000	-
West Ouachita Industrial Park	81,500	-
CDBG Dualite	-	5,480
Business Development	173,730	-
Enterprise Community DHHS	146,000	-
Capital Outlay Drainage	-	234,700
Capital Outlay Urban Systems	-	187,000
Indian Lake Maintenance	43,500	-
F.E.M.A. Grants	731,507	-
F.E.M.A. Impact Aid	-	18,007
Administrative	225,834	-
Little Theater of Monroe	-	126,500
Humphries/Garrett Sewer	10,300	-
JTP	-	47,475
LaJet	-	9,729
Section 8	-	57,261
Eagle Lake Subdivision Road Program	51,500	11,379
LCDBG - Home Rehab	-	200
Drug Court	-	46,602
Country/Northwood Estates	-	6,600
Drug Screening Grant	10,852	12,150
RLD #6	-	100
RLD #9 Bayou Subdivision	-	11,000
RLD #20 Casa Linda Subdivision	-	2,000
RLD #15 Napa Valley	-	300
RLD #17 Northgate Estates	-	1,550
RLD #18 Oak Place	-	500
RLD #19 Kovac Estates	-	850
RLD #27 North Point Subdivision	-	100
Total Special Revenue Funds	<u>5,238,223</u>	<u>4,561,283</u>
Debt Service Funds:		
Correctional Center	-	<u>1,000,000</u>
Capital Project Funds:		
Jail	-	27,300
Library	65,000	-
Detention Home	-	84,000
Total Capital Project Funds	<u>65,000</u>	<u>111,300</u>
Enterprise Funds:		
West Ouachita Sewerage District No. 9	271,000	-
Internal Service Funds:		
Insurance/General Liability	-	184,200
Workers' Compensation Reserve	1,486,500	-
Total Internal Service Funds	<u>1,486,500</u>	<u>184,200</u>
TOTAL	\$ <u>13,657,017</u>	\$ <u>13,657,017</u>

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

Note 7 - INTERFUND TRANSFERS

The following operating transfers were made between the various funds of the Police Jury during the year ended December 31, 1999.

	Transfers From Other Funds	Transfers to Other Funds
General Fund	\$ -	\$ 527,661
Special Revenue Funds:		
Capital Outlay Road Program	750,000	1,200,362
Public Works	1,274,262	-
Cheniere Lake Park	115,900	-
Animal Shelter	5,000	-
CDBG Dualite Fund	-	32,759
Business Development Fund	32,759	-
Capital Outlay – Drainage	323,758	-
Capital Outlay – Urban Systems	-	750,000
LLEBG – Code Enforcement	7,903	-
Drug Court Fund	-	9,652
Drug Screening Fund	10,852	0
Total Special Revenue Funds	2,520,434	1,992,773
Debt Service Funds:		
Correctional Center	-	1,460,000
Detention Home	-	300,000
Total Debt Service Funds	-	1,760,000
Capital Projects Funds:		
Jail	1,460,000	-
Library	-	-
Detention Home	300,000	-
Total Capital Projects Funds	1,760,000	-
 TOTAL	\$ 4,280,434	\$ 4,280,434

Note 8 - SELF-INSURANCE PROGRAMS

The Police Jury is a participating member of The Parish Government Risk Management Agency group health and life insurance program. The Program, formed under the provisions of Act No. 462 of the 1979 legislative session, is a medical insurance benefit plan with reinsurance managed by a third party administrator. The aggregate premium for January 1, through December 31, 1999 was \$2,262,201. Contribution rates for group insurance are equal to 79% employer and 21% employees, respectively.

The Internal Service Funds, Insurance Loss Reserve and Reserve Workers' Compensation Fund, were established by the Ouachita Parish Police Jury to provide a means of self-funding potential insurance losses, resulting from increased policy deductible amounts

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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for property and fleet vehicle insurance, self funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the self-insured amount of \$530,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", the Police Jury uses the funds mentioned above to account for its risk financing activities. During the year ended December 31, 1999, the Police Jury incurred and paid claims under the general liability, fleet, and errors and omissions and worker's compensation plan amounting to \$1,129,449, net of reimbursements. At December 31, 1999, the balance available to pay such liabilities if and when they arise is \$246,730 (Insurance Loss Reserve) and \$1,798,413 (Reserve Worker's Compensation). An analysis of the changes in the claims liability for the year ended December 31, 1999 is as follows:

	Balance, 12/31/1998	Claims & Changes in Estimates	Benefits & Claims Paid	Balance, 12/31/1999
Insurance Loss Reserve	\$ 683,728	\$ 729,765	\$ (623,177)	\$ 790,316
Workers' Compensation	\$ 297,279	\$ 656,489	\$ (653,676)	\$ 300,092

Note 9 - FIXED ASSETS

The changes in general fixed assets follow:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land	\$ 3,458,628	\$ 412,594	\$ -	\$ 3,871,222
Buildings	15,674,951	11,745,562	-	27,420,513
Furniture, Fixture and Equipment	12,677,064	4,718,280	(802,614)	16,592,730
Books	3,289,027	503,916	(90,555)	3,702,388
Construction in Progress	9,213,519	1,851,097	(10,819,750)	244,866
Total	\$ 44,313,189	\$ 19,231,449	\$ 11,712,919	\$ 51,831,719

The general fixed assets balance at January 1, 1999 has been restated by approximately \$1.2 million for construction in progress expenditures that were inadvertently omitted at December 31, 1998.

The Proprietary Funds, West Ouachita Sewer District No. 9 and Green Acres Sewerage District No. 13, have fixed assets of \$522,000 and \$139,420 respectively. Accumulated depreciation is \$219,240 and \$37,471, respectively, at December 31, 1997. The assets are being depreciated over 50 years by the straight-line method. Depreciation expense for the current year is equal to \$10,440 and \$3,485, respectively.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

Note 10 - DEFINED BENEFIT PENSION PLANS

The Police Jury provides retirement, death and disability benefits to the majority of its employees through four cost-sharing multiple-employer public employee retirement system pension plans administered by other governmental entities. As discussed below, *state statutes provide that a percentage of property taxes collected in Ouachita Parish be remitted to the Parochial Employees Retirement System, the District Attorney's Retirement System and the Registrar of Voter's Retirement System as part of the funding for pension benefits under those retirement systems. On-behalf payments recorded as revenues and expenditures in the 1999 financial statements of the Police Jury pertaining to those plans are \$556,039. The retirement plans are:*

A. PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

Substantially all employees of the Ouachita Parish Police Jury except fire department personnel and the District Attorney and his assistants are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A. All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. State statute requires employees covered by Plan A to contribute 9.50 per cent of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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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 Ouachita Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$611,437; \$553,627; and \$460,149, respectively, equal to the required contributions for each year.

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, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

B. FIREFIGHTERS' RETIREMENT SYSTEM

The Firefighters' Retirement System is a defined benefit pension plan covering firefighters employed by any municipality, parish, or fire protection district of the State of Louisiana under the provisions of Louisiana Revised Statutes 11:2252 through 2269 effective January 1, 1980.

The Plan covers substantially all members of the Parish's fire department. All new employees of the fire department must join this plan except for employees performing unrelated fire duties.

Employees with 20 years or more of service who have attained age 50 or employees with 12 years of service who have attained age 55 or 25 years of service at any age are entitled to annual pension benefits equal to 3 1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions. 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 Firefighters' Retirement System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. State statute requires employees to contribute 8% of their salary to the retirement system. The Police Jury is required to contribute 9% of covered employees' salaries. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:2252 through 2269, 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 Ouachita Parish Police Jury's contributions to the Firefighters' Retirement System for the years ending December 31, 1999,

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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1998, and 1997, were \$486,279; \$454,048; and \$409,343, respectively, equal to the required contributions for each year.

The Firefighters' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Firefighters' Retirement System, 2051 Silverside Drive, Suite 10, Baton Rouge, Louisiana 70808-4136, or by calling (504) 925-4060.

C. DISTRICT ATTORNEY'S RETIREMENT SYSTEM

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. Contributions to the System include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

Louisiana legislature. The 0.2% is the statutory established rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7% of their salaries to the System. After receiving actuarial valuation results as provided in L.R.S. 11:1695 A(3), the committee established the employer contribution rate at zero percent effective July 1, 1998. The Ouachita Parish Police Jury's contributions to the District Attorney's Retirement System for the years ending December 31, 1999, 1998 and 1997 were nil; \$2,547; and \$7,657 respectively, equal to the required contributions for each year.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5551.

D. REGISTRARS OF VOTERS RETIREMENT SYSTEM

The registrar of voters, their deputies and their permanent employees are members of the Registrars Of Voters Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The plan operates under the provisions of Louisiana Revised Statutes 11:2031 through 2144.

Any member is eligible for normal retirement after 20 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age is entitled to retire. Regular retirement benefits are equal to 3% of the final average compensation multiplied by the number of years of creditable service, not to exceed 100% of the final average compensation. Any member whose withdrawal from service prior to attaining the age of 60 years, who shall have completed twelve or more years of creditable service and shall not have received a refund of the members accumulated contributions, shall become eligible for a deferred allowance upon attaining the age of 60 years. The System also provides death and disability benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance any member with eleven or more years of service at age 61, twenty one or more years of service at age 56, or thirty one or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

Funding Policy. Contributions to the system include one-sixteenth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. Under the provision of LRS 11:2135(E) currently employers are not required to fund additional contributions. Member contributions are established by state statute and are equal to 7% of each employee's salary.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

The Registrars of Voters Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Registrars of Voters Retirement System, PO Box 57, Jennings, Louisiana 70546, or by calling (318) 824-0834.

Note 11 - STEWARDSHIP AND ACCOUNTABILITY

For those funds for which a budget to actual comparison was made, 1999 actual revenues and other sources were less than budgeted revenues and other sources by more than 5% for the Green Oaks Detention Home Special Revenue Fund. Budgeted revenues and other sources were \$2,180,236 while actual revenues and other sources were \$1,967,249, leaving an unfavorable variance of \$212,987 (approximately 9.8%). The variance was caused by the failure to reduce budgeted revenues and other sources after previously anticipated construction costs were not incurred.

Note 12 - OTHER POSTEMPLOYMENT BENEFITS

The Police Jury provides certain continuing health care and life insurance benefits, provided through an insurance company, to substantially all employees that reach normal retirement age while working for the Police Jury. The Police Jury contributed \$96,212 which is equal to 79 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$25,576, the remaining 21 per cent of the premium. Premiums for any available life insurance are paid 100 per cent by the retirees. The Police Jury provides postemployment health insurance benefits for 22 retired employees.

Note 13 - LONG TERM OBLIGATIONS AND LINES OF CREDIT

The Police Jury obtained a secured revolving line of credit with a bank in November, 1999. This facility was for a maximum principal amount of \$2.5 million, with interest payable quarterly at a rate equal to 65% of prevailing bank prime rate. The facility matures December 31, 2000. For the year ended December 31, 1999 the Police Jury was advanced \$2.5 million and repayments were \$2 million, leaving an outstanding balance of \$500,000 at the balance sheet date. Consistent with the provisions of GASB Codification Section 1600, the outstanding balance at December 31, 1999 has been recorded as a fund liability in the Jail Capital Projects fund as sufficient assets have been accumulated in the related Debt Service fund for the repayment of this obligation and the outstanding principal balance was repaid in February, 2000.

At December 31, 1999 employees of the Ouachita Parish Police Jury have accumulated and vested approximately \$546,265 of employee leave benefits, which have been

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

computed in accordance with GASB Codification Section C60.

The following is a summary of changes in general long-term obligations follows:

	Compensated Absences	Limited Tax Bonds
Balance due at January 1, 1999	\$ 657,035	\$ 7,770,000
Additions during 1999	-	-
Retirements during 1999	(110,770)	(900,000)
Balance due at December 31, 1999	\$ 546,265	\$ 6,870,000

Limited Tax Bonds payable at December 31, 1999, are comprised of the following issues:

<p>\$6,000,000 – Series 1996 – A bonds for acquiring, financing, constructing and/or renovating public buildings being used or to be used as a jail in and for Ouachita Parish. Principal is due in annual installments of \$585,000 to \$840,000 through March 1, 2005. Interest rates are 4.00 per cent to 8.00 per cent. Debt retirement payments are made from Correctional Center Debt Service Fund.</p>	\$ 4,450,000
<p>\$2,900,000 – Series 1997 bonds for acquiring, financing, constructing and equipping a juvenile detention facility in and for Ouachita Parish. Principal is due in annual installments of \$195,000 to \$395,000 through March 1, 2006. Interest rates are 4.45 per cent to 6.00 per cent. Debt retirement payments are made from Detention Home Debt Service Fund.</p>	2,420,000
Total	\$ 6,870,000

Annual debt service to maturity to fully amortize Limited Tax Bonds outstanding at December 31, 1999 including interest payments of \$970,177, are as follows:

	Series 1996-A	Series 1997
2000	\$ 815,000	\$ 408,645
2001	818,400	405,352
2002	830,400	403,718
2003	840,800	403,612
2004	849,600	402,750
2005-2006	856,800	805,100
Total	\$ 5,011,000	\$ 2,829,177

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

Note 14 - CAPITAL LEASE OBLIGATIONS

The Police Jury is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations. Therefore the results of operating lease agreements are not reflected in the Police Jury's account groups. Capital leases, however, do give rise to both property rights and long-term lease obligations. At December 31, 1999 future minimum lease payments under capital lease obligations are as follows:

	Fiscal Year		
	2000	\$	436,572
	2001		435,788
	2002		431,868
	2003		285,206
			1,589,434
Less: Amounts Representing Interest			(129,267)
Net Present Value of Future Minimum Lease Payments		\$	1,460,167

Note 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. However, for the year ended December 31, 1999, the Criminal Court Fund does not have a year end fund balance for transfer to the parish General Fund.

Note 16 - LITIGATION, CLAIMS AND UNCERTAINTIES

At December 31, 1999, the Police Jury was not involved in any material lawsuits.

***INDIVIDUAL FUND FINANCIAL STATEMENTS
AND OTHER SUPPLEMENTAL INFORMATION***

**OUACHITA PARISH POLICE JURY
Monroe, Louisiana**

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1999

Public Works Fund

The Public Works Fund accounts for the proceeds of a one percent sales tax and other revenues generated for the purposes of improving, resurfacing, renovating, operating and maintaining public roads, bridges, and drainage systems.

Fire Protection District No. 1 Fund

The Fire Protection District No. 1 Fund is used to account for a parish-wide ad valorem tax, one percent sales tax, state revenue sharing funds and a fire insurance premium tax dedicated to the operation of a parish-wide fire protection system outside the corporate limits of the municipalities.

Public Library Fund

The Public Library Fund is used to account for a specific parish-wide ad valorem tax, rentals, fines, interest earnings, grants, and donations which are dedicated to the operation and maintenance of the public libraries.

Animal Protection and Control Fund

This fund is used to account for a portion of ad valorem taxes designated to fund the operations of the parish Animal Control office which houses unclaimed animals, provides for adoption of unclaimed animals and promotes responsible pet ownership.

Green Oaks Detention Center Fund

The Detention Home Fund is used to account for a special parish-wide ad valorem tax and other revenues generated for the maintenance and operation of the Green Oaks Detention Home (a special correctional facility for juveniles).

Criminal Court Fund

The Criminal Court Fund was established in compliance with Louisiana Revised Statute 15:571.11 to account for fines and forfeitures imposed by the district courts and district attorney's conviction fees in criminal cases. These funds are dedicated for the operation of the criminal court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of a district judge.

Correctional Facilities Fund

The Correctional Facilities Fund is used to account for a parish-wide ad valorem tax and other revenues generated for operations of Ouachita Parish Police Jury correctional facilities.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1999

Health Unit Fund

The Health Unit Fund is used to account for the proceeds of a special parish-wide ad valorem tax and other revenues generated for the maintenance and operation of the Ouachita Parish Health Unit.

Road Lighting District Funds

The Road Lighting District Funds were created to account for ad valorem taxes, state revenue sharing funds, individual property assessments, and interest earnings dedicated to provide for street lights in various road lighting districts of the Parish.

Court Fees Fund

The Court Fees Fund accounts for fees levied by the courts which are dedicated for payment to off-duty law enforcement officers for court attendance.

Permit Office Fund

The Permit Office Fund accounts for revenues received for building permits granted within the parish.

Welfare to Work Fund

The Welfare to Work Fund is used to account for monies used for assisting welfare recipients in moving to lasting unsubsidized jobs to achieve self sufficiency.

Administrative Fund

The Administrative Fund accounts for expenditures in the offices of the Secretary-Treasurer, Purchasing Department, Accounting and Payroll Department, and the Personnel Department. Financing is provided by means of an established method of allocating costs to other departments.

West Ouachita Industrial Development Maintenance Fund

The West Ouachita Industrial Development Maintenance Fund was established to account for revenues generated from the sale of land in the Industrial Park and interest earnings on demand and time deposits which help provides fund for maintaining and operating the industrial park.

Business Development Fund

The Business Development Fund is used to accumulate funds for making loans to qualified businesses in the Parish. The fund receives one-half of all LCDBG Program loan repayments on loans arranged through the Parish's LCDBG Program.

**OUACHITA PARISH POLICE JURY
Monroe, Louisiana**

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1999

Indian Lake Maintenance Fund

The Indian Lake Maintenance Fund is used to account for revenues generated through interest earnings which provide funds for maintaining and operating the drainage improvements.

Cheniere Lake Park Fund

The Cheniere Lake Park Fund is used to account for license and usage fees at Cheniere Lake Park and for expenditures incurred in connection with the maintenance of this parish recreational facility.

Eagle Lake Subdivision Road Fund

The Eagle Lake Subdivision Road Fund is used to account for interest earnings and assessments against property owners in the subdivision for maintaining and repairing streets.

Capital Outlay - Road Program Fund

The Capital Outlay - Road Programs Fund is used to account for the expenditure of Louisiana Highway Trust Fund monies.

Capital Outlay - Drainage Program Fund

The Capital Outlay - Drainage Project Fund accounts for major drainage project expenditures.

Capital Outlay - Urban Systems Fund

The Capital Outlay - Urban Systems Fund is used to account for the expenditure of monies on certain highway projects.

Communications District 911 Service Fund

The Communications District 911 Service Fund is used to account for a parish-wide emergency telephone tax. The tax is collected by the local telephone company and is dedicated to the operations of a parish-wide emergency telephone system.

Job Training Partnership Act Funds

1. Job Training Partnership Act Title II-A Fund:

The Title II-A Fund accounts for monies disbursed under the Federal Job Training Partnership Act Program for gainful employment and training of eligible adult applicants.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1999

2. Job Training Partnership Act Title II-B Fund:

The Title II-B Fund accounts for all monies received and disbursed under the Federal Job Training Partnership Act Program for employment of disadvantaged youths during the summer months.

3. Job Training Partnership Act Title II-C Fund:

The Title II-C Fund accounts for monies disbursed under the Federal Job Training Partnership Act Program for gainful employment and training of eligible youth applicants.

4. Job Training Partnership Act Title III Fund:

The Title III Fund accounts for all monies received and disbursed under the Federal Job Training Partnership Act Program for retraining of dislocated workers.

Louisiana Department of Education 8% Fund:

The Louisiana Department of Education JTPA 8% monies are used to reimburse administrative expenditures.

Section 8 Funds

Section 8 Program Funds are used to account for grant monies received from the United States Department of Housing and Urban Development to expand opportunities for rental assistance to lower income families. Section 8 Program Funds consist of the following:

1. Section 8 Housing Fund
2. Section 8 Voucher Fund

Louisiana Job Employment Training Fund

The Louisiana Job Employment Training Fund accounts for receipts and disbursements of funds provided by the Louisiana Job Employment Training Program. The program is a participant-centered, service-oriented, statewide effort to provide employment-focused services to targeted food stamp recipients in accordance with Federal regulations.

Dualite Fund

The Dualite Fund accounts for grant funds provided in prior periods by the United States Department of Housing and Urban Development to Dualite Plastics, Inc., to aid in the expansion of the plastic products manufacturer's plant.

**OUACHITA PARISH POLICE JURY
Monroe, Louisiana**

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1999

Mosquito Abatement District No. 1

This fund accounts for the proceeds of an ad valorem tax and other revenues used to provide mosquito control services in the parish.

Humphries-Garrett Road Subdivision Fund

The Humphries-Garrett Road Subdivision Fund is used to account for fees collected for accumulation and subsequent use to maintain sewerage facilities within the boundaries of the subdivision.

Enterprise Community Fund

The Enterprise Community Fund is used to account for monies earmarked for use in urban areas to stimulate the creation of new jobs, particularly for the disadvantaged and long-term unemployed, and to promote revitalization of economically distressed areas.

Community Development Block Grant Funds:

1. CDBG Home Investment Partnership Program Fund

The CDBG Home Investment Partnership Program Fund is used to account for a Federal grant passed through the state to expand the supply of decent and affordable housing, particularly rental housing, for low and very low income Americans.

2. CDBG Metalforms/Superlift Fund

The CDBG Metalforms/Superlift Fund is used to account for grant funds provided by the United States Department of Housing and Urban Development to Metalforms, Inc. and LAMCO, Inc. to establish an automotive stampings manufacturing facility in Ouachita Parish.

Local Law Enforcement Block Grant Funds

1. Code Enforcement Fund

This fund is used to account for the proceeds of a Department of Justice grant to enhance security and crime prevention and to employ new or additional law enforcement and support personnel.

2. Drug Court Fund

This fund is used to account for the proceeds of Department of Justice grants to implement and develop a Drug Court in the Fourth Judicial District.

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1999

F.E.M.A. Grant Fund

This fund accounts for a grant from the Federal Emergency Management Agency to promote the discovery of ways to reduce flooding in the parish and reduce the redundancy of flood insurance claims by providing funds for purchasing homes with a history of recurrent flooding.

F.E.M.A. Project Impact Fund

This fund accounts for a grant from the Federal Emergency Management Agency to help promote disaster-resistant communities.

Drug Screening Fund

This fund accounts for the proceeds of a grant from the Department of Justice for the purpose of drug testing and monitoring participants in the Drug Court.

West Ouachita Sewer District No. 16 Fund

West Ouachita Sewer District No. 16 was created to account for fees collected for accumulation and subsequent use to maintain sewerage facilities within the boundaries of Country Heritage Estates, Northwood Estates and Greenfield subdivisions. The district is in the early stages of implementation and board of directors has not yet been appointed.

Little Theater of Monroe

Used to account for proceeds from a cooperative endeavor agreement with the state of Louisiana for renovations to the Little Theater of Monroe.

Burg Jones Street Fund

The Berg Jones Street Fund is used to account for a Community Development Block Grant to improve street in the Burg Jones area. There was no activity in this fund and it will be closed in 2000.

Lake Park Drainage Fund

The Lake Park Drainage Fund is used to account for revenues donated by residents of Lake Park subdivision to be used for maintaining the drainage facilities within the subdivision.

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

**Combining Balance Sheet
SPECIAL REVENUE FUNDS**

December 31, 1999

	<u>PUBLIC WORKS FUND</u>	<u>FIRE DEPT. FUND</u>	<u>PUBLIC LIBRARY FUND</u>	<u>ANIMAL SHELTER & CONTROL FUND</u>
ASSETS				
Cash	\$ 67	\$ 9	\$ 1,467	\$ 491
Investments, at cost	-	6,449,470	2,976,501	
Receivables:				
Ad valorem taxes	-	3,115,149	3,029,523	104,482
Special assessments	11,902	-	-	-
Other receivables	2,178	12,462	376	3,755
Due from other governmental units	795,522	772,232	-	-
Due from other funds	-	-	1,008,000	26,000
Prepaid expenses & Other Assets	9,000	-	-	-
Inventories	126,123	-	-	-
TOTAL ASSETS	\$ 944,792	\$ 10,349,322	\$ 7,015,867	\$ 134,728
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and accrued expenses	\$ 175,925	\$ 383,028	\$ 228,568	\$ 6,128
Due to other funds	697,500	1,958,000	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	-
Deposits held	50,154	-	-	-
Total Liabilities	923,579	2,341,028	228,568	6,128
Fund Equity:				
Fund balance (Deficit):				
Reserved for inventory	126,123	-	-	-
Reserved for prepaids & other assets	9,000	-	-	-
Unreserved/Undesignated	(113,910)	8,008,294	6,787,299	128,600
Total Fund Balance	21,213	8,008,294	6,787,299	128,600
TOTAL LIABILITIES AND FUND EQUITY	\$ 944,792	\$ 10,349,322	\$ 7,015,867	\$ 134,728

Schedule 1

<u>GREEN OAKS DETENTION CENTER FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>CORRECTIONAL FACILITIES FUND</u>	<u>HEALTH UNIT FUND</u>	<u>ROAD LIGHTING DISTRICT FUNDS</u>	<u>COURT FEES FUND</u>	<u>PERMIT OFFICE FUND</u>
\$ 105	\$ 32	\$ 17	\$ 835	\$ 61,871	\$ 255	\$ 447
2,492,286	-	991,039	-	-	-	-
1,567,033	-	3,593,035	459,674	9,947	-	-
-	-	-	-	-	-	-
1,953	311	13,596	-	143,542	-	-
2,927	128,804	73,031	-	-	-	-
-	-	-	1,256,000	-	116,000	15,000
-	-	-	-	-	-	-
8,532	-	55,633	-	-	-	-
<u>\$ 4,072,836</u>	<u>\$ 129,147</u>	<u>\$ 4,726,351</u>	<u>\$ 1,716,509</u>	<u>\$ 215,360</u>	<u>\$ 116,255</u>	<u>\$ 15,447</u>
\$ 75,732	\$ 57,619	\$ 115,829	\$ 15,105	\$ 6,449	\$ 926	\$ 3,790
109,200	70,100	947,000	-	16,400	-	-
-	-	-	-	-	-	-
-	1,428	-	-	9,170	-	-
-	-	-	-	-	-	-
<u>184,932</u>	<u>129,147</u>	<u>1,062,829</u>	<u>15,105</u>	<u>32,019</u>	<u>926</u>	<u>3,790</u>
8,532	-	55,633	-	-	-	-
-	-	-	-	-	-	-
<u>3,879,372</u>	<u>-</u>	<u>3,607,889</u>	<u>1,701,404</u>	<u>183,341</u>	<u>115,329</u>	<u>11,657</u>
<u>3,887,904</u>	<u>-</u>	<u>3,663,522</u>	<u>1,701,404</u>	<u>183,341</u>	<u>115,329</u>	<u>11,657</u>
<u>\$ 4,072,836</u>	<u>\$ 129,147</u>	<u>\$ 4,726,351</u>	<u>\$ 1,716,509</u>	<u>\$ 215,360</u>	<u>\$ 116,255</u>	<u>\$ 15,447</u>

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet (Continued)
SPECIAL REVENUE FUNDS
December 31, 1999

	<u>ADMINISTRATIVE FUND</u>	<u>W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND</u>	<u>BUSINESS DEVELOPMENT FUND</u>	<u>INDIAN LAKE MAINTENANCE FUND</u>
ASSETS				
Cash	\$ 436	\$ 145	\$ 441	\$ 41
Investments, at cost	-	498,462	-	-
Receivables:				
Ad valorem taxes	-	-	-	-
Special assessments	-	-	-	-
Other receivables	597	-	106,385	-
Due from other governmental units	12,632	-	-	-
Due from other funds	225,834	81,500	173,730	43,500
Prepaid expenses & Other Assets	-	-	-	-
Inventories	-	-	-	-
TOTAL ASSETS	<u>\$ 239,499</u>	<u>\$ 580,107</u>	<u>\$ 280,556</u>	<u>\$ 43,541</u>
 LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and accrued expenses	\$ 71,631	\$ 332	-	-
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	-
Deposits held	-	-	-	-
Total Liabilities	<u>71,631</u>	<u>332</u>	<u>-</u>	<u>-</u>
 Fund Equity				
Fund balance:				
Reserved for inventory	-	-	-	-
Reserved for prepaids & other assets	-	-	-	-
Unreserved/Undesignated	167,868	579,775	280,556	43,541
Total Fund Balance	<u>167,868</u>	<u>579,775</u>	<u>280,556</u>	<u>43,541</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 239,499</u>	<u>\$ 580,107</u>	<u>\$ 280,556</u>	<u>\$ 43,541</u>

Schedule 1

CHENIERE LAKE PARK FUND	EAGLE LAKE SUBDIVISION ROAD FUND	CAPITAL OUTLAY PROGRAMS			COMMUNICATIONS DISTRICT 911 SERVICE FUND	JTPA TITLE IIA FUND
		ROAD PROGRAM FUND	DRAINAGE PROGRAM FUND	URBAN SYSTEM FUND		
\$ 323	\$ 442	\$ 389	\$ 4,005	\$ 133	\$ 323	\$ -
-	-	987,283	-	594,902	-	-
-	-	-	-	-	-	-
-	-	82,734	12,000	-	44,866	-
-	-	-	805,132	-	20	47,475
19,000	51,500	536,000	-	-	756,500	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 19,323</u>	<u>\$ 51,942</u>	<u>\$ 1,606,406</u>	<u>\$ 821,137</u>	<u>\$ 595,035</u>	<u>\$ 801,709</u>	<u>\$ 47,475</u>
\$ 4,055	\$ -	\$ 6,500	\$ -	\$ -	\$ 33,993	\$ -
-	11,379	-	234,700	187,000	-	47,475
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,650	-	-	-	-	-	-
<u>8,705</u>	<u>11,379</u>	<u>6,500</u>	<u>234,700</u>	<u>187,000</u>	<u>33,993</u>	<u>47,475</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,618	40,563	1,599,906	586,437	408,035	767,716	-
<u>10,618</u>	<u>40,563</u>	<u>1,599,906</u>	<u>586,437</u>	<u>408,035</u>	<u>767,716</u>	<u>-</u>
\$ 19,323	\$ 51,942	\$ 1,606,406	\$ 821,137	\$ 595,035	\$ 801,709	\$ 47,475

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet (Continued)
SPECIAL REVENUE FUNDS
December 31, 1999

	SECTION 8		LOUISIANA JOB EMPLOYMENT TRAINING FUND	CDBG DUALITE FUND	MOSQUITO ABATEMENT DISTRICT FUND
	HOUSING FUND	VOUCHER FUND			
ASSETS					
Cash	\$ 572,499	\$ 66,293	\$ 29,918	\$ 20	\$ 622
Investments, at cost	-	-	-	-	500,000
Receivables:					
Ad valorem taxes	-	-	-	-	417,859
Special assessments	-	-	-	-	-
Other receivables	-	-	-	171,656	-
Due from other governmental units	-	45,076	-	-	-
Due from other funds	-	-	-	-	31,000
Prepaid expenses & Other Assets	-	-	-	-	-
Inventories	-	-	-	-	-
TOTAL ASSETS	\$ 572,499	\$ 111,369	\$ 29,918	\$ 171,676	\$ 949,481
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ 2,730	\$ 24,007
Due to other funds	57,261	-	9,729	5,480	-
Due to other governmental units	220,883	-	-	-	-
Deferred revenues	-	-	20,189	160,737	-
Deposits held	-	-	-	-	-
Total Liabilities	<u>278,144</u>	<u>-</u>	<u>29,918</u>	<u>168,947</u>	<u>24,007</u>
Fund Equity					
Fund balance:					
Reserved for inventory	-	-	-	-	-
Reserved for prepaids & other assets	-	-	-	-	-
Unreserved/Undesignated	294,355	111,369	-	2,729	925,474
Total Fund Balance	<u>294,355</u>	<u>111,369</u>	<u>-</u>	<u>2,729</u>	<u>925,474</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 572,499	\$ 111,369	\$ 29,918	\$ 171,676	\$ 949,481

Scheduel 1

		BLOCK GRANT FUNDS					
HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND	ENTERPRISE COMMUNITY FUND-DHHS	HOME INVESTMENT PARTNERSHIP PROGRAM FUND	LCDBG METALFORMS/ SUPERLIFT FUND	LLEBG CODE ENFORCEMENT FUND	DRUG COURT FUNDS		
\$ 13,804	\$ 427	\$ 5	\$ 384	\$ 4,834	\$ 9,796		
-	-	-	-	-	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
1,004	-	-	-	-	-		
-	-	1,662	-	-	46,520		
10,300	146,000	-	-	-	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
<u>\$ 25,108</u>	<u>\$ 146,427</u>	<u>\$ 1,667</u>	<u>\$ 384</u>	<u>\$ 4,834</u>	<u>\$ 56,316</u>		
\$ -	\$ -	\$ 1,892	\$ 29	\$ -	\$ 4,966		
-	-	200	-	-	46,602		
-	34,341	-	-	-	4,748		
-	112,086	-	-	-	-		
-	-	-	-	-	-		
-	146,427	2,092	29	-	56,316		
-	-	-	-	-	-		
-	-	-	-	-	-		
25,108	-	(425)	355	4,834	-		
<u>25,108</u>	<u>-</u>	<u>(425)</u>	<u>355</u>	<u>4,834</u>	<u>-</u>		
<u>\$ 25,108</u>	<u>\$ 146,427</u>	<u>\$ 1,667</u>	<u>\$ 384</u>	<u>\$ 4,834</u>	<u>\$ 56,316</u>		

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet (Concluded)
SPECIAL REVENUE FUNDS
December 31, 1999

	<u>DRUG SCREENING FUND</u>	<u>F.E.M.A. GRANTS FUNDS</u>	<u>F.E.M.A. PROJECT IMPACT FUND</u>	<u>WELFARE TO WORK FUND</u>
ASSETS				
Cash	\$ 20	\$ 226	\$ -	\$ 780
Investments, at cost	-	-	-	-
Receivables:				
Ad valorem taxes	-	-	0	-
Special assessments	-	-	-	-
Other receivables	-	-	-	-
Due from other governmental units	6,555	-	18,007	-
Due from other funds	10,852	731,507	-	-
Prepaid expenses & Other Assets	-	-	-	-
Inventories	-	-	-	-
TOTAL ASSETS	<u>\$ 17,427</u>	<u>731,733</u>	<u>\$ 18,007</u>	<u>\$ 780</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and accrued expenses	\$ 5,260	17,344	\$ -	\$ 780
Due to other funds	12,150	-	18,007	-
Due to other governmental units	-	-	-	-
Deferred revenues	-	714,389	-	-
Deposits held	-	-	-	-
Total Liabilities	<u>17,410</u>	<u>731,733</u>	<u>18,007</u>	<u>780</u>
Fund Equity:				
Fund balance:				
Reserved for inventory	-	-	-	-
Reserved for prepaids & other assets	-	-	-	-
Unreserved/Undesignated	17	-	-	-
Total Fund Balance	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 17,427</u>	<u>731,733</u>	<u>\$ 18,007</u>	<u>\$ 780</u>

Schedule 1

W. OUACHITA SEWER DISTRICT NO. 16 FUND	LITTLE THEATER MONROE FUND	BURG JONES STREET FUND	LAKE PARK DRAINAGE DISTRICT FUNDS	TOTAL
\$ 23	\$ 6	\$ 10	\$ 1,833	\$ 773,774
-	-	-	-	15,489,943
-	-	-	-	12,296,702
-	-	-	-	11,902
1,807	-	-	-	599,222
-	135,461	-	-	2,891,056
-	-	-	-	5,238,223
-	-	-	-	9,000
-	-	-	-	190,288
<u>\$ 1,830</u>	<u>\$ 135,467</u>	<u>\$ 10</u>	<u>\$ 1,833</u>	<u>\$ 37,500,110</u>
\$ 835	\$ 9,000	\$ -	\$ 50	\$ 1,252,503
6,600	126,500	-	-	4,561,283
-	-	-	-	259,972
-	-	-	-	1,017,999
-	-	-	-	54,804
<u>7,435</u>	<u>135,500</u>	<u>-</u>	<u>50</u>	<u>7,146,561</u>
-	-	-	-	190,288
-	-	-	-	9,000
(5,605)	(33)	10	1,783	30,154,261
<u>(5,605)</u>	<u>(33)</u>	<u>10</u>	<u>1,783</u>	<u>30,353,549</u>
<u>\$ 1,830</u>	<u>\$ 135,467</u>	<u>\$ 10</u>	<u>\$ 1,833</u>	<u>\$ 37,500,110</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
SPECIAL REVENUE FUNDS
For the Year Ended December 31, 1999

	<u>PUBLIC WORKS FUND</u>	<u>FIRE DEPT FUND</u>	<u>PUBLIC LIBRARY FUND</u>	<u>ANIMAL SHELTER & CONTROL FUND</u>	<u>GREEN OAKS DETENTION CENTER FUND</u>
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ 3,412,681	\$ 3,372,121	\$ 116,580	\$ 1,744,120
Sales	4,571,020	4,572,056	-	-	-
Other	-	-	-	-	-
Total Taxes	<u>4,571,020</u>	<u>7,984,737</u>	<u>3,372,121</u>	<u>116,580</u>	<u>1,744,120</u>
Licenses, permits and assessments	9,141	-	-	-	-
Intergovernmental:					
Federal grants	128,594	-	-	-	-
Parish transportation funds	-	-	-	-	-
Other state revenue	97,006	368,310	212,672	12,486	28,610
Local sources	-	-	-	-	92,126
Total Intergovernmental	<u>225,600</u>	<u>368,310</u>	<u>212,672</u>	<u>12,486</u>	<u>120,736</u>
Fees, charges and commissions for services	80,514	7,309	50,030	28,407	1,082
Fines and forfeitures	-	-	60,610	-	-
Use of money and property	2,382	212,813	155,491	7,632	92,113
Other revenues	45,002	5,189	47,523	20,927	9,198
Total Revenue	<u>4,933,659</u>	<u>8,578,358</u>	<u>3,898,447</u>	<u>186,032</u>	<u>1,967,249</u>
Expenditures:					
Current:					
General government:					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	-	-	-	-	-
Total General Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	8,872,707	-	-	1,598,635
Public works	6,477,420	-	-	-	-
Health and welfare	-	-	-	169,177	-
Culture and recreation	-	-	2,644,517	-	-
Economic development	-	-	-	-	-
Debt service	295,178	-	-	-	-
Capital outlay	1,146,879	1,333,016	668,247	30,634	5,781
Total Expenditures	<u>7,919,477</u>	<u>10,205,723</u>	<u>3,312,764</u>	<u>199,811</u>	<u>1,604,416</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,985,818)	(1,627,365)	585,683	(13,779)	362,833
Other Financing Sources (Uses)					
Sale of assets	110,229	10,700	-	-	-
Proceeds from capital leases	814,118	-	-	-	-
Operating transfers in	1,274,262	-	-	5,000	-
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,198,609</u>	<u>10,700</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and and Other Sources Over Expenditures and Other Uses	(787,209)	(1,616,665)	585,683	(8,779)	362,833
Fund Balance at Beginning of Year	<u>808,422</u>	<u>9,624,959</u>	<u>6,201,616</u>	<u>137,379</u>	<u>3,525,071</u>
FUND BALANCES AT END OF YEAR	<u>\$ 21,213</u>	<u>\$ 8,008,294</u>	<u>\$ 6,787,299</u>	<u>\$ 128,600</u>	<u>\$ 3,887,904</u>

CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND	PERMIT OFFICE FUND	ADMINISTRATIVE FUND	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND
\$ -	\$ 3,999,300	\$ 512,008	\$ 4,914	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	3,999,300	512,008	4,914	-	-	-	-
-	-	-	59,265	-	114,630	-	-
-	-	-	-	-	-	-	-
757,858	867,808	245,188	5,225	-	-	-	-
757,858	867,808	245,188	5,225	-	-	-	-
2,768	125,320	115	-	-	-	1,247,171	-
1,171,409	-	-	-	63,158	-	-	-
-	37,211	60,468	2,377	2,906	80	2,470	699
-	221,627	233,573	-	-	624	8	1,570
1,932,035	5,251,266	1,051,352	71,781	66,064	115,334	1,249,649	2,269
1,932,035	-	-	-	47,319	-	-	-
-	-	-	-	-	-	-	-
1,932,035	-	-	-	47,319	-	1,241,361	-
-	4,911,167	-	-	-	-	-	-
-	-	-	84,048	-	100,555	-	-
-	-	991,256	-	-	-	-	-
-	-	-	-	-	-	-	6,409
-	-	-	-	-	-	-	-
-	44,703	600	-	-	3,122	109,189	-
1,932,035	4,955,870	991,856	84,048	47,319	103,677	1,350,550	6,409
-	295,396	59,496	(12,267)	18,745	11,657	(100,901)	(4,140)
-	3,650	-	-	-	-	-	7,985
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,650	-	-	-	-	-	7,985
-	299,046	59,496	(12,267)	18,745	11,657	(100,901)	3,845
-	3,364,476	1,641,908	195,608	96,584	-	268,769	575,930
\$ -	\$ 3,663,522	\$ 1,701,404	\$ 183,341	\$ 115,329	\$ 11,657	\$ 167,868	\$ 579,775

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
SPECIAL REVENUE FUNDS
For the Year Ended December 31, 1999

	<u>BUSINESS DEVELOPMENT FUND</u>	<u>INDIAN LAKE MAINTENANCE FUND</u>	<u>CHENIERE LAKE PARK FUND</u>	<u>EAGLE LAKE SUBDIVISION - ROAD FUND</u>
Revenues:				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Other	-	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses, permits and assessments	-	-	-	6,294
Intergovernmental:				
Federal grants	-	-	-	-
Parish transportation funds	-	-	-	-
Other state revenue	-	-	-	-
Local sources	-	-	-	-
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fees, charges and commissions for services	-	-	24,806	-
Fines and forfeitures	-	-	-	-
Use of money and property	10,466	1,191	567	1,421
Other revenues	-	-	23	-
Total Revenue:	<u>10,466</u>	<u>1,191</u>	<u>25,396</u>	<u>7,715</u>
Expenditures:				
Current:				
General government:				
Judicial	-	-	-	-
Elections	-	-	-	-
Finance and administration	464	-	-	-
Total General Government	<u>464</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	-
Public works	-	102	-	1,266
Health and welfare	-	-	-	-
Culture and recreation	-	-	146,453	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	32,751	-
Total Expenditures	<u>464</u>	<u>102</u>	<u>179,204</u>	<u>1,266</u>
Excess (Deficiency) of Revenues Over Expenditures	10,002	1,089	(153,808)	6,449
Other Financing Sources (Uses)				
Sale of assets	-	-	13,282	-
Proceeds from capital leases	-	-	-	-
Operating transfers in	32,759	-	115,900	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>32,759</u>	<u>-</u>	<u>129,182</u>	<u>-</u>
Excess (Deficiency) of Revenues and and Other Sources Over Expenditures and Other Uses	42,761	1,089	(24,626)	6,449
Fund Balances at Beginning of Year	<u>237,795</u>	<u>42,452</u>	<u>35,244</u>	<u>34,114</u>
FUND BALANCES AT END OF YEAR	<u>\$ 280,556</u>	<u>\$ 43,541</u>	<u>\$ 10,618</u>	<u>\$ 40,563</u>

CAPITAL OUTLAY PROGRAMS			COMMUNICATIONS	JOB TRAINING PARTNERSHIP ACT				
ROAD PROGRAM FUND	DRAINAGE PROGRAM FUND	URBAN SYSTEM FUND	DISTRICT 911 SERVICE FUND	TITLE II-A FUND	TITLE II-B FUND	TITLE II-C FUND	TITLE III-F FUND	LDOE 8% FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	533,579	-	-	-	-	-
-	-	-	533,579	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	649,748	674,363	80,614	704,231	56,051
1,190,962	-	-	-	-	-	-	-	-
152,664	606,922	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,343,626	606,922	-	-	649,748	674,363	80,614	704,231	56,051
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
48,766	4,292	40,798	28,052	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,392,392	611,214	40,798	561,631	649,748	674,363	80,614	704,231	56,051
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,692	-	-	-	-	-	-	-	-
21,692	-	-	-	-	-	-	-	-
-	-	-	596,334	-	-	-	-	-
825,995	200,102	51,048	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	646,504	674,363	80,614	693,304	56,051
-	-	-	-	-	-	-	-	-
-	685,868	-	75,316	3,244	-	-	10,927	-
847,687	885,970	51,048	671,650	649,748	674,363	80,614	704,231	56,051
544,705	(274,756)	(10,250)	(110,019)	-	-	-	-	-
-	-	-	50	-	-	-	-	-
-	-	-	-	-	-	-	-	-
750,000	323,758	-	-	-	-	-	-	-
(1,200,362)	-	(750,000)	-	-	-	-	-	-
(450,362)	323,758	(750,000)	50	-	-	-	-	-
94,343	49,002	(760,250)	(109,969)	-	-	-	-	-
1,505,563	537,435	1,168,285	877,685	-	-	-	-	-
\$ 1,599,906	\$ 586,437	\$ 408,035	\$ 767,716	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
SPECIAL REVENUE FUNDS
For the Year Ended December 31, 1999

	SECTION 8		LOUISIANA JOB EMPLOYMENT	CDBG DUALITE	MOSQUITO ABATEMENT
	HOUSING FUND	VOUCHER FUND	TRAINING FUND	FUND	DISTRICT FUND
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 465,277
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>465,277</u>
Licenses, permits and assessments	-	-	-	-	-
Intergovernmental:					
Federal grants	1,305,239	540,194	114,921	-	-
Parish transportation funds	-	-	-	-	-
Other state revenue	-	-	-	-	-
Local sources	-	-	-	-	-
Total Intergovernmental	<u>1,305,239</u>	<u>540,194</u>	<u>114,921</u>	<u>-</u>	<u>-</u>
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	11,357	17,310
Other revenues	-	-	-	54,160	5
Total Revenue	<u>1,305,239</u>	<u>540,194</u>	<u>114,921</u>	<u>65,517</u>	<u>482,592</u>
Expenditures:					
Current:					
General government:					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	-	-	-	-	-
Total General Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	489,600
Culture and recreation	-	-	-	-	-
Economic development	1,084,429	444,926	114,921	30,029	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>1,084,429</u>	<u>444,926</u>	<u>114,921</u>	<u>30,029</u>	<u>489,600</u>
Excess (Deficiency) of Revenues Over Expenditures	220,810	95,268	-	35,488	(7,008)
Other Financing Sources (Uses)					
Sale of assets	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	(32,759)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,759)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	220,810	95,268	-	2,729	(7,008)
Fund Balances at Beginning of Year	<u>73,545</u>	<u>16,101</u>	<u>-</u>	<u>-</u>	<u>932,482</u>
FUND BALANCES AT END OF YEAR	<u>\$ 294,355</u>	<u>\$ 111,369</u>	<u>\$ -</u>	<u>\$ 2,729</u>	<u>\$ 925,474</u>

BLOCK GRANT FUNDS						
HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND	ENTERPRISE COMMUNITY FUND	HOME INVESTMENT PARTNERSHIP PROGRAM FUND	METALFORMS/ SUPERLIFT FUND	LCDBG CODE ENFORCEMENT FUND	DRUG COURT PROGRAM FUNDS	DRUG SCREENING FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	350,667	88,288	9,765	25,846	148,960	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	350,667	88,288	9,765	25,846	148,960	20,000
-	-	-	-	-	-	-
571	146	-	9	-	52	-
5,504	-	-	-	-	15,737	-
6,075	350,813	88,288	9,774	25,846	164,749	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	28,915	147,135	19,265
46	-	-	9,766	-	-	-
-	-	-	-	-	-	-
-	340,658	88,713	-	-	-	-
-	-	-	-	-	-	-
-	10,155	-	-	-	7,962	11,570
46	350,813	88,713	9,766	28,915	155,097	30,835
6,029	-	(425)	8	(3,069)	9,652	(10,835)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	7,903	-	10,852
-	-	-	-	-	(9,652)	-
-	-	-	-	7,903	(9,652)	10,852
6,029	-	(425)	8	4,834	-	17
19,079	-	-	347	-	-	-
\$ 25,108	\$ -	\$ (425)	\$ 355	\$ 4,834	\$ -	\$ 17

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Concluded)
SPECIAL REVENUE FUNDS
For the Year Ended December 31, 1999

	<u>F.E.M.A. GRANT FUNDS</u>	<u>F.E.M.A. PROJECT IMPACT FUND</u>	<u>WELFARE TO WORK FUND</u>	<u>W. OUACHITA SEWER DISTRICT NO. 16 FUND</u>	<u>LAKE PARK DRAINAGE DISTRICT FUNDS</u>
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses, permits and assessments	-	-	-	-	-
Intergovernmental:					
Federal grants	72,858	18,007	245,488	-	-
Parish transportation funds	-	-	-	-	-
Other state revenue	-	-	-	-	-
Local sources	-	-	-	-	-
Total Intergovernmental	<u>72,858</u>	<u>18,007</u>	<u>245,488</u>	<u>-</u>	<u>-</u>
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	79	63
Other revenues	-	-	-	12,934	-
Total Revenue	<u>72,858</u>	<u>18,007</u>	<u>245,488</u>	<u>13,013</u>	<u>63</u>
Expenditures:					
Current:					
General government:					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	-	-	-	-	-
Total General Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	72,858	-	-	-	-
Public works	-	18,007	-	21,922	865
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	230,270	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	15,218	-	-
Total Expenditures	<u>72,858</u>	<u>18,007</u>	<u>245,488</u>	<u>21,922</u>	<u>865</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(8,909)	(802)
Other Financing Sources (Uses)					
Sale of assets	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	(8,909)	(802)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,304</u>	<u>2,585</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,605)</u>	<u>\$ 1,783</u>

<u>BURG JONES STREET FUND</u>	<u>LITTLE THEATER MONROE FUND</u>	<u>TOTAL</u>
\$ -	\$ -	\$ 13,627,001
-	-	9,143,076
-	-	533,579
-	-	<u>23,303,656</u>
-	-	189,330
-	-	5,233,834
-	-	1,190,962
-	387,903	3,742,652
-	-	92,126
-	<u>387,903</u>	<u>10,259,574</u>
-	-	1,567,522
-	-	1,295,177
-	-	741,782
-	-	673,604
-	<u>387,903</u>	<u>38,030,645</u>
-	-	1,979,354
-	-	-
-	-	<u>1,263,517</u>
-	-	<u>3,242,871</u>
-	-	16,247,016
-	9,376	7,800,518
-	-	1,650,033
-	-	2,790,970
-	-	4,491,191
-	-	295,178
-	<u>378,527</u>	<u>4,573,709</u>
-	<u>387,903</u>	<u>41,091,486</u>
-	-	(3,060,841)
-	-	145,896
-	-	814,118
-	-	2,520,434
-	-	<u>(1,992,773)</u>
-	-	<u>1,487,675</u>
-	-	(1,573,166)
<u>10</u>	<u>(33)</u>	<u>31,926,715</u>
\$ <u>10</u>	\$ <u>(33)</u>	\$ <u>30,353,549</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

DEBT SERVICE FUNDS

As of and for the Year Ended December 31, 1999

Correctional Center:

The Correctional Center Debt Service Fund is used to account for the accumulation of resources for and the repayment of \$6,000,000 in limited tax bonds (Series 1996-A) issued to finance the construction of a new jail in and for the parish of Ouachita. These bonds are secured by a 4.35 mill parish-wide ad valorem tax. The bonds were sold in January, 1996.

Detention Home:

The Detention Home Debt Service Fund is used to account for the accumulation of resources for and the repayment of \$2,900,000 in limited tax bonds (Series 1997) issued to finance the construction of a new juvenile detention center in and for the parish of Ouachita. These bonds are secured by a parish-wide ad valorem tax of 1.45 mills. The bonds were sold in February, 1997.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
DEBT SERVICE FUNDS
December 31, 1999

	CORRECTIONAL CENTER	DETENTION HOME	TOTAL
ASSETS			
Cash	\$ 186	\$ 8,996	\$ 9,182
Receivables:			
Ad valorem taxes	1,818,162	605,780	2,423,942
TOTAL ASSETS	\$ 1,818,348	\$ 614,776	\$ 2,433,124
LIABILITIES AND FUND EQUITY			
Liabilities:			
Due to other funds	\$ 1,000,000	\$ -	\$ 1,000,000
Accounts payable	51	17	68
Total Liabilities	1,000,051	17	1,000,068
Fund Equity:			
Fund balance:			
Reserved for debt service	818,297	614,759	1,433,056
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,818,348	\$ 614,776	\$ 2,433,124

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
DEBT SERVICE FUNDS
For the Year Ended December 31, 1999

	CORRECTIONAL CENTER	DETENTION HOME	TOTAL
Revenues:			
Taxes:			
Ad valorem	\$ 2,023,769	\$ 674,245	\$ 2,698,014
Intergovernmental:			
State revenue sharing	11,042	-	11,042
Use of money and property	4,643	3,869	8,512
Total Revenue	2,039,454	678,114	2,717,568
Expenditures:			
Current:			
General government:			
Finance and administration	65,368	21,784	87,152
Debt service	818,935	402,261	1,221,196
Total Expenditures	884,303	424,045	1,308,348
Excess of Revenue Over Expenditures	1,155,151	254,069	1,409,220
Other Financing (Uses)			
Operating transfers out	(1,460,000)	(300,000)	(1,760,000)
Deficiency of Revenue			
Over Expenditures and Other Uses	(304,849)	(45,931)	(350,780)
Fund Balance at Beginning of Year	1,123,146	660,690	1,783,836
FUND BALANCES AT END OF YEAR	\$ 818,297	\$ 614,759	\$ 1,433,056

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

CAPITAL PROJECT FUNDS

As of and for the Year Ended December 31, 1999

Correctional Center Fund:

The Correctional Center Fund is used to account for the construction of a jail facility in and for the parish of Ouachita. The construction is funded by the proceeds from the sale of 10-year limited tax bonds secured by a 10-year parish-wide ad valorem tax of 4.35 mills to be collected through the year 2005.

Detention Home Fund:

The Detention Home Fund is used to account for the construction of a juvenile detention center in and for the parish of Ouachita. The construction will be funded by the proceeds of 10-year limited tax bonds secured by a parish-wide ad valorem tax of 1.45 mills to be collected through the year 2005.

Library Fund:

The Library Fund is used to account for the construction of new facilities and maintenance and upgrading of existing public library facilities in and for the parish of Ouachita. These projects are financed from the proceeds of a parish-wide ad valorem tax of .50 mills to be collected through the year 2005.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
CAPITAL PROJECTS FUNDS
December 31, 1999

	<u>CORRECTIONAL CENTER FUND</u>	<u>DETENTION HOME FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and equivalents	\$ 32	\$ 382	\$ 66	\$ 480
Investments	-	500,000	396,602	896,602
Receivables:				
Ad valorem taxes	-	-	208,878	208,878
Due from other funds	-	-	65,000	65,000
Prepaid expenditures & Other assets	-	-	5,000	5,000
TOTAL ASSETS	<u>\$ 32</u>	<u>\$ 500,382</u>	<u>\$ 675,546</u>	<u>\$ 1,175,960</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 159,778	\$ -	\$ 6	\$ 159,784
Note payable	500,000	-	-	500,000
Due to other funds	27,300	84,000	-	111,300
Total Liabilities	<u>687,078</u>	<u>84,000</u>	<u>6</u>	<u>771,084</u>
Fund Equity:				
Fund balance:				
Reserved for capital improvement	(687,046)	416,382	675,540	404,876
Total Fund Balance	<u>(687,046)</u>	<u>416,382</u>	<u>675,540</u>	<u>404,876</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 32</u>	<u>\$ 500,382</u>	<u>\$ 675,546</u>	<u>\$ 1,175,960</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 1999

	<u>CORRECTIONAL CENTER FUND</u>	<u>DETENTION HOME FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 232,498	\$ 232,498
Intergovernmental:				
State revenue sharing	-	-	11,380	11,380
Use of money and property	27,525	19,080	16,600	63,205
Total Revenues	<u>27,525</u>	<u>19,080</u>	<u>260,478</u>	<u>307,083</u>
Expenditures:				
Current:				
General government:				
Finance and administration	26,559	311	8,391	35,261
Debt service	16,768			16,768
Capital outlay	2,451,324	607,272	2,800	3,061,396
Total Expenditures	<u>2,494,651</u>	<u>607,583</u>	<u>11,191</u>	<u>3,113,425</u>
Deficiency of Revenues Over Expenditures	(2,467,126)	(588,503)	249,287	(2,806,342)
Other Financing Sources				
Operating transfers in	<u>1,460,000</u>	<u>300,000</u>	<u>-</u>	<u>1,760,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(1,007,126)	(288,503)	249,287	(1,046,342)
Fund Balances at Beginning of Year	<u>320,080</u>	<u>704,885</u>	<u>426,253</u>	<u>1,451,218</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$ (687,046)</u>	<u>\$ 416,382</u>	<u>\$ 675,540</u>	<u>\$ 404,876</u>

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

**PROPRIETARY FUND TYPES -
ENTERPRISE FUNDS**

As of and for the Year Ended December 31, 1999

West Ouachita Sewerage District No. 9 Fund:

The West Ouachita Sewerage District No. 9 Fund is used to account for the provision of sanitary sewerage service to residential and commercial customers living in the boundaries of the District.

Green Acres Sewerage District No. 13 Fund:

The Green Acres Sewerage District No. 13 Fund is used to account for the provision of sanitary sewerage service to residential and commercial customers living in the boundaries of the District.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
ENTERPRISE FUNDS
December 31, 1999

	<u>GREEN ACRES SEWERAGE DISTRICT NO. 13</u>	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 9</u>	<u>TOTAL</u>
ASSETS			
Cash	\$ 59,850	\$ 234	\$ 60,084
Receivables - Trade	-	5,432	5,432
Due from other funds	-	271,000	271,000
Prepaid expenses & Other assets	2,133	-	2,133
Property, Plant & Equipment, net	<u>101,950</u>	<u>302,760</u>	<u>404,710</u>
TOTAL ASSETS	<u>\$ 163,933</u>	<u>\$ 579,426</u>	<u>\$ 743,359</u>
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Current Liabilities:			
Accounts payable and accrued expenses	\$ 8,253	\$ 1,907	\$ 10,160
Current Liabilities Payable from			
Restricted Assets:			
Customer deposits payable	<u>50</u>	<u>-</u>	<u>50</u>
Total Liabilities	<u>8,303</u>	<u>1,907</u>	<u>10,210</u>
Fund Equity:			
Contributed capital	139,497	518,203	657,700
Retained earnings:			
Unreserved	<u>16,133</u>	<u>59,316</u>	<u>75,449</u>
Total Fund Equity	<u>155,630</u>	<u>577,519</u>	<u>733,149</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 163,933</u>	<u>\$ 579,426</u>	<u>\$ 743,359</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenses,
and Changes in Fund Equity
ENTERPRISE FUNDS
For the Year Ended December 31, 1999

	<u>GREEN ACRES SEWERAGE DISTRICT NO. 13</u>	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 9</u>	<u>TOTAL</u>
Operating Revenues			
Sewer service charges	\$ 6,301	\$ 63,312	\$ 69,613
Operating Expenses			
Repairs and maintenance	-	4,665	4,665
Depreciation	3,485	10,440	13,925
Utilities	4,036	2,583	6,619
Billing cost	-	15,168	15,168
Board member compensation	-	2,100	2,100
Bank Charges	125	542	667
Indirect cost allocation	345	780	1,125
Insurance	190	1,479	1,669
Miscellaneous	-	572	572
Total Operating Expenses	<u>8,181</u>	<u>38,329</u>	<u>46,510</u>
Operating Income (Loss)	(1,880)	24,983	23,103
Non-Operating Revenues			
Interest earned	<u>1,568</u>	<u>6,859</u>	<u>8,427</u>
Net Income (Loss)	(312)	31,842	31,530
Depreciation on fixed assets acquired with government grants	<u>2,766</u>	<u>-</u>	<u>2,766</u>
Increase in Retained Earnings	2,454	31,842	34,296
Retained Earnings at Beginning of Year	<u>13,679</u>	<u>27,474</u>	<u>41,153</u>
RETAINED EARNINGS AT END OF YEAR	<u>16,133</u>	<u>59,316</u>	<u>75,449</u>
Contributed Capital at Beginning of Year	142,263	518,203	660,466
Depreciation on fixed assets acquired with government grants	<u>(2,766)</u>	<u>-</u>	<u>(2,766)</u>
CONTRIBUTED CAPITAL AT END OF YEAR	<u>139,497</u>	<u>518,203</u>	<u>657,700</u>
FUND EQUITY AT END OF YEAR	<u>\$ 155,630</u>	<u>\$ 577,519</u>	<u>\$ 733,149</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Cash Flows
ENTERPRISE FUNDS
For the Year Ended December 31, 1999

	<u>GREEN ACRES SEWERAGE DISTRICT NO. 13</u>	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 9</u>	<u>TOTAL</u>
Cash Flows From Operating Activities:			
Operating Income (Loss)	\$ (1,880)	\$ 24,982	\$ 23,102
Depreciation	3,485	10,440	13,925
Changes in assets and liabilities:			
Accounts receivable	2,867	(1,089)	1,778
Prepaid expenses	(2,133)	-	(2,133)
Due from other funds	-	(271,000)	(271,000)
Accounts payable	377	1,169	1,546
Net Cash Provided (Used) by Operating Activities	<u>2,716</u>	<u>(235,498)</u>	<u>(232,782)</u>
Cash Flows From Noncapital Investing Activities:			
Interest earned	<u>1,568</u>	<u>6,859</u>	<u>8,427</u>
Net Increase (Decrease) in Cash	4,284	(228,639)	(224,355)
Cash at Beginning of Year	<u>55,566</u>	<u>228,873</u>	<u>284,439</u>
CASH AT END OF YEAR	<u>\$ 59,850</u>	<u>\$ 234</u>	<u>\$ 60,084</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

**PROPRIETARY FUND TYPES -
INTERNAL SERVICE FUNDS**

As of and for the Year Ended December 31, 1999

Insurance Reserve Loss Fund:

The Insurance Reserve Loss Fund is used to account for monies contributed by the Ouachita Parish Police Jury and various component units of the Police Jury to provide a reserve of \$150,000 for the payment of annual insurance claims. Participants are entitled to all or a portion of the \$150,000 should they have an insurance claim which requires payment of the insurance deductible. The fund is to maintain a balance equal to the insurance policy deductible, presently \$100,000, plus accumulated loss reserves for prior year liabilities and is to be replenished through future pro rata contributions by the Ouachita Parish Police Jury and the participating component units.

Workers' Compensation Reserve Loss Fund:

The Worker's Compensation Reserve Loss Fund is used to account for the monies paid out in connection with workmen's compensation expenses.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
INTERNAL SERVICE FUNDS
December 31, 1999

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
ASSETS			
Cash	\$ 76	\$ 408	\$ 484
Investments, at cost	994,958	596,300	1,591,258
Receivables - Other	1,119	341	1,460
Due from other governmental units	1,516	13,810	15,326
Due from other funds	-	1,486,500	1,486,500
Prepaid Expenses & Other Assets	<u>232,737</u>	<u>25,000</u>	<u>257,737</u>
TOTAL ASSETS	\$ <u>1,230,406</u>	\$ <u>2,122,359</u>	\$ <u>3,352,765</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable and accrued expenses	\$ 9,160	\$ 23,854	\$ 33,014
Due to other funds	184,200	-	184,200
Other noncurrent liabilities	<u>790,316</u>	<u>300,092</u>	<u>1,090,408</u>
Total Liabilities	<u>983,676</u>	<u>323,946</u>	<u>1,307,622</u>
Fund Equity:			
Retained earnings - reserved for insurance claims	<u>246,730</u>	<u>1,798,413</u>	<u>2,045,143</u>
Total Fund Balance	<u>246,730</u>	<u>1,798,413</u>	<u>2,045,143</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>1,230,406</u>	\$ <u>2,122,359</u>	\$ <u>3,352,765</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Retained Earnings
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 1999

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
Operating Revenues:			
Premiums	\$ 645,214	\$ 514,261	\$ 1,159,475
Operating Expenses:			
Administrative expenses	14,405	12,643	27,048
Benefit payments and reinsurance	975,738	716,162	1,691,900
Total Expenditures	<u>990,143</u>	<u>728,805</u>	<u>1,718,948</u>
Operating Loss	(344,929)	(214,544)	(559,473)
Nonoperating Revenues:			
Interest income	7,374	69,010	76,384
Insurance proceeds	141,389	6,015	147,404
Total nonoperating revenues	<u>148,763</u>	<u>75,025</u>	<u>223,788</u>
Net Loss	(196,166)	(139,519)	(335,685)
Retained Earnings at Beginning of Year	<u>442,896</u>	<u>1,937,932</u>	<u>2,380,828</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 246,730</u>	<u>\$ 1,798,413</u>	<u>\$ 2,045,143</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Cash Flows
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 1999

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
Cash Flows From Operating Activities			
Operating Income (Loss)	\$ (344,929)	\$ (214,544)	\$ (559,473)
Adjustments to reconcile net income to net cash provided by operating activities:			
Changes in assets and liabilities:			
Prepaid expenses	(4,593)	-	(4,593)
Due from other funds	900,000	(900,500)	(500)
Due from other governmental units	-	(13,810)	(13,810)
Accounts receivable	(720)	(341)	(1,061)
Accounts payable & other liabilities	252,302	27,258	279,560
	<u>802,060</u>	<u>(1,101,937)</u>	<u>(299,877)</u>
Net Cash Provided (Used) by Operating Activities			
	<u>802,060</u>	<u>(1,101,937)</u>	<u>(299,877)</u>
Cash Flows From Investing Activities			
(Increase) Decrease in investments	(994,958)	973,807	(21,151)
Interest earned	7,374	69,010	76,384
Other revenue	141,389	6,015	147,404
	<u>(846,195)</u>	<u>1,048,832</u>	<u>202,637</u>
Net Cash Provided (Used) by Investing Activities			
	<u>(846,195)</u>	<u>1,048,832</u>	<u>202,637</u>
Net Decrease in Cash	(44,135)	(53,105)	(97,240)
Cash at Beginning of Year	<u>44,211</u>	<u>53,513</u>	<u>97,724</u>
CASH AT END OF YEAR	<u>\$ 76</u>	<u>\$ 408</u>	<u>\$ 484</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

**FIDUCIARY FUNDS -
AGENCY FUNDS**

As of and for the Year Ended December 31, 1999

Firemen's Pension and Relief Fund

The Firemen's Pension and Relief Fund is used to account for monies available to provide retirement benefit coverage for one participant who had met the requirements for coverage under this Fund, but not under the Louisiana Fire Fighters Retirement System.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Balance Sheet
FIREMEN'S PENSION AND RELIEF
AGENCY FUND
December 31, 1999

ASSETS

Investments, at Market Value \$ 450,353

LIABILITIES

Net assets available for benefits \$ 450,353

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Schedule of Changes in Assets and Liabilities
FIREMEN'S PENSION AND RELIEF
AGENCY FUND
For the Year Ended December 31, 1999

	<u>Balance January 1, 1999</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 1999</u>
ASSETS				
Investments, at Market Value	\$ <u>418,652</u>	\$ <u>75,742</u>	\$ <u>44,041</u>	\$ <u>450,353</u>
LIABILITIES				
Net assets available for benefits	\$ <u>418,652</u>	\$ <u>75,742</u>	\$ <u>44,041</u>	\$ <u>450,353</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 1999

***COMPENSATION PAID POLICE JURORS
AND OTHER BOARDS***

The schedule of compensation paid to police jurors (and members of other boards) is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month, and the other jurors receive \$800 per month.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SCHEDULE OF POLICE JUROR COMPENSATION

For the Year Ended December 31, 1999

	<u>SALARY</u>
BERRY, DARYLL, District D	\$ 9,600
CALHOUN, ROYCE, District B	9,600
DAWSON, KING District F	9,600
HOLTZCLAW, TOM, District A	9,600
MARSHALL, BEN F., IV, District C, President	10,800
MCJUNKINS, JOHN T., District E	<u>9,600</u>
TOTAL	\$ <u>58,800</u>

SCHEDULE OF PROPRIETARY FUND BOARD COMPENSATION
WEST OUACHITA SEWERAGE DISTRICT No. 9

For the Year Ended December 31, 1999

CLOYD, VIRGIL	\$ 700
GINN, DAVID	700
SAVAGE, LARRY	<u>700</u>
TOTAL	\$ <u>1,950</u>

***OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND OMB CIRCULAR A-133***



Luffey
Huffman
& Monroe

(A Professional Accounting Corporation)
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, MBA, CPA
Francis I. Huffman, CPA
L. Fred Monroe, CPA
Esther Atteberry, CPA
Carolyn A. Clarke, CPA

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

We have audited the primary government financial statements of the **Ouachita Parish Police Jury** (the Jury) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 13, 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*, issued by the Louisiana Society of Certified Public Accountants and the Louisiana Legislative Auditor.

Compliance

As part of obtaining reasonable assurance about whether the 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 statement 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we did note an immaterial instance of noncompliance that we have reported to management of the Police Jury in a separate letter dated June 13, 2000.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. 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 primary government financial statements being audited may occur and not be detected within a timely period by employees in the

**Ouachita Parish Police Jury
Monroe, Louisiana**

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. However, we did note an immaterial matter concerning the internal control over financial reporting that we have reported to management of the Police Jury in a separate letter dated June 13, 2000.

This report is intended for the information of management of the Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Jury and the Legislative Auditor for the state of Louisiana and is not intended to be used and should not be used by anyone other than these specified parties.



(A Professional Accounting Corporation)

June 13, 2000



Luffey
Huffman
& Monroe

(A Professional Accounting Corporation)
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, MBA, CPA
Francis I. Huffman, CPA
L. Fred Monroe, CPA
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Carolyn A. Clarke, CPA

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

Compliance

We have audited the compliance of the **Ouachita Parish Police Jury** (the 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 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 Jury's management. Our responsibility is to express an opinion on the 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 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 Jury's compliance with those requirements.

In our opinion, the 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.

**Ouachita Parish Police Jury
Monroe, Louisiana**

Internal Control Over Compliance

Management of the 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 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 the 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 of the Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Jury and the Legislative Auditor for the state of Louisiana and is not intended to be used and should not be used by anyone other than these specified parties.



(A Professional Accounting Corporation)

June 13, 2000

OUACHITA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1999

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CFDA No.</u>	<u>Pass-Through Grantor ID No.</u>	<u>Expenditures</u>
Department of Labor			
Pass-Through the Louisiana Department of Labor:			
Jobs Training Partnership Act (JTPA)			
JTPA Title II-A	17.250	98/99-81-II-A	\$ 649,748
JTPA Title II-B	17.250	98/99-81-II-B	674,363
JTPA Title II-C	17.250	98/99-81-II-C	80,614
Total - Title II			<u>1,404,725</u>
JTPA Title III-F	17.246	98/99-81-III-F	704,231
Education - Eight Percent	17.246	470-99-08-175-3170-2E	56,051
Total - Title III			<u>760,282</u>
Total JTPA Cluster			<u>2,165,007</u>
Welfare to Work	17.253	98/99-81-WTW	245,488
Total Department of Labor			<u><u>2,410,495</u></u>
Department of Housing and Urban Development (HUD)			
Direct Programs			
Section 8 Housing	14.857	LA-48E-171-3-4-5-7-	1,084,429
Section 8 Voucher	14.855	LA-48V-171-001-002	444,926
Total Section 8 Tenant-Based Cluster			<u>1,529,355</u>
Empowerment Zones Program	14.244	370724	350,812
CDBG Grant - Metalforms/Superlift	14.228	107-700142	9,766
CDBG Grant - Home Investment Partnership Program	14.239	4033	88,713
Total Department of Housing and Urban Development			<u><u>1,978,646</u></u>
Department of Health and Human Services			
Passed Through the La. Dept. of Social Services			
Work Incentive Program - Louisiana Job Employment Program			
LaJet	93.561	34587	114,921
Total Department of Health and Human Services			<u><u>114,921</u></u>
Department of Justice			
Direct Programs			
Code Enforcement	16.592	N/A	28,915
Drug Court 6-1-98	16.592	N/A	134,449
			<u>163,364</u>
DrugCourt Single Enhancement Initiative Training	16.585	N/A	14,511
Total Direct Programs			<u>177,875</u>
Passed Through Louisiana Commission on Law Enforcement			
Drug Screening	16.579	B97-2-010	20,000
Total Department of Justice			<u><u>197,875</u></u>
Federal Emergency Management Agency (FEMA)			
Pass-Through State of Louisiana Office of Emergency Preparedness			
Public Assistance Grants	83.544		128,594
Flood Mitigation Assistance	83.536	FMA98-073-0001	72,858
Project Impact - Building Disaster-Resistant Communities	83.551	EMT-2000-GR-0008	18,007
Total Federal Emergency Management Agency			<u><u>219,459</u></u>
Total Federal Awards Expended			<u><u>\$ 4,921,396</u></u>

**OUACHITA PARISH POLICE JURY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards presents the activities of all Federal awards of the Ouachita Parish Police Jury (the Police Jury). The Police Jury primary government reporting entity is defined in Note 1 to the police jury's financial statements. All Federal awards received directly from Federal agencies as well as Federal awards passed through other government agencies are included on the schedule.

Note 2 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's primary government financial statements.

Note 3 - Loans Outstanding

The Police Jury has loans outstanding under Federal loan or loan guarantee award programs of \$308,912 at December 31, 1999.

Note 4 - Funds Provided to Subrecipients

The Police Jury provided Federal awards reflected on the accompanying Schedule of Expenditures of Federal Awards to subrecipients as follows:

CFDA No. 14.244	Empowerment Zones	\$350,812
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**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Summary of Auditors Results:

- 1) The audit report on the Ouachita Parish Police Jury Primary Government (the Jury) covering the fiscal year ended December 31, 1999 was unqualified;
- 2) The audit of the primary governmental financial statements disclosed no reportable condition in internal control.
- 3) The audit of the primary government financial statements disclosed no instances of noncompliance which is considered to be material to the primary government financial statements of the Jury;
- 4) The auditors' report on the Jury's compliance with requirements applicable to each major program was unqualified;
- 5) The audit of the Jury's compliance with requirements applicable to each major program did not disclose any findings required to be reported under the provisions of OMB Circular A-133 Section .510(a);
- 6) Major Federal programs for purposes of the report on compliance with the requirements applicable to each major program were the Job Training Partnership Act Cluster (CFDA Nos. 17.250 and 17.246) and the Section 8 Tenant-Based Cluster (CFDA Nos. 14.855 and 14.857);
- 7) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000; and,
- 8) The Jury qualified as a low-risk auditee under the provisions of OMB Circular A-133 Section .530.

(Continued)

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

**Findings Related to the Financial Statements that is required to be reported under
*Government Auditing Standards:***

None

Findings and Questioned Costs for Federal Awards

There are no findings or questioned costs for Federal awards, including those specified by OMB Circular A-133.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SUMMARY STATUS OF PRIOR AUDIT FINDINGS**

The following is a summary of the status of the material prior year findings included in Allen, Green & Company, LLP's reports on internal control and compliance with the general requirements applicable to federal financial assistance programs dated May 11, 1999 covering their examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 1998:

Finding 98-F1:

The Police Jury's detail listing of fixed assets was not updated at the time of fieldwork. Due to this condition, testing of the listing revealed instances where assets were listed but could not be found and instances where assets noted in various locations have not been added to the listing. Subsequent to this testing, the Police Jury was able to provide documentation for all assets on the list but not found which showed the asset was disposed of properly but had not been removed from the listing. In addition, while on location performing the test, it was noted that some assets do not have fixed asset tags to identify them.

Status:

Cleared in 1999.

Finding 98-F2:

From inquiries made and testing attempted, it was determined that the Housing Authority (the Section 8 Department of the Police Jury) has few controls in place to ensure compliance with the MTCS requirements. The Housing Authority was unable to provide any documentation of transmission for ten files selected haphazardly.

Status:

Cleared in 1999.

Finding 98-F3:

A haphazard selection of tenant files was tested and the following were noted:

1. Three files had no proof of date of birth for one family member and two of the three had no proof of social security number for the family member. In addition, one of the files did not include the date of birth on the 50058 maintained in the tenant file.
2. Three files had no support for medical deductions allowed and one file had no support for the tenant's income.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SUMMARY STATUS OF PRIOR AUDIT FINDINGS (CONCLUDED)**

3. Five files had no annual inspection in the tenant file.
4. Six files had no rent reasonableness documentation or an incomplete rent reasonableness documentation.

Status:

Cleared in 1999.

Finding 98-4:

The Police Jury does not obtain semi-annual certifications for employees working solely on a single federal award or cost objective as required by Section 11(h)(3).

Status:

Cleared in 1999.



John L. Luffey, MBA, CPA
Francis I. Huffman, CPA
L. Fred Monroe, CPA
Esther Alleberry, CPA
Carolyn A. Clarke, CPA

MANAGEMENT LETTER

Members of the Police Jury Ouachita Parish Police Jury Ouachita Parish, Louisiana

In planning and performing our audit of the primary government financial statements of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 1999, we considered its internal control structure in order to determine our auditing procedures for purposes of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control structure or overall compliance with laws and regulations.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 13, 2000 on the primary government financial statements of the Police Jury.

Compliance with Local Government Budget Act

Finding

In performing our test of compliance with LRS 39:1301 et. seq., the Local Government Budget Act, we noted that actual revenues and other financing sources were less than budgeted amounts by more than 5% in the Green Oaks Detention Home Special Revenue Fund. We further noted that expenditures and other financing uses exceeded budget amounts by more than 5% in the Capital Outlay Drainage Special Revenue Fund. The Local Government Budget Act requires that originally adopted budgets be amended if revenues and other sources are below budgeted amounts by 5% or more and if expenditures and other financing uses exceed budget amounts by 5% or more. We also noted that The Drug Court Program Income and Metalforms/Superlift Special Revenue Funds were not included in the Police Jury's budget and that a deficit was budgeted in the Country Heritage & Northwood Estates Special Revenue Fund. The Louisiana Government Budget Act requires that the General Fund and all Special Revenue Funds be budgeted and that budgeted expenditures not exceed available funds for the year. The aforementioned items appear to be in violation of the provisions of the Local Government Budget Act.

Recommendation

We recommend that a comprehensive review of budget to actual variances be made near the end of each year prior to the commencement of the process for adopting the final amended budgets and the proposed budgets for the subsequent year to ensure that all variances are within acceptable limits and that all funds are budgeted.

Management's Response & Corrective Action Plan

Plans were made to house additional state juvenile detainees at a new 54 bed juvenile detention center, however the Police Jury was unable to carry out the plans by the end of the year. The Police Jury will monitor the budgets to ensure that actual revenues do not fall below budgeted amounts by more than 5%. Concerning the Capital Outlay Drainage Fund, the Army Corps of Engineers requested additional funds at the end of the year for an ongoing project. To avoid delay in the project, the Police Jury complied with the request. This is an unusual circumstance that should not be repeated in the future. The Metalforms/Superlift Fund not being budgeted was due to a clerical error resulting from funds being expended after the 1999 budget was amended. The Drug Court Program Income Fund was not budgeted because the Police Jury was not aware of the existence of the fund until after year end. The Fourth Judicial District judges office established a bank account to deposit funds that were being charged to participants in the Drug Court system. The Police Jury recorded transactions for the account and closed the bank account. The program was then accounted for as a Special Revenue Fund of the Police Jury. Due to a clerical error, the Country Heritage & Northwood Estates fund was budgeted with a deficit. This is not a normal practice, and the Police Jury will be more attentive to this type of problem in the future.

Internal Control Concerning Source Documents

Finding:

In performing our tests of controls over non-payroll cash disbursements, we noted that the Police Jury does not have a policy requiring original vendor invoices be stamped "Paid" or otherwise defaced to prevent unauthorized reuse. While the Police Jury does have a system of internal controls in place to prevent and/or detect unauthorized cash disbursement transactions, we feel that the addition of a procedure whereby original vendor invoices are defaced in some manner will make the system of controls more effective.

**Ouachita Parish Police Jury
Management Letter
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Recommendation:

We recommend that the Police Jury design and implement a procedure calling for the defacement of original vendor invoices to prevent their unauthorized reuse. This procedure could be in the form of a simple rubber stamp which would indicate "Paid" and the date and check number written in ink. Alternatively, the Police Jury could acquire a perforator which would indelibly deface the original invoice with the date paid and the legend "Paid" through the use of perforations through the voucher pack (which would include the invoice and the purchase order).

Management's Response & Corrective Action Plan:

The Police Jury has had a long-standing unwritten policy that all invoices are cancelled when the person entering the invoice writes the computer-generated voucher number on the invoice. We do, in addition, rely heavily on the computer software control that does not allow duplicate invoices for the same vendor to be processed. We will remind our employees of the importance of defacing the invoices and require that the voucher number be written on the invoice during processing for payment.



(A Professional Accounting Corporation)

June 13, 2000