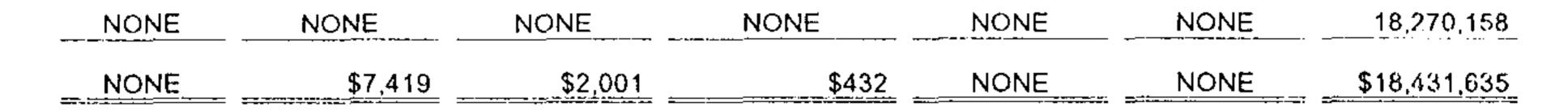
DUALITE FUND	LAKE LINDSAY SUBDIVISION FUND	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND	ENTERPRISE COMMUNITY FUND	LCDBG BLOO HOME INVESTMENT PARTNERSHIP PROGRAM FUND	K GRANTS GARRETT ROAD SEWERAGE DISTRICT FUND	TOTAL
						\$10,143,880
						6,448,151
						487,411
					-	17,079,442
						27,674
						6,076
			\$3,509	\$53,676	\$137,475	3,895,698
						1,120,949
						1,423,446
						558,496
	-		3,509	53,676	137,475	7,004,665
		\$1,976				436,997
						1,394,436
\$22,887	\$132	26	441			743,744
42,631	7,290		<u> </u>			816,835
65,518	7,422	2,002	3,950	53,676	137,475	27,503,793
						1,788,349 69,520 889,980 57 2,747,906
	_					11,264,308
	3	1			137,475	6,719,297
						661,623
00 750			2 5 4 9	52 676		2,442,712
32,759	3	1	3,518		137,475	3,873,831 27,709,677
32,759	<u> </u>	I	3,516		137,473	27,709,077
32,759	7,419	2,001	432	NONE	NONE	(205,884)
						209,168
						640,952
(32,759))					(482,759)
(32,759)	NONE	NONE	NONE	NONE	NONE	367,361
NONE	7,419	2,001	432	NONE	NONE	161,477



OUACHITA PARISH POLICE JURY

Monroe, Louisiana

INTERNAL SERVICE FUNDS

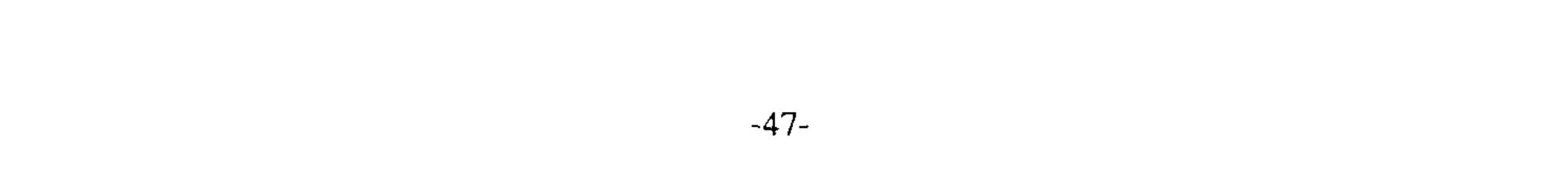
As of and for the Year Ended December 31, 1995

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 \$150,000, 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.

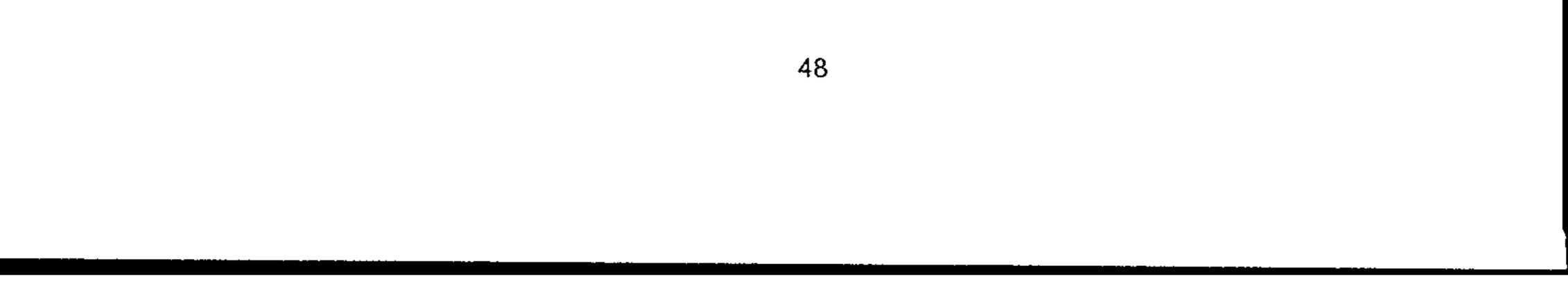
Workers' Compensation Reserve Loss Fund:

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



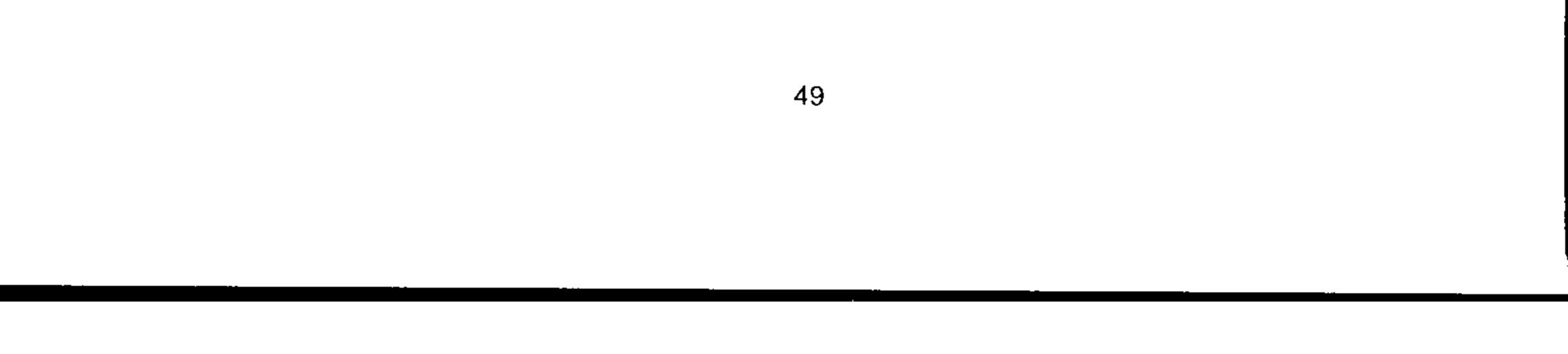
OUACHITA PARISH POLICE JURY **INTERNAL SERVICE FUNDS** Combining Balance Sheet December 31, 1995

	INSURANCE	WORKERS' COMPENSATION	
ASSETS	RESERVE LOSS FUND	RESERVE	TOTAL
Cash	\$8,719	\$108,807	\$117,526
Investments, at cost	812,838	790,831	1,603,669
Due from other governmental units	5,930	2,177	8,107
Due from other funds	170,000	784,800	954,800
TOTAL ASSETS	\$997,487	\$1,686,615	\$2,684,102
LIABILITIES AND FUND EQUITY Liabilities: Accounts payable and accrued expenses	\$2,621	\$3,568	\$6,189
<u>Fund Equity:</u> Retained earnings - reserved			
for insurance claims	994,866	1,683,047	2,677,913
Total Fund Balance	994,866	1,683,047	2,677,913
TOTAL LIABILITIES AND FUND EQUITY	\$997,487	\$1,686,615	\$2,684,102



OUACHITA PARISH POLICE JURY INTERNAL SERVICE FUNDS Combining Schedule of Revenues, Expenses and Changes in Retained Earnings For the Year Ended December 31, 1995

		WORKERS'	
	INSURANCE	COMPENSATION	
	RESERVE	RESERVE	
OPERATING REVENUES:	LOSS FUND	FUND	TOTAL
Premiums	\$791,559	\$591,746	\$1,383,305
OPERATING EXPENSES:			
Administrative expenses	1,304	950	2,254
Benefit payments	681,210	255,539	936,749
Total Expenditures	682,514	256,489	939,003
Operating income	109,045	335,257	444,302
Nonoperating revenues:			
Interest income	39,373	61,194	100,567
Insurance proceeds	1,441	83,913	85,354
Total nonoperating revenues	40,814	145,107	185,921
Net income	149,859	480,364	630,223
Retained earnings at beginning of year	NONE	NONE	NONE
Add: (See Note 1-Q)	845,007	1,202,683	2,047,690
Retained earnings at end of year	\$994,866	\$1,683,047	\$2,677,913



OUACHITA PARISH POLICE JURY INTERNAL SERVICE FUNDS Combining Statement of Cash Flows For the Year Ended December 31, 1995

	INSURANCE RESERVE	WORKERS' COMPENSATION RESERVE	
	LOSS FUND	FUND	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income	\$109,045	\$335,257	\$444,302
Changes in assets and liabilities:			
(Increase) Decrease in amounts due from other funds	610,407	(419,800)	190,607
(Increase) Decrease accounts receivable	250	•	250
Increase (Decrease) accounts payable	(17,939)	(2,803)	(20,742)
Net Cash Provided by Operating Activities	701,763	(87,346)	614,417

(Increase) Decrease in investments Interest earned Other revenue	(743,839) 39,373 1,441	(70,215) 61,194 83,913	(814,054) 100,567 85,354
Net Cash Used by Investing Activities	(703,025)	74,892	(628,133)
Net Increase in Cash	(1,262)	(12,454)	(13,716)
Cash at Beginning of Year	9,981	121,261	131,242
Cash at End of Year	\$8,719	\$108,807	\$117,526



OUACHITA PARISH POLICE JURY

Monroe, Louisiana

FIDUCIARY FUNDS -AGENCY FUND

As of and for the Year Ended December 31, 1995

Deferred Compensation Fund

The Deferred Compensation Fund is used to report assets and liabilities of the Police Jury for deferred compensation plans under which employees have elected to defer receipt of a portion of their earned compensation until a later date (retirement) and thus defer income taxes until withdrawal.

Firemen's Pension Benefit Fund

The Firemen's Pension Benefit 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.

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OUACHITA PARISH POLICE JURY Agency Funds Combining Balance Sheet December 31, 1995

		FIREFIGHTER'S	
	DEFERRED	PENSION	
	COMPENSATION	BENEFIT	
ASSETS	FUND	FUND	TOTAL
Deferred compensation investments	\$898,531		\$898,531
Investments, at Market Value		\$356,541	356,541
Cash	<u></u>	(802)	(802)
TOTAL ASSETS	\$898,531	\$355,739	\$1,254,270
LIABILITIES Deferred compensation liability	\$898,531		\$898,531
Net assets available for benefits		355,739	355,739
TOTAL LIABILITIES	\$898,531	\$355,739	\$1,254,270



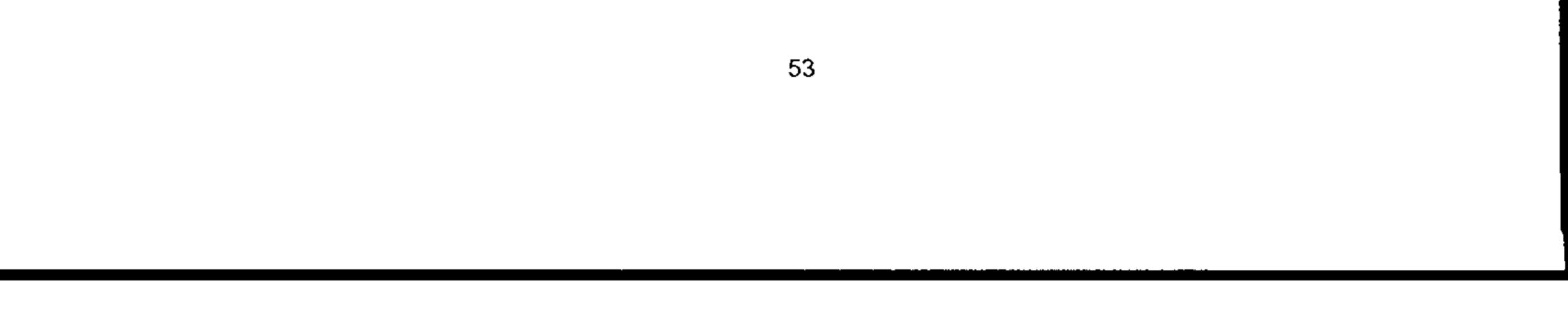
OUACHITA PARISH POLICE JURY Agency Fund Schedule of Changes in Assets and Liabilities December 31, 1995

DEFERRED COMPENSATION PLAN

ASSETS	Balance January 1, 1995	ADDITIONS	DELETIONS	Balance December 31, 1995
Deferred compensation investments	\$826,087	\$182,827	\$110,383	\$898,531
LIABILITIES				
Deferred compensation liability	\$826,087	\$182,827	\$110,383	\$898,531

FIREMEN'S PENSION BENEFIT FUND

	Balance January 1, 1995	ADDITIONS	DELETIONS	Balance December 31, 1995
<u>ASSETS</u> Investments, at Market Value	\$326,153	\$42,149	(\$11,762)	\$356,540
Cash	(801)	··· - · · ·		(801)
TOTAL ASSETS	\$325,352	\$42,149	(\$11,762)	\$355,739
LIABILITIES Net assets available for benefits	\$325,352	\$42,149	(\$11,762)	\$355,739



OUACHITA PARISH POLICE JURY Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

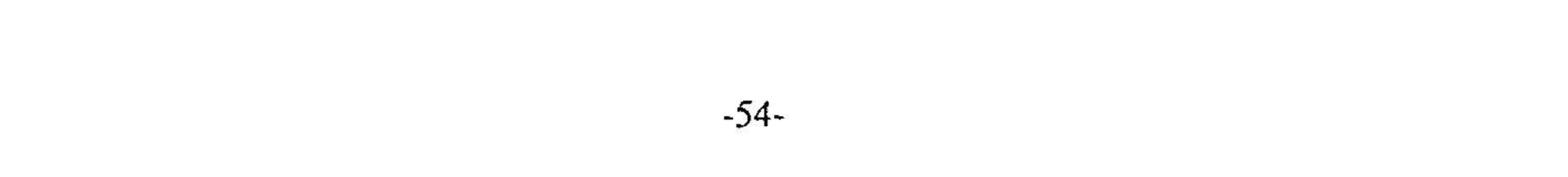
COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors (and other board members) 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.

SCHEDULE OF FEDERALLY ASSISTED PROGRAMS

In accordance with Office of Management and Budget Circular A-128, a Schedule of Federal Financial Assistance is presented.



OUACHITA PARISH POLICE JURY

Monroe, Louisiana

SCHEDULE OF POLICE JUROR COMPENSATION

For the Year Ended December 31, 1995

PIERCE, ABE E., III, District D, President	<u>SALARY</u> \$10,800
RAWLS, ARLAN, District A, Vice President	9,600
JOHNSTON, CHARLES H, District B	9,600
MARSHALL, BEN F., IV, District C	9,600

9,600

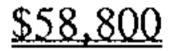
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RANSOM, ADELE, District E

TURNER, ERVIN, District F

TOTAL

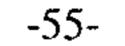
9,600



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

For the Year Ended December 31, 1995

CLOYD, VIRGIL	\$650
DAVISON, JOEL	650
SAVAGE, LARRY, Chairman	<u> 650 </u>
TOTAL	<u>\$1,950</u>



OUACHITA PARISH POLICE JURY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE For the Year Ended December 31, 1995

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	CFDA No.	GRANT NUMBER	ISSUES/ EXPENDITURES
GRANT TITLE U. S. Department of Labor: (Pass-through)	<u> </u>		
Jobs Training Partnership Act:			
Title II-A	17.250	94/95-81-II-A	\$557,691
Title II-B	17.250	94/95-81-II-B	643,222
Title II-C	17.250	94/95-81-II-C	362,854
Title II subtotal	•		1,563,767
Title III	17.246	94/95-81-III-F	183,616
Education - 8 %	17.246	4-0-8-175-3081-2	60,338
Subtotal U.S. Department of Labor			1,807,721
Department of Housing and Urban Development -			
(Pass Through)		1 4 4014 474 004 000	200.206
Section 8 Housing (Vouchers)	* 14.855	LA-48V-171-001-002 LA-48K-171-001	322,326 174,399
Section 8 Rehabilitation	14.856 * 14.857	LA-48E-171-3-4-5-7-8-9-11-12	1,137,292
Section 8 Housing	14.007		,,, <u>-</u>
Subtotal			1,634,017
LCDBG Grant No. 101-3001(Sanitary Sewer System)	14.228	101-3001	137,475
LCDBG Grant - Home Investment Partnership Program	14.239	4033	53,676
Subtotal			191,151
Department of Agriculture (Pass-through):		ſ	
Food Stamp - Administrative Matching Grants	10.561	22-073-8884	88,417
Food Stamp Program - Issuances	* 10.551	22-073-8884	20,789,751
Subtotal			20,878,168
Department of Health and Human Services (Pass-through Work Incentive Program - Louisiana Job Employment	n):		
Program - (LaJet)	n/a	34587	220,456
Empowerment Zones Program	93.585	3707249	3,518
Department of Justice - Drug Court Planning Initiative	16.585	95-DC-MX-8	4,281
Department of Education (Pass-Through):	. . -	5407440070	22.004
Project Read - A Second Chance	84.167	R167A10273	32,884
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$24,772,196

* Denotes Major Federal Financial Assistance Program

See accompanying Notes to Schedule of Federal Financial Assistance.

OUACHITA PARISH POLICE JURY NOTES TO THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE For the Year Ended December 31, 1995

Note 1 General

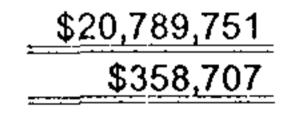
The accompanying Schedule of Federal Financial Assistance presents the activities of all federal financial assistance programs of the Ouachita Parish Police Jury. The police jury primary government reporting entity is defined in Note 1 to the police jury's financial statements. All federal financial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

Note 2 Basis of Accounting

The accompanying Schedule of Federal Financial Assistance 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 Other Federal Assistance

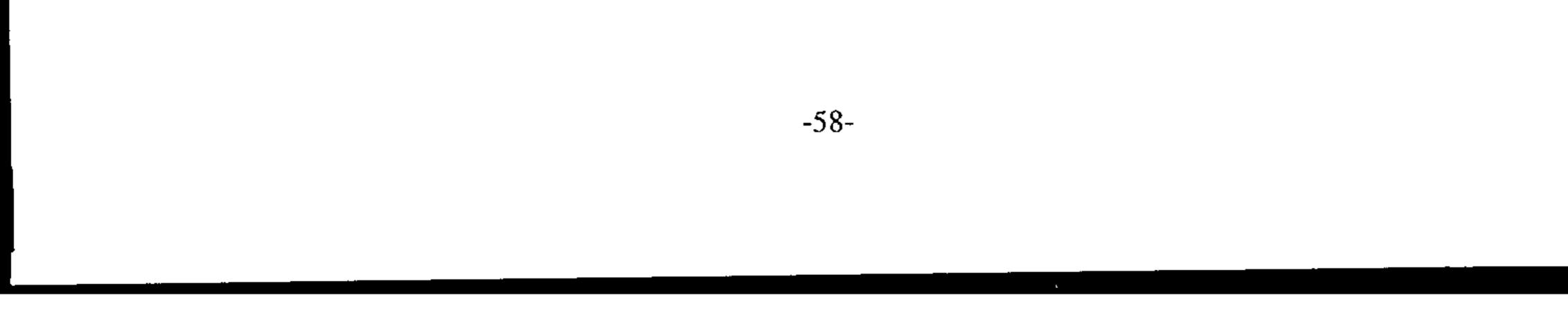
Non-cash Assistance Received: Food Stamp Program Loan Program - Dualite Plastics





OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND OMB CIRCULAR A-128

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE 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 Ouachita Parish Police Jury, (the Jury) as of and for the year ended December 31, 1995, and have issued our

report thereon dated May 14, 1996.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

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

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

Ouachita Parish Police Jury Monroe, Louisiana Page 2

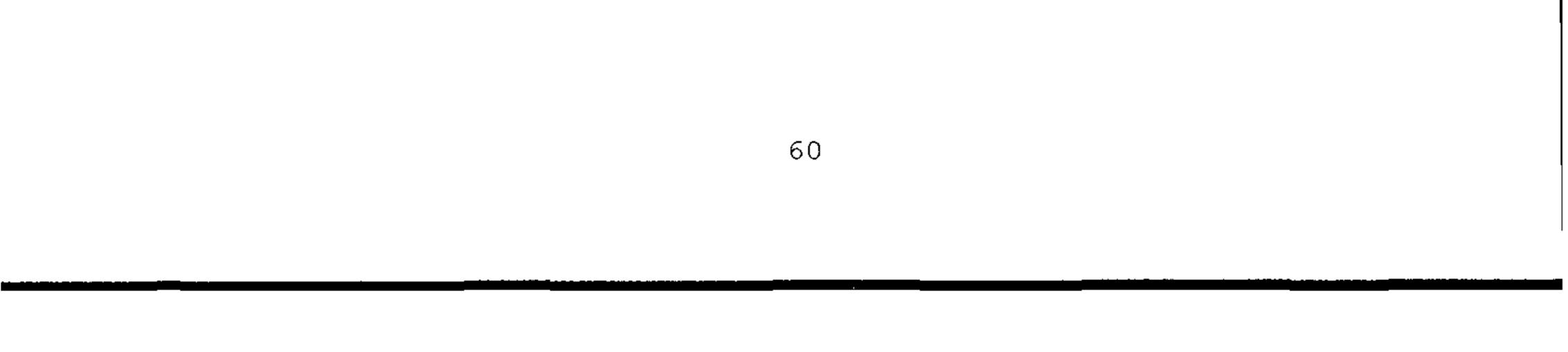
procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to an acceptably low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the management of the Jury, its cognizant audit agency, other agencies granting funds to the Jury and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Duppy, Juppman & Mannen

Monroe, Louisiana May 14, 1996



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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 Ouachita Parish Police Jury (the Jury), as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

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

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

This report is intended for the management of the Jury, its cognizant audit agency, other agencies granting funds to the Jury and the Legislative Auditor of the state of

Ouachita Parish Police Jury Monroe, Louisiana Page 2

Louisiana. However, this report is a matter of public record and its distribution is not limited.

Luffing, Juffman & Marian

Monroe, Louisiana May 6, 1996

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LUFFEY, HUFFMAN & MONROE

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Ouachita Parish Police Jury Monroe, Louisiana

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We have audited the primary government financial statements of Ouachita Parish Police Jury (the Jury), as of and for the year ended December 31, 1996, and have issued our report thereon dated May 14, 1996. We have also audited the Jury's compliance with requirements applicable to major Federal financial assistance programs and have issued our report thereon dated May 14, 1996.

We conducted our audits in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and whether the Jury complied with laws and regulations, noncompliance with which would be material to a major Federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Jury's primary government financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the primary government financial statements in a separate report dated May 14, 1996.

Ouachita Parish Police Jury Monroe, Louisiana Page 2

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

procedures may deteriorate.

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

• • •

General Requirements

- * Political activity
- * Civil rights

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- * Cash management
- * Davis-Bacon Act
- * Federal financial reports
- * Allowable costs/cost principles
- * Drug-free Workplace Act
- * Administrative requirements

Specific Requirements

- * Types of services allowed or not allowed
- * Eligibility
- * Matching, level of effort or earmarking
- * Special reports
- * Special tests and provisions
- * Claims for advances and reimbursements
- * Amounts claimed or used for matching

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

During the year ended December 31, 1995, the Jury expended 96.50% of its total Federal financial assistance under major Federal financial assistance programs.

We performed tests of controls as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific

Ouachita Parish Police Jury Monroe, Louisiana Page 2

requirements and general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Jury's major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the management of the Jury, its cognizant audit agency, other agencies granting funds to the Jury and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Luppy, Juppen approve

Monroe, Louisiana May 14, 1996



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

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the primary government financial statements of Ouachita Parish Police Jury (the Jury), as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

We have also applied procedures to test the Jury's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, civil rights, cash management, Davis-Bacon Act, Federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act and administrative requirements.

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

With respect to the items tested, results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Jury had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the management of the Ouachita Parish Police Jury, its cognizant audit agency, other agencies granting funds to the Jury and the Legislative

Ouachita Parish Police Jury Monroe, Louisiana Page 2

Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Luppy. Huffman & Mone

Monroe, Louisiana May 14, 1996

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

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the primary government financial statements of Ouachita Parish Police Jury (the Jury), as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

In connection with our audit of the December 31, 1995 primary government financial statements of the Jury and with our consideration of the Jury's internal control structure used to administer Federal financial assistance programs as required by Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

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

This report is intended for the management of the Jury, its cognizant audit agency, other agencies granting funds to the Jury and the Legislative Auditor of the state of

Ouachita Parish Police Jury Monroe, Louisiana Page 2

Louisiana. However, this report is a matter of public record and its distribution is not limited.

Suppy, Juppen & home

Monroe, Louisiana May 14, 1996

-

LUFFEY, HUFFMAN & MONROE

Certified Public Accountants P.O. BOX 4745 1100 NORTH 18TH STREET MONROE, LOUISIANA 71211-4745

> TELEPHONE (318) 387-2672 FAX (318) 322-8866

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

Ouachita Parish Police Jury Monroe, Louisiana -

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We have audited the primary government financial statements of Ouachita Parish Police Jury (the Jury), as of and for the year ended December 31, 1995, and have issued our

report thereon dated May 14, 1996.

We have also audited the Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; special reports; special tests and provisions required by the *Compliance Supplement for Single Audits of State and Local Governments*; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the Jury is responsible for the Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

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

The results of our audit procedures did not disclose any immaterial instances of

noncompliance with the requirements referred to above.

In our opinion, the Jury complied, in all material respects, with the requirements

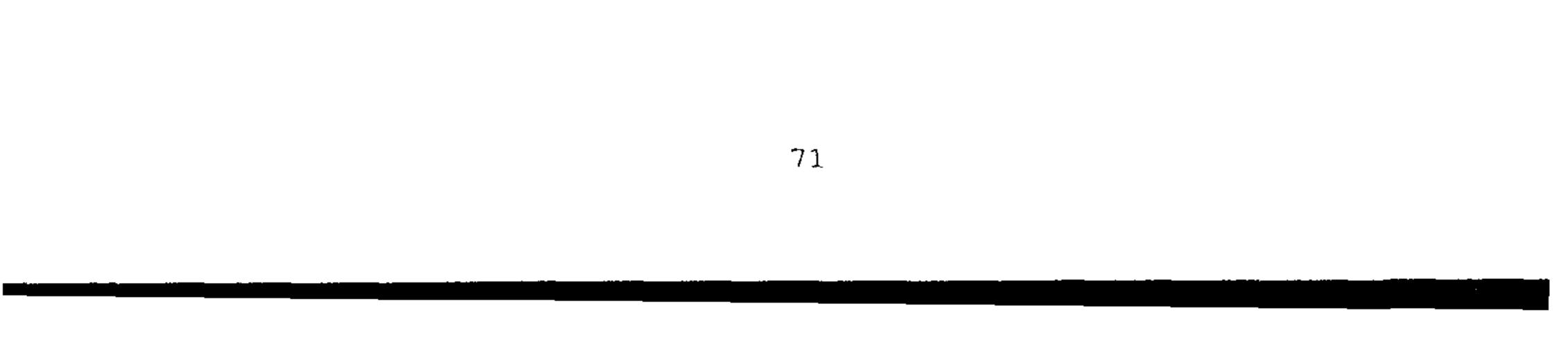
Ouachita Parish Police Jury Monroe, Louisiana Page 2

governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; special reports; special tests and provisions required by the Compliance Supplement for Single Audits of State and Local Governments; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of management of the Jury, its cognizant audit agency, other agencies granting funds to the Jury and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Duffy, Juffman & Moncon

Monroe, Louisiana May 14, 1996



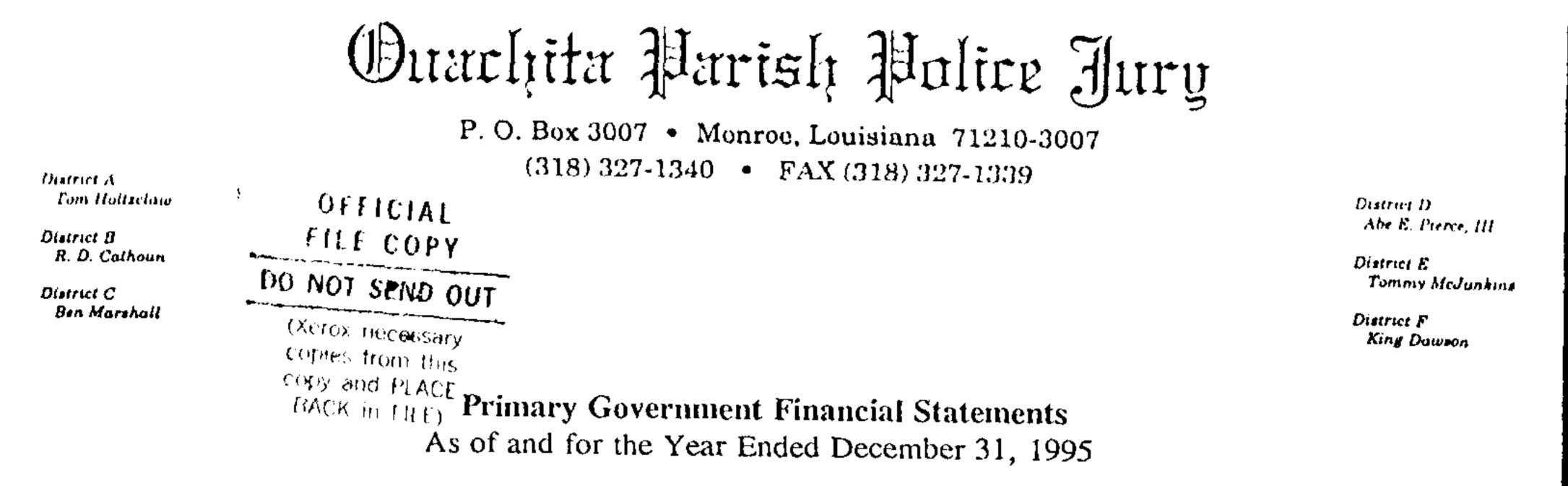


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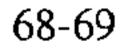


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Independent Auditors' Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs

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LUFFEY, HUFFMAN & MONROE Certified Public Accountants P.O. BOX 4745 1100 NORTH 18TH STREET MONROE, LOUISIANA 71211-4745

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Independent Auditors' Report

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the accompanying primary government financial statements of the Ouachita Parish Police Jury as of and for the year ended December 31, 1995, identified as Statements in the Table of Contents. These financial statements are the responsibility of the Ouachita Parish Police Jury 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 and the standards for financial and compliance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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, 1995, 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 a report dated May 14, 1996 on our consideration of the Police Jury's internal control structure and a report dated May 14, 1996 on its compliance with laws and regulations.

As discussed in Note 1, the financial statements of the Ouachita Parish Firemen's Pension and Relief

Fund have been included in the primary government financial statements for the year ended

Ouachita Parish Police Jury Independent Auditors' Report

December 31, 1995. As further discussed in Note 1, the primary government financial statements, because they do not include the financial data of all component units of the Ouachita Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Ouachita Parish Police Jury as of December 31, 1995, 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 Schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Ouachita Parish 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 financial statements taken as a whole.

Hy, Juffman & Manue

Monroe, Louisiana May 14, 1996

OUACHITA PARISH POLICE JURY Monroe, Louisiana Combined Balance Sheet -ALL FUND TYPES AND ACCOUNT GROUPS December 31, 1995

	GOVERNMENTAL FUND TYPES		WEST OUACHITA SEWER	
ASSEIS	GENERAL	SPECIAL REVENUE FUNDS	DISTRICT No. 9 - ENTERPRISE FUND	
Cash	\$81,057	\$751,916	\$21,503	
Investments, at cost	100,000	10,222,400	95,000	
Receivables:				
Ad Valorem taxes	1,079,983	3,307,678		
Special assessments	2,094	56,795		
•	158	6,076,010		
Other receivables	510,512	1,302,209		
Due from other governmental units	175,085	288,494		
Due from other funds		2,400		
Prepaid expenses	3,584	•		
Inventories	228,966	202,770	044.500	
Plant equipment (Net)			344,520	
Investment in general fixed assets (Note 5)				
Amount to be provided for Accrued Compensated Absences				
TOTAL ASSETS	\$2,181,439	\$22,210,672	\$461,023	
LIABILITIES AND FUND EQUITY				
Liabilities:	\$317,676	\$1,705,052	\$256	
Accounts payable and accrued expenses	ψ011,010	97,140	V-20	
Retainage payable	2,197	01,140		
Due to other governmental units		000 001		
Due to other funds	455,748	962,631		
Deferred revenues		933,082		
Deposits held	12,350	28,292		
Note payable		52,840		
Deferred compensation liability				
Net assets available for benefits				
Accrued compensated absences				
Total Liabilities	787,971	3,779,037	256	
Fund Equity: Investment in general fixed assets				
Contributed capital			518,203	
Retained earnings (deficit):				
Reserved for insurance claims Unreserved (Deficit)			(57,436)	
Fund balance (deficit):	3,584	2,400		
Reserved for prepaids		202,770		
Reserved for inventory	228,966	202,770		
Unreserved:	10	4 000 045		
Designated for Subsequent Year Expenditures	13,754	1,028,315		
Undesignated	1,147,164	17,198,150		
Total Fund Equity	1,393,468	18,431,635	460,767	
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,181,439</u>	\$22,210,672	\$461,023	

PROPRIETARY

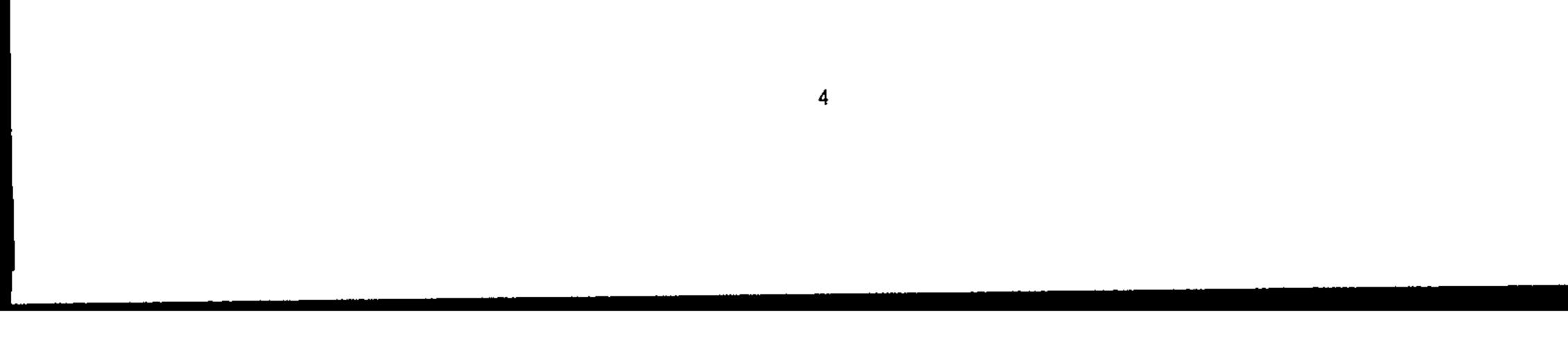
The accompanying notes are an integral part of this statement.

	FIDUDICIARY FUND TYPES -	ACCOUNT	GROUPS	
INTERNAL SERVICE FUNDS	TRUST AND AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
\$117,526	(\$802)			\$971,200
1,603,669	1,255,072			13,276,141
				4,387,661
				58,889
				6,076,168
8,107				1,820,828
954,800				1,418,379
304,000				5,984
	-			431,736
				344,520
		\$28,737,514		28,737,514
		4401.011011	\$205,014	205,014
\$2,684,102	\$1,254,270	\$28,737,514	\$205,014	\$57,734,034

FUND TYPES

Statement A

				AC 000 470
\$6,189				\$2,029,173
				97,140
				2,197
				1,418,379
				933,082
				40,642
				52,840
	\$898,531			898,531
	355,739			355,739
	555,755		\$205,014	205,014
	1,254,270		205,014	6,032,737
6,189	1,204,210		····	
		\$28,737,514		28,737,514
		\$20,101,014		518,203
0.077.040				2,677,913
2,677,913				(57,436)
				(011100)
				5,984
				431,736
				·
				1,042,069
				18,345,314
0.077.040		28,737,514		51,701,297
2,677,913		20,101,014	·····	
00 004 400	\$4.254.27D	\$28,737,514	\$205,014	\$57,734,034
\$2, <u>684</u> ,102	\$1,254,270			



OUACHITA PARISH POLICE JURY Monroe, Louisiana COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (GAAP Basis) AND ACTUAL ALL GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUND TYPES For the Year Ended December 31, 1995

For the Teat Flided December 31, 1995	GENERAL FUND			
		• · · • • • • • • • • • • • • • • • • •	VARIANCE FAVORABLE	
REVENUES	BUDGET	ACTUAL	(UNFAVORABLE)	
Taxes:	\$1 175 000	\$1,238,250	\$ca 250	
Ad valorem Seles	\$1,175,000	φ1,230,230	\$63,250	
Sales Other taxes	328,750	317,462	(11 299)	
Total Taxes	1,503,750	1,555,712	<u>(11,288)</u> 51,962	
Licenses and permits	345,140	356,022	10,882	
Intergovernmental revenues;	040,140	000,022	10,002	
Payments in Lieu of Taxes		938	938	
Federal grants	90,938	92,699	1,761	
State funds:				
Parish transportation funds				
Other state funds	933,097	1,167,672	234,575	
Local funds	·			
Total Intergovernmental	1,024,035	1,261,309	237,274	
Fees, charges, and commissions for services	79,110	49,892	(29,218)	
Contributions from participants			•	
Fines and forfeitures				
Use of money and property	30,750	34,005	3,255	
Other revenues	23,085	43,301	20,216	
Total revenues	3,005,870	3,300,241	294,371	
<u>EXPENDITURES</u>				
General government:			- ·	
Legislative	161,899	140,344	21,555	
Judicial	1,152,710	1,127,743	24,967	
Elections	96,638	75,486	21,152	
Finance and administration	234,952	250,761	(15,809)	
Other general government Total general government	930,0892,576,288	<u>767,242</u> 2,361,576	<u> </u>	
Public safety	24,100	41,866	(17,766)	
Public salety Public works	15,000	52,728	(37,728)	
Health and welfare	191,520	179,226	12,294	
Culture and recreation	52,499	122,663	(70,164)	
Conservation of natural resources	02,400	21,314	(21,314)	
Economic development	139,334	106,684	32,650	
Other	100,004	4.270	(4,270)	
Total expenditures	2,998,741	2,890,327	108,414	
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	7,129	409,914	402,785	
OTHER FINANCING SOURCES (Uses) Sale of assets				
Operating transfers in				
Operating transfers out	(269,765)	(158,193)	111,572	
Total other financing sources (uses)	(269,765)	(158,193)	111,572	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(262,636)	251,721	514,357	
FUND BALANCES AT BEGINNING OF YEAR	1,141,747	1,141,747	NONE	
FUND BALANCES AT END OF YEAR	\$870 111	\$1 303 A69	\$517 357	

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FUND BALANCES AT END OF YEAR



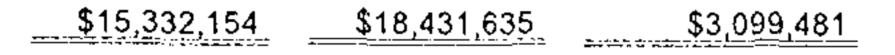
The accompanying notes are an integral part of this statement.

Statement B

SPECIAL REVENUE FUNDS			
· · · · · · · · · · · · · · · · · · ·		VARIANCE	
		FAVORABLE	
BUDGET	ACTUAL	(UNFAVORABLE)	
\$9,532,679	\$10,143,880	\$611,201	
5,835,568	6,448,151	612,583	
230	487,411	487,181	
15,368,477	17,079,442	1,710,965	
28,000	27,674	(326)	
6,096	6,076	(20)	
3,480,048	3,895,698	415,650	
1,050,000	1,120,949	70,949	
1,356,326	1,423,446	67,120	
29,230	558,496	529,266	
5,921,700	7,004,665	1,082,965	
841,873	436,997	(404,876)	
0			
1,318,775	1,394,436	75,661	
664,704	743,744	79,040	
1,350,246	816,835	(533,411)	

1,000,240	010,000	
25,493,775	27,503,793	2,010,018

1,733,956	1,788,349	(54,393)
4,051	69,520	(65,469)
1,189,882	889,980	299,902
643,222	57	643,165
3,571,111	2,747,906	823,205
11,412,484	11,264,308	148,176
7,843,568	6,719,297	1,124,271
680,086	661,623	18,463
2,527,699	2,442,712	84,987
2,834,750	3,873,831	(1,039,081)
	<u> </u>	
28,869,698	27,709,677_	1,160,021
		_
(3,375,923)	(205,884)	3,170,039
212,238	209,168	(3.070)
,	•	(3,070)
708,439	640,952 (482,759)	(67,487)
(482,758)	(482,759)	(1)
437,919	367,361	(70,558)
(2,938,004)	161,477	3,099,481
(2,000,001)		0,000,401
18,270,158	18,270,158	NONE
\$45 000 454	A40 404 005	* ••••••



Statement C

OUACHITA PARISH POLICE JURY PROPRIETARY FUND TYPES Combined Statement of Revenues, Expenses and Changes in Retained Earnings For the Year Ended December 31, 1995

PROPRIETARY FUND TYPES

	WEST OUACHITA SEWERAGE DISTRICT No. 9 - ENTERPRISE FUND	INTERNAL SERVICE FUNDS	TOTAL (MEMORANDUM ONLY)
<u>Operating Revenues</u> Sewer service charges ₋ Premiums	\$37,204	\$1,383,305	\$37,204 1,383,305
Total Operating Revenues	37,204	1,383,305	1,420,509

<u>Operating Expenses</u>			
Administrative expenses		2,254	2,254
Benefit payments		936,749	936,749
Repairs and maintenance	4,641		4,641
Depreciation	10,440		10,440
Utilities	886		886
Billing cost	2,457		2,457
Commission and officers	1,700		1,700
Office expenses	158		158
Accounting	196		196
insurance	251		251
Total Operating Expenses	20,729	939,003	959,732
Operating Income	16,475	444,302	460,777
Non Operating Revenues			
Interest earned	6,016	100,567	106,583
Insurance proceeds		85,354	85,354
Total Non Operating Revenues	6,016	185,921	191,937
Net Income	22,491	630,223	652,714
Retained Earnings (Deficit) at Beginning of Year	(79,927)		(79,927)
Add: Adjustment (Note 1-Q)		2,047,690	2,047,690
Retained Earnings (Deficit) at End of Year	(\$57,436)	\$2,677,913	\$2,620,477

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The accompanying notes are an integral part of this statement.

Statement D

OUACHITA PARISH POLICE JURY **Combined Statement of Cash Flows** All Proprietary Fund Types For the Year Ended December 31, 1995

	PROPRIETARY FUND TYPES		
	ENTERPRISE	INTERNAL SERVICE FUNDS	TOTAL (MEMORANDUM ONLY)
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income	\$16,475	\$444,302	\$460,777
Changes in assets and liabilities:			
Increase (Decrease) in amounts due from other funds		190,607	190,607
(Increase) Decrease in accounts receivable		250	250
Increase (Decrease) in accounts payable	24	(20,742)	(20,718)
Depreciation	10,440	-	10,440
Net Cash Provided by Operating Activities	26,939	614,417	641,356

CASH FLOWS FROM NONCAPITAL INVESTING ACTIVITIES Purchase of investments Interest earned Other revenue	(23,426) 6,016 NONE	(814,054) 100,567 85,354	(837,480) 106,583 85,354
Net Cash Used by Investing Activities	(17,410)	(628,133)	(645,543)
Net Increase (Decrease) in Cash	9,529	(13,716)	(4,187)
Cash at Beginning of Year	11,974	131,242	143,216
Cash at End of Year	<u>\$21,503</u>	\$117,526	\$139,029

8

The accompanying notes are an integral part of this statement.

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Guachita Parish Police Aury

P. O. Box 3007 • Monroe, Louisiana 71210-3007 (318) 327-1340 • FAX (318) 327-1339

District A Tom Holtzclaw

District B R. D. Calhoun

District C Ben Marshall District D Abs E. Pierce, III

District E Tommy McJunkins

District F King Dawson

Notes to Primary Government Financial Statements As of and for the Year Ended December 31, 1995

INTRODUCTION

The Ouachita Parish 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.

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 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.

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Service • Integrity • Parish Pride

> 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
 - 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:

	Fiscal	Criteria
Component Unit	Year End	_Used
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
Mosquito Abatement District No. 1	December 31	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
Gravity Drainage District No. 1 (Inactive)		
Lake Park Drainage District	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
Town and Country Drainage District No. 3 (Inactive)		
East Ouachita Recreation District No. 1	December 31	1a
West Ouachita Recreation District No. 1 (Inactive)		
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a

Green Acres Sewerage District No. 13 Hideaway Road Sewerage District No. 11 December 31 1a December 31 1a

-11-

	Fiscal	Criteria
Component Unit	Year End	_Used
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
Rowland Road Sewerage District No. 12 (Inactive)		
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
Tanglewood Pine Bayou Water Works (Inactive)		

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups, 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 is the West Ouachita Sewer District No. 9, a Proprietary - Enterprise Fund and the Firemen's Pension and Relief Fund - a Fiduciary-Trust Fund. The Ouachita Parish Firemen's Pension and Relief Fund is included in the primary government financial statements because it is no longer considered to be a separate reporting entity.

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

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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 and results of its operations. 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:

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.

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

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> 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 Fund--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 allocation basis.

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.

- 1. Expendable trust funds -- accounted for in essentially the same manner as governmental funds. Resources, both principal and interest earnings, may be expended.
- 2. Agency trust 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, expendable trust funds, and agency funds. The governmental funds and expenditures:

Revenues

Ad valorem taxes are recorded in the year assessed by the parish Tax Assessor. 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. The related state revenue sharing, based on homesteads in the parish, is recorded when received.

Federal and state grants and other allotments are recorded when the police jury is entitled to the funds.

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Sales taxes are recognized in the month received by the police jury's collection agents, the City of Monroe Sales and Use Tax Department and the Louisiana Department of Public Safety and Corrections, Office of Motor Vehicles.

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.

Substantially all other revenues are recorded when they become available to the police jury.

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.

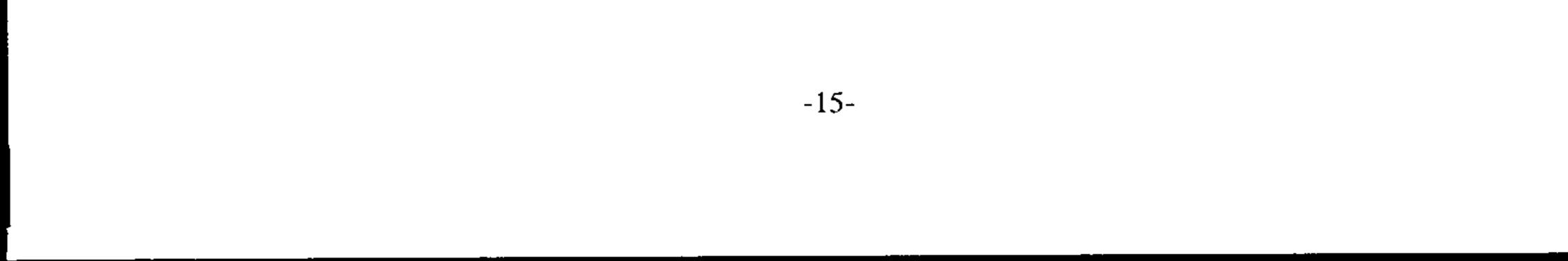
Other Financing Sources (Uses)

Transfers between funds not expected to be repaid, sale of assets, insurance proceeds and proceeds from the issuance of long-term debt 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 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.

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 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 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. The police jury uses encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget.

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. Investments are stated at cost.

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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 immaterial and 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. Upon recommendation by the department head and approval by the police jury body during a regular meeting, an employee may be permitted to carry earned, but unused, current year annual leave over for a period not to exceed 90 days. Any current year annual leave carried over in the manner above but not used during the 90 day specified time period is forfeited. Except as described above, accumulated vacation leave cannot exceed one year. Upon separation or retirement, unused accumulated vacation of up to 20 days is paid at the employee's current rate of pay. 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.

L. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that

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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, except reimbursements, are reported as transfers.

M. SALES AND USE TAXES

On October 15, 1977, voters of the parish approved a one per cent 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, voters of the parish approved a one-half of one per cent sales and use tax dedicated to operating expenses and capital outlay for fire protection in said district. 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 \$1,050 each month.

N. RESERVES AND DESIGNATIONS

Use of the term "reserve" in describing governmental funds "Fund Balance" 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

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 Insurance Claims

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

Reserved for Inventories

This amount represents a portion of fund balance that is not an available, expendable resource

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even though it is a component of assets.

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.

Designated for Subsequent Years' Expenditures

This amount represents a portion of fund balance which management intends to utilize in the future to complete selected projects.

Designated for Debt Service

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

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.

Q. CHANGE IN ACCOUNTING PRINCIPLES

In 1989, the GASB issued Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues" to provide guidance for governmental entities that assume the role of the insurer and the role of the insured. As further discussed in Note 5, the Police Jury adopted GASB 10 effective January 1, 1995, by establishing an internal service fund to account for its risk financing activities.

In addition, the GASB has issued Statement No. 25 entitled "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans" and Statement No. 26

"Financial Reporting for Post Employment Healthcare Plans Administered by Defined Benefit Pension Plans". The Police Jury has chosen to implement these pronouncements prior to their

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effective date. The disclosures concerning defined benefit pension plans presented in Note 8, are in accordance with GASB Statements 25 and 26, which were adopted with an effective date of January 1, 1995.

R. 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.

2. PROPERTY TAXES

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

	Authorized	Levied	Expiration
	Millage	<u>Millage</u>	Date
General Fund:			
Inside municipalities	2.00	2.09	Statutory
Outside municipalities	4.00	4.18	Statutory
Special Revenue Funds:			
Green Oaks Detention Home	1.90	1.90	12/31/04
Health Unit	1.35	1.35	12/31/03
Library	5.00	5.11	12/31/95
Jail Facilities	7.60	7.60	12/31/01
Road Lighting Dist. No. 1	5.00	2.50	12/31/00
Fire Prot. Dist. No. 1	19.80	20.01	12/31/95

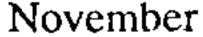
Differences between authorized and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 1995 is equal to \$14,336,324. 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 \$4,544,412 of the assessed value in 1995.

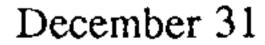
The following is a schedule of the property tax calendar year:

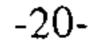
Assessment date

January 1 November

Official levy date Date taxes become due







The voters of the parish approved a 10 year renewal of ad valorem tax millages for the Public Library and Fire Protection District No. 1 during 1995. Those millages will expire on December 31, 2005.

3. CASH

At December 31, 1995, the police jury has cash (book balances) as follows:

Demand deposits Time deposits	\$870,095 100,000
Petty cash	1,105
Total	<u>\$971,200</u>

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

At December 31, 1995, the police jury has \$1,432,467 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$7,520,070 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.

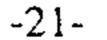
4. INVESTMENTS

At December 31, 1995, the police jury holds investments totaling \$13,276,141. The investments are in the name of the Ouachita Parish Police Jury and are held in the trust department of a custodial bank selected by the police jury. Because the investments are in the name of the police jury and are held by the police jury's custodial agent, the investments are considered insured and registered, Category 1, in applying the credit risk of GASB Codification Section I50.164.

5. 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, 1995 was \$1,716,511. 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 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, are 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, 1995, the Police Jury incurred and paid claims under the general liability, fleet, and errors and omissions and worker's compensation plan amounting to \$851,395, net of reimbursements. There are no material claims outstanding at December 31, 1995. At December 31, 1995, the balance available to pay such liabilities if and when they arise is \$994,866 (Insurance Loss Reserve) and \$1,202,683 (Reserve Worker's Compensation).

6. FIXED ASSETS

The changes in general fixed assets follow:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, <u>1995</u>
Land	\$3,364,716			\$3,364,716
Buildings	12,016,537	\$4,117		12,020,654
Equipment	9,613,373	657,202	(\$333,573)	9,937,002
Furniture and				•
fixtures	548,663	12,968		561,631
Books	2,853,511	<u> </u>		2,853,511
Total	<u>\$28,396,800</u>	<u>\$674,287</u>	<u>(\$333,573)</u>	<u>\$28,737,514</u>

The Proprietary Fund, West Ouachita Sewer District No. 9, has fixed assets of \$522,000, with accumulated depreciation of \$177,480 at December 31, 1995. The assets are being depreciated over 50 years by the straight-line method. Depreciation for the current year is equal to \$10,440.

7. DEFERRED COMPENSATION PLAN

The GASB has issued its Statement No. 2, Deferred Compensation Plans with Respect to Service for

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State and Local Governments, which establishes standards for accounting and financial reporting for deferred compensation plans created in accordance with Internal Revenue Code (IRC) Section 457.

The police jury offers its employees such a deferred compensation plan created in accordance with IRC Section 457. The plan, available to all police jury employees, permits them to defer a portion of their salaries until future years. The police jury does not make contributions to the plan. Deferred compensation is not available to employees until termination, retirement or unforeseeable emergency. Deferred compensation is available to employees' beneficiaries in case of death.

The deferred compensation plan is administered by an unrelated third party administrator. Under the terms of an IRC Section 457 deferred compensation plan, all compensation deferred under the plan, all property and rights acquired with those amounts, and all income attributable to those amounts, property rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Each participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Parish's legal counsel that the police jury has no liability for investment losses under the plan. However, the police jury does have the duty of due care that would be required of an ordinary prudent investor. The police jury believes it is unlikely that it will use the assets to satisfy the claims of general creditors in the future. The assets and liabilities are reported among the Fiduciary Fund types as an Agency Fund.

All assets of the plan are held by an independent administrator. It is appropriate to include this entity in the police jury primary government financial statements since the police jury has title to these assets.

8. 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. These 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.

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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 8.0 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 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, 1995, 1994, and 1993, were \$415,702, \$416,502, and \$441,821, 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 ("FRS") 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.

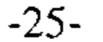
Funding Policy. State statute requires to contribute eight (8%) percent of their salary to the retirement system. The police jury is required to contribute nine (9%) percent of covered employees' salaries. The contribution requirements of plan members and the Ouachita Parish Police Jury are established 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, 1995, 1994, and 1993, were \$338,291, \$338,873 and \$333,516, 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 per cent benefit reduction for each year below age 55, provided that no reductions 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 per cent benefit reduction for each year below 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 per cent benefit reduction for each hear retiring below the age of 62. The retirement benefit is equal to 3 per cent 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 per cent 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 per cent of the member's final-average compensation multiplied by years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent 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 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The 0.2 per cent is the statutory established rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 per cent 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 2.5%, effective July 1, 1994. The Ouachita Parish Police Jury's contributions to the District Attorney's Retirement System for the years ending December 31, 1995 and 1994 were \$11,642, and \$5,020, respectively, equal to the required contributions for each year. There were no employer required contributions for the year ended December 31, 1993.

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

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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.

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.

9. BUDGET COMPARISONS

For those funds for which a budget to actual comparison was made, 1995 actual expenditures exceeded budgeted expenditures by more than 5 % as follows:

	Expenditures		Unfavorable
	Budget	<u>Actual</u>	Variance
Special Revenue Funds:			
West Ouachita Industrial District Maintenance Fund	\$46,770	\$121,621	\$74,851

The unfavorable variance was caused primarily by a decision during late year to complete major repairs to the water storage facility located in the Industrial Park.

10. 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 \$58,267, which is equal to 79 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$15,489, the remaining 21



per cent of the premium. Premiums for any available life insurance is paid 100 per cent by the retirees. The police jury provides postemployment health insurance benefits for 20 retired employees.

11. COMPENSATED ABSENCES

At December 31, 1995, employees of the Ouachita Parish Police Jury have accumulated and vested \$153,512 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60. All of this is recorded within the General Long-Term Obligations account group.

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

Balance due at January 1, 1995 Additions during 1995 (net) Balance due at December 31, 1995 <u>\$205,014</u>

12. LEASES

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 the lease agreements are not reflected in the police jury's account groups.

The following is a schedule, by years, of future minimum rental payments required under operating leases that have cancelable lease terms in excess of one year as of December 31, 1995:

December 31	Graders	Excavator	Total
1996	\$122,340	\$37,836	\$160,176
1997	122,340	37,836	160,176
1998	122,340	37,836	160,176
1999	112,145	34,678	146,823
Total minimum payments required	<u>\$479,165</u>	<u>\$148,186</u>	<u>\$627,351</u>

The leases signed by the Ouachita Parish Police Jury on the above equipment include guaranteed buy backs provisions from the vendors in the amount of \$70,000 on each of the motor graders and \$65,000 for the excavator. Total operating lease expenditures incurred during the year are equal to \$247,823.

13. NOTE PAYABLE

The police jury is obligated under a note payable issued in June 1994 for the purchase of a lot for use as a parking area at the main library branch. The police jury entered into an agreement to acquire the

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property for \$90,000, made a \$25,000 down payment, and retired principal of \$8,579 in 1995. In February of 1996, the Library Board elected to retire the debt currently. Therefore, the resulting balance of \$52,840 has been recorded as a current liability on the Public Library Fund balance sheet.

CRIMINAL COURT FUND 14.

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 current year ended December 31, 1995, as in the preceding several years, the Criminal Court Fund does not have a year end fund balance considered to be material enough for transfer to the parish General Fund.

LITIGATION AND CLAIMS 15.

At December 31, 1995, the police jury is the defendant in several lawsuits involving civil actions. It is the opinion of the police jury's legal counsel that, while such suits are generally without merit, any adverse judgments that may ultimately be rendered are immaterial.

FOOD STAMP PROGRAM 16.

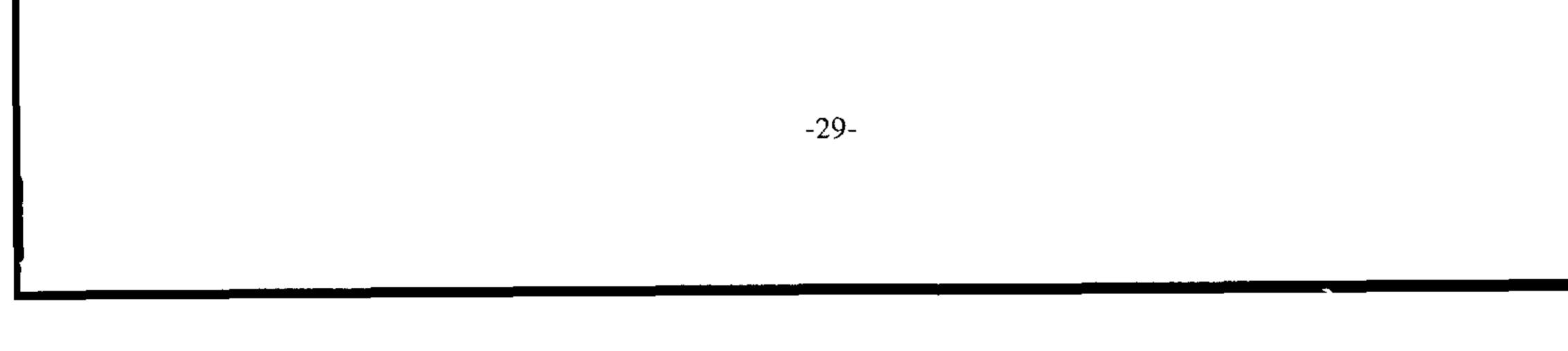
The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance at January 1, 1995	\$ 5,057,961
Received	20,824,000
Issued	(20,789,751)
Balance at December 31, 1995	<u>\$ 5,092,210</u>

SUBSEQUENT EVENTS 17.

In an election held in October, 1995, the electorate approved the levy of a millage to retire limited tax bonds whose proceeds are to be used to construct an addition at the Ouachita Parish Correctional Center. Based upon that election the police jury sold \$6,000,000 in limited tax bonds in January, 1996.

In an election held in January, 1996, the electorate approved the levy of a millage to retire limited tax bonds whose proceeds are to be used to construct a new juvenile detention facility. Based upon that election the police jury is currently assessing the amount of limited tax bonds to be sold in order to provide a satisfactory cash flow during the construction phase.



OUACHITA PARISH POLICE JURY

Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1995

Public Works Fund

The Public Works Fund accounts for the proceeds of the State's parish transportation fund grant, 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.

Federal Revenue Sharing Fund

The Federal Revenue Sharing Fund accounts for entitlement residual granted under the State and Local Fiscal Assistance Act of 1972.

Fire Protection District No. 1 Fund

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

Public Library Fund

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

Project Read - A Second Chance Fund

Project Read - A Second Chance Fund is used to account for funds provided by the United States Department of Education to provide for library literacy.

Detention Home 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

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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 Ouachita Parish Police Jury Correctional facilities.

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, including the rabies control facilities.

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 offduty law enforcement officers for court attendance.

Sanitary Landfill Fund

The Sanitary Landfill Fund is used to account for the receipts and disbursements of the waste collection and disposal system. Financing is provided by fees and interest earnings.

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

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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.

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.

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.

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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-A 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.

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:

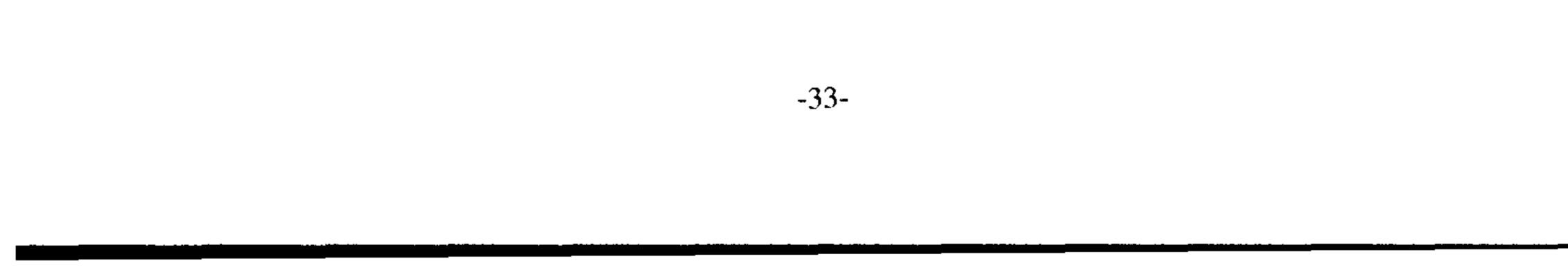
- 1. Section 8 Housing Fund
- 2. Section 8 Rehab Fund
- 3. Section 8 Voucher Fund

Louisiana Department of Education 8% Fund:

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

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.

Lake Lindsay Subdivision Fund

The Lake Lindsay Subdivision Fund is used to account for proceeds contributed by residents of the subdivision to pay for street repairs.

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.

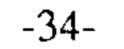
Louisiana Community Development Block Grant Funds:

1. LCDBG Garrett Road Sewer District Fund

The LCDBG Garrett Road Sewer District Fund is used to account for a grant through the Louisiana Community Development Block Grant for the purpose of providing a sanitary sewerage system in the eligible neighborhood.

2. LCDBG Home Investment Partnership Program Fund

The LCDBG Home Investment Partnership Program Fund is used to account for a grant through the Louisiana Community Development Block Grant to expand the supply of decent and affordable housing, particularly rental housing, for low and very low income Americans.



OUACHITA PARISH POLICE JURY Special Revenue Funds Combining Balance Sheet December 31, 1995

ASSETS	PUBLIC WORKS FUND	FEDERAL REVENUE SHARING FUND	FIRE PROTECTION DISTRICT No. 1 FUND	PUBLIC LIBRARY FUND	PROJECT READ - A SECOND CHANCE FUND
Cash	\$506	\$6,353	\$4,523	\$1,118	\$98
investments, at cost	663,266	392,872	4,960,644	1,299,760	
Receivables: Ad Valorem taxes Special assessments					
Other receivables	3,555		2,999,616	1,884,492	
Due from other governmental units Due from other funds	311,208		313,209	118,905	7,089
Prepaid expenses			2,067		
Inventories	155,018		<u> </u>		
TOTAL ASSETS	\$1,133,553	\$399,225	\$8,280,059	\$3,304,275	\$7,187

LIABILITIES AND FUND EQUITY

Liabilities					
Accounts payable	\$560,279	\$16	\$279,445	\$126,521	\$787
Retainage payable	872		1,818	1,805	
Due to other funds	293,000			43,750	6,400
Deferred revenues					
Deposits held	28,292				
Notes payable				52,840	
Total Liabilities	882,443	16	281,263	224,916	7,187
Fund Equity					
Fund balance:					
Reserved for Inventory	155,018				
Reserved for prepaids			2,067		
Unreserved:					
Designated for Subsequent					
Year Expenditure					
Undesignated	96,092	399,209	7,996,729	3,079,359	
Total Fund Balance	251,110	399,209	7,998,796	3,079,359	NONE
TOTAL LIABILITIES					
AND FUND EQUITY	\$1,133,553	\$399,225	\$8,280,059	\$3,304,275	\$7,187

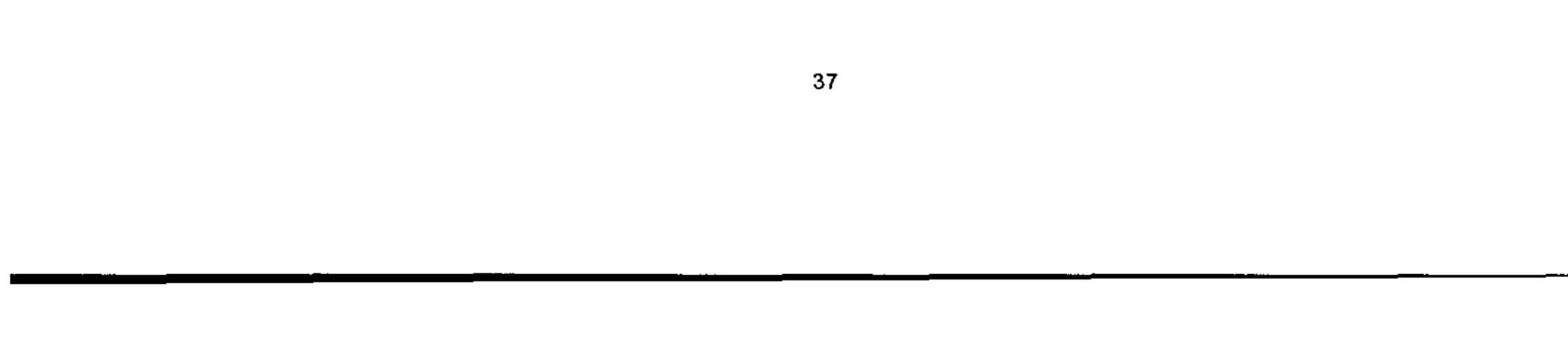
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OUACHITA PARISH POLICE JURY Special Revenue Funds Combining Balance Sheet December 31, 1995

	W. OUACHITA INDUSTRIAL		_	CAPITAL
ASSETS	DEVELOPMENT MAINTENANCE FUND	BUSINESS DEVELOPMENT FUND	INDIAN LAKE MAINTENANCE FUND	ROAD PROGRAM FUND
Cash	\$35	\$85,016	\$26,772	\$23,749
Investments, at cost	100,000	25,000	100,000	1,075,818
Receivables: Ad Valorem taxes Special assessments Other receivables Due from other governmental units				
Due from other funds				103,482
Prepaid expenses Inventories		<u> </u>		333
	\$100,035	\$110,016	\$126 <u>,772</u>	\$1,203,382

LIABILITIES AND FUND EQUITY				
Liabilities	****		*---	#00 c07
Accounts payable	\$261		\$75	\$86,527
Retainage payable			1,778	88,207
Due to other funds	4,100			
Deferred revenues				
Deposits held				
Notes payable				
Total Liabilities	4,361		1,853	174,734
Fund Equity				
Fund balance:				
Reserved for Inventory				
Reserved for prepaids				333
Unreserved:				
Designated for Subsequent				
Year Expenditure				1,028,315
Undesignated	95,674	\$110,016	124,919	.,,
Total Fund Balance	95,674	110,016	124,919	1,028,648
TOTAL LIABILITIES		·		
AND FUND EQUITY	\$100,035	\$110,016	\$126,772	\$1,203,382



Schedule 1

		COMMUNICATIONS	JTPA		SECTION 8	
DRAINAGE PROGRAM FUND	URBAN SYSTEM FUND	DISTRICT 911 SERVICE FUND	TITLE II-C FUND	HOUSING FUND	REHAB FUND	VOUCHER FUND
\$63,209	\$42,631 137,838	\$48,331 624,529	\$24,707	\$32,584 100,000	\$9,025	\$68,151
82,512		37,532			20,815	
\$145,721	\$180,469	\$710,392	\$24,707	\$132,584	\$29,840	\$68,151

OUTLAY PROGRAMS

\$77	\$5,617	\$24,707	\$62,477	\$232	\$42,518
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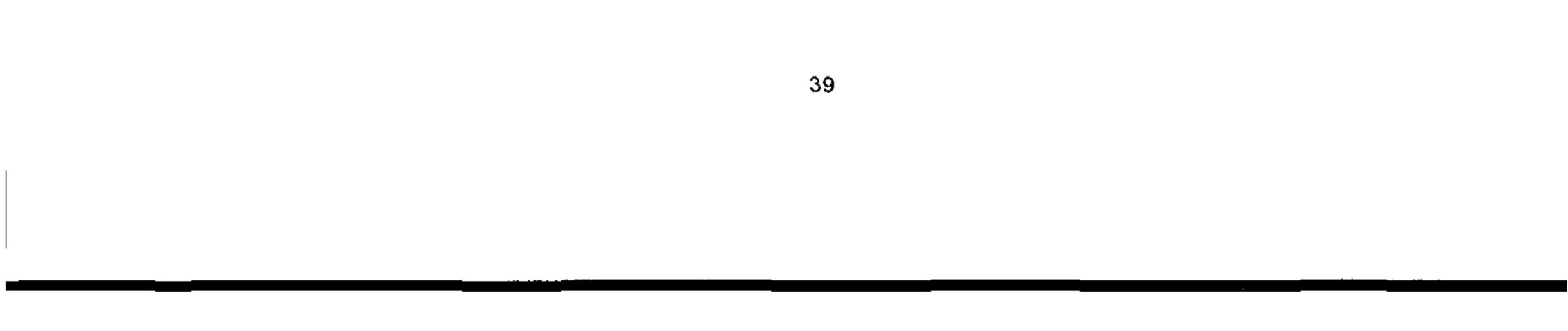
					
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11	3.017	24.707	02.477	202	72.010
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<u>\$145,721</u> 145,721	180,393 180,393	704,775	NONE	70,107 70,107	29,608 29,608	25,632 25,632
\$145,721	\$180,470	\$710,392	\$24,707	\$132,584	\$29,840	\$68,150

OUACHITA PARISH POLICE JURY Special Revenue Funds Combining Balance Sheet December 31, 1995

<u>ASSETS</u>	LOUISIANA JOB EMPLOYMENT TRAINING FUND	DUALITE FUND	LAKE LINDSAY SUBDIVISION FUND	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND
Cash	(\$641)		\$7,419	\$2,001
Investments, at cost Receivables: Ad Valorem taxes Special assessments Other receivables Due from other governmental units Due from other funds Prepaid expenses Inventories	641	\$358,707		
	NONE	\$358,707	\$7,419	\$2,001

LIABILITIES AND FUND EQUITY Liabilities Accounts payable Retainage payable Due to other funds Deferred revenues Deposits held Notes payable		\$358,707		
Total Liabilities		358,707		
Fund Equity				
Fund balance:				
Reserved for Inventory				
Reserved for prepaids Unreserved;				
Designated for Subsequent				
Year Expenditure				
Undesignated			\$7,419	\$2,001
Total Fund Balance		NONE	7,419	2,001
TOTAL LIABILITIES				
AND FUND EQUITY	NONE	\$358,707	\$7,419	\$2,001



Schedule 1

ENTERPRISE COMMUNITY FUND	LCDBG - HOME INVESTMENT PARTNERSHIP PROGRAM FUND	TOTAL
\$68,712	\$44	\$751,916
500,000		10,222,400
	26,806	3,307,678 56,795 6,076,010 1,302,209 288,494 2,400
		202,770
\$568,712	\$26,850	\$22,210,672

\$568,280	\$26,850	\$1,705,052 97,140 962,631 933,082 28,292 52,840
568,280	26,850	3,779,037
		202,770 2,400
432 432		1,028,315 17,198,150 18,431,635
\$568,712	\$26,850	\$22,210,672

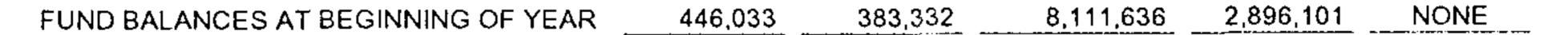
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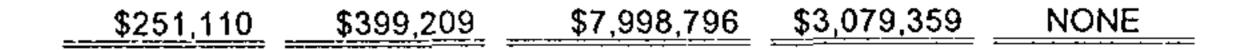
OUACHITA PARISH POLICE JURY Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 1995

REVENUES:	PUBLIC WORKS FUND	FEDERAL REVENUE SHARING FUND	FIRE PROTECTION DISTRICT No. 1 FUND	PUBLIC LIBRARY FUND	PROJECT READ - A SECOND CHANCE FUND
Taxes Ad Valorem Sales	\$4,298,772		\$3,286,908 2,149,379	\$2,199,566	
Other Total Taxes	4,298,772		5,436,287	2,199,573	
Licenses, permits and assessments Intergovernmental : Payments in Lieu of Taxes Federal Grants	27,674		3,569	911	\$32,884
Parish Transportation Funds Other State Revenue			354,152	181,420	
Local sources			357 721		32 884
Total Intergovernmental Fees, charges and commissions for services	46,815		357,721	<u> 182,331</u> 48,303	32,884
Fines and Forfeitures Use of money and property Other revenues	19,822 91,946	\$16,801	351,611	69,305 81,127 <u>12,447</u>	
Total Revenue	4,485,029	16,801	6,145,919	2,593,086	32,884
EXPENDITURES: General government Legislative Judicial Elections Finance and administration Other general government Total General Government	305,618 <u>305,618</u>	924 924	1,141		
Public safety Public works	4,344,488		6,257,618		
Health and welfare Culture and recreation				2,409,828	32,884
Economic development Total Expenditures	4,650,106	924	6,258,759	2,409,828	32,884
EXCESS (Deficiency) OF REVENUE OVER EXPENDITUES	(165,077)	15,877	(112,840)	183,258	NONE
OTHER FINANCING SOURCES (USES) Sale of assets Operating transfers in Operating transfers out	120,154 150,000 (300,000)			NONE	
Total Other Financing Sources (Uses)	(29,846)		NONE		NONE
EXCESS (Deficiency) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(194,923)	15,877	(112,840)	183,258	NONE



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FUND BALANCES AT END OF YEAR

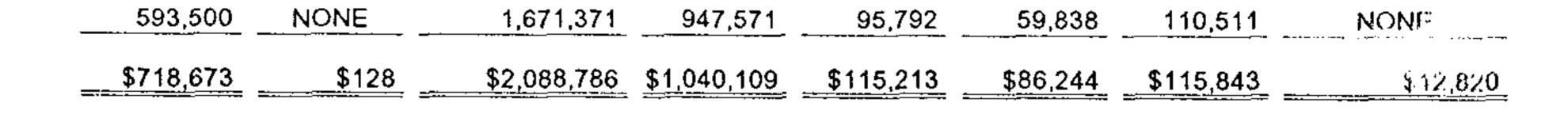


DETENTION HOME FUND	CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	LIGHTING DISTRICT FUNDS	COURT FEES FUND	SANITARY LANDFILL FUND	ADMINISTRATIVE
\$798,407		\$3,269,562	\$580,923	\$8,514			
		47,778	271				
798,407		3,317,340	581,194	8,514			
		1,355	241				
41,189	\$558,496	775,711	68,163	2,811			
41,189	558,496	777,066	68,404	2,811			
38,970	68,733 1,259,705	158,846	73,140 3,151		\$62,275		\$214
21,783	, ,	57,903	11,302	4,172	3,995	\$17,444	
<u>994</u> 901,343	1,886,934	4,311,170	17,046	<u>55,390</u> 70,887	66,270	17,444	<u>588,776</u> 588,990
40,838	1,748,910	27,511		30	39,439		
40,000		3,590	57	50	421		575,310
40,838	1,748,910	31,101	57		39,860		575,310
735,332	137,896	3,862,623	50	52,117	0 4	12,112	860
		31	661,592	52,111	4	12,112	
776,170	1,886,806	3,893,755	661,699	52,147	39,864	12,112	576,170
125,173	128	417,415	92,538	18,740	26,406	5,332	12,820
				681			
NONE	NONE	NONE	NONE	681	NONE	NONE	NONE
		·					
125,173	128	417,415	92,538	19,421	26,406	5,332	12,820

ROAD

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Schedule 2



OUACHITA PARISH POLICE JURY Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 1995

REVENUES: Taxes	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND	BUSINESS DEVELOPMENT FUND	INDIAN LAKE MAINTENANCE FUND	CAPITAL OUTLAY ROAD PROGRAM FUND
Ad Valorem				
Sales				
Other				
Total Taxes				
Licenses, permits and assessments				
Intergovernmental :				
Payments in Lieu of Taxes				
Federal Grants				
Parish Transportation Funds				\$1,120,949
Other State Revenue				
Local sources				
Total Intergovernmentāl				1,120,949
Fees, charges and commissions for services				
Fines and Forfeitures				
Use of money and property	\$6,025	\$4,622	\$5,742	72,478

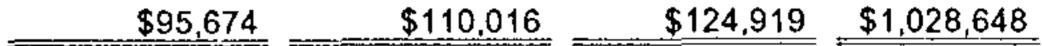
036 of money and property	<i>40,0</i>	÷.,•
Other revenues		
Total Revenue	6.025	4.6

Total Revenue	6,025	4,622	5,742	1,193,427
EXPENDITURES: General government Legislative Judicial Elections				
Finance and administration Other general government		146		3,544
Total General Government	<u></u>	146	-	3,544
Public safety Public works Health and welfare			35,120	1,982,484
Culture and recreation Economic development	121,621	63		
Total Expenditures	121,621	209	35,120	1,986,028
EXCESS (Deficiency) OF REVENUE OVER EXPENDITUES	(115,596)	4,413	(29,378)	(792,601)
OTHER FINANCING SOURCES (USES) Sale of assets Operating transfers in Operating transfers out	89,014	32,759		300,000 (150,000)
Operating transfers out Total Other Financing Sources (Uses)	89,014	32,759	NONE	150,000
EXCESS (Deficiency) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(26,582)	37,172	(29,378)	(642,601)





FUND BALANCES AT END OF YEAR



CAPITAL	CAPITAL					
OUTLAY	OUTLAY	COMMUNICATIONS	J	OB TRAINING P	ARTNERSHIP A	СТ
DRAINAGE	URBAN	DISTRICT 911	TITLE	TITLE	TITLE	TITLE
PROGRAM	SYSTEM	SERVICE	II-A	II-B	II-C	111
FUND	FUND	FUND	FUND	FUND	FUND	FUND

 \$439,355
 439,355

\$557,691	\$643,222	\$362,854	\$183,616
557,691	643,222	362,854	183,616

\$2,673 \$9,118

-

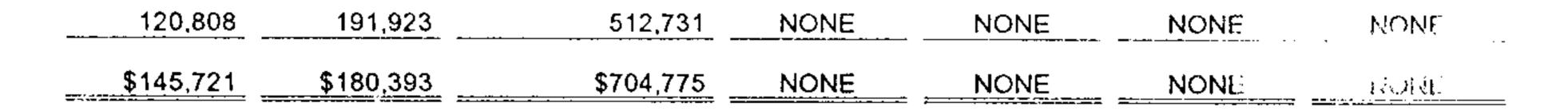
22,618

269,929

0 670	0 1 1 9	161 973	EE7 CO4	C40 000	200.004	400.040
2,673	9,118	461.973	557,691	643,222	362,854	183.616
				• • • • • • • • • • • • • • • • • • • •	000,004	100,010

	427
	427
135,272	20,221

135,272	20,648	269,929	557,691 557,691	643,222 643,222	362,854 362,854	183,616 183,616
(132,599)	(11,530)	192,044	NONE	NONE	NONE	NONE
157,512						
157,512	NONE	NONE	NONE	NONE	NONE	NONE
24,913	(11,530)	192,044	NONE	NONE	NONE	NONE

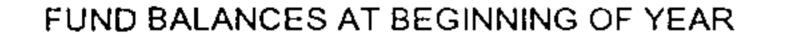


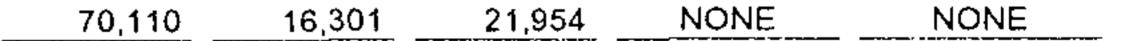
OUACHITA PARISH POLICE JURY Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 1995

	SECTION 8				LOUISIANA JOB
<u>REVENUES:</u> Taxes Ad Valorem	HOUSING FUND	REHAB FUND	VOUCHER FUND	LDOE 8% FUND	EMPLOYMENT TRAINING FUND
Sales Other Total Taxes					
Licenses, permits and assessments Intergovernmental : Payments in Lieu of Taxes					
Federal Grants Parish Transportation Funds Other State Revenue Local sources	\$1,132,277	\$187,482	\$320,218	\$60,338	\$220,456
Total Intergovernmental	1,132,277	187,482	320,218	60,338	220,456
Fees, charges and commissions for services Fines and Forfeitures					
Use of money and property	5,012	224	5,786		

Other revenues

Other revenues					
Total Revenue	1,137,289	187,706	326,004	60,338	220,456
EXPENDITURES: General government Legislative Judicial Elections Finance and administration Other general government Total General Government					
Public safety Public works Health and welfare Culture and recreation Economic development Total Expenditures	1,137,292	174,399 174,399	322,326	60,338 60,338	220,456 220,456
EXCESS (Deficiency) OF REVENUE OVER EXPENDITUES	(3)	13,307	3,678	NONE	NONE
OTHER FINANCING SOURCES (USES) Sale of assets Operating transfers in Operating transfers out Total Other Financing Sources (Uses)	NONE	NONE	NONE	NONE	NONE
EXCESS (Deficiency) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3)	13,307	3,678	NONE	NONE





FUND BALANCES AT END OF YEAR

