

DUALITE FUND	LAKE LINDSAY SUBDIVISION FUND	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND	ENTERPRISE COMMUNITY FUND	LCDBG BLOCK GRANTS		TOTAL
				HOME INVESTMENT PARTNERSHIP PROGRAM FUND	GARRETT ROAD SEWERAGE DISTRICT FUND	
						\$10,143,880
						6,448,151
						487,411
						<u>17,079,442</u>
						27,674
						6,076
			\$3,509	\$53,676	\$137,475	3,895,698
						1,120,949
						1,423,446
						558,496
			<u>3,509</u>	<u>53,676</u>	<u>137,475</u>	<u>7,004,665</u>
		\$1,976				436,997
						1,394,436
\$22,887	\$132	26	441			743,744
42,631	7,290					816,835
<u>65,518</u>	<u>7,422</u>	<u>2,002</u>	<u>3,950</u>	<u>53,676</u>	<u>137,475</u>	<u>27,503,793</u>
						1,788,349
						69,520
						889,980
						57
						<u>2,747,906</u>
						11,264,308
	3	1			137,475	6,719,297
						661,623
						2,442,712
32,759			3,518	53,676		3,873,831
<u>32,759</u>	<u>3</u>	<u>1</u>	<u>3,518</u>	<u>53,676</u>	<u>137,475</u>	<u>27,709,677</u>
32,759	7,419	2,001	432	NONE	NONE	(205,884)
						209,168
						640,952
(32,759)						(482,759)
<u>(32,759)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>367,361</u>
NONE	7,419	2,001	432	NONE	NONE	161,477
NONE	NONE	NONE	NONE	NONE	NONE	18,270,158
<u>NONE</u>	<u>\$7,419</u>	<u>\$2,001</u>	<u>\$432</u>	<u>NONE</u>	<u>NONE</u>	<u>\$18,431,635</u>

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

<u>ASSETS</u>	INSURANCE RESERVE LOSS FUND	WORKERS' COMPENSATION RESERVE FUND	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	<u>\$997,487</u>	<u>\$1,686,615</u>	<u>\$2,684,102</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities:</u>			
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	<u>\$997,487</u>	<u>\$1,686,615</u>	<u>\$2,684,102</u>

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

	INSURANCE RESERVE LOSS FUND	WORKERS' COMPENSATION RESERVE FUND	TOTAL
<u>OPERATING REVENUES:</u>			
Premiums	\$791,559	\$591,746	\$1,383,305
<u>OPERATING EXPENSES:</u>			
Administrative expenses	1,304	950	2,254
Benefit payments	681,210	255,539	936,749
Total Expenditures	<u>682,514</u>	<u>256,489</u>	<u>939,003</u>
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	<u>40,814</u>	<u>145,107</u>	<u>185,921</u>
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	<u>\$994,866</u>	<u>\$1,683,047</u>	<u>\$2,677,913</u>

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

	INSURANCE RESERVE LOSS FUND	WORKERS' COMPENSATION RESERVE FUND	TOTAL
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
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	<u>701,763</u>	<u>(87,346)</u>	<u>614,417</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
(Increase) Decrease in investments	(743,839)	(70,215)	(814,054)
Interest earned	39,373	61,194	100,567
Other revenue	1,441	83,913	85,354
Net Cash Used by Investing Activities	<u>(703,025)</u>	<u>74,892</u>	<u>(628,133)</u>
Net Increase in Cash	(1,262)	(12,454)	(13,716)
Cash at Beginning of Year	<u>9,981</u>	<u>121,261</u>	<u>131,242</u>
Cash at End of Year	<u>\$8,719</u>	<u>\$108,807</u>	<u>\$117,526</u>

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.

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

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

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

DEFERRED COMPENSATION PLAN

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

FIREMEN'S PENSION BENEFIT FUND

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

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

	<u>SALARY</u>
PIERCE, ABE E., III, District D, President	\$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
RANSOM, ADELE, District E	9,600
TURNER, ERVIN, District F	<u>9,600</u>
TOTAL	<u>\$58,800</u>

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

For the Year Ended December 31, 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

GRANT TITLE	CFDA No.	GRANT NUMBER	ISSUES/ EXPENDITURES
U. S. Department of Labor: (Pass-through)			
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	*		<u>1,563,767</u>
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			<u>1,807,721</u>
Department of Housing and Urban Development - (Pass Through)			
Section 8 Housing (Vouchers)	* 14.855	LA-48V-171-001-002	322,326
Section 8 Rehabilitation	14.856	LA-48K-171-001	174,399
Section 8 Housing	* 14.857	LA-48E-171-3-4-5-7-8-9-11-12	1,137,292
Subtotal			<u>1,634,017</u>
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			<u>191,151</u>
Department of Agriculture (Pass-through):			
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			<u>20,878,168</u>
Department of Health and Human Services (Pass-through):			
Work Incentive Program - Louisiana Job Employment 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):			
Project Read - A Second Chance	84.167	R167A10273	<u>32,884</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$24,772,196</u>

* 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	<u>\$20,789,751</u>
Loan Program - Dualite Plastics	<u>\$358,707</u>

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

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 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.



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 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.

Duffy, Huffman & Moore

Monroe, Louisiana
May 6, 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
THE INTERNAL CONTROL STRUCTURE USED
IN ADMINISTERING 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, 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.

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	Specific Requirements
* Political activity	* Types of services allowed or not allowed
* Civil rights	* Eligibility
* Cash management	* Matching, level of effort or earmarking
* Davis-Bacon Act	* Special reports
* Federal financial reports	* Special tests and provisions
* Allowable costs/cost principles	* Claims for advances and reimbursements
* Drug-free Workplace Act	* Amounts claimed or used for matching
* Administrative requirements	

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

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.



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
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.

Duffey, Huffman & Moore

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 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.

Duffy, Huffman & Harman

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**

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.



Monroe, Louisiana
May 14, 1996

Orachita Parish Police Jury

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
Abe E. Pierce, III

District E
Tommy McJunkins

District F
King Dawson

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
 (Xerox necessary
 copies from this
 copy and PLACE
 BACK in FILE)

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

TABLE OF CONTENTS

	Statement	Page No.
Independent Auditors' Report		1-2
PRIMARY GOVERNMENT FINANCIAL STATEMENTS:		
Combined Balance Sheet - All Fund Types and Account Groups	A	3-4
Governmental Funds:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual:		
General and Special Revenue Funds	B	5-6
Proprietary Fund Type - Enterprise Fund and Internal Service Fund: Combined Statement of Revenues, Expenses and Changes in Retained Earnings	C	7
Combined Statement of Cash Flows	D	8
Notes to the Financial Statements		10-29

INDIVIDUAL FUND FINANCIAL STATEMENTS AND OTHER SUPPLEMENTAL INFORMATION

Special Revenue Funds:			
Combining Balance Sheet	1		
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	2		

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

Schedule Page No.
 1
 2

RECEIVED
 LEGISLATIVE AUDITOR
 92 JUL 1 11 AM '96
 35-40
 AM 10:17

Release Date 7-24-96

Service • Integrity • Parish Pride

TABLE OF CONTENTS (Continued)

	Schedule	Page No.
Proprietary Fund Types - Internal Service Funds:		
Combining Balance Sheet	3	48
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	4	49
Combining Statement of Cash Flows	5	50
Fiduciary Fund Type - Trust and Agency Funds:		
Combining Balance Sheet	6	52
Schedule of Changes in Assets and Liabilities	7	53
Supplemental Information Schedules:		
Schedule of Compensation Paid	8	55
Schedule of Federal Financial Assistance	9	56
Notes to Schedule of Federal Financial Assistance	10	57

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

Independent Auditors' Report on Internal Control Structure Based on an Audit of Primary Government Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	59-60
Independent Auditors' Report on Compliance Based on An Audit of Primary Government Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	61-62
Independent Auditors' Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	63-65
Independent Auditors' Report on Compliance with The General Requirements Applicable to Federal Financial Assistance Programs	66-67
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	68-69

TABLE OF CONTENTS (Continued)

Page No.

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

70-71

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

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.

A handwritten signature in cursive script that reads "Ruffey, Huffman & Monroe".

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		PROPRIETARY WEST OUACHITA SEWER DISTRICT No. 9 - ENTERPRISE FUND
	GENERAL FUND	SPECIAL REVENUE FUNDS	
<u>ASSETS</u>			
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	
Other receivables	158	6,076,010	
Due from other governmental units	510,512	1,302,209	
Due from other funds	175,085	288,494	
Prepaid expenses	3,584	2,400	
Inventories	228,966	202,770	
Plant equipment (Net)			344,520
Investment in general fixed assets (Note 5)			
Amount to be provided for Accrued Compensated Absences			
TOTAL ASSETS	<u>\$2,181,439</u>	<u>\$22,210,672</u>	<u>\$461,023</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable and accrued expenses	\$317,676	\$1,705,052	\$256
Retainage payable		97,140	
Due to other governmental units	2,197		
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	<u>787,971</u>	<u>3,779,037</u>	<u>256</u>
Fund Equity:			
Investment in general fixed assets			518,203
Contributed capital			
Retained earnings (deficit):			
Reserved for insurance claims			
Unreserved (Deficit)			(57,436)
Fund balance (deficit):			
Reserved for prepaids	3,584	2,400	
Reserved for inventory	228,966	202,770	
Unreserved:			
Designated for Subsequent Year Expenditures	13,754	1,028,315	
Undesignated	1,147,164	17,198,150	
Total Fund Equity	<u>1,393,468</u>	<u>18,431,635</u>	<u>460,767</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,181,439</u>	<u>\$22,210,672</u>	<u>\$461,023</u>

The accompanying notes are an integral part of this statement.

FUND TYPES

INTERNAL SERVICE FUNDS	FIDUCIARY FUND TYPES - TRUST AND AGENCY FUNDS	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
\$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
				5,984
				431,736
				344,520
		\$28,737,514		28,737,514
			\$205,014	205,014
<u>\$2,684,102</u>	<u>\$1,254,270</u>	<u>\$28,737,514</u>	<u>\$205,014</u>	<u>\$57,734,034</u>
				\$2,029,173
\$6,189				97,140
				2,197
				1,418,379
				933,082
				40,642
				52,840
	\$898,531			898,531
	355,739			355,739
			\$205,014	205,014
<u>6,189</u>	<u>1,254,270</u>		<u>205,014</u>	<u>6,032,737</u>
		\$28,737,514		28,737,514
				518,203
				2,677,913
2,677,913				(57,436)
				5,984
				431,736
				1,042,069
				18,345,314
<u>2,677,913</u>		<u>28,737,514</u>		<u>51,701,297</u>
<u>\$2,684,102</u>	<u>\$1,254,270</u>	<u>\$28,737,514</u>	<u>\$205,014</u>	<u>\$57,734,034</u>

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

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Taxes:			
Ad valorem	\$1,175,000	\$1,238,250	\$63,250
Sales			
Other taxes	328,750	317,462	(11,288)
Total Taxes	1,503,750	1,555,712	51,962
Licenses and permits	345,140	356,022	10,882
Intergovernmental revenues:			
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
EXPENDITURES			
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	930,089	767,242	162,847
Total general government	2,576,288	2,361,576	214,712
Public safety	24,100	41,866	(17,766)
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		21,314	(21,314)
Economic development	139,334	106,684	32,650
Other		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	\$879,111	\$1,393,468	\$514,357

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$9,532,679	\$10,143,880	\$611,201
5,835,568	6,448,151	612,583
230	487,411	487,181
<u>15,368,477</u>	<u>17,079,442</u>	<u>1,710,965</u>
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
<u>5,921,700</u>	<u>7,004,665</u>	<u>1,082,965</u>
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)
<u>25,493,775</u>	<u>27,503,793</u>	<u>2,010,018</u>
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
<u>3,571,111</u>	<u>2,747,906</u>	<u>823,205</u>
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>28,869,698</u>	<u>27,709,677</u>	<u>1,160,021</u>
(3,375,923)	(205,884)	3,170,039
212,238	209,168	(3,070)
708,439	640,952	(67,487)
(482,758)	(482,759)	(1)
<u>437,919</u>	<u>367,361</u>	<u>(70,558)</u>
(2,938,004)	161,477	3,099,481
<u>18,270,158</u>	<u>18,270,158</u>	<u>NONE</u>
<u>\$15,332,154</u>	<u>\$18,431,635</u>	<u>\$3,099,481</u>

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	1,383,305
<u>Total Operating Revenues</u>	<u>37,204</u>	<u>1,383,305</u>	<u>1,420,509</u>
<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 insurance	196 251		196 251
<u>Total Operating Expenses</u>	<u>20,729</u>	<u>939,003</u>	<u>959,732</u>
Operating Income	16,475	444,302	460,777
<u>Non Operating Revenues</u>			
Interest earned	6,016	100,567	106,583
Insurance proceeds		85,354	85,354
<u>Total Non Operating Revenues</u>	<u>6,016</u>	<u>185,921</u>	<u>191,937</u>
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	<u>(\$57,436)</u>	<u>\$2,677,913</u>	<u>\$2,620,477</u>

The accompanying notes are an integral part of this statement.

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

	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE FUND	INTERNAL SERVICE FUNDS	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
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	<u>26,939</u>	<u>614,417</u>	<u>641,356</u>
<u>CASH FLOWS FROM NONCAPITAL INVESTING ACTIVITIES</u>			
Purchase of investments	(23,426)	(814,054)	(837,480)
Interest earned	6,016	100,567	106,583
Other revenue	NONE	85,354	85,354
Net Cash Used by Investing Activities	<u>(17,410)</u>	<u>(628,133)</u>	<u>(645,543)</u>
Net Increase (Decrease) in Cash	9,529	(13,716)	(4,187)
Cash at Beginning of Year	<u>11,974</u>	<u>131,242</u>	<u>143,216</u>
Cash at End of Year	<u>\$21,503</u>	<u>\$117,526</u>	<u>\$139,029</u>

The accompanying notes are an integral part of this statement.

THIS PAGE INTENTIONALLY LEFT BLANK

Ouachita Parish Police Jury

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
Abe 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.

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Fourth Judicial District Criminal Court Fund	December 31	1a
Hospital Service District No. 1	December 31	1a
G.B. Cooley Hospital for Retarded Citizens	June 30	1a
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	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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 expendable trust funds use the following practices in recording revenues 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.

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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.

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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 budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish. During the year, the police jury receives monthly budget comparison statements that are used as a tool to control parish operations. The police jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts. 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.

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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:

	<u>Authorized</u> <u>Millage</u>	<u>..Levied..</u> <u>Millage</u>	<u>Expiration</u> <u>Date</u>
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
Official levy date	November
Date taxes become due	December 31

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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	\$870,095
Time deposits	100,000
Petty cash	<u>1,105</u>
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 150.164.

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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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, <u>1995</u>	<u>Additions</u>	<u>Deletions</u>	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	<u>2,853,511</u>	<u> </u>	<u> </u>	<u>2,853,511</u>
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*

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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.

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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.

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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 age 60. In addition, any member with

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year 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 membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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:

	<u>Expenditures</u>		Unfavorable
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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	\$195,607
Additions during 1995 (net)	<u>9,407</u>
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:

<u>December 31</u>	<u>Graders</u>	<u>Excavator</u>	<u>Total</u>
1996	\$122,340	\$37,836	\$160,176
1997	122,340	37,836	160,176
1998	122,340	37,836	160,176
1999	<u>112,145</u>	<u>34,678</u>	<u>146,823</u>
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

OUACHITA PARISH POLICE JURY
Notes to The Financial Statements
December 31, 1995 (Continued)

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.

14. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. However, for the 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.

15. LITIGATION AND CLAIMS

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.

16. FOOD STAMP PROGRAM

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	<u>(20,789,751)</u>
Balance at December 31, 1995	<u>\$ 5,092,210</u>

17. SUBSEQUENT EVENTS

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

OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1995

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 off-duty 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

OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1995

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.

OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1995

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.

OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1995

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

	PUBLIC WORKS FUND	FEDERAL REVENUE SHARING FUND	FIRE PROTECTION DISTRICT No. 1 FUND	PUBLIC LIBRARY FUND	PROJECT READ - A SECOND CHANCE FUND
ASSETS					
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	311,208		313,209	118,905	7,089
Due from other funds					
Prepaid expenses			2,067		
Inventories	155,018				
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

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

	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND	BUSINESS DEVELOPMENT FUND	INDIAN LAKE MAINTENANCE FUND	<u>CAPITAL</u> ROAD PROGRAM FUND
ASSETS				
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				333
Inventories				
	<u>\$100,035</u>	<u>\$110,016</u>	<u>\$126,772</u>	<u>\$1,203,382</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
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	<u>4,361</u>		<u>1,853</u>	<u>174,734</u>
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	<u>95,674</u>	<u>110,016</u>	<u>124,919</u>	<u>1,028,648</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$100,035</u>	<u>\$110,016</u>	<u>\$126,772</u>	<u>\$1,203,382</u>

OUTLAY PROGRAMS		COMMUNICATIONS DISTRICT 911 SERVICE FUND	JTPA TITLE II-C FUND	SECTION 8		
DRAINAGE PROGRAM FUND	URBAN SYSTEM 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	
<u>\$145,721</u>	<u>\$180,469</u>	<u>\$710,392</u>	<u>\$24,707</u>	<u>\$132,584</u>	<u>\$29,840</u>	<u>\$68,151</u>
	\$77	\$5,617	\$24,707	\$62,477	\$232	\$42,518
	<u>77</u>	<u>5,617</u>	<u>24,707</u>	<u>62,477</u>	<u>232</u>	<u>42,518</u>
\$145,721	180,393	704,775		70,107	29,608	25,632
145,721	180,393	704,775	NONE	70,107	29,608	25,632
<u>\$145,721</u>	<u>\$180,470</u>	<u>\$710,392</u>	<u>\$24,707</u>	<u>\$132,584</u>	<u>\$29,840</u>	<u>\$68,150</u>

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

	LOUISIANA JOB EMPLOYMENT TRAINING FUND	DUALITE FUND	LAKE LINDSAY SUBDIVISION FUND	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND
ASSETS				
Cash	(641)		\$7,419	\$2,001
Investments, at cost				
Receivables:				
Ad Valorem taxes				
Special assessments				
Other receivables		\$358,707		
Due from other governmental units	641			
Due from other funds				
Prepaid expenses				
Inventories				
	<u>NONE</u>	<u>\$358,707</u>	<u>\$7,419</u>	<u>\$2,001</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable				
Retainage payable				
Due to other funds				
Deferred revenues		\$358,707		
Deposits held				
Notes payable				
Total Liabilities		<u>358,707</u>		
Fund Equity				
Fund balance:				
Reserved for Inventory				
Reserved for prepaids				
Unreserved:				
Designated for Subsequent Year Expenditure				
Undesignated			\$7,419	\$2,001
Total Fund Balance		<u>NONE</u>	<u>7,419</u>	<u>2,001</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>NONE</u>	<u>\$358,707</u>	<u>\$7,419</u>	<u>\$2,001</u>

ENTERPRISE COMMUNITY FUND	LCDBG - HOME INVESTMENT PARTNERSHIP PROGRAM FUND	TOTAL
\$68,712	\$44	\$751,916
500,000		10,222,400
		3,307,678
		56,795
		6,076,010
	26,806	1,302,209
		288,494
		2,400
		202,770
<u>\$568,712</u>	<u>\$26,850</u>	<u>\$22,210,672</u>
		\$1,705,052
		97,140
	\$26,850	962,631
\$568,280		933,082
		28,292
		52,840
<u>568,280</u>	<u>26,850</u>	<u>3,779,037</u>
		202,770
		2,400
		1,028,315
432		17,198,150
<u>432</u>		<u>18,431,635</u>
<u>\$568,712</u>	<u>\$26,850</u>	<u>\$22,210,672</u>

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

	PUBLIC WORKS FUND	FEDERAL REVENUE SHARING FUND	FIRE PROTECTION DISTRICT No. 1 FUND	PUBLIC LIBRARY FUND	PROJECT READ - A SECOND CHANCE FUND
REVENUES:					
Taxes					
Ad Valorem			\$3,286,908	\$2,199,566	
Sales	\$4,298,772		2,149,379		
Other				7	
Total Taxes	<u>4,298,772</u>		<u>5,436,287</u>	<u>2,199,573</u>	
Licenses, permits and assessments	27,674				
Intergovernmental :					
Payments in Lieu of Taxes			3,569	911	
Federal Grants					\$32,884
Parish Transportation Funds					
Other State Revenue			354,152	181,420	
Local sources					
Total Intergovernmental			<u>357,721</u>	<u>182,331</u>	<u>32,884</u>
Fees, charges and commissions for services	46,815			48,303	
Fines and Forfeitures				69,305	
Use of money and property	19,822	\$16,801	351,611	81,127	
Other revenues	91,946		300	12,447	
Total Revenue	<u>4,485,029</u>	<u>16,801</u>	<u>6,145,919</u>	<u>2,593,086</u>	<u>32,884</u>
EXPENDITURES:					
General government					
Legislative					
Judicial					
Elections			1,141		
Finance and administration	305,618	924			
Other general government					
Total General Government	<u>305,618</u>	<u>924</u>	<u>1,141</u>		
Public safety			6,257,618		
Public works	4,344,488				
Health and welfare					
Culture and recreation				2,409,828	32,884
Economic development					
Total Expenditures	<u>4,650,106</u>	<u>924</u>	<u>6,258,759</u>	<u>2,409,828</u>	<u>32,884</u>
EXCESS (Deficiency) OF REVENUE OVER EXPENDITUES	(165,077)	15,877	(112,840)	183,258	NONE
OTHER FINANCING SOURCES (USES)					
Sale of assets	120,154				
Operating transfers in	150,000				
Operating transfers out	(300,000)				
Total Other Financing Sources (Uses)	<u>(29,846)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(194,923)	15,877	(112,840)	183,258	NONE
FUND BALANCES AT BEGINNING OF YEAR	446,033	383,332	8,111,636	2,896,101	NONE
FUND BALANCES AT END OF YEAR	<u>\$251,110</u>	<u>\$399,209</u>	<u>\$7,998,796</u>	<u>\$3,079,359</u>	<u>NONE</u>

DETENTION HOME FUND	CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND	SANITARY LANDFILL FUND	ADMINISTRATIVE FUND
\$798,407		\$3,269,562	\$580,923	\$8,514			
		47,778	271				
<u>798,407</u>		<u>3,317,340</u>	<u>581,194</u>	<u>8,514</u>			
		1,355	241				
41,189		775,711	68,163	2,811			
	\$558,496						
<u>41,189</u>	<u>558,496</u>	<u>777,066</u>	<u>68,404</u>	<u>2,811</u>			
38,970	68,733	158,846	73,140				\$214
	1,259,705		3,151		\$62,275		
21,783		57,903	11,302	4,172	3,995	\$17,444	
994		15	17,046	55,390			588,776
<u>901,343</u>	<u>1,886,934</u>	<u>4,311,170</u>	<u>754,237</u>	<u>70,887</u>	<u>66,270</u>	<u>17,444</u>	<u>588,990</u>
40,838	1,748,910	27,511		30	39,439		
		3,590			421		575,310
<u>40,838</u>	<u>1,748,910</u>	<u>31,101</u>	<u>57</u>	<u>30</u>	<u>39,860</u>		<u>575,310</u>
735,332	137,896	3,862,623	50		0		860
				52,117	4	12,112	
		31	661,592				
<u>776,170</u>	<u>1,886,806</u>	<u>3,893,755</u>	<u>661,699</u>	<u>52,147</u>	<u>39,864</u>	<u>12,112</u>	<u>576,170</u>
125,173	128	417,415	92,538	18,740	26,406	5,332	12,820
				681			
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>681</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
125,173	128	417,415	92,538	19,421	26,406	5,332	12,820
593,500	NONE	1,671,371	947,571	95,792	59,838	110,511	NONE
<u>\$718,673</u>	<u>\$128</u>	<u>\$2,088,786</u>	<u>\$1,040,109</u>	<u>\$115,213</u>	<u>\$86,244</u>	<u>\$115,843</u>	<u>\$12,820</u>

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

	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND	BUSINESS DEVELOPMENT FUND	INDIAN LAKE MAINTENANCE FUND	CAPITAL OUTLAY ROAD PROGRAM FUND
REVENUES:				
Taxes				
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 Intergovernmental				<u>1,120,949</u>
Fees, charges and commissions for services				
Fines and Forfeitures				
Use of money and property	\$6,025	\$4,622	\$5,742	72,478
Other revenues				
Total Revenue	<u>6,025</u>	<u>4,622</u>	<u>5,742</u>	<u>1,193,427</u>
EXPENDITURES:				
General government				
Legislative				
Judicial				
Elections				
Finance and administration		146		3,544
Other general government				
Total General Government		<u>146</u>		<u>3,544</u>
Public safety				
Public works			35,120	1,982,484
Health and welfare				
Culture and recreation				
Economic development	121,621	63		
Total Expenditures	<u>121,621</u>	<u>209</u>	<u>35,120</u>	<u>1,986,028</u>
EXCESS (Deficiency) OF REVENUE OVER EXPENDITUES	(115,596)	4,413	(29,378)	(792,601)
OTHER FINANCING SOURCES (USES)				
Sale of assets	89,014			
Operating transfers in		32,759		300,000
Operating transfers out				(150,000)
Total Other Financing Sources (Uses)	<u>89,014</u>	<u>32,759</u>	<u>NONE</u>	<u>150,000</u>
EXCESS (Deficiency) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(26,582)	37,172	(29,378)	(642,601)
FUND BALANCES AT BEGINNING OF YEAR	<u>122,256</u>	<u>72,844</u>	<u>154,297</u>	<u>1,671,249</u>
FUND BALANCES AT END OF YEAR	<u>\$95,674</u>	<u>\$110,016</u>	<u>\$124,919</u>	<u>\$1,028,648</u>

CAPITAL OUTLAY DRAINAGE PROGRAM FUND	CAPITAL OUTLAY URBAN SYSTEM FUND	COMMUNICATIONS DISTRICT 911 SERVICE FUND	JOB TRAINING PARTNERSHIP ACT			
			TITLE II-A FUND	TITLE II-B FUND	TITLE II-C FUND	TITLE III 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				
2,673	9,118	461,973	557,691	643,222	362,854	183,616
	427					
	427					
135,272	20,221	269,929				
			557,691	643,222	362,854	183,616
135,272	20,648	269,929	557,691	643,222	362,854	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
120,808	191,923	512,731	NONE	NONE	NONE	NONE
\$145,721	\$180,393	\$704,775	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 EMPLOYMENT TRAINING FUND
	HOUSING FUND	REHAB FUND	VOUCHER FUND	LDOE 8% FUND	
REVENUES:					
Taxes					
Ad Valorem					
Sales					
Other					
Total Taxes					
Licenses, permits and assessments					
Intergovernmental :					
Payments in Lieu of Taxes					
Federal Grants	\$1,132,277	\$187,482	\$320,218	\$60,338	\$220,456
Parish Transportation Funds					
Other State Revenue					
Local sources					
Total Intergovernmental	<u>1,132,277</u>	<u>187,482</u>	<u>320,218</u>	<u>60,338</u>	<u>220,456</u>
Fees, charges and commissions for services					
Fines and Forfeitures					
Use of money and property	5,012	224	5,786		
Other revenues					
Total Revenue	<u>1,137,289</u>	<u>187,706</u>	<u>326,004</u>	<u>60,338</u>	<u>220,456</u>
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	1,137,292	174,399	322,326	60,338	220,456
Total Expenditures	<u>1,137,292</u>	<u>174,399</u>	<u>322,326</u>	<u>60,338</u>	<u>220,456</u>
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)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(3)	13,307	3,678	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	<u>70,110</u>	<u>16,301</u>	<u>21,954</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>\$70,107</u>	<u>\$29,608</u>	<u>\$25,632</u>	<u>NONE</u>	<u>NONE</u>