

Consolidated Statement of Revenues, Expenditures,
and Changes in Fund Balances
ALL GOVERNMENTAL FUNDTYPES
For the Year Ended December 31, 2000

Revenue	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL
	FUND	FUND	FUND	FUND	FUND
Revenue					
Taxes:					
All purposes:	\$ 1,021,040	\$ 1,021,040	\$ 1,021,040	\$ 1,021,040	\$ 1,021,040
Sales:	0	4,822,287	0	0	6,022,287
Other:	162,000	412,507	0	0	574,507
Total Taxes:	1,183,040	14,635,834	1,021,040	1,021,040	12,617,834
License, permits and assessments (Impassment):	15,000	15,000	15,000	0	30,000
Fees and charges:					
Federal grants:	0	5,400	0	0	5,400
Federal grants:	10,000	1,000,000	0	0	1,010,000
Fees (Impassment):	0	1,000,000	0	0	1,000,000
Other state grants:	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Local grants:	0	15,000	0	0	15,000
Total Impassment:	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
Miscellaneous:					
Miscellaneous:	15,000	15,000	0	0	15,000
Fees and charges:	0	1,000,000	0	0	1,000,000
Miscellaneous:	15,000	15,000	0	15,000	1,000,000
Other:	15,000	1,000,000	0	0	1,000,000
Total Miscellaneous:	1,000,000	1,000,000	1,000,000	15,000	3,000,000
Expenses:					
General government:					
Legislation:	15,000	0	0	0	15,000
Interest:	1,000,000	1,000,000	0	0	2,000,000
Electric:	10,000	10,000	0	0	10,000
Fees and charges:	15,000	10,000	15,000	15,000	1,000,000
Miscellaneous:	15,000	0	0	0	15,000
Total General Government:	1,000,000	1,000,000	15,000	15,000	2,000,000
Public safety:					
Public safety:	15,000	1,000,000	0	0	1,000,000
Public safety:	15,000	1,000,000	0	0	1,000,000
Miscellaneous:	15,000	15,000	0	0	15,000
Public and recreation:	15,000	1,000,000	0	0	1,000,000
Construction of interest:	15,000	0	0	0	15,000
Interest:	15,000	1,000,000	0	0	1,000,000
Miscellaneous:	0	0	15,000	0	15,000
Capital assets:	15,000	1,000,000	0	15,000	1,000,000
Total Expenditures:	1,000,000	2,000,000	15,000	15,000	3,000,000
Miscellaneous:					
Miscellaneous:	15,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Financing Sources (Uses):					
Miscellaneous:	0	15,000	0	0	15,000
Miscellaneous:	0	0	0	1,000,000	1,000,000
Miscellaneous:	0	1,000,000	0	0	1,000,000
Miscellaneous:	1,000,000	1,000,000	0	0	2,000,000
Total Other Financing Sources (Uses):	1,000,000	1,000,000	0	1,000,000	2,000,000
Miscellaneous:					
Miscellaneous:	15,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Balances (Deficit) with beginning of Year or Previously Reported:	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Adjustments for miscellaneous items (Other):	0	15,000	0	0	15,000
Fund Balances (Deficit) with beginning of Year as Restated:	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Balances at End of Year:	\$ 1,183,040	\$ 14,635,834	\$ 1,021,040	\$ 1,021,040	\$ 12,617,834

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement D

**Combined Statement of Revenues, Expenses,
 and Changes in Retained Earnings/(Deficit)
 PROPRIETARY FUND TYPES
 For the Year Ended December 31, 1998**

	<u>ENTERPRISE</u>	<u>INTERNAL</u>	<u>TOTALS</u>
	<u>FUND</u>	<u>SERVICE</u>	<u>(MEMORANDUM</u>
	<u>FUND</u>	<u>FUND</u>	<u>ONLY)</u>
Operating Revenues			
Sewer service charges	\$ 41,528	\$ 0	\$ 41,528
Premiums	0	1,331,808	1,331,808
Total Operating Revenues	<u>41,528</u>	<u>1,331,808</u>	<u>1,373,336</u>
Operating Expenses			
Administrative expenses	0	32,146	32,146
Bonded payments	0	490,629	490,629
Repairs and maintenance	6,690	0	6,690
Depreciation	33,795	0	33,795
Utilities	2,430	0	2,430
Billing cost	1,320	0	1,320
Board member compensation	1,800	0	1,800
Office supplies	29	0	29
Accounting and auditing services	1,213	0	1,213
Insurance	287	476,793	477,080
Miscellaneous	1,396	0	1,396
Total Operating Expenses	<u>26,621</u>	<u>979,968</u>	<u>1,006,589</u>
Operating Income	<u>14,907</u>	<u>351,840</u>	<u>366,747</u>
Non-Operating Revenues			
Interest earned	6,006	166,686	172,692
Miscellaneous	0	386	386
Insurance proceeds	0	6,622	6,622
Total Non-Operating Revenues	<u>6,006</u>	<u>173,694</u>	<u>179,702</u>
Net Income	<u>20,913</u>	<u>525,534</u>	<u>546,447</u>
Depreciation on Fixed Assets			
Financed by Federal Grants	<u>2,708</u>	<u>0</u>	<u>2,708</u>
Increase in Retained Earnings	<u>22,621</u>	<u>525,534</u>	<u>548,155</u>
Retained Earnings (Deficit) at			
Beginning of Year	<u>(41,485)</u>	<u>2,671,913</u>	<u>2,630,428</u>
Retained Earnings (Deficit) at End of Year	<u>\$ 1,136,227</u>	<u>\$ 3,197,447</u>	<u>\$ 3,333,674</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combined Statement of Cash Flows
For the Year Ended December 31, 1996
PROPRIETARY FUND TYPES

Statement F

	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Cash Flows From Operating Activities			
Operating income	\$ 9,732	\$ 343,241	\$ 352,973
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation	13,936	0	13,936
Changes in assets and liabilities:			
Due from other funds	0	(182,103)	(182,103)
Accounts receivable	15	711	726
Prepays	0	(4,327)	(4,327)
Accounts payable	644	851	1,495
Net Cash Provided by Operating Activities	<u>24,327</u>	<u>157,372</u>	<u>181,729</u>
Cash Flows From Noncapital Investing Activities			
Purchase of investments	(45,808)	(207,338)	(253,146)
Interest earned	8,208	128,506	136,714
Other revenue	0	8,135	8,135
Net Cash (Used) by Investing Activities	<u>(37,600)</u>	<u>(70,697)</u>	<u>(108,297)</u>
Net Increase (Decrease) in Cash	<u>(13,273)</u>	<u>86,675</u>	<u>73,402</u>
Cash at Beginning of Year	<u>61,422</u>	<u>137,536</u>	<u>198,958</u>
CASH AT END OF YEAR	<u>\$ 48,149</u>	<u>\$ 224,211</u>	<u>\$ 272,360</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

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:

Component Unit	Fiscal	Criteria
	Year End	Used
Fourth Judicial District Criminal Court Fund	December 31	Is
Hospital Service District No. 1	December 31	Is
U.B. Cadeby Hospital for Retarded Citizens	June 30	Is
Ouachita Parish Firemen's Pension and Relief Fund	December 31	Is
Ouachita Parish Library	December 31	Is
East Town and Country Drainage District	December 31	Is
Gravity Drainage District No. 1 (Inactive)		
Lake Park Drainage District	December 31	Is
Town and Country Drainage District No. 1	December 31	Is
Town and Country Drainage District No. 3 (Inactive)		
East Ouachita Recreation District No. 1	December 31	Is
West Ouachita Recreation District No. 1 (Inactive)		
Eastern Forest Subdivision Sewerage District No. 04	December 31	Is
Holloway Road Sewerage District No. 11	December 31	Is
Lakehurst Subdivision Sewerage District No. 1	December 31	Is
North Monroe Subdivision Sewerage District No. 1	December 31	Is
Ouachita Sewerage District No. 10	December 31	Is
Ravensland Road Sewerage District No. 02 (Inactive)		
Southeast Sewerage District No. 3	December 31	Is
Stadington Sewerage District No. 1	December 31	Is
West Ouachita Sewerage District No. 5	August 31	Is

**OUACHITA PARISH POLICE JURY
 NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

Component Unit	Fiscal Criteria	
	Year End	Used
West Ouachita Sewerage District No. 9	December 31	Is
Cadwell Water District	December 31	Is
Fairfax Road Water District	December 31	Is
Tanglewood Pine Bluff 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 Fireman's Pension and Relief Fund - a Fiduciary-Trust Fund. The Ouachita Parish Fireman'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. During 1996, the Police Jury dissolved the oversight boards of Green Acres Sewerage District No. 13 (a proprietary fund) and Mosquito Abatement District No. 1 (a special revenue fund). As a result of these dissolutions, the Police Jury assuming the maintenance of the accounting records and responsibility for day-to-day management decisions, it was determined that these two entities were no longer considered component units of the Police Jury but part of the Police Jury primary government. The effect on beginning fund balance is an increase of \$865,000 and \$100,000 in the Special Revenue Funds and the Proprietary Funds - Enterprise Funds, respectively.

GAISS 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.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Ouachita Parish Police Jury and Louisiana Revised Statutes to be separate autonomous governments. Additionally, each of these 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 fund 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.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

3. **Debt Service Funds**—these funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable from ad valorem taxes levied on all taxable property and improvements within the parish.
4. **Capital Project Funds**—these funds are used to account for financial resources to be used for the acquisition or construction of major facilities, improvements and other major projects (other than those financed by Proprietary Funds).

PROPRIETARY FUNDS

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

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

ORACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

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

All valorem taxes are recorded in the year assessed by the parish Tax Assessor. All 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 crossing 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.

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 Orachita 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 investments mature.

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

QUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1994

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 or when grant monies are received prior to the incurring of qualifying expenditures. In subsequent periods, when the Police Jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

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

E. BUDGETS

Preliminary budgets, prepared on the modified accrual basis of accounting, for the coming 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

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

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 amendments.

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 office 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.

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 infrastructure are not capitalized. Interest costs incurred during construction is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. Fixed

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

assets are valued at historical cost or estimated cost, except for depreciable fixed assets, which are stated at their estimated fair market value on the date desired.

B. LONG-TERM OBLIGATIONS

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

K. COMPENSATED ABSENCES

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

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

To satisfy the requirements of GASB Codification Section 650, 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.

DUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. SALES AND USE TAXES

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

On January 17, 1987 and October 11, 1995, voters of the parish approved a one-half of one percent sales and use tax dedicated to operating expenses and capital outlay for fire protection in said district. The total tax of one percent is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$1,050 each month.

N. RESERVES AND DESIGNATIONS

Use of the term "reserve" in describing governmental funds "Fund Balance" indicates that a portion of the fund balance is not appropriate for expenditure or is legally obligated for a specific future use. The nature and purpose of these 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.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

Reserved for Inventories

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

Reserved for Debt Service

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

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.

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. 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.

ORCHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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R. CORRECTION OF ERROR

In the preparation of the December 31, 1995 financial statements of the Police Jury, one of the Road Lighting District funds was omitted. The beginning fund balance in the Special Revenue funds has been restated by \$11,979.

Note 2 - PROPERTY TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	2.09	2.09	Steady
Outside municipalities	4.00	4.19	Steady
Special Revenue Funds:			
Green Oaks Detention Home	3.75	3.75	12/31/05
Health Unit	1.35	1.35	12/31/03
Library Maintenance & Operations	7.25	7.25	12/31/05
Road Lighting District No. 1	5.00	5.50	12/31/00
Fire Protection District No. 1	20.01	20.01	12/31/05
Mosquito Abatement District No. 1	1.19	1.00	12/31/99
Correctional Facilities	7.60	7.60	12/31/96
Debt Service Funds:			
Detention Home Debt Service	1.45	1.45	12/31/05
Correctional Facilities Debt Service	4.35	4.35	12/31/05
Capital Project Funds:			
Library Construction	.50	.50	12/31/05

Differences between authorized and levied millage are the result of taxable property re-assessments as required by Article V, 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 1996 is equal to \$17,261,977. 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 \$6,325,013 of the assessed value in 1996.

**QUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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The following is a schedule of the property tax calendar year:

Assessment date	January 1
Official levy date	November
Date taxes become due	November 15

Pursuant to the approval of the voters of Quachita Parish, the Correctional Facilities operational tax assessment of 7.60 mills will increase to 8.60 mills effective January 1, 1995.

Note 3 - CASH

At December 31, 1996, the Police Jury has cash (book balances) as follows:

Demand deposits	\$1,467,619
Time deposits	100,000
Petty cash	384
Total	<u>\$1,567,993</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, 1996, the Police Jury has \$2,572,538 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$7,207,687 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 29:3219 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.

Note 4 - INVESTMENTS

At December 31, 1996, the Police Jury holds investments at cost totaling \$17,323,809; market value of these investments is \$18,852,046. The investments are in the name of the Quachita 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 290.104.

**QUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

Note 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. 482 of the 1979 legislative session, is a medical insurance benefit plan with reinsurance managed by a third party administrator. The aggregate premium for January 1, through December 31, 1996 was \$1,780,218. 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 \$550,000 paid by the Internal Service Funds. Consistent with the provisions of GAAP 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, 1996, the Police Jury incurred and paid claims under the general liability, fleet, and errors and omissions and worker's compensation plan amounting to \$698,266, net of reimbursements. There are no unasserted claims outstanding at December 31, 1996. At December 31, 1996, the balance available to pay such liabilities if and when they arise is \$1,888,775 (Insurance Loss Reserve) and \$2,868,000 (Reserve Workers' Compensation).

Note 6 - FIXED ASSETS

The changes in general fixed assets follow:

	Balance January 1, 1996	Additions	Deletions	Balance December 31, 1996
Land	\$ 3,364,716	\$ 0	\$ 0	\$ 3,364,716
Buildings	12,825,694	126,398	0	12,952,092
Equipment	10,031,647	1,272,025	(304,869)	11,008,863
Furniture and Fixtures	361,631	0	(23,799)	337,832
Books	2,853,511	61,680	0	2,915,191
Total	<u>\$28,203,122</u>	<u>\$1,410,063</u>	<u>\$ 328,669</u>	<u>\$ 29,273,603</u>

Due to the change in the reporting entity discussed at Note 1, the beginning balance is:

**OUACHITA PARISH POLICE JURY
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General Fixed Assets has been increased by approximately \$145,000 for the assets of Mosquito Abatement District No. 1.

The Proprietary Funds, West Ouachita Sewer District No. 9 and Green Acres Sewerage District No. 15, have fixed assets of \$523,000 and \$139,430, respectively. Accumulated depreciation is \$187,000 and \$17,814, respectively, as of December 31, 1996. The assets are being depreciated over 50 years by the straight-line method. Depreciation expense for the current year is equal to \$10,440 and \$730, respectively.

Note 7 - DEFERRED COMPENSATION PLAN

The GASS has issued its Statement No. 2, *Deferred Compensation Plans with Respect to Services for State and Local Governments*, which establishes standards for accounting and financial reporting for defined 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 (and) 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 participant's 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 at fair market value as an Agency Fund.

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

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

Note B - DEFINED BENEFIT PENSION PLANS

The Police Jury provides retirement, death and disability benefits to the majority of its employees through four cost-sharing multiple-employer public employee retirement system pension plans administered by other governmental entities. As discussed below, state statutes provide that a percentage of property taxes collected in Ouachita Parish be assigned to the Parochial Employees Retirement System, the District Attorney's Retirement System and the Registrar of Voters' Retirement System as part of the funding for pension benefits under these retirement systems. On-balance payments recorded as revenues and expenditures in the 1996 financial statements of the Police Jury pertaining to these plans are \$387,083. The retirement plans are:

A. PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

Substantially all employees of the Ouachita Parish Police Jury except fire department personnel and the District Attorney and his assistants are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, 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 3.50 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

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1994**

for the 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 11:203, 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, 1986, 1993, and 1994, were \$283,148, \$413,702, and \$416,302, 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. This report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14518, Baton Rouge, Louisiana 70804-4518, or by calling (504) 328-1381.

B. FIREFIGHTERS' RETIREMENT SYSTEM

The Firefighters' Retirement System is a defined benefit pension plan covering firefighters employed by any municipality, parish, or fire protection district of the State of Louisiana under the provisions of Louisiana Revised Statute 11:2252 through 2268 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 unshared fire duties.

Employees with 20 years or more of service who have attained age 50 or employees with 12 years of service who have attained age 55 or 35 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 8% of their salary to the retirement system. The Police Jury is required to contribute 9% of covered

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

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 11:2352 through 2369, 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, 1996, 1995, and 1994, were \$368,839, \$338,291 and \$338,873, 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 Silverdale Drive, Suite 30, Baton Rouge, Louisiana 70808-4136, or by calling (504) 925-4006.

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 25 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 30 years of service credit, are age 55 and have 24 years of service credit, or have 20 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 180 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. Contributions to the System include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The 0.2% is the statutory established rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7% of their salaries to the System. After receiving actuarial valuation results as provided in L.R.S. 11:1695 A(3), the committee established the employer contribution rate at 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, 1996, 1995 and 1994 were \$11,094, \$11,642 and \$5,000 respectively, equal to the required contributions for each year.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 943-5251.

D. REGISTER OF VOTERS RETIREMENT SYSTEM

The register of voters, their deputies and their permanent employees are members of the Register 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 11:2801 through 2144.

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

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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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 55, or thirty one or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROPP) for up to three years and defer the receipt of benefits.

Funding Policy. Contributions to the system include one-twentieth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. Under the provision of LRS 11:213(D) currently employees are not required to fund additional contributions. Member contributions are established by state statute and are equal to 7% of each employer's salary.

The Registrar 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 Registrar of Voters Retirement System, PO Box 57, Jennings, Louisiana 70346, or by calling (318) 824-0834.

Note 9 - STEWARDSHIP AND ACCOUNTABILITY

For those funds for which a budget to actual comparison was made, 1996 actual revenues were less than budgeted revenues or actual expenditures exceeded budgeted expenditures by more than 5% are as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Funds:			
Revenue Variance-			
Employment Zone	2,996,043	41,713	1,654,330
Mosquito Abatement Dist.	548,936	309,878	79,058
Public Library	4,085,575	3,858,137	126,538
ITPA Title II-C	264,645	111,721	152,924
Section 8 Voucher	329,052	310,240	48,812
Expenditure Variance-			
Charlton Lake Park	23,800	58,336	4,536
ITPA Title II-A	540,309	821,027	271,718

The variance in the Employment Zone fund was due to not tracking an agreement with the grantor agency until early 1993; the Police Jury reduced the ad valorem tax millage in the Mosquito Abatement District by 19 mills, causing revenues to decline which will be offset by lower mosquito control costs; the Public Library capital improvement millage was inadvertently included in the Public Library operating fund;

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

and Cheniere Lake Park required additional repairs after preparation of the final amended budget. In the Federal programs (OTPA and Section 8), the variances are caused by the grants having different fiscal years than the Police Jury (June 30 vs. December 31).

West Ouachita Sewerage District No. 9, an enterprise fund, has a retained deficit of approximately \$38,000 at December 31, 1996, primarily due to depreciations. In addition, the Detention House capital projects fund has a deficit fund balance of approximately \$100,000 due to certain expenditures being incurred in 1996 regarding construction of the juvenile detention facility. This deficit will be cleared in the future by the proceeds from the sale of limited tax bonds discussed in Note 16.

Note 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 \$60,302, which is equal to 79 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$17,625, the remaining 21 per cent of the premiums. Premiums for any available life insurance are paid 100 per cent by the retirees. The Police Jury provides postemployment health insurance benefits for 18 retired employees.

Note 11 - LONG TERM OBLIGATIONS

At December 31, 1996, employees of the Ouachita Parish Police Jury have accumulated and vested approximately \$275,000 of employee leave benefits, which have been computed in accordance with GASB Codification Section 260. In addition, in January, 1996 the Police Jury issued \$6,000,000 in limited tax bonds, Series 1996-A. These obligations are recorded within the General Long-Term Obligations account group.

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

	Compensated <u>Absences</u>	Limited <u>Tax Bonds</u>
Balance due at January 1, 1995	\$ 205,034	\$ 0
Additions during 1995	482,945	6,000,000
Retirements during 1996	<u>(813,121)</u>	<u>0</u>
Balance due at December 31, 1996	<u>\$ 274,858</u>	<u>\$ 6,000,000</u>

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

Annual debt service to maturity to fully amortize Series 1996-A Limited Tax Bonds outstanding at December 31, 1996 including interest payments of \$1,503,533 are as follows:

	Year Ended <u>December 31,</u>
1997	\$ 839,533
1998	835,000
1999	817,000
2000	815,000
2001	818,000
2002-2005	<u>3,327,000</u>
Total	<u>\$ 7,502,533</u>

Note 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 accounts groups.

The following is a schedule, by years, of future minimum rental payments required under operating leases that have ascertainable lease terms in excess of one year as of December 31, 1996:

<u>December 31</u>	<u>Quarters</u>	<u>Months</u>	<u>Total</u>
1997	\$ 122,340	\$ 33,836	\$ 160,176
1998	122,340	37,836	160,176
1999	<u>122,145</u>	<u>34,678</u>	<u>160,823</u>
Total minimum payments required	<u>\$366,825</u>	<u>\$ 106,350</u>	<u>\$ 463,175</u>

The leases signed by the Ouachita Parish Police Jury on the above equipment include guaranteed buy-back provisions from the vendors in the amount of \$70,000 on each of the motor graders and \$85,000 for the excavator. Total operating lease expenditures incurred during the year are equal to \$283,400.

Note 13 - CRIMINAL COURT FUND

Louisiana Revised Statute 15:531.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. However, for the year ended December 31, 1996, 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.

**OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996**

Note 14 - LITIGATION, CLAIMS AND UNCERTAINTIES

At December 31, 1996, 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.

Although no legal proceedings have been instituted, the Police Jury has received a demand for reimbursement of certain expenses, totaling over \$880,000, allegedly incurred by the Ouachita Parish Sheriff during 1996 for expenses incurred in the arrest, confinement and prosecution of persons accused or convicted of crimes. The alleged expenses have not been documented by the Sheriff nor have they been certified as correct by the court system. The primary government financial statements include no adjustment for the outcome of this uncertainty.

Note 15 - 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, 1996	\$ 5,082,210
Received	21,298,300
Issued	<u>(20,779,600)</u>
Balance at December 31, 1996	<u>\$ 5,600,910</u>

Note 16 - SUBSEQUENT EVENT

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 in February, 1997 sold \$2,500,000 in limited tax bonds. The bonds mature March 1, 1998-2006 and bear interest at rates ranging from 6.00% to 4.50%. Annual debt service to maturity, including interest of \$751,391, is as follows:

1998	\$ 421,021
1999	411,195
2000	408,645
2001	400,350
2002	400,717
2003-2006	<u>1,611,461</u>
TOTAL	<u>\$ 3,661,391</u>

*INDIVIDUAL FUND FINANCIAL STATEMENTS
AND OTHER SUPPLEMENTAL INFORMATION*

ORACHITA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1996

Public Works Fund

The Public Works Fund accounts for the proceeds of a one percent sales tax and other revenues generated for the purposes of improving, reconstructing, 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, grants, and donations which are dedicated to the operation and maintenance of the public libraries.

Project Road - A Second Chance Fund

Project Road - 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 is special correctional facility for juveniles.

Criminal Court Fund

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

**OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1996**

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 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.

**OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1996**

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 LCDFG Program loan repayments on loans arranged through the Parish's LCDFG Program.

Chambers Lake Park Fund

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

Engle Lake Subdivision Road Fund

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

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 Programs Fund

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

Capital Outlay - Drainage Programs 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.

**OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1996**

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.

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

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

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

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

4. Job Training Partnership Act Title III Fund:

The Title III Fund accounts for all monies received and disbursed under the Federal Job Training Partnership Act Program for retaining 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 JTPA 8% Fund:

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

**QUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1996**

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.

Dashite Fund

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

Mosquito Abatement District No. 1

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

Humphries-Garret Road Subdivision Fund

The Humphries-Garret 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. LCHDG Garret Road Sewer District Fund

The LCHDG Garret 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. LCHDG Home Investment Partnership Program Fund

The LCHDG Home Investment Partnership Program Fund is used to account for a grant through the Louisiana Community Development Block Grant to expand the

OUACHITA PARISH POLICE JURY
SPECIAL REVENUE FUNDS
December 31, 1996

supply of decent and affordable housing, particularly rental housing, for low and very low income Americans.

3. LCDBG Bang Jones Streets Fund

The LCDBG Bang Jones Streets Fund is used to account for a Louisiana Community Development Block Grant to improve streets in the Bang Jones area.

Local Law Enforcement Block Grant Funds

1. LEEDG Fund #1

This fund is used to account for the proceeds of a Department of Justice Church Arson Prevention grant to support enhanced security measures in and around churches aimed at ending church arson.

2. LEEDG Fund #2

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

ORACHTON PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS
December 31, 1998

	1998			
	PUBLIC WORKS FUND	DISTRICT NO. 1 FUND	PUBLIC LIBRARY FUND	DETRITUM BOND FUND
ASSETS				
Cash	\$ 25,000	\$ 80	\$ 80	\$ 14,411
Investments, at cost	0	4,914,803	1,205,504	125,000
Receivables				
Ad valorem taxes	120,268	1,893,870	1,968,000	1,581,079
Special assessments	0	0	0	0
Other receivables	1,017	70	286	0
Due from other governmental units	(2,707)	383,078	21,820	1,031
Due from other funds	0	0	0	0
Prepaid expenses	0	1,700	1,331	0
Inventories	271,420	0	0	3,720
TOTAL ASSETS	\$ 445,280	\$ 6,993,851	\$ 4,396,461	\$ 1,895,241
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and note and expense	\$ 271,000	\$ 884,286	\$ 502,580	\$ 50,000
Due to other funds	30,000	11,100	70	0
Due to grantor	0	0	0	0
Deferred revenue	0	0	0	0
Expenses held	34,997	0	0	0
Total Liabilities	340,997	895,386	502,650	50,000
Fund Equity:				
Fund Balance:				
Reserved for inventory	179,420	0	0	1,700
Reserved for prepaids	0	1,700	1,331	0
Unreserved/Un-designated	1,680	1,700,765	4,892,471	1,681,841
Total Fund Balance	179,800	1,702,465	4,894,802	1,683,541
TOTAL LIABILITIES AND FUND EQUITY	\$ 445,280	\$ 6,993,851	\$ 4,396,461	\$ 1,895,241

OLACHTA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS
December 31, 1990

	W. OLACHTA INDUSTRIAL DEVELOPMENT MAINTENANCE FUNDS	REVENUE DEVELOPMENT FUNDS	INDIAN LARK MAINTENANCE FUNDS	CHERRYBROOK LAKE PARK FUNDS	EAGLE LAKE RECREATION & ROAD- FUNDS
ASSETS					
Cash	\$ 45,666	\$ 46,094	\$ 1,876	\$ 4,743	\$ 49,270
Investments, at cost	100,000	100,000	31,000	0	0
Receivables:					
Ad valorem taxes	0	0	0	0	0
Special assessments	0	0	0	0	0
Other receivables	(17)	0	0	0	0
Due from other:					
governmental units	0	0	0	0	0
Due from other funds	0	0	0	0	0
Prepaid expenses	1,688	0	0	0	0
Inventory	0	0	0	0	0
TOTAL ASSETS	\$ 145,649	\$ 146,094	\$ 32,876	\$ 4,743	\$ 49,270
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable and accrued expenses	\$ 114	\$ 0	\$ 0	\$ 3,643	\$ 0
Due to other funds	0	0	0	0	21,600
Due to grantor	0	0	0	0	0
Deferred revenues	0	0	0	0	0
Deposits held	0	0	0	1,000	0
Total Liabilities	114	0	0	4,643	21,600
Fund Equity					
Fund balance:					
Reserved for encumbrance	0	0	0	0	0
Reserved for projects	1,688	0	0	0	0
Unreserved/Unassigned	142,957	146,094	32,876	0	27,670
Total Fund Balance	144,645	146,094	32,876	0	27,670
TOTAL LIABILITIES AND FUND EQUITY	\$ 145,649	\$ 146,094	\$ 32,876	\$ 4,743	\$ 49,270

BUDGET GRANT FUNDS

	GARRETT BOARD		LOCAL LAW ENFORCEMENT NO. 1		LOCAL LAW ENFORCEMENT NO. 2		TOTAL
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	
1	1,281	50	4,688	50	20,000	50	1,114,078
	0	0	0	0	0	0	800,000
	0	0	0	0	0	0	12,071,476
	0	0	0	0	0	0	103,330
	0	0	0	0	0	0	121,000
	0	20.71	0	0	0	0	1,170,245
	0	0	0	0	0	0	30,000
	0	0	0	0	0	0	11,647
	0	0	0	0	0	0	111,361
2	1,281	50	4,688	50	20,000	50	24,070,128
3	0	0	0	0	0	0	1,794,346
	1,281	24.180	0	0	0	0	873,807
	0	0	0	0	0	0	93,889
	0	0	4,688	49.80	44,000	49.70	414,700
	0	0	0	0	0	0	21,249
	1,281	11.180	4,688	49.80	44,000	49.70	5,118,801
	0	0	0	0	0	0	113,780
	0	0	0	0	0	0	11,647
	0	0	38	0.8	-10	-0.1	11,790,495
	0	0	38	0.8	-10	-0.1	11,430,505
5	1,281	24.180	4,688	50	20,000	50	24,070,128

CHANGING FINANCIAL POSITION, 1997
Measure of Changes
Containing Statement of Revenue, Expenditures,
and Changes in Fund Balance
SPECIAL REVENUE FUND
For the Year Ended December 31, 1998

	BUDGETED		ACTUAL		DIFFERENCE
	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	
Revenue					
Taxes	\$	\$	\$	\$	\$
Ad valorem	0	0	0	0	0
Sales	0	0	0	0	0
Misc	0	0	0	0	0
Total Taxes	0	0	0	0	0
Grants, qualified accounts	0	0	0	0	0.00
Intergovernmental	0	0	0	0	0
Corporate bond issue	0	0	0	0	0
Federal grants	0	0	0	0	0
State/local/other funds	0	0	0	0	0
Other non-revenue	0	0	0	0	0
Event receipts	0	0	0	0	0
Total Intergovernmental	0	0	0	0	0
Fees, charges, contributions for services	0	0	0	1,540	0
Fees and charges for	0	0	0	0	0
Use of utility infrastructure	0.00	0.00	0.00	0	1.00
Miscellaneous	0	0	0	0	0
Total Fees	0.00	0.00	0.00	1,540	1.00
Expenditures					
Current					
General government					
Salaries	0	0	0	0	0
Utilities	0	0	0	0	0
Rentals	0	0	0	0	0
Fees and contributions	0.00	0.00	0	0	0.00
Other general government	0	0	0	0	0
Total Fees and Contributions	0.00	0.00	0	0	0.00
Public works	0	0	0	0	0
Public works	0	0	0	0	0
Professional services	0	0	0	0	0
Offices and supplies	0	0	0	0	0
Insurance administration	0.00	0.00	0	0	0
Capital outlay	0	0	0	0	0
Total Expenditures	0.00	0.00	0	0	0.00
Revenue distributed to other funds					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Other Changes in Revenue/Fund					
Use of money	0.00	0	0	0	0
Operating transfers in	0	0.00	0	0.00	0
Operating transfers out	0	0	0	0	0
Total Other Changes	0.00	0.00	0	0.00	0
Total Statement of Revenue and Fund Balance	0.00	0.00	0.00	0	0.00
Reconciliation of beginning and year	0.00	0.00	0.00	0	0
Adjustments to beginning year's	0	0	0	0	0
Total Balance at Beginning of Year or Balance	0.00	0.00	0.00	0	0
FINANCIAL STATEMENT OF END OF YEAR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0	\$ 0.00

UNIONITE'S PAPER PACK FUND
Chicago, Louisiana
Condensed Statement of Revenues, Expenses,
and Changes in Fund Balance
APPROXIMATELY QUARTERLY
For the Year Ended December 31, 1999

	LITHUANIA DOLLARS					
	REVENUES	EXPENSES	FINANCING	TRANSFERS	AMORTIZATION	RESERVE
	FOUNTAIN	FUND	FUND	FUND	FUND	FUND
Revenues						
Taxes						
Ad valorem	\$	0	\$	0	\$	0
Sales	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Loans, grants, contributions						
Intergovernmental						
Federations of states	0	0	0	0	0	0
Federal grants	1,000,000	10,000	1,000,000	10,000	10,000	0
Federal transportation funds	0	0	0	0	0	0
Other state grants	0	0	0	0	0	0
Local grants	0	0	0	0	0	0
Total Intergovernmental	<u>1,000,000</u>	<u>10,000</u>	<u>1,000,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
For charges attributable to the project						
Interest on bonds	0	0	0	0	0	0
Cost of municipal printing	0	0	0	0	0	0
Other charges	0	0	0	0	0	0
Total Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenses						
Personnel						
Non-representational						
Lighting	0	0	0	0	0	0
Salaries	0	0	0	0	0	0
Electricity	0	0	0	0	0	0
Travel and administration	0	0	0	0	0	0
Other general expenses	0	0	0	0	0	0
Total Non-representational	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Representational						
Public utility	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Maintained works	0	0	0	0	0	0
Education activities	0	0	0	0	0	0
Business development	1,000,000	10,000	1,000,000	10,000	10,000	10,000
Representative	<u>1,000,000</u>	<u>10,000</u>	<u>1,000,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Expenses	<u>1,000,000</u>	<u>10,000</u>	<u>1,000,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Other Activities of Revenues and Expenses						
Other Revenues						
Interest on bonds	0	0	0	0	0	0
Operating revenues	0	0	0	0	0	0
Operating expenses	0	0	0	0	0	0
Total Other Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Expenses						
Interest on bonds	0	0	0	0	0	0
Operating expenses	0	0	0	0	0	0
Total Other Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Expenses of Revenues and Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Real Balance at Beginning of Year						
on Financial Report	0	0	0	0	0	0
Adjustments to balance of year	0	0	0	0	0	0
Total Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Real Balance at End of Year						
	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

DEBT SERVICE FUNDS

As of and for the Year ended December 31, 1996

Correctional Center

The Correctional Center Debt Service Fund is used to account for the accumulation of resources for and the repayment of \$6,000,000 in limited tax bonds (Series 1996-A) issued to finance the construction of a new jail in and for the parish of Ouachita. These bonds are secured by a 4.5 mill parish-wide ad valorem tax. The bonds were sold in January, 1996.

Detention Home

The Detention Home Debt Service Fund is used to account for the accumulation of resources for and the repayment of \$2,600,000 in limited tax bonds (Series 1997) issued to finance the construction of a new juvenile detention center in and for the parish of Ouachita. These bonds are secured by a parish-wide ad valorem tax of 1.45 mills. The bonds were sold in February, 1997.

Green Acres Sewerage District No. 13

The Green Acres Sewerage District No. 13 Fund is used to account for the accumulation of resources for and the repayment of Sewerage Certificates outstanding in connection with the provision of sanitary sewerage system construction within the boundaries of the District.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
DEBT SERVICE FUNDS
December 31, 1996

Schedule 3

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOUSE</u>	<u>GREEN ACRES SEWERAGE DISTRICT NO. 12</u>	<u>TOTAL</u>
ASSETS				
Cash	\$ 91,087	\$ 11,880	\$ 6,721	\$ 109,688
Receivables:				
Ad valorem taxes	1,776,046	592,015	0	2,368,061
Special assessments	0	0	9,280	9,280
Due from other governmental units	<u>1,096</u>	<u>0</u>	<u>0</u>	<u>1,096</u>
TOTAL ASSETS	\$ <u>1,868,129</u>	\$ <u>603,945</u>	\$ <u>16,001</u>	\$ <u>2,488,175</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Deferred revenues	\$ 0	\$ 0	\$ 6,213	\$ 6,213
Fund Equity:				
Fund balance:				
Reserved for debt service	<u>1,861,129</u>	<u>603,945</u>	<u>4,746</u>	<u>2,469,920</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>1,861,129</u>	\$ <u>603,945</u>	\$ <u>10,959</u>	\$ <u>2,476,033</u>

QUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
DEBT SERVICE FUNDS
For the Year Ended December 31, 1996

Schedule 4

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOME</u>	<u>GREEN ACRES SCHOOLAGE DISTRICT PR. 12</u>	<u>TOTAL</u>
Revenues				
Taxes:				
Ad valorem	\$ 1,007,807	\$ 64,500	\$ 0	\$ 1,072,307
Special assessments	0	0	1,363	1,363
Intergovernmental:				
State revenue sharing	11,794	0	0	11,794
Total Revenues	<u>1,019,601</u>	<u>64,500</u>	<u>1,363</u>	<u>1,085,464</u>
Expenditures				
Current:				
General governmental:				
Personnel and administration	36,500	18,418	0	54,918
Debt service	0	0	1,624	1,624
Total Expenditures	<u>36,500</u>	<u>18,418</u>	<u>1,624</u>	<u>56,542</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>983,101</u>	<u>46,082</u>	<u>(41)</u>	<u>1,029,142</u>
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>4,789</u>	<u>4,789</u>
FUND BALANCES AT END OF YEAR	<u>\$ 983,101</u>	<u>\$ 46,082</u>	<u>\$ 4,748</u>	<u>\$ 1,033,931</u>

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

CAPITAL PROJECT FUNDS

As of and for the Year Ended December 31, 1995

Correctional Center Fund

The Correctional Center Fund is used to account for the construction of a jail facility in and for the parish of Ouachita. The construction is funded by the proceeds from the sale of 30-year limited tax bonds secured by a 30-year parish-wide ad valorem tax of 4.25 mills to be collected through the year 2025.

Detention Home Fund

The Detention Home Fund is used to account for the construction of a juvenile detention center in and for the parish of Ouachita. The construction will be funded by the proceeds of 30-year limited tax bonds secured by a parish-wide ad valorem tax of 1.45 mills to be collected through the year 2025.

Library Fund

The Library Fund is used to account for the construction of new facilities and maintenance and upgrading of existing public library facilities in and for the parish of Ouachita. These projects are financed from the proceeds of a parish-wide ad valorem tax of .50 mills to be collected through the year 2025.

QUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
CAPITAL PROJECTS FUNDS
December 31, 1996

Schedule 5

	<u>CORRECTIONAL CENTER FUND</u>	<u>DETENTION HOME FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and equivalents	\$ 3,817	\$ 3,190	\$ 14,990	\$ 21,997
Investments	3,699,209	0	0	3,699,209
Receivables				
All other accounts	0	0	294,343	294,343
Due from other governmental units	0	0	7,606	7,606
Prepaid expenditures	33,316	0	0	33,316
TOTAL ASSETS	\$ 3,671,536	\$ 3,190	\$ 226,939	\$ 3,901,725
LIABILITIES AND FUND EQUITY				
Liabilities				
Due to other funds	\$ 0	\$ 100,000	\$ 0	\$ 100,000
Accrued liabilities	0	3,538	0	3,538
Total Liabilities	0	103,538	0	103,538
Fund Equity				
Fund balance:				
Reserved for payables	10,536	0	0	10,536
Reserved for capital improvement	3,681,200	(100,348)	226,939	3,781,791
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,671,536	\$ 3,190	\$ 226,939	\$ 3,901,725

ORACHTA PARISH POLICE JURY

Schedule B

Monroe, Louisiana

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

CAPITAL PROJECTS FUNDS

For the Year Ended December 31, 1998

	<u>CORRECTIONAL CENTER FUND</u>	<u>DETENTION HOUSE FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
Revenues				
Transfers:				
Ad valorem	\$ 0	\$ 0	\$ 201,502	\$ 201,502
Intergovernmental:				
State revenue sharing	0	0	11,406	11,406
Use of money and property	<u>206,524</u>	<u>0</u>	<u>89</u>	<u>206,613</u>
Total Revenues	<u>206,524</u>	<u>0</u>	<u>201,607</u>	<u>408,131</u>
Expenditures				
Current:				
General government:				
Finance and administration	0	0	6,710	6,710
Capital outlay	<u>403,560</u>	<u>308,967</u>	<u>0</u>	<u>712,527</u>
Total Expenditures	<u>403,560</u>	<u>308,967</u>	<u>6,710</u>	<u>719,237</u>
Excess (Deficiency) of Revenues Over Expenditures	(197,036)	(308,967)	206,337	(199,666)
Other Financed by Sources				
Proceeds from bond issues	<u>4,000,000</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	2,802,964	(188,967)	206,337	2,810,334
Fund Balances (Deficit) at Beginning of Year	<u>(121,455)</u>	<u>0</u>	<u>0</u>	<u>(121,455)</u>
FUND BALANCES (Deficit) AT END OF YEAR	\$ <u>5,681,509</u>	\$ <u>(388,967)</u>	\$ <u>206,337</u>	\$ <u>5,498,879</u>

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

**PROPRIETARY FUND TYPES -
ENTERPRISE FUNDS**

As of and for the Year Ended December 31, 1998

West Ouachita Sewerage District No. 9 Fund

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

Green Acres Sewerage District No. 13 Fund

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

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
ENTERPRISE FUNDS
December 31, 1996

Schedule 7

	WEST OUACHITA SEWERAGE DISTRICT NO. 2	GREEN ACRES SEWERAGE DISTRICT NO. 12	TOTAL
ASSETS			
Cash	\$ 5,440	\$ 44,842	\$ 50,282
Investments, at cost	148,000	0	148,000
Receivables:			
Other	0	641	641
Restricted assets:			
Customer deposits	0	50	50
Plant equipment (Net)	<u>314,000</u>	<u>171,406</u>	<u>485,406</u>
TOTAL ASSETS	\$ <u>479,421</u>	\$ <u>187,848</u>	\$ <u>667,269</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Current Liabilities:			
Accounts payable and accrued expenses	\$ 529	\$ 765	\$ 1,294
Current Liabilities Payable from Restricted Assets:			
Customer deposits payable	0	50	50
Total Liabilities	<u>529</u>	<u>815</u>	<u>1,344</u>
Fund Equity:			
Contributed capital	518,200	143,040	661,240
Retained earnings (deficit):			
Unreserved	<u>(79,279)</u>	<u>14,034</u>	<u>(65,245)</u>
Total Fund Equity	<u>438,921</u>	<u>157,074</u>	<u>595,995</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>479,421</u>	\$ <u>187,848</u>	\$ <u>667,269</u>

OUACHITA PARISH POLICE JURY

Schedule B

Monroe, Louisiana

Combining Statement of Revenues, Expenses,

and Changes in Retained Earnings

ENTERPRISE FUNDS

For the Year Ended December 31, 1996

	WEST OUACHITA SEWERAGE DISTRICT NO. 9	GREEN ACRES SEWERAGE DISTRICT NO. 13	TOTAL
Operating Revenues			
Sewer service charges	\$ 37,640	\$ 8,090	\$ 45,730
Operating Expenses			
Repairs and maintenance	9,892	0	9,892
Depreciation	10,400	3,486	13,886
Utilities	832	4,598	5,430
Billing cost	2,323	0	2,323
Board member compensation	1,800	0	1,800
Office expenses	19	0	19
Accounting and auditing services	53	1,220	1,273
Insurance	287	0	287
Miscellaneous	853	235	1,088
Total Operating Expenses	<u>26,499</u>	<u>8,529</u>	<u>35,028</u>
Operating Income (Loss)	(1,859)	(4,669)	-9,772
Non-Operating Revenues			
Interest earned	1,892	2,614	4,506
Net Income	18,233	1,045	19,278
Depreciation on fixed assets financed by government grants	0	2,758	2,758
Increase in Retained Earnings	18,233	3,803	22,036
Retained Earnings (Deficit) at Beginning of Year	<u>(57,486)</u>	<u>30,273</u>	<u>(47,183)</u>
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	\$ <u>(39,253)</u>	\$ <u>34,076</u>	\$ <u>(25,177)</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Cash Flows
ENTERPRISE FUNDS
For the Year Ended December 31, 1996

Schedule 9

	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 2</u>	<u>GREEN ACRES SEWERAGE DISTRICT NO. 12</u>	<u>TOTAL</u>
Cash Flows From Operating Activities:			
Operating Income	\$ 11,141	\$ (1,269)	\$ 9,732
Depreciation	10,440	3,496	13,936
Changes in assets and liabilities:			
Accounts receivable	0	15	15
Accounts payable	367	371	648
Net Cash Provided by Operating Activities	<u>21,848</u>	<u>2,599</u>	<u>24,357</u>
Cash Flows From Noncapital Investing Activities:			
Purchase of investments	(45,000)	0	(45,000)
Interest earned	7,092	3,414	9,506
Net Cash Provided (Used) by Investing Activities	<u>(37,908)</u>	<u>3,414</u>	<u>(34,494)</u>
Net Increase (Decrease) in Cash	(16,060)	4,823	(11,137)
Cash at Beginning of Year	21,503	39,819	61,322
CASH AT END OF YEAR	\$ <u>5,443</u>	\$ <u>44,642</u>	\$ <u>50,085</u>

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

PROPRIETARY FUND TYPES - INTERNAL SERVICE FUNDS

As of and for the Year Ended December 31, 1994

Insurance Reserve Loss Fund

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

Worker's Compensation Reserve Loss Fund

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

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
INTERNAL SERVICE FUNDS
December 31, 1996

Schedule 10

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
ASSETS			
Cash	\$ 12,295	\$ 170,915	\$ 183,210
Investments, at cost	500,000	1,860,999	1,860,999
Due from other governmental units	3,296	0	3,296
Due from other funds	570,000	967,985	1,137,985
Prepaid items	<u>3,207</u>	<u>3,020</u>	<u>4,327</u>
TOTAL ASSETS	\$ <u>1,058,798</u>	\$ <u>2,102,939</u>	\$ <u>3,161,737</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable and accrued expenses	\$ 3,223	\$ 4,819	\$ 8,042
Fund Equity:			
Retained earnings - reserved for insurance claims	<u>1,058,775</u>	<u>2,098,020</u>	<u>3,156,795</u>
Total Fund Balance	<u>1,058,775</u>	<u>2,098,020</u>	<u>3,156,795</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>1,058,798</u>	\$ <u>2,102,839</u>	\$ <u>3,161,637</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Schedule 10

**Combining Schedule of Revenues, Expenses,
 and Changes in Retained Earnings
 INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 1996**

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
Operating Revenues:			
Premiums	\$ 764,730	\$ 558,888	\$ 1,323,618
Operating Expenses:			
Administrative expenses	5,328	6,818	12,146
Benefit payments and reinsurance	<u>737,567</u>	<u>238,834</u>	<u>976,401</u>
Total Expenditures	<u>742,895</u>	<u>245,652</u>	<u>988,547</u>
Operating Income	21,835	311,418	333,253
Nonoperating Revenues:			
Interest income	57,088	99,808	156,896
Miscellaneous	0	386	386
Insurance proceeds	<u>4,986</u>	<u>3,847</u>	<u>8,833</u>
Total nonoperating revenues	<u>62,074</u>	<u>103,941</u>	<u>166,015</u>
Net Income	83,909	415,359	499,268
Retained Earnings at Beginning of Year	<u>594,886</u>	<u>1,683,047</u>	<u>2,277,933</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 1,088,795</u>	<u>\$ 2,098,406</u>	<u>\$ 3,187,201</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Cash Flows
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 1996

Schedule 21

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
Cash Flows From Operating Activities			
Operating Income	\$ 31,435	\$ 301,433	\$ 342,868
Adjustments to reconcile net income to net cash provided by operating activities:			
Changes in assets and liabilities:			
Prepays	(1,207)	(3,820)	(4,927)
Amounts due from other funds	(400,000)	204,897	(195,103)
Accounts receivable	(1,466)	2,177	711
Accounts payable	(2,995)	1,290	(805)
	<u>(406,668)</u>	<u>(1,253)</u>	<u>(407,921)</u>
Net Cash Provided (Used) by Operating Activities	<u>(375,233)</u>	<u>297,197</u>	<u>(78,036)</u>
Cash Flows From Investing Activities			
(Increase) Decrease in Investments	312,838	(570,165)	(257,327)
Interest earned	57,668	89,688	147,356
Other revenue	4,886	4,149	9,035
	<u>375,392</u>	<u>(476,328)</u>	<u>(100,936)</u>
Net Cash Provided (Used) by Investing Activities	<u>375,392</u>	<u>(476,328)</u>	<u>(100,936)</u>
Net Increase in Cash	3,159	21,869	25,028
Cash at Beginning of Year	8,719	108,587	117,306
CASH AT END OF YEAR	<u>\$ 11,878</u>	<u>\$ 130,456</u>	<u>\$ 142,334</u>

ORACHTA PARISH POLICE JURY

Monroe, Louisiana

**FIDUCIARY FUNDS -
AGENCY FUNDS**

As of and for the Year Ended December 31, 1996

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.

Pension's Pension Benefit Fund

The Pension'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

Schedule 15

Monroe, Louisiana
Combining Balance Sheet

AGENCY FUNDS

December 31, 1996

	DEFERRED COMPENSATION FUND	FIREMEN'S PENSION AND RELIEF FUND	TOTAL
ASSETS			
Deferred compensation investments	\$ 996,636	\$ 0	\$ 996,636
Investments, at Market Value	<u>0</u>	<u>352,144</u>	<u>352,144</u>
TOTAL ASSETS	\$ <u>996,636</u>	\$ <u>352,144</u>	\$ <u>1,358,780</u>
LIABILITIES			
Deferred compensation liability	\$ 996,636	\$ 0	\$ 996,636
Net assets available for benefits	<u>0</u>	<u>352,144</u>	<u>352,144</u>
TOTAL LIABILITIES	\$ <u>996,636</u>	\$ <u>352,144</u>	\$ <u>1,358,780</u>

OUACHITA PARISH POLICE JURY

Schedule 14

Monroe, Louisiana

Schedule of Changes in Assets and Liabilities

AGENCY FUNDS

For the Year Ended December 31, 1996

	DEFERRED COMPENSATION PLAN			
	Balance January 1, 1996	INCREASES	DECREASES	Balance December 31, 1996
ASSETS				
Deferred compensation investments	\$ 898,531	\$ 204,491	\$ 105,386	\$ 997,636
LIABILITIES				
Deferred compensation liability	\$ 898,531	\$ 204,491	\$ 105,386	\$ 997,636

	FIREFMEN'S PENSION AND RELIEF FUND			
	Balance January 1, 1996	INCREASES	DECREASES	Balance December 31, 1996
ASSETS				
Investments, at Market Value	\$ 355,139	\$ 291,548	\$ (291,548)	\$ 355,144
Cash	(801)	801	0	1
TOTAL ASSETS	\$ 354,338	\$ 292,349	\$ (291,548)	\$ 355,144
LIABILITIES				
Net assets available for benefits	\$ 354,338	\$ 292,349	\$ (291,548)	\$ 355,144

MOCHAITA PARISH POLICE JURY
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1996

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 1978 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 33:1213, 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, 1996

	<u>SALARY</u>
PIERCE, ABE E., III, District D (6 Months)	\$ 4,982
BOLTOCLAW, TOM, District A, President (1 Month)	936
BAWSON, KING District F, Vice President (1 Month)	938
CALHOUN, R.D., District B	938
MARSHALL, BEN F., IV, District C	960
AUSBERRY, BENNIE, District D (6 Months)	4,082
MCFUNKINS, JOHN T., District E, President (12 Months)	18,278
HERRY, DARYLL, District D (1 Month)	738
TURNER, ERVIN, District F (1 Week)	122
HAWLS, ARLAN, District A (1 Week)	122
HANSON, ADELLE, District E (1 Week)	122
JOHNSTON, CHARLES, District B (1 Week)	<u>122</u>
TOTAL	<u>\$ 28,808</u>

(Continued)

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

SCHEDULE OF PROPRIETARY FUND BOARD COMPENSATION
WEST OUACHITA SEWERAGE DISTRICT No. 5

For the Year Ended December 31, 1990

CLOYD, VIRGIL	\$ 600
GINN, DAVID	600
SAYAGE, LARRY, Chairman	<u>600</u>
TOTAL	<u>\$ 1,800</u>

QUINCY PARKS POLICE JURY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 1996

<u>GRANT TITLE</u>	<u>CFDA No.</u>	<u>GRANT NUMBER</u>	<u>FEDERAL EXPENDITURE</u>
U. S. Department of Labor (Pass-through)			
Job Training Partnership Act:			
Title II-A	17.200	9590-81-01-A	\$ 89,549
Title II-B	17.200	9590-81-01-B	59,549
Title II-C	17.200	9590-81-01-C	128,001
Title II-until			<u>1,487,248</u>
Title III	17.240	9590-81-01-D	228,771
Education - 8-B	17.240	94-81-TX-0001-1	<u>40,577</u>
Subtotal U.S. Department of Labor			<u>1,765,695</u>
Department of Housing and Urban Development -			
(Pass-through)			
Section 8 Housing (Newark):			
Section 8-Subsidization	14.855	LA-887-171-001-002	78,220
Section 8-Subsidization	14.855	LA-888-171-001	189,650
Section 8-Subsidy	14.857	LA-888-171-344-0-0-0-0-11-12	1,028,024
LIHEAP Grant No. 188-0001 (Heating Service System)	14.228	000-0000	184,000
LIHEAP Grant - Home Investment Partnership Program	14.228	4000	15,000
LIHEAP Grant - (Burg Alarm System)	14.228	000-000000	21,711
Total U.S. Department of Housing and Urban Development			<u>1,296,605</u>
Department of Agriculture (Pass-through):			
Food Stamp - Administrative Marketing Grants	16.551	16-005-8888	79,400
Food Stamp Program - Essential	16.551	16-005-8888	<u>36,76,000</u>
Total Department of Agriculture			<u>37,555,400</u>
Department of Health and Human Services (Pass-through):			
Work Incentives Program - Louisiana Job- Employment Program - (Local)			
Supplemental Jobs Program	05.051	99924	248,411
Total Department of Health and Human Services			<u>248,411</u>
Department of Justice (Pass-through)			
Drug Court Planning Initiative			
Total Department of Justice	16.882	96-100-M0-0	<u>10,000</u>
			<u>10,000</u>
Department of Education (Pass-through):			
Project Read - A Second Chance			
LSA-N Title II Technology Enhancement	84.004	96-02	120,000
Total Department of Education			<u>120,000</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 26,255,691

* Finance Major Federal Financial Assistance Program

See accompanying Notes to Schedule of Federal Financial Assistance.

ORACHTA PARISH POLICE JURY

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 1986

Note 1 - General

The accompanying Schedule of Federal Financial Assistance presents the activities of all Federal financial assistance programs of the Orachta 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

Food Stamp Program	\$20,718,807
Loan Program - Double Plastic	311,884

Note 4 - Reconciliation to Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types

The following reconciliation is provided in order to reconcile the Schedule of Federal Financial Assistance to total Federal financial assistance as reported in the Police Jury's primary government financial statements as of and for the year ending December 31, 1986:

Total Federal financial assistance per Schedule of Federal Financial Assistance	\$ 24,752,297
Less: Non-cash assistance	<u>(1,203,890)</u>
Total Federal financial assistance per Combined Statement of Revenues, Expenditures and Changes in Fund Balances	\$ <u>4,032,890</u>

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND OMB CIRCULAR A-123**

**Orleans Parish Police Jury
New Orleans, Louisiana**

We assess certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government financial statements.

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 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we also consider to be material weaknesses as described above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the primary government financial statements of the Police Jury for the year ended December 31, 1996.

1. Accuracy of Transaction Posting and Accounts Receivable Cutoff

Finding:

In performing tests of transactions in the General Fund and certain Special Revenue Funds, we observed the following conditions: (1) \$29,315 of landfill charges were incorrectly receipted into the Sanitary Landfill Special Revenue Fund instead of to Landfill Charges in the General Fund; (2) a final settlement from the Federal Emergency Management Agency in the amount of \$73,115 was posted to the wrong receivable account; (3) accounts receivable were understated for state revenue sharing receivable in the General Fund in the amount of \$59,000 due to a clerical error contained in the journal entry prepared in the Treasurer's office; (4) state revenue sharing receivable in the amount of \$12,000 was incorrectly receipted into the Correctional Facilities Capital Projects Fund instead of the Correctional Facilities Debt Service Fund; (5) General and Timber Severance Tax for the fourth quarter of 1996 in the amount of \$139,300 was not receipted as a receivable in fiscal 1996; (6) Bail Bond Fees of \$16,622 were incorrectly posted as appearance bond forfeitures in the Criminal Court Fund; and (7) no receivable was receipted in the Public Library Fund for the \$100,000 Federal share of a \$200,000 grant.

**Orleans Parish Police Jury
New Orleans, Louisiana**

project, even though the local matching requirements of \$100,000 had been expended prior to December 31, 1996. While some of these items are rationalizations within a fund or between the various funds under the jurisdiction of the Jury, fund balance overall was understated by over \$272,000. This could lead to inaccurate budgeting information and create a risk that financial statements of the Jury could be prepared and be materially misstated.

Recommendation:

Personnel in the Treasurer's office, functioning in a supervisory capacity, should review budget to actual comparisons on a quarterly basis and follow up on significant variances in major revenue sources. Further, communications between the Treasurer's office and the Public Library should be enhanced so that financial reporting and compliance issues related to grant programs can be administered by the appropriate officials.

Response:

The Treasurer's office was performing with insufficient staff at the end of 1996 due to the resignation of the previous Secretary-Treasurer. As of this date, the Treasurer's office has hired more personnel and reorganized various duties which will allow the Treasurer the time to make overall reviews of financial statements in a timely manner.

2. Compliance with the Local Government Budget Act -

In performing our tests of compliance relating to LRS 39:1301 (commonly cited as the Local Government Budget Act), we noted that actual revenues and other sources were less than budgeted amounts by more than 5% (3 Special Revenue Funds) and that actual expenditures and other uses were more than budgeted amounts by 5% (3 Special Revenue Funds). In addition, we noted that in all cases the budget entered into the Police Jury's financial accounting system was not the final amended budget. The Local Government Budget Act requires that originally adopted budgets be amended if revenues and other sources are below budget by 5% or more and if expenditures and other uses are in excess of budgeted amounts by 5% or more. The aforementioned items appear to be in violation of the provisions of the Local Government Budget Act.

Recommendation:

We recommend that a comprehensive review of budget to actual variances be made in October or November of each year prior to the commencement of the process for adopting final amended budgets for the current operating period and proposed budgets for the current period. This type of review could also be made quarterly during the year to

**Orleans Parish Police Jury
New Orleans, Louisiana**

detect potential material variances as early as possible. Further, at any time a budget is amended it should be updated in the Police Jury's financial accounting system to provide meaningful comparisons between budgeted and actual revenues and expenditures.

Response:

The Treasurer's department has implemented the above recommendations by creating monthly exception reports to identify budgets that are in need of amendment. The Police Jury will review the reports, and any amendments will be posted to the financial accounting system in a timely manner.

* * * *

We also noted other matters involving the internal control structure and its operation that we have reported to management of the Jury in a separate letter dated May 23, 1987.

This report is intended for the management of the Jury, its cognate 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.

Ruffin Duffner → *Minors*

May 23, 1987

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF PRIMARY GOVERNMENT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**Orleans Parish Police Jury
Monroe, Louisiana**

We have audited the primary government financial statements of the Orleans Parish Police Jury (the Jury), as of and for the year ended December 31, 1996, and have issued our report thereon dated May 23, 1997.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide* issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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*.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Jury in a separate letter dated May 23, 1997.

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.

May 23, 1997

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

We have audited the primary government financial statements of the **Ouachita Parish Police Jury (the Jury)**, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 23, 1997. 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 23, 1997.

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, Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments* and the Louisiana Governmental Audit Guide issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. 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, 1996, 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 23, 1997.

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

**Orleans Parish Police Jury
New Orleans, Louisiana**

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 offered or not allowed
• Civil rights	• Eligibility
• Cash management	• Matching, level of effort or carryingback
• Federal financial reports	• Special reports
• Allowable cost/expense principles	• Special tests and provisions
• Drug-Free Workplace Act	• Claims for advances and reimbursements
• Administrative requirements	• Amounts claimed or used for matching.

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

During the year ended December 31, 1996, the Jury expended 95.54% of its total Federal financial assistance under major Federal financial assistance programs.

We performed tests of controls as required by OMB Circular A-133, 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.

**Orleans Parish Police Jury
Monroe, Louisiana**

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.

However, we noted certain matters involving the internal control structure and its operations that we have reported to management of the Jury in a separate letter dated May 23, 1991.

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.

Ruffin W. Huffman

May 23, 1991

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

**Ourchita Parish Police Jury
Monroe, Louisiana**

We have audited the primary government financial statements of the Ourchita Parish Police Jury (the Jury), as of and for the year ended December 31, 1998, and have issued our report thereon dated May 23, 1999.

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, 1998: political activity, civil rights, cash management, Federal financial reports, allowable cost/expense 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 these 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 these requirements. However, the results of our procedures did disclose uncertainty about noncompliance with the requirement governing civil rights, which is described in the following paragraph:

In August, 1996, certain members of the original Ourchita Empowerment and Enterprise Community Development Corporation board filed a civil rights complaint against the Police Jury after the Police Jury appointed a new board to administer a \$2,600,000 loan fund. While the parish attorney believes the complaint to be without basis and that this matter will be resolved in favor of the Police Jury, no formal response from the United States Department of Housing and Urban Development has been received.

**Orleans Parish Police Jury
Monroe, Louisiana**

This report is intended for the management of the Orleans Parish Police 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.

Ruffin, Hoffman & Moore

May 23, 1997

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

We have audited the primary government financial statements of the Ouachita Parish Police Jury (the Jury), as of and for the year ended December 31, 1996, and have issued our report thereon dated May 23, 1997.

In connection with our audit of the December 31, 1996, 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, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1996. 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 Louisiana. However, this report is a matter of public record and its distribution is not limited.

Ruffy, Huffman & Monroe

May 23, 1997

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**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 the Ouachita Parish Police Jury (the Jury), as of and for the year ended December 31, 1998, and have issued our report thereon dated May 23, 1999.

We have also audited the Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or cost-sharing; 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, 1998. 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, *Audit 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 governing types of services allowed or unallowed; eligibility; matching; level of effort; or cost-sharing; 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

**Orleans Parish Police Jury
New Orleans, Louisiana**

or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended December 31, 1994.

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.

Rafferty, Hoffman & Hanson

May 23, 1997

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OUACHITA PARISH POLICE JURY
Monroe, Louisiana

In planning and performing our audit of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) for the year ended December 31, 1996, we considered its internal control structure in order to determine our auditing procedures for purposes of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control structure or overall compliance with laws and regulations.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding these matters. This letter does not affect our report dated May 23, 1997 on the primary government financial statements of the Police Jury.

Bid Files -

In our tests of compliance with state competitive bid laws we examined proof of publication for certain public works contracts and purchases of materials and supplies. We noted that proof of publication is not maintained in the bid files in the Purchasing Department, but is maintained in the Treasurer's office in a manner which does not provide for timely & efficient retrieval.

While there is no legal requirement to maintain proof of publication in the files themselves, as a matter of administrative control and ease of recovery we recommend that proof of publication be filed in the vendor files with the original vendor bids, bid tabulation sheets and bid bonds.

Code of Ethics for Elected Officials -

In 1996, it was determined that one of the police jurors owned a computer consulting business which did business with an entity holding a contract with the police jury. A ruling was requested from the Ethics Board; the Board concluded that members of the police jury cannot do business with any firm that has a contract with the police jury, even if the contract is competitively bid.

**Orleans Parish Police Jury
Management Letter
Issued as of December 31, 1996
Page 2**

An appeal was made, and the Board reaffirmed its earlier opinion, citing Section 42:1114(2)(b) of the Code, which effectively prohibits the juror or any entity he is deemed to control from providing compensated services to an entity or selling, conveying or related services to an entity which does business with the police jury. Subsequent to the ruling by the Board, the Police Jury awarded a contract to an entity being served by the police juror. At the time of the vote, the police juror recused himself from any actions of the police jury involving the affected firm and did disclose the possible violation at the time of recusal. The police juror had interpreted the Code to allow for a public servant to disclose such relationships and to not participate in transactions involving the police jury and any such entity as provided for in Section 42:1126.

As the Ethics Board has ruled on the matter and there appears to be no legislative relief or reinterpretation of the Code, we recommend that the police juror adhere to the ruling issued by the Ethics Board.

Public Bid Law -

Louisiana Revised Statutes Section 38:2212 requires that public works contracts in excess of \$50,000 (including labor and materials) be advertised and let by contract to the lowest responsible bidder who bids in accordance with the contract, plans and specifications advertised. The statute further states that under no circumstances shall there be a division or separation of any public work project into smaller projects which division or separation would have the effect of avoiding the requirement that public work be advertised and let by contract to the lowest responsible bidder. During the year ended December 31, 1996, the parish attorney and certain police jurors identified instances where termination points of the parish gravel road program were not supported by engineering data. It was determined that possibly 3 segments (out of a total of 7 segments) of the program were terminated at particular points to arrive at a cost of less than \$50,000. This would appear to constitute a violation of the public works bid law provisions discussed above.

We understand that management of the police jury has implemented changes to the segmenting of the gravel road program to ensure that segment terminations are supported by logical engineering data in order to remove the potential for division of road segments into portions that could be construed as done to circumvent the requirement for public bid. We further understand that the public works department is evaluating new computer software to be able to more accurately determine its true per unit cost of road maintenance and/or construction. We recommend that those procedures be placed into practice as soon as practicable in order to ensure compliance with bid law and to provide accurate information for the deployment of resources in the public works department.

Ruffin, Ruffin & Moore
May 22, 1997

OUACHITA PARISH POLICE JURY

**Primary Government Financial Statements
As of and for the Year Ended December 31, 1996**

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OUACHITA PARISH POLICE JURY

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As of and for the Year Ended December 31, 1996

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QUACHITA PARISH POLICE JURY**Primary Government Financial Statements
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INDEPENDENT AUDITORS' REPORT

**Ouachita Parish Police Jury
Monroe, Louisiana**

We have audited the accompanying primary government financial statements of the **Ouachita Parish Police Jury** (the **Police Jury**) as of and for the year ended December 31, 1996, identified as **Statements** in the **Table of Contents**. These financial statements are the responsibility of the **Police Jury's** management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. These 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 statements 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, 1996**, 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 23, 1997** on our consideration of the **Police Jury's** internal control structure and a report dated **May 23, 1997** on its compliance with laws and regulations.

As discussed in **Note 1**, the financial statements of **Moussonge Abatement District No. 1** and **Green Acres Sewerage District No. 13** have been included in the primary government financial statements for the year ended **December 31, 1996**. 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 **Police Jury**, do not purport to, and do not, present fairly the financial position of the

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

Police Jury as of December 31, 1996, 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 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.



May 23, 1997

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

DEACONS FARMER POLICE FUND
Massachusetts
Combined Balance Sheet -
ALL FUND TYPES AND AUTHORITY GROUPS
December 31, 1994

ASSETS	OPERATIONAL FUND TYPES			
	GENERAL FUNDS	SPECIAL FUNDS	DEBT FUNDS	CAPITAL PROJECTS FUNDS
Cash	\$ 400,000	\$ 1,000,000	\$ 125,000	\$ 2,775
Investments, at cost	0	0	0	0
Investments, at market value	0	0	0	0
Receivables	1,000,000	1,000,000	1,000,000	100,000
- Advances made	1,000,000	1,000,000	1,000,000	100,000
- Special investments	0	0	0	0
- Advances made	0	0	0	0
Due from other governmental units	100,000	1,000,000	1,000	1,000
Due from other funds	100,000	0	0	0
Prepaid expenses	1,000	1,000	0	10,000
Inventory	10,000	10,000	0	0
Accumulated - customer deposits	0	0	0	0
Deferred compensation assets	0	0	0	0
Plant equipment, net	0	0	0	0
Non-debt-financed investments (net of amount to be provided for amort.)	0	0	0	0
- Compensated absence	0	0	0	0
Amount available to debt service funds	0	0	0	0
Amount to be provided for the retirement of general long-term liabilities	0	0	0	0
TOTAL ASSETS	\$ 3,075,000	\$ 3,000,000	\$ 2,250,000	\$ 2,905,000
LIABILITIES AND FUND EQUITY				
Liabilities				
Accumulated unexpended payroll and accrued expenses	\$ 20,000	\$ 1,000,000	\$ 0	\$ 2,700
Due to other governmental units	4,000	0	0	0
Due to other funds	1,000,000	100,000	0	100,000
Deferred amounts	0	100,000	0	0
Prepaid amounts	4,000	10,000	0	0
Payroll and vacation accrual liability	0	0	0	0
Due from available (or due to) accrued unexpended amounts	0	0	0	0
Due to (or from) A Limited Tax Bonds	0	0	0	0
Total Liabilities	<u>1,028,000</u>	<u>1,110,000</u>	<u>0</u>	<u>102,700</u>
Fund Equity				
- Accumulated Unexpended Investments	0	0	0	0
- Customer deposits	0	0	0	0
- Retained earnings (deficit)	0	0	0	0
- Reserve for insurance claims	0	0	0	0
- Unexpended payroll	0	0	0	0
Fund Income				
- Reserve for capital	0	1,000	0	100,000
- Reserve for amortization	10,000	100,000	0	0
- Reserve for capital expenditures	0	0	0	1,000,000
- Reserve for debt service	0	0	1,000,000	0
- Retained	10,000	0	0	0
- Required for Subsequent Year Expenditures	1,000,000	10,000,000	0	0
Unexpended	<u>1,000,000</u>	<u>10,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Fund Equity	<u>1,048,000</u>	<u>11,010,000</u>	<u>1,000,000</u>	<u>1,102,700</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,076,000	\$ 12,120,000	\$ 2,250,000	\$ 2,005,000

The accompanying notes are an integral part of this statement.