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# BOUQUILLAT PARISH POLICE JURY

ANNUAL FINANCIAL STATEMENTS  
FOR AND FROM THE YEAR ENDED DECEMBER 31, 1997

Release Date: 7-1-98

QUACHITA PARISH POLICE-JURY

Primary Government Financial Statements  
As of and for the Year Ended December 31, 1997

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QUACHITA PARISH POLICE JURY

Primary Government Financial Statements  
As of and for the Year Ended December 31, 1997

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**OUACHITA PARISH POLICE JURY**

**Primary Government Financial Statements  
As of and for the Year Ended December 31, 1997**

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**Luffey  
Huffman  
& Monroe**

**CERTIFIED PUBLIC ACCOUNTANTS**

*(an independent accounting organization)*

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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, 1997, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Ouachita Parish, Louisiana, as of December 31, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 1998 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As discussed in Note 1, the primary government financial statements, because they do not include the financial data of all component units of the Police Jury, do not purport to, and do not, present fairly the financial position of the Police Jury reporting entity as of December 31, 1997, 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.

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MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying supplemental information listed as Schedules in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the primary government financial statements of the Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.



May 14, 1998  
(except for Note 17, as to  
which the date is June 3, 1998)

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS**

**OLACHTA PARISH POLICE JURY**  
**Morno, Louisiana**  
**Combined Balance Sheet**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 1997**

	<b>GOVERNMENTAL FUND TYPES</b>			
	<b>GENERAL FUNDS</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>BIFFY SERVICES FUNDS</b>	<b>CAPITAL PROJECTS FUNDS</b>
<b>ASSETS</b>				
Cash	\$ 71,664	\$ 2,461,782	\$ 86,200	\$ 1,026,110
Investments, at cost	898,797	10,770,298	-	6,878,446
Investments, at market value	-	-	-	-
Receivables:				
All-categories	1,276,913	10,004,877	1,453,899	11,027
Special categories	-	198,642	-	-
Other receivables	49,234	498,011	-	-
Due from other governmental units	616,649	1,270,508	7,778	7,804
Due from other funds	1,078,898	-	-	1,863
Prepaid expenses	6,760	26,820	-	1,007
Inventory	25,813	170,437	-	-
Deferred compensation plan assets	-	-	-	-
Fleet equipment (Net)	-	-	-	-
Property, Plant and Equipment (amounts to be provided for Asset)	-	-	-	-
Compensated absences	-	-	-	-
Amount available to debt service funds	-	-	-	-
Amounts to be provided for the retirement of general long-term obligations	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,786,331</b>	<b>\$ 24,073,106</b>	<b>\$ 1,368,176</b>	<b>\$ 7,911,764</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 171,167	\$ 893,268	\$ 94,170	\$ 481,160
Retainage payable	-	-	-	271,400
Due to other governmental units	4,178	-	-	-
Due to other funds	626,600	1,044,884	-	19,800
Deferred revenues	-	879,341	-	-
Deposits held	1,600	48,828	-	-
Deferred compensation liability	-	-	-	-
For assets available to benefits	-	-	-	-
Accrued compensated absences	-	-	-	-
Series 1996-A Limited Tax Bonds	-	-	-	-
Series 1997 Limited Tax Bonds	-	-	-	-
Total Liabilities	<u>1,403,345</u>	<u>7,066,321</u>	<u>104,170</u>	<u>1,581,360</u>
<b>Fund Equity:</b>				
Investments in general fund assets	-	-	-	-
Contingent liability	-	-	-	-
Retained earnings:				
Reserved for insurance claims	-	-	-	-
Unreserved	-	-	-	-
Fund balance:				
Reserved for projects	6,760	26,820	-	6,007
Reserved for inventory	25,813	170,437	-	-
Reserved for capital improvements	-	-	-	6,811,000
Reserved for debt service	-	-	1,028,786	-
Unreserved/Unexpended	1,065,260	5,978,128	-	-
Total Fund Equity	<u>1,081,333</u>	<u>6,074,505</u>	<u>1,363,786</u>	<u>7,391,364</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 4,786,331</b>	<b>\$ 24,073,106</b>	<b>\$ 1,368,176</b>	<b>\$ 7,911,764</b>

The accompanying notes are an integral part of this statement.



	FIDUCIARY FUNDS TYPES		FIDUCIARY FUND TYPES - TRUST AND AGENCY FUNDS	ACCOUNT GROUPS		TOTALS (MEMBER-OWNED ONLY)
	ENTERPRISE FUNDS	INTERNAL SERVICES FUNDS		GENERAL FUNDS	LONG TERM DEBT AND OTHERS	
1	100,000	200,000	-	-	-	300,000
	121,000	1,340,000	-	-	-	1,461,000
	-	-	371,000	-	-	371,000
	-	-	-	-	-	14,000,000
	1,000	-	-	-	-	10,000
	1,700	4,300	-	-	-	60,000
	-	900	-	-	-	1,701,000
	-	800,000	-	-	-	1,684,700
	1,000	1,000	-	-	-	20,000
	-	-	1,277,000	-	-	1,277,000
	481,700	-	-	-	-	481,700
	-	-	-	36,000,000	-	36,000,000
	-	-	-	-	200,700	200,700
	-	-	-	-	1,084,700	1,084,700
	-	-	-	-	4,011,700	4,011,700
2	60,000	1,400,000	1,400,700	36,000,000	4,011,700	39,462,700
3	600	1,400	-	-	-	1,700,000
	-	-	-	-	-	207,400
	-	-	-	-	-	4,400
	-	-	-	-	-	1,294,500
	-	-	-	-	-	200,400
	500	-	-	-	-	40,700
	-	-	1,070,000	-	-	1,277,000
	-	-	371,000	-	-	270,000
	-	-	-	-	-	170,700
	-	-	-	-	1,000,000	1,000,000
	-	-	-	-	3,000,000	3,000,000
	600	1,400	1,400,700	-	4,011,700	6,000,700
	-	-	-	36,000,000	-	36,000,000
	600,000	-	-	-	-	600,000
	-	1,400,000	-	-	-	1,400,000
	-	-	-	-	-	100
	-	-	-	-	-	40,000
	-	-	-	-	-	200,000
	-	-	-	-	-	4,000,000
	-	-	-	-	-	1,084,700
	-	-	-	-	-	39,764,000
	607,000	1,401,000	-	36,000,000	-	39,462,700
3	607,000	1,401,000	1,400,700	36,000,000	4,011,700	39,462,700

**COACHTA PARISH POLICE JURY**  
**Metairie, Louisiana**  
**Combined Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**ALL GOVERNMENTAL FUND TYPES**  
**For the Year Ended December 31, 1997**

	GENERAL FUND	SPECIAL FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS (SUMMATION ONLY)
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ 1,006,631	\$ 641,640	\$ 2,710,410	\$ 262,290	\$ 4,620,971
Sales	-	8,824,170	-	-	9,212,170
Other	127,891	962,899	-	-	1,090,790
<b>Total Taxes</b>	<b>1,134,522</b>	<b>7,427,609</b>	<b>2,710,410</b>	<b>262,290</b>	<b>11,534,831</b>
Licenses, permits and assessments (Impairment)	299,190	14,025	6,710	-	320,925
Payments for use of assets	100	-	-	-	100
Federal grants	76,122	4,446,687	-	-	4,522,809
Federal transportation funds	-	1,293,170	-	-	1,293,170
Interagency revenue	1,250,418	1,728,479	13,858	11,400	2,993,155
Loans/grants	37,136	283,282	-	-	320,418
<b>Total Intergovernmental</b>	<b>1,471,804</b>	<b>7,032,818</b>	<b>13,858</b>	<b>11,400</b>	<b>14,529,880</b>
Fees, charges and commissions for services	49,412	1,011,894	-	-	1,061,306
Fines and forfeitures	-	4,054,094	-	-	4,054,094
Use of inventory and property	66,421	1,077,879	15,027	96,649	1,255,976
Other revenue	21,124	(8,818)	-	1,128	12,434
<b>Total Revenues</b>	<b>4,179,276</b>	<b>14,559,441</b>	<b>2,843,095</b>	<b>13,848</b>	<b>21,595,660</b>
<b>Expenditures</b>					
<b>Current</b>					
General government					
Legislation	98,688	-	-	-	98,688
Salaries	1,071,668	1,887,188	-	-	2,958,856
Benefits	79,688	1,664	-	-	81,352
Insurance and indemnification	368,223	893,781	79,217	10,476	1,351,707
Other general government	624,764	-	-	-	624,764
<b>Total General Government</b>	<b>2,303,032</b>	<b>2,781,673</b>	<b>79,217</b>	<b>10,476</b>	<b>5,174,498</b>
Public safety	62,000	2,723,132	-	-	2,785,132
Public works	71,488	4,866,880	-	-	4,938,368
Health and welfare	14,881	890,870	-	-	905,751
Culture and recreation	-	2,863,620	-	-	2,863,620
Commissions of external resources	13,999	-	-	-	13,999
Economic development	143,862	4,802,640	-	-	4,946,502
Information	-	-	886,000	-	886,000
Capital asset	24,282	1,888,810	-	4,861,084	6,974,176
Capital asset	1,868,138	2,822,242	912,347	4,211,280	5,814,007
<b>Total Expenditures</b>	<b>4,685,840</b>	<b>18,084,347</b>	<b>1,804,564</b>	<b>4,211,280</b>	<b>18,785,931</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(506,564)</b>	<b>6,475,094</b>	<b>1,038,531</b>	<b>(4,162,432)</b>	<b>2,845,099</b>
<b>Other Financing Sources (Uses)</b>					
Sale of assets	-	116,718	-	-	116,718
Borrowed financial assets	-	-	-	2,900,000	2,900,000
Operating transfers in	-	1,475,148	-	1,681,024	3,156,172
Operating transfers out	(1,218,890)	(7,112,128)	(1,928,171)	-	(10,259,189)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,218,890)</b>	<b>459,738</b>	<b>(1,928,171)</b>	<b>2,581,024</b>	<b>1,854,200</b>
<b>Excess of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>692,414</b>	6,934,832	1,110,360	662,592	1,370,298
<b>Fund Balances at Beginning of Year</b>	<b>1,875,000</b>	<b>11,411,164</b>	<b>1,024,911</b>	<b>6,977,880</b>	<b>21,488,955</b>
Bonded obligations (net)	-	-	(4,748)	-	(4,748)
<b>FUND BALANCE AT END OF YEAR</b>	<b>2,567,414</b>	<b>18,346,000</b>	<b>2,130,613</b>	<b>7,639,472</b>	<b>30,683,500</b>

The accompanying notes are an integral part of this statement.

**QUADRA'S FINANCIAL POLICY STATEMENT**  
**Measures, Conditions**  
**Continued Investment in Services, Repairs, and**  
**Changes in Debt Balance - Budget VS. ACT Results and Actual**  
**GENERAL AND SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2022**

Revenue	GENERAL FUND			SPECIAL FUND FUNDS		
	BUDGET	ACTUAL	PERCENTAGE	BUDGET	ACTUAL	PERCENTAGE
<b>Revenues</b>						
<b>Taxes</b>						
<b>Assessments</b>	\$ 1,077,000	\$ 1,044,000	96.92%	\$ 1,627,000	\$ 1,629,000	100.06%
<b>Rolls</b>	-	-	-	\$ 2,000,000	\$ 2,010,000	100.50%
<b>Other taxes</b>	20,000	20,000	100.00%	-	-	-
<b>Transfer</b>	2,000,000	1,998,000	99.90%	-	-	-
<b>Lottery and grants</b>	20,000	20,000	100.00%	20,000,000	20,000,000	100.00%
<b>Intergovernmental revenues</b>	-	-	-	150,000	150,000	100.00%
<b>Transfers to the officers</b>	-	00	0%	0	0	0%
<b>Interest grants</b>	75,000	75,000	100.00%	1,000,000	1,000,000	100.00%
<b>State loans</b>	-	-	-	-	-	-
<b>Local transportation funds</b>	-	-	-	1,000,000	1,000,000	100.00%
<b>Suburban funds</b>	1,000,000	1,000,000	100.00%	1,000,000	1,000,000	100.00%
<b>Local funds</b>	200,000	200,000	100.00%	200,000	200,000	100.00%
<b>Local governmental</b>	1,000,000	1,000,000	100.00%	-	-	-
<b>State charges and intergovernmental services</b>	20,000	20,000	100.00%	1,000,000	1,000,000	100.00%
<b>Transfers and interest</b>	-	-	-	1,000,000	1,000,000	100.00%
<b>Use of money and property</b>	0	0	0%	100,000	100,000	100.00%
<b>Other revenues</b>	20,000	20,000	100.00%	20,000	20,000	100.00%
<b>Total revenues</b>	<u>4,192,000</u>	<u>4,117,000</u>	<u>98.21%</u>	<u>17,127,000</u>	<u>17,049,000</u>	<u>99.56%</u>
<b>Expenditures</b>						
<b>Current</b>						
<b>County government</b>						
<b>Legislative</b>	00,000	00,000	100.00%	-	-	-
<b>Admin</b>	1,000,000	1,000,000	100.00%	1,000,000	1,000,000	100.00%
<b>Education</b>	00,000	00,000	0%	0	0	0%
<b>Finance and administration</b>	200,000	200,000	100.00%	0	0	0%
<b>Other government</b>	00,000	00,000	0%	-	-	-
<b>Local government</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100.00%</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100.00%</u>
<b>Public safety</b>	00,000	00,000	0%	0	0	0%
<b>Public works</b>	00,000	00,000	0%	0	0	0%
<b>Health and welfare</b>	00,000	00,000	0%	0	0	0%
<b>Culture and recreation</b>	-	-	-	0	0	0%
<b>Cooperation of other agencies</b>	00,000	00,000	100.00%	-	-	-
<b>Community development</b>	00,000	00,000	0%	0	0	0%
<b>Other costs</b>	00,000	00,000	0%	0	0	0%
<b>Transportation</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100.00%</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100.00%</u>
<b>Other or Reserve Other Expenditure</b>	1,000,000	1,000,000	100.00%	1,000,000	1,000,000	100.00%
<b>Other financing sources (Use)</b>						
<b>Use of money</b>	-	-	-	0	0	0%
<b>Receipts from long-term debt</b>	-	-	-	0	0	0%
<b>Operating activities</b>	-	-	-	0	0	-
<b>Nonoperating activities</b>	0	0	0%	0	0	0%
<b>Total other financing sources (use)</b>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Change in Reserve and Other Funds</b>						
<b>Other Expenditures and Other Use</b>	75,000	75,000	100.00%	1,000,000	1,000,000	100.00%
<b>Final Balance on/ending of Year</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100.00%</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100.00%</u>
<b>TOTAL AND CHECK BY STATE OF WASH.</b>	<u>\$ 4,192,000</u>	<u>\$ 4,117,000</u>	<u>98.21%</u>	<u>\$ 17,127,000</u>	<u>\$ 17,049,000</u>	<u>99.56%</u>

**SHALCETTA PARISH POLICE JURY**  
**Shreve, Louisiana**  
**Combined Statement of Revenues, Expenses,**  
**and Changes in Fund Equity**  
**PROPRIETARY FUND TYPES**  
**For the Year Ended December 31, 1997**

	ENTREPRENEUR FUNDS	INTERNAL SERVICE FUNDS	TOTALS (MEMBRANUM ONLY)
<b>Operating Revenues</b>			
Grant service charges	\$ 49,642	\$ -	\$ 49,642
Fees	-	1,478,196	1,478,196
<b>Total Operating Revenues</b>	<u>49,642</u>	<u>1,478,196</u>	<u>1,527,838</u>
<b>Operating Expenses</b>			
Administrative expenses	-	11,868	11,868
Benefit payments	-	964,732	964,732
Capital and maintenance	1,627	-	1,627
Depreciation	13,820	-	13,820
Electricity	3,870	-	3,870
Billing cost	2,038	-	2,038
Board member compensation	1,800	-	1,800
Office expenses	321	-	321
Accounting and auditing services	185	-	185
Insurance	714	-	714
Miscellaneous	1,822	-	1,822
<b>Total Operating Expenses</b>	<u>11,987</u>	<u>964,732</u>	<u>1,076,719</u>
<b>Operating Income</b>	<u>37,655</u>	<u>513,464</u>	<u>551,119</u>
<b>Non-Operating Revenues</b>			
Interest earned	48,556	148,271	196,827
Insurance proceeds	-	14,885	14,885
<b>Total Non-Operating Revenues</b>	<u>48,556</u>	<u>163,156</u>	<u>211,712</u>
<b>Net Income</b>	<u>86,211</u>	<u>676,620</u>	<u>762,831</u>
<b>Depreciation on Fixed Assets</b>			
Acquired With Federal Grants	2,768	-	2,768
<b>Increase in Retained Earnings</b>	<u>83,443</u>	<u>676,620</u>	<u>760,063</u>
<b>Retained Earnings (Deficit) at Beginning of Year</b>	<u>251,170</u>	<u>1,196,795</u>	<u>1,447,965</u>
<b>Retained Earnings at End of Year</b>	<u>334,613</u>	<u>1,873,415</u>	<u>2,208,028</u>
<b>Contributed Capital at Beginning of Year</b>	<u>60,251</u>	<u>-</u>	<u>60,251</u>
<b>Depreciation on fixed assets acquired with government grants</b>	<u>(2,768)</u>	<u>-</u>	<u>(2,768)</u>
<b>Retained equity transfer to:</b>	<u>4,704</u>	<u>-</u>	<u>4,704</u>
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	<u>62,187</u>	<u>-</u>	<u>62,187</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 696,794</u>	<u>\$ 1,873,415</u>	<u>\$ 2,570,209</u>

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combined Statement of Cash Flows**  
**PROPRIETARY FUND TYPES**  
**For the Year Ended December 31, 1997**

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS (MEMORANDUM ONLY)
<b>Cash Flows From Operating Activities</b>			
Operating income	\$ 17,734	\$ 81,172	\$ 98,906
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation	12,812	-	12,812
Changes in assets and liabilities:			
Accounts receivable	(5,461)	(24,782)	(30,243)
Due from other funds	-	107,805	107,805
Prepaid	(2,899)	(2,333)	(5,232)
Accounts payable	(851)	(2,731)	(3,582)
Net Cash Provided by Operating Activities	<u>12,635</u>	<u>175,091</u>	<u>187,726</u>
<b>Cash Flows From Noncapital Investing Activities</b>			
Purchases (redemptions) of investments	15,000	(483,981)	(468,981)
Interest earned	10,528	169,271	179,811
Insurance proceeds	-	14,692	14,692
Net Cash Provided (Used) by Investing Activities	<u>25,528</u>	<u>(200,018)</u>	<u>(174,490)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Contributed capital	4,748	-	4,748
Net Increase in Cash	42,871	75,073	117,944
Cash at Beginning of Year	<u>78,243</u>	<u>183,212</u>	<u>261,455</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 121,114</u>	<u>\$ 258,285</u>	<u>\$ 379,399</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, 1997**

**INTRODUCTION**

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

Louisiana Revised Statute 53:1236 gives the Police Jury various powers to regulate and direct the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, proceeds from taxes on video poker machines, and various other state and Federal grants.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

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

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

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or

**OUACHITA PARISH POLICE JURY  
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Fourth Judicial District Criminal Court Fund	December 31	1a
Hospital Service District No. 1	December 31	1a
C.L.B. Coastal Hospital for Retarded Citizens	June 30	1a
Ouachita Parish Firemen's Pension and Relief Fund	December 31	1a
Ouachita Parish Library	December 31	1a
East Town and Country Drainage District	December 31	1a
Lake Park Drainage District	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
Eastern Forest Subdivision Sewerage District No. 10	December 31	1a
Hildesway Road Sewerage District No. 11	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Incares Subdivision Sewerage District No. 1	December 31	1a
Ouachita Sewerage District No. 10	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Stringtown Sewerage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9 --	December 31	1a
Calleville Water District --	December 31	1a
Pratts Road Water District	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2

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

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

GAAP Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the Ouachita Parish Police Jury financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the Ouachita Parish Police Jury.

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

**C. FUND ACCOUNTING**

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

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

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

**GOVERNMENTAL FUNDS**

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



**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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

**PROPRIETARY FUNDS**

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

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

**QUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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2. Agency funds— account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. BASIS OF ACCOUNTING**

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

*Revenues*

*Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor. Ad valorem taxes are assessed and become due on November 15 each year and become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.*

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

*Sales taxes are 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 Police Safety and Corrections, Office of Motor Vehicles.*

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

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

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

*Expenditures*

*Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated*

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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

*Proprietary Funds*

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

**E. BUDGETS**

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

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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 offices in Louisiana.

**H. INVESTMENTS**

Under state law, the Police Jury may invest in United States treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, except for investments in the Firemen's Pension and Relief Agency Fund which are reported at market value.

**I. FIXED ASSETS**

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

**J. LONG-TERM OBLIGATIONS**

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

**QUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**K. COMPENSATED ABSENCES**

Firemen of Fire Protection District No. 1 of Quachita 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 30 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 3 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 285, the Police Jury accrues costs incurred for vacation in the General Long-Term Obligations Account Group. No accrual is made in the governmental funds because the current portion of the liability does not exceed a normal year's accumulation of benefits and are deemed immaterial.

**L. INTERFUND TRANSACTIONS**

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

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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provide collection services for a fee of \$1,000 each month.

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

**N. RESERVES AND DESIGNATIONS**

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

*Reserved for Prepaid Inventory*

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

*Reserved for Debt Service*

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

*Reserved for Insurance Claims*

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

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

**O. INVENTORIES**

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

**P. FUND EQUITY - Contributed Capital**

Contributed capital is recorded in proprietary funds that have received capital grants

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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

**Q. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**R. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

In March 1997, the Governmental Accounting Standards Board (GASB) issued Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This Statement requires that investments be recorded at fair value instead of acquisition cost. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 1997. The Police Jury will adopt this Statement effective January 1, 1998.

In October 1997, the GASB issued Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. This Statement requires an IRC Section 457 deferred compensation plan be reported as an expendable trust fund in the financial statements. The provisions of this Statement are effective for financial statements for periods beginning after December 31, 1998. The Police Jury will adopt this Statement effective January 1, 1999.

The income resulting from the implementation of these Statements is unknown.

**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>Exposition Date</u>
General Fund:			
Inside municipalities	2.00	2.09	Statutory
Outside municipalities	4.00	4.19	Statutory

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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<b>Special Revenue Funds:</b>			
Green Oaks Detention Home	3.75	3.75	12/31/05
Health Unit	1.35	1.35	12/31/00
Library Maintenance & Operations	7.25	7.25	12/31/05
Road Lighting District No. 1	5.00	5.54	12/31/00
Fire Protection District No. 1	30.01	30.01	12/31/03
Mosquito Abatement District No. 1	1.19	1.09	12/31/98
Correctional Facilities	8.60	8.60	12/31/06
<b>Debt Service Funds:</b>			
Detention Home Debt Service	1.45	1.45	12/31/05
Correctional Facilities Debt Service	4.33	4.33	12/31/05
<b>Capital Project Funds:</b>			
Library Construction	.50	.50	12/31/05

Differences between authorized and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 1997 is equal to \$474,501,432. 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 \$149,922,754 of the assessed value in 1997.

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

Assessment date	January 1
Official levy date	November 15
Date taxes become due	December 31

**Note 3 - CASH**

At December 31, 1997, the Police Jury has cash (book balances) as follows:

Demand deposits	\$ 3,851,021
petty cash	1,105
Total	<u>\$ 3,852,126</u>

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



**QUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

At December 31, 1997, the Police Jury has \$4,923,825 in deposits (collected bank balances). These deposits are secured from risk by \$206,800 of Federal deposit insurance and \$5,638,433 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 35:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

**Note 4 - INVESTMENTS**

At December 31, 1997, the Police Jury holds investments at cost totaling \$22,484,321; market value of these investments is \$22,557,136. 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 193.104.

**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. 462 of the 1979 legislative session, is a medical insurance benefit plan with reinsurance managed by a third party administrator. The aggregate premium for January 1, through December 31, 1997 was \$1,358,897. Contribution rates for group insurance are equal to 79% employer and 21% employees, respectively.

The Internal Service Funds, Insurance Loss Reserve and Reserve Worker's Compensation Fund, were established by the Quachita 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 \$250,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 34, "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, 1997, the Police Jury insured and paid claims under the general liability, fleet, and errors and omissions and worker's compensation plan amounting to \$956,856, net of reimbursements. There are no material claims outstanding at December 31, 1997. At December 31, 1997, the balance available to pay such liabilities if and when they arise is \$1,231,674 (Insurance Loss Reserve) and \$2,251,859 (Reserve Worker's Compensation).

**QUACHTA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**Note 6 - FIXED ASSETS**

The changes in general fixed assets follow:

	Balance January 1, 1997	Additions	Deletions	Balance December 31, 1997
Land	\$ 3,264,716	\$ 300,097	\$ 0	\$ 3,664,773
Buildings	12,147,812	418,640	(182,833)	12,482,799
Equipment	11,008,865	706,894	(225,155)	11,484,512
Furniture and Fixtures	537,832	13,793	(392)	551,233
Books	2,915,191	188,918	0	3,102,109
Construction in Progress	336,117	4,842,044	0	5,178,161
<b>Total</b>	<b>\$ 30,489,733</b>	<b>\$ 6,468,296</b>	<b>\$ (178,480)</b>	<b>\$ 36,824,387</b>

The general fixed assets balance at January 1, 1997 has been restated by \$316,117 for construction in progress expenditures that were incurred during 1996.

The Proprietary Funds, West Ouachita Sewer District No. 9 and Green Acme Sewerage District No. 13, have fixed assets of \$222,000 and \$139,400, respectively. Accumulated depreciation is \$198,280 and \$31,499, respectively, at December 31, 1997. The assets are being depreciated over 30 years by the straight-line method. Depreciation expense for the current year is equal to \$18,440 and \$720, respectively.

**Note 7 - DEFERRED COMPENSATION PLAN**

The GASB has issued its Statement No. 2, *Deferred Compensation Plans with Respect to Service for State and Local Governments*, which establishes standards for accounting and financial reporting for deferred compensation plans created in accordance with Internal Revenue Code (IRC) Section 457.

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

The deferred compensation plan is administered by a third party administrator. Under the terms of an IRC Section 457 deferred compensation plan, all compensation deferred under the plan, all property and rights acquired with those amounts, and all income attributable to those amounts, property rights are (until paid or made available to the employee or

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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 defined 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.

**Note 8 - DEFINED-BENEFIT PENSION PLANS**

The Police Jury provides retirement, death and disability benefits to the majority of its employees through four cost-sharing multiple-employer public employee retirement system pension plans administered by other governmental entities. As discussed below, state statutes provide that a percentage of property taxes collected in Ouachita Parish be remitted to the Parochial Employees Retirement System, the District Attorney's Retirement System and the Registrar of Voters Retirement System, as part of the funding for pension benefits under those retirement systems. On-behalf payments recorded as revenues and expenditures in the 1997 financial statements of the Police Jury pertaining to these plans are \$530,250. 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 18 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, or employees who retire at or after age 55 with at least 15 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, 1983, the benefit is equal to one per

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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cost of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

*Funding Policy:* State statute requires employees covered by Plan A to contribute 9.58 per cent of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 7.73 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These ten 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 11:145, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ouachita Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1995, 1996, and 1997, were \$468,149, \$365,149, and \$413,765, 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 14679, Baton Rouge, Louisiana 70808-0619, or by calling (504) 528-1361.

**B. FIREFIGHTERS' RETIREMENT SYSTEM**

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

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

Employees with 30 years or more of service who have attained age 55 or employees with 12 years of service who have attained age 55 or 25 years of service at any age are entitled to annual pension benefits equal to 3 1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 300%. Employees may elect to receive their

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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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 employers to contribute 8% of their salary to the retirement system. The Police Jury is required to contribute 9% of covered employees' salaries. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:2252 through 2269, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ouachita Parish Police Jury's contributions to the Firefighters' Retirement System for the years ending December 31, 1997, 1996, and 1995, were \$489,343, \$368,139 and \$338,251, 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, 2014 Silverdale Drive, Suite 10, Baton Rouge, Louisiana 70808-4136, or by calling (225) 925-4068.

**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, 1993, and who elected not to be covered by the new provisions, the following applies: Any member with 22 or more years of creditable service regardless of age may retire with a 2% 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 2% benefit reduction for each year below age 60. In addition, any member with at least 18 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 2% of the member's final average compensation, defined by L.R.S. 11:1581(3), multiplied by the number of years of his membership service, not to exceed 100% of

**OUACHITA PARISH POLICE JURY  
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

average final compensation.

For members who joined the System after July 1, 1993, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

*Funding Policy:* Contributions to the System include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the 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. 11:1699 A(3), the committee established the employer contribution rate at 1.23%, effective July 1, 1997. The Ouachita Parish Police Jury's contributions to the District Attorney's Retirement System for the years ending December 31, 1997, 1996 and 1995 were \$7,637, \$11,034 and \$11,642 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, 1308 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-3351.

**D. REGISTRARS OF VOTERS RETIREMENT SYSTEM**

The registrar of voters, their deputies and their permanent employees are members of the Registrars Of Voters Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The plan operates under the provisions of Louisiana Revised Statutes 11:2851 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 member's

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

accumulated contributions, shall become eligible for a deferred allowance upon attaining the age of 60 years. The System also provides death and disability benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance any member with eleven or more years of service at age 61, twenty-one or more years of service at age 66, or thirty-one or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROF) for up to three years and defer the receipt of benefits.

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

The 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) 824-8804.

**Note 9 - STEWARDSHIP AND ACCOUNTABILITY**

For those funds for which a budget to actual comparison was made, 1997 actual revenues and other sources were less than budgeted revenues and other sources by more than 3% for the Capital Outlay Drainage Program Special Revenue Fund. Budgeted revenues and other sources were \$281,080 while actual revenues and other sources were \$124,093, leaving an unfavorable variance of \$446,987. The variance was caused by the failure to reduce budgeted revenues and other sources after previously anticipated construction costs were not incurred.

West Ouachita Sewerage District No. 8 Enterprise Fund has a retained deficit of \$9,817 at December 31, 1997, due to depreciation.

**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 \$73,319, which is equal to 77 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$22,024, the remaining 23 per cent of the premiums. Premiums for any available life insurance are paid 100 per cent by the retiree. The Police Jury provides postemployment health insurance benefits for 22 retired employees.

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**Note 11 - LONG TERM OBLIGATIONS**

At December 31, 1997, employees of the Ouachita Parish Police Jury have accumulated and vested approximately \$276,000 of employee leave benefits, which have been computed in accordance with GASB Codification (Section 090). In addition, in February, 1997 the Police Jury issued \$2,900,000 in limited tax bonds, Series 1997. 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 Absences	Limited Tax Bonds
Balance due at January 1, 1997	\$ 274,878	\$ 8,000,000
Additions during 1997	262,118	2,900,000
Retirements during 1997	(260,796)	(750,000)
Balance due at December 31, 1997	\$ 276,199	\$ 8,550,000

Limited Tax Bonds payable at December 31, 1997, are comprised of the following issues:

\$8,000,000 - Series 1996 - A bonds for acquiring, financing, constructing and/or renovating public buildings being used or to be used as a jail in and for Ouachita Parish. Principal is due in annual installments of \$585,000 to \$840,000 through March 1, 2005. Interest rates are 4.00 per cent to 8.00 per cent. Debt retirement payments are made from Comptroller Center Debt Service Fund. \$ 8,000,000

\$2,900,000 - Series 1997 bonds for acquiring, financing, constructing and equipping a juvenile detention facility in and for Ouachita Parish. Principal is due in annual installments of \$185,000 to \$195,000 through March 1, 2006. Interest rates are 4.45 per cent to 8.00 per cent. Debt retirement payments are made from Detention Home Debt Service Fund. 2,900,000

Total \$ 8,550,000



**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

Annual debt service to maturity to fully amortize Limited Tax Bonds outstanding at December 31, 1997 including interest payments of \$1,775,394, are as follows:

	Series 1996-A	Series 1997
1998	\$ 830,680	\$ 421,021
1999	817,690	411,185
2000	813,090	408,645
2001	818,400	405,153
2002	826,400	403,717
2003-2006	2,547,300	1,611,463
Total	\$ 6,664,300	\$ 3,661,394

**Note 13 - 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 operating lease agreements are not reflected in the Police Jury's account groups.

The following is a schedule, by years, of future minimum rental payments required under operating leases that have calculable lease terms in excess of one year as of December 31, 1997:

December 31,	Graders	Excavator	Total
1998	\$ 127,548	\$ 37,856	\$ 165,404
1999	112,143	34,678	146,821
Total minimum payments required	\$ 239,691	\$ 72,534	\$ 312,225

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 \$268,170.

**Note 13 - CRIMINAL COURT FUND**

Louisiana Revised Statute 13:271.11 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, 1997, the Criminal Court Fund does not have a year end fund balance for transfer to the parish General Fund.

**Note 14 - LITIGATION, CLAIMS AND UNCERTAINTIES**

At December 31, 1997, the Police Jury was not involved in any material lawsuits.

**OUACHITA PARISH POLICE JURY  
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

**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, 1997	\$ 3,670,903
Received	11,385,531
Issued	<u>(15,687,293)</u>
Balance at December 31, 1997	\$ <u>188,884</u>

Effective January 1, 1998, the Food Stamp Program administered by the Police Jury was terminated and food stamp coupons were replaced by debit cards. To complete the termination, the balance of food stamp coupons at December 31, 1997 totaling \$188,884 was transferred to another parish Food Stamp Program. The termination of the Program is estimated to result in a loss of approximately \$80,000 in Federal revenues and a savings of approximately \$160,000 in expenditures.

**Note 16 - CHANGE IN PURCHASING POLICY**

During 1997, the Police Jury turned over the purchasing function for the Correctional Center to the Ouachita Parish Sheriff's Office. The purchasing function includes advertisement for and acceptance of bids for materials and supplies and issuance of purchase orders for the obligation of funds. However, the Police Jury retained the accounting functions of the Correctional Center.

**Note 17 - SUBSEQUENT EVENT - REIMBURSEMENT OF EXPENSES**

During 1997, the Police Jury 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. During 1997, the Police Jury reimbursed the Sheriff's office a total of \$384,800, leaving over \$495,000 unreimbursed.

During 1998, the Police Jury received documentation to support \$463,000 of the expenses unreimbursed at December 31, 1997. On June 3, 1998, an agreement was reached between the Sheriff and the Police Jury to reimburse \$463,000 to the Sheriff.

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

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SPECIAL REVENUE FUNDS**

As of and for the Year Ended December 31, 1997

**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, renovating, operating and maintaining public roads, bridges, and drainage systems.

**Fire Protection District No. 1 Fund**

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

**Public Library Fund**

The Public Library Fund is used to account for a specific parish-wide ad valorem tax, rentals, fees, 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 (a special correctional facility for juveniles).

**Criminal Court Fund**

The Criminal Court Fund was established in compliance with Louisiana Revised Statute 15:271.11 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, 1997**

**Correctional Facilities Fund**

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

**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 provide fund for maintaining and operating the industrial park.

**OUACHITA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
December 31, 1997**

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

**Indian Lake Maintenance Fund**

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

**Cheniere Lake Park Fund**

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

**Eagle Lake Subdivision Road Fund**

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

**Capital Outlay - Road Programs Fund**

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

**Capital Outlay - Drainage Program Fund**

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

**Capital Outlay - Urban Systems Fund**

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

**Communications District 911 Service Fund**

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

**ORACHITA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
December 31, 1997**

**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 retraining of dislocated workers.

**Louisiana Department of Education, JTPA Fund:**

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

**Section 8 Funds**

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

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

**OUACHITA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
December 31, 1997**

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-controlled, service-oriented, statewide effort to provide employment-focused services to targeted Red stamp recipients in accordance with Federal regulations.

Disabit Fund

The Disabit Fund accounts for grant funds provided in prior periods by the United States Department of Housing and Urban Development to Disabit 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.

Community Development Block Grant Funds

1. CDHG Home Investment Partnership Program Fund

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

2. CDHG MetalForma/Superlift Fund

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



**OUACHITA PARISH POLICE JURY  
SPECIAL REVENUE FUNDS  
December 31, 1997**

**3. CDRG Burg Jones Streets Fund**

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

**Local Law Enforcement Block Grant Funds**

**1. LLERG 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 reducing church arson.

**2. LLERG 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.

**DELAWARE PARKS POLICE FUND**  
**Planes, License**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUND**  
**December 31, 1997**

	PUBLIC WORKS FUND		PPE PROTECTION NO. 1 FUND		PUBLIC LIBRARY FUND		PROJECT BOND - 4 BONDING (BOND) FUND		DETENTION (BOND) FUND	
<b>ASSETS</b>										
Cash	\$	84,177	\$	38,607	\$	27,423	\$	0	\$	19,899
Investments, amount		13,000		4,782.00		1,750.00		-		99,797
Receivables:										
All volume loans		-		1,000.00		1,000.00		-		1,000.00
Special assessments		-		-		-		-		-
Other receivables		6,400		-		800		-		100
Due from other										
government units		17,600		60,000		32,700		11,400		2,104
Prepaid expenses		-		1,000		-		-		8,100
Inventory		10,000		-		-		-		4,200
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>127,577</b>	<b>\$</b>	<b>1,081,389</b>	<b>\$</b>	<b>1,401,323</b>	<b>\$</b>	<b>11,400</b>	<b>\$</b>	<b>2,731,101</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Liabilities:</b>										
Accounts payable and accrued expenses	\$	31,100	\$	183,100	\$	8,400	\$	800	\$	31,400
Due to other funds		-		-		-		11,000		-
Deferred revenues		-		-		-		-		-
Deposits held		26,000		-		-		-		-
<b>Total Liabilities</b>		<b>57,100</b>		<b>183,100</b>		<b>8,400</b>		<b>12,800</b>		<b>31,400</b>
<b>Fund Equity:</b>										
Fund balance:										
Reserved for inventory		17,000		-		-		-		6,700
Reserved for projects		-		1,000		-		-		8,000
Unreserved/Unappropriated		29,100		1,080,389		1,412,923		-		2,716,401
Total fund balance		<b>46,100</b>		<b>1,081,389</b>		<b>1,412,923</b>		<b>-</b>		<b>2,731,101</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$</b>	<b>103,200</b>	<b>\$</b>	<b>1,264,489</b>	<b>\$</b>	<b>2,441,243</b>	<b>\$</b>	<b>12,800</b>	<b>\$</b>	<b>3,462,201</b>

CRIMINAL COURT FUND	CORRECTIONAL REHABILITATION FUND	HEALTH CARE FUND	SEAS LIGHTING DISTRICT FUND	COURT FEE FUND	SANITARY LANDFILL FUND	ADMINISTRATIVE FUND
-	16	14,224	25,124	27,821	1,000	1,000
-	-	65,640	-	26,000	-	-
-	-	-	-	-	-	-
-	1,000,000	72,000	7,000	-	-	-
-	-	-	18,000	-	-	-
-	17,000	-	-	-	-	4,000
11,124	71,710	46,441	3,441	5,791	-	11,000
-	-	1,794	-	-	-	-
-	4,074	-	-	-	-	7,000
\$ 11,124	\$ 100,790	\$ 147,137	\$ 20,661	\$ 5,791	\$ 1,000	\$ 18,000
6,440	10,768	28,176	6,820	1,170	1,000	21,847
78,000	79,000	-	11,467	-	-	13,000
-	-	-	15,170	-	-	-
115,440	89,768	28,176	33,457	1,170	1,000	34,847
-	48,001	-	-	-	-	1,000
-	-	1,794	-	-	-	-
-	240,244	147,137	147,000	20,447	-	27,847
-	770,111	149,131	11,381	20,447	-	12
\$ 11,124	\$ 1,000,000	\$ 147,137	\$ 20,661	\$ 5,791	\$ 1,000	\$ 18,000

(Continued)

**DECATUR PARKS POLICE FUND**  
**Minor Leases**  
**Comparative Balance Sheet (Continued)**  
**SPECIAL RESERVE FUNDS**  
**December 31, 1991**

	<b>WATERBURY</b>		<b>BRIDGE</b>		<b>PROBATION</b>		<b>CHRYSLER</b>		<b>DALE LARK</b>
	<b>INVESTMENT</b>		<b>DEVELOPMENT</b>		<b>MAINTENANCE</b>		<b>LAST FUND</b>		<b>RENTYBROOK-</b>
	<b>ACCOUNT</b>		<b>ACCOUNT</b>		<b>ACCOUNT</b>		<b>ACCOUNT</b>		<b>ROAD</b>
	<b>FUND</b>		<b>FUND</b>		<b>FUND</b>		<b>FUND</b>		<b>FUND</b>
Cash	17,400	\$	1,200	\$	16,800	\$	71,200	\$	68,400
Investments, at cost	61,000		75,000		25,000		-		-
Receivables:									
Accounts receivable	-		-		-		-		-
Special assessments	-		-		-		-		-
Other receivables	-		10,000		-		-		-
Due from other governmental units	-		-		-		-		-
Prepaid expenses	-		-		-		-		-
Inventory	-		-		-		-		-
<b>TOTAL ASSETS</b>	<b>78,400</b>	<b>\$</b>	<b>86,200</b>	<b>\$</b>	<b>41,800</b>	<b>\$</b>	<b>71,200</b>	<b>\$</b>	<b>68,400</b>
<b>LIABILITIES AND FUND EQUITY</b>									
<b>Liabilities:</b>									
Accounts payable and accrued expenses	-		-		-		39,600		-
Due to other funds	-		-		-		-		61,000
Unearned revenues	-		-		-		-		-
Deposits held	-		-		-		26,000		-
<b>Total Liabilities</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>65,600</b>		<b>61,000</b>
<b>Fund Equity</b>									
Fund balance:									
Reserved for inventory	-		-		-		-		-
Reserved for projects	-		-		-		-		-
Unreserved fund balance	78,400		86,200		41,800		6,600		7,400
<b>Total Fund Balance</b>	<b>78,400</b>		<b>86,200</b>		<b>41,800</b>		<b>6,600</b>		<b>7,400</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>78,400</b>	<b>\$</b>	<b>86,200</b>	<b>\$</b>	<b>41,800</b>	<b>\$</b>	<b>71,200</b>	<b>\$</b>	<b>68,400</b>

CAPITAL OUTLAY PROGRAMS			COMMUNICATIONS		FFPS		SECTIONS		
ROAD PROGRAM FUND	SEWERAGE PROGRAM FUND	LIBRARY SYSTEM FFPS	DISTRICT #11 SERVICES FUND		#-A FUND	GENERAL FUND	SEWER FUND	FOOT-CURB FUND	
1	140,000	222,000	73,000	50,000	-	300	-	-	-
1,000,000	200,000	20,000	20,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	40,000	-	-	-	-	-	-
-	-	-	-	40,000	-	20,000	3,000	200	-
1,000,000	-	2,000	2,000	-	-	-	-	-	-
1,000,000	200,000	22,000	60,000	40,000	20,000	20,000	3,000	200	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	50,000	2,000	2,000	2,000	-	-	-	-	-
1,000,000	250,000	24,000	62,000	42,000	-	20,000	3,000	200	-
1,000,000	250,000	24,000	62,000	42,000	-	20,000	3,000	200	-
1,000,000	250,000	24,000	62,000	42,000	20,000	20,000	3,000	200	-

(Continued)

**COLLETTA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet (Continued)**  
**SPECIAL REVENUE FUNDS**  
**December 31, 2017**

	LIABILITIES FOR EMPLOYMENT TRAINING		MOBILE ABATEMENT DISTRICT FUND		REIMBURSED GARRETT ROAD SUBDIVISION FUND		ENTERPRISE COMMUNITY FUND	
	\$	(000,000)	\$	(000,000)	\$	(000,000)	\$	(000,000)
Cash	0	-	0	22,124	0	12,700	0	26,724
Receivables, at cost		-		490,000		-		264,000
Accruals:								
ad valorem taxes		-		430,240		-		-
Special assessments		-		-		-		-
Other receivables		27,100		-		400		-
Due from other governmental units	22,874	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	2,100	-	-	-	-
Reserves	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>0</b>	<b>29,974</b>	<b>0</b>	<b>492,464</b>	<b>0</b>	<b>13,100</b>	<b>0</b>	<b>264,724</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities</b>								
Accounts payable and accrued expenses	0	-	0	1,700	0	-	0	1,000
Due to other funds		22,874		1,700		-		-
Deferred revenues		-		26,000		-		490,000
Reserves (net)		-		-		-		-
Total Liabilities		22,874		29,400		-		491,000
<b>Fund Equity</b>								
Fund balance:								
Reserved for investment		-		-		-		-
Reserved for payable		-		1,000		-		-
Unreserved/Undesignated		-		28,400		23,000		-
Total Fund Balance		-		29,400		23,000		-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>0</b>	<b>22,874</b>	<b>0</b>	<b>492,464</b>	<b>0</b>	<b>23,100</b>	<b>0</b>	<b>491,724</b>

## BLOCK GRANT FUNDS

HOME INVESTMENT PARTNERSHIP PROGRAM FUND		METALWORK SUPERLIFT FUND		BUNG JOBS STREETS FUND		LOCAL LAW ENFORCEMENT NO. 1 FUND		LOCAL LAW ENFORCEMENT NO. 2 FUND		TOTAL	
\$	24	\$	207	\$	73	\$	50	\$	447	\$	1,287,700
	-		-		-		-		-		13,770,000
	-		-		-		-		-		11,700,000
	-		-		-		-		-		10,400
	-		-		-		-		-		60,300
	-		-		10,000		-		-		1,271,300
	-		-		-		-		-		14,400
	-		-		-		-		-		177,300
<u>\$</u>	<u>24</u>	<u>\$</u>	<u>207</u>	<u>\$</u>	<u>11,000</u>	<u>\$</u>	<u>50</u>	<u>\$</u>	<u>447</u>	<u>\$</u>	<u>14,671,000</u>
\$	-	\$	-	\$	-	\$	-	\$	-	\$	60,000
	-		-		11,000		-		-		1,284,700
	34		-		-		-		60,000		65,000
	-		-		-		-		-		60,000
	34		-		11,000		-		60,000		1,271,700
	-		-		-		-		-		171,000
	-		-		-		-		-		11,000
	-		177		-		61		600		26,111,300
	-		177		-		61		600		27,111,300
<u>\$</u>	<u>34</u>	<u>\$</u>	<u>177</u>	<u>\$</u>	<u>11,000</u>	<u>\$</u>	<u>61</u>	<u>\$</u>	<u>600</u>	<u>\$</u>	<u>28,114,000</u>

**QUADRA PARKS POLICE FUND**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**SPECIAL REVENUE FUND**  
**For the Year Ended December 31, 1997**

	1996		1997	
	PUBLIC WORKS NO. 1 FUND	PUBLIC SAFETY NO. 2 FUND	PUBLIC WORKS NO. 1 FUND	PUBLIC SAFETY NO. 2 FUND
<b>Revenues</b>				
<b>Taxes</b>				
Ad valorem	\$ -	\$ 1,763,837	\$ 3,636,497	\$ -
Sales	6,388,750	6,858,440	-	-
Other	771	1,843,828	-	-
<b>Total Taxes</b>	<u>6,389,521</u>	<u>8,666,105</u>	<u>3,636,497</u>	<u>-</u>
Licenses, permits and assessments	33,870	-	-	-
Intergovernmental				
Federal grants	-	-	-	14,624
Police cooperative funds	-	-	-	-
Other state revenues	11,549	277,237	285,244	-
Local sources	-	-	-	-
<b>Total Intergovernmental</b>	<u>11,549</u>	<u>277,237</u>	<u>285,244</u>	<u>14,624</u>
Fees, charges and commissions for services	773	324	64,770	-
Fines and forfeitures	-	-	33,637	-
Use of inventory and property	6,644	476,257	141,240	-
Other revenues	10,736	26	11,812	-
<b>Total Revenues</b>	<u>12,829,119</u>	<u>9,420,369</u>	<u>4,037,387</u>	<u>14,624</u>
<b>Expenditures</b>				
<b>Taxes</b>				
General governments				
Federal	497	-	-	-
State	1,283	-	-	-
Police and subdivisions	27,554	-	-	-
<b>Total General Governments</b>	<u>29,334</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public utility	-	120,487	-	1,024
Public works	1,684,877	-	-	-
Public facilities	-	-	-	-
Culture, entertainment	-	-	2,495,629	2,495
Business development	-	-	-	-
Capital asset	24,489	781,171	470,773	4,787
<b>Total Expenditures</b>	<u>1,738,900</u>	<u>1,761,658</u>	<u>2,966,402</u>	<u>8,306</u>
<b>Transfers (Recovery of Revenues and Other)</b>				
Fund Expenditures	\$4,770	\$6,637	\$28,709	-
<b>Other Financing Sources (Uses)</b>				
Sale of assets	6,414	-	-	-
Operating transfer in	143,830	-	-	-
Operating transfer out	(73,822)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>176,422</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfers (Recovery of Revenues and Other) Net/Other Expenditures and Other Uses</b>	21,000	66,674	128,709	-
<b>Fund Balance at Beginning of Year</b>	1,648,4	1,736,624	489,120	-
<b>Initial Equity Transfer to Civil</b>	14,024	-	-	-
<b>FINAL BALANCE AT END OF YEAR</b>	<u>\$ 1,878,444</u>	<u>\$ 1,803,298</u>	<u>\$ 617,829</u>	<u>\$ -</u>



CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH CARE FUND	WATER SUPPLY IMPROVEMENT FUND	POWER FUND	SANITARY LANDFILL FUND	ADMINISTRATIVE FUND	WORKERS' COMPENSATION MAINTENANCE FUND
-	1,068,000	647,000	1,000	-	-	-	-
-	-	10	-	-	-	-	-
-	<u>1,068,000</u>	<u>647,010</u>	<u>1,000</u>	-	-	-	-
-	-	-	66,700	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	16,100	66,000	1,700	-	-	-	-
10,000	<u>16,100</u>	<u>16,000</u>	<u>1,700</u>	-	-	-	-
10,000	-	-	-	-	-	-	-
10,000	16,100	16,700	-	-	-	66,000	-
10,000	66,000	66,700	1,700	14,700	-	-	-
400	66,000	66,700	1,700	4,000	17,000	-	66,000
-	<u>1,068,000</u>	<u>647,010</u>	<u>1,000</u>	<u>14,700</u>	<u>17,000</u>	<u>66,000</u>	<u>66,000</u>
1,068,000	-	-	-	66,000	-	-	-
-	-	-	-	-	-	66,000	-
1,068,000	-	-	-	66,000	-	66,000	-
-	1,000,000	-	-	-	6,700	-	-
-	-	-	-	70,000	-	-	-
-	-	66,700	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,000
-	<u>1,000,000</u>	<u>66,700</u>	<u>70,000</u>	<u>66,000</u>	<u>6,700</u>	<u>66,000</u>	<u>1,000</u>
1,000	66,000	24,700	66,000	6,700	6,400	66	700
-	-	-	-	-	-	-	66,000
-	-	1,000	-	-	-	-	-
-	-	1,000	-	-	-	-	74,000
1,000	66,000	24,700	66,000	6,700	6,400	66	74,127
100	1,049,000	1,046,000	1,066,000	66,700	14,000	-	66,000
-	-	-	-	-	170,000	-	-
1,000	<u>1,049,000</u>	<u>1,046,000</u>	<u>1,066,000</u>	<u>66,700</u>	<u>14,000</u>	<u>170,000</u>	<u>66,000</u>

(Continued)

**BOUQUILLA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Operating Statement of Revenues, Expenditures,**  
**and Change in Fund Balances (Continued)**  
**SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2007**

	BUDGETED REVENUES FUND	SPECIAL LAKE MAINTENANCE FUND	DRENNER LAKE PARK FUND	DICKL LAKE PUBIC WORKS ROAD FUND
<b>Revenues</b>				
<b>Taxes:</b>				
Ad valorem	\$	-	-	-
Sales	-	-	-	-
Other	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Licenses, permits and assessments</b>			58	11,500
<b>Intergovernmental:</b>				
Federal grants	-	-	-	-
State intergovernmental funds	-	-	-	-
Local intergovernmental	-	-	-	-
Federal intergovernmental	-	-	-	-
<b>Fees, charges and contributions for services:</b>			1,000	-
Fees and forfeitures	-	-	500	-
Use of money and property	11,700	1,100	500	2,000
Other revenues	-	-	500	-
<b>Total Revenues</b>	<u>11,700</u>	<u>1,100</u>	<u>2,500</u>	<u>13,500</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government				
Interest	-	-	-	-
Electricity	-	-	-	-
Planning and administration	200	-	-	-
<b>Total General Government</b>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	-
Public works	-	100	-	4,000
Health and welfare	-	-	-	-
Culture and recreation	-	-	10,000	-
Economic development	-	-	-	-
Capital outlay	-	-	1,400	-
<b>Total Expenditures</b>	<u>200</u>	<u>100</u>	<u>11,400</u>	<u>4,000</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	11,500	1,000	(8,900)	9,500
<b>Other Financing Sources (Uses)</b>				
Deficit used	-	-	-	-
Operating transfers in	11,700	-	11,700	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>11,700</u>	<u>-</u>	<u>11,700</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	23,200	1,000	28,200	19,000
<b>Fund Balances at Beginning of Year</b>	160,000	16,000	-	65,000
<b>Net Asset Equity Transfers to (from)</b>	-	-	-	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 183,200</u>	<u>\$ 17,000</u>	<u>\$ 28,200</u>	<u>\$ 84,000</u>







**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**DEBT SERVICE FUNDS**

*As of and for the Year Ended December 31, 1997*

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 4.15 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 \$2,990,000 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 1.43 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. This fund was closed during 1997 with a transfer of the balance to the Green Acres Sewerage District No. 13 Enterprise Fund.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**DEBT SERVICE FUNDS**  
**December 31, 1997**

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOME</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 76,220	\$ 9,076	\$ 85,296
Receivables			
All revenues taxes	1,809,007	816,283	2,625,290
Due from other governmental units	2,178	-	2,178
<b>TOTAL ASSETS</b>	<b><u>\$ 1,922,638</u></b>	<b><u>\$ 825,359</u></b>	<b><u>\$ 2,748,007</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accrued interest payable	\$ -	\$ 18,178	\$ 18,178
Total Liabilities	-	18,178	18,178
<b>Fund Equity:</b>			
Fund balances:			
Reserved for debt service	1,922,638	816,668	2,739,306
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,922,638</u></b>	<b><u>\$ 825,359</u></b>	<b><u>\$ 2,748,007</u></b>

**DELAHAYE PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**DEBT SERVICE FUNDS**  
**For the Year Ended December 31, 1997**

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION FACILITY</u>	<u>GREEN ACRES SEWERAGE DISTRICT NO. 10</u>	<u>TOTAL</u>
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 2,075,241	\$ 497,104	\$ -	\$ 2,572,345
Special assessments (intergovernmental)	-	-	6,711	6,711
Rain revenue sharing	11,668	-	-	11,668
Use of money and property	14,778	2,407	-	17,185
Total Revenues	<u>2,101,687</u>	<u>502,511</u>	<u>6,711</u>	<u>2,610,909</u>
<b>Expenditures</b>				
Current				
General government	14,174	19,888	-	34,062
Finance and administration	839,233	-	6,711	845,944
Total Expenditures	<u>853,407</u>	<u>19,888</u>	<u>6,711</u>	<u>879,996</u>
Excess of Revenues Over Expenditures	1,248,280	482,623	-	1,730,903
<b>Other Financing (Uses)</b>				
Operating transfers out	<u>(1,801,773)</u>	<u>(286,706)</u>	<u>-</u>	<u>(2,088,479)</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	4,507	19,917	-	24,424
<b>Fund Balances at Beginning of Year</b>	1,888,125	633,645	4,748	2,526,518
Residual equity transfer (out)	-	-	14,788	14,788
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,892,632</u>	<u>\$ 653,562</u>	<u>\$ -</u>	<u>\$ 2,546,194</u>



**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**CAPITAL PROJECT FUNDS**

As of and for the Year Ended December 31, 1997

Correctional Center Fund:

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

Detention Home Fund:

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

Library Fund:

The Library Fund is used to account for the construction of new facilities and maintenance and upgrading of existing public library facilities in and for the parish of Ouachita. These projects are financed from the proceeds of a parish-wide ad valorem tax of .80 mills to be collected through the year 2005.

**QUACHTA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**CAPITAL PROJECTS FUNDS**  
**December 31, 1997**

	<u>CONSTRUCTION FUNDS</u>	<u>REVENUE FUNDS</u>	<u>LIBRARY FUNDS</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and equivalents	\$ 199,071	\$ 1,499	\$ 333	\$ 1,601,323
Investments	4,266,034	2,284,400	-	4,338,434
<b>Receivables:</b>				
All other bills	-	-	133,587	133,587
Due from other governmental units	-	-	7,684	7,684
Due from other funds	-	-	3,880	3,880
Prepaid expenditures	1,297	-	-	1,297
<b>TOTAL ASSETS</b>	<u>\$ 5,471,399</u>	<u>\$ 2,493,499</u>	<u>\$ 221,294</u>	<u>\$ 7,186,192</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 293,029	\$ 353,649	\$ -	\$ 646,678
Retainage payable	173,195	96,248	-	269,443
Due to other funds	-	2,892	19,000	21,892
<b>Total Liabilities</b>	<u>466,224</u>	<u>452,789</u>	<u>19,000</u>	<u>938,013</u>
<b>Fund Equity</b>				
<b> fund balance:</b>				
Reserved for payables	8,897	-	-	8,897
Reserved for capital improvement	4,002,831	1,640,710	182,294	5,825,835
<b>Total Fund Balance</b>	<u>4,011,728</u>	<u>1,640,710</u>	<u>182,294</u>	<u>5,834,732</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 4,477,952</u>	<u>\$ 2,093,499</u>	<u>\$ 201,294</u>	<u>\$ 6,772,745</u>

**DIACRITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**CAPITAL PROJECTS FUNDS**  
**For the Year Ended December 31, 1997**

	<u>CONNECTIONAL CENTER FUND</u>	<u>DEFERRED DONOR FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
<b>Revenues</b>				
Grant:				
Individual	\$ -	\$ -	\$ 22,241	\$ 22,241
Intergovernmental:				
State revenue sharing	-	-	11,400	11,400
Use of money and property	402,200	89,500	1,888	493,588
Other revenues	1,188	-	-	1,188
Total Revenues	<u>403,388</u>	<u>89,500</u>	<u>24,529</u>	<u>517,417</u>
<b>Expenditures:</b>				
Current:				
General government:				
Finance and administration	30,218	10,120	-	40,338
Capital outlay	2,600,883	1,882,180	297,284	4,780,347
Total Expenditures	<u>2,631,101</u>	<u>1,892,300</u>	<u>297,284</u>	<u>4,820,685</u>
<b>Deficiency of the grant</b>				
Over Expenditures	(2,227,713)	(1,802,800)	(24,055)	(4,054,568)
<b>Other Financing Sources</b>				
Proceeds from bond issue	-	2,000,000	-	2,000,000
Operating transfers in	1,882,278	680,720	-	2,563,000
Other Financing Sources	<u>1,882,278</u>	<u>2,680,720</u>	<u>-</u>	<u>4,563,000</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>and Other Financing Sources</b>				
Over Expenditures	(1,345,435)	(212,080)	(24,055)	(1,581,570)
<b>Fund Balances (Deficit) at Beginning of Year</b>	<u>5,621,526</u>	<u>(388,182)</u>	<u>126,321</u>	<u>5,359,665</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 4,276,091</u>	<u>\$ (600,262)</u>	<u>\$ 102,266</u>	<u>\$ 3,578,095</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**PROPRIETARY FUND TYPES -  
ENTERPRISE FUNDS**

As of and for the Year Ended December 31, 1997

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.

**QUACHITA PARISH POLICE JURY**  
**Assets, Liabilities**  
**Combining Balance Sheet**  
**ENTERPRISE FUNDS**  
**December 31, 1997**

	WEST QUACHITA SEWERAGE DISTRICT NO. 1	GREEN ACRES SEWERAGE DISTRICT NO. 12	TOTAL
<b>ASSETS</b>			
Cash	\$ 75,817	\$ 26,220	\$ 102,037
Investments, at cost	100,000	20,000	120,000
Receivables:			
Special assessments	-	2,580	2,580
Other	3,791	598	4,389
Prepaid expenses	1,389	-	1,389
Fixed equipment (Net)	<u>323,646</u>	<u>108,021</u>	<u>431,667</u>
<b>TOTAL ASSETS</b>	<b>\$ 525,243</b>	<b>\$ 164,440</b>	<b>\$ 689,683</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Current Liabilities:			
Accounts payable and accrued expenses	\$ 325	\$ 181	\$ 506
Current Liabilities Payable from			
Restricted Assets:			
Customer deposits payable	-	26	26
Total Liabilities	<u>325</u>	<u>207</u>	<u>532</u>
<b>Fund Equity</b>			
Classified capital	518,280	143,636	661,916
Retained earnings (deficit)			
Unreserved	<u>(141,362)</u>	<u>(15,746)</u>	<u>(157,108)</u>
Total Fund Equity	<u>376,918</u>	<u>127,890</u>	<u>504,808</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 525,243</b>	<b>\$ 164,440</b>	<b>\$ 689,683</b>

**CHALMERS PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Fund Equity**  
**ENTERPRISE FUNDS**  
**For the Year Ended December 31, 1997**

	WEST CHALMERS SEWERAGE DISTRICT NO. 9	GREEN ACRES SEWERAGE DISTRICT NO. 10	TOTAL
<b>Operating Revenues</b>			
Sewer service charges	\$ 21,734	\$ 5,908	\$ 27,642
<b>Operating Expenses</b>			
Repairs and maintenance	3,827	-	3,827
Depreciation	18,948	2,484	21,432
Utilities	1,888	4,873	6,761
Billing cost	2,136	-	2,136
Board member compensation	1,958	-	1,958
Office expenses	100	89	189
Accounting and auditing services	12	188	200
Insurance	110	488	598
Miscellaneous	-	1,822	1,822
Total Operating Expenses	<u>21,881</u>	<u>9,672</u>	<u>31,553</u>
<b>Operating Income (Loss)</b>	35,853	(3,764)	32,089
<b>Non-Operating Revenues</b>			
Interest earned	8,383	1,897	10,280
<b>Net Income (Loss)</b>	28,286	(1,867)	26,419
<b>Depreciation on fixed assets acquired with government grants</b>	-	2,788	2,788
<b>Increase in Retained Earnings</b>	28,286	1,884	30,170
<b>Retained Earnings (Deficit) at Beginning of Year</b>	<u>(28,224)</u>	<u>(1,876)</u>	<u>(30,100)</u>
<b>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</b>	<u>8,062</u>	<u>1,008</u>	<u>9,070</u>
<b>Contributed Capital at Beginning of Year</b>	218,283	141,288	359,571
<b>Depreciation on fixed assets acquired with government grants</b>	-	(2,788)	(2,788)
<b>Redeemal equity transfer in</b>	-	4,734	4,734
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	<u>218,283</u>	<u>143,234</u>	<u>361,517</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 226,345</u>	<u>\$ 144,370</u>	<u>\$ 370,715</u>

**QUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Cash Flows**  
**ENTERPRISE FUNDS**  
**For the Year Ended December 31, 1997**

	<b>WEST</b>		<b>GREEN ACRES</b>		
	<b>QUACHITA</b>		<b>SEWERAGE</b>		
	<b>DISTRICT NO. 9</b>		<b>DISTRICT NO. 13</b>		<b>TOTAL</b>
<b>Cash Flows From Operating Activities</b>					
Operating Income (Loss)	\$	30,863	\$	(1,089)	\$ 17,774
Depreciation		10,446		3,483	14,929
Changes in assets and liabilities:					
Accounts receivable		(1,183)		(1,188)	(2,371)
Prepaid expenses		(1,589)		-	(1,589)
Accounts payable		(189)		(484)	(673)
Net Cash Provided (Used) by Operating Activities		<u>37,261</u>		<u>(2,198)</u>	<u>35,063</u>
<b>Cash Flows From Noncapital Investing Activities:</b>					
(Purchase) redemption of investments		46,008		(78,000)	(31,992)
Interest earned		4,582		1,847	6,429
Net Cash Provided (Used) by Investing Activities		<u>50,590</u>		<u>(76,153)</u>	<u>(25,563)</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Com bonded capital		-		4,768	4,768
<b>Net Increase (Decrease) in Cash</b>		87,851		(41,431)	46,420
<b>Cash at Beginning of Year</b>		<u>3,440</u>		<u>44,842</u>	<u>48,282</u>
<b>CASH AT END OF YEAR</b>	\$	<u>41,291</u>	\$	<u>3,411</u>	\$ <u>44,702</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**PROPRIETARY FUND TYPES -  
INTERNAL SERVICE FUNDS**

As of and for the Year Ended December 31, 1997

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 workman's compensation expenses.



**ORACHTA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**INTERNAL SERVICE FUNDS**  
**December 31, 1997**

	<u>INSURANCE RESERVE FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 51,761	\$ 182,689	\$ 234,450
Investments, at cost	1,000,000	1,344,000	2,344,000
Receivables - Other	41,000	100	41,100
Due from other governmental units	00	00	00
Due from other funds	100,000	700,000	800,000
Prepaid items	4,000	2,000	6,000
<b>TOTAL ASSETS</b>	<b>\$ 1,200,761</b>	<b>\$ 2,228,689</b>	<b>\$ 3,429,450</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 441	\$ 1,479	\$ 1,920
<b>Fund Equity:</b>			
Retained earnings - reserved			
for insurance claims	1,200,320	2,227,210	3,427,530
Total Fund Balance	1,200,320	2,227,210	3,427,530
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,200,761</b>	<b>\$ 2,228,689</b>	<b>\$ 3,429,450</b>

**QUACHTA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenses,**  
**and Changes in Retained Earnings**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 1997**

	<b>INSURANCE RESERVE FUND</b>	<b>WORKERS' COMPENSATION RESERVE FUND</b>	<b>TOTAL</b>
<b>Operating Revenues:</b>			
Premiums	\$ 664,258	\$ 389,943	\$ 1,054,201
<b>Operating Expenses:</b>			
Administrative expenses	75,762	72,394	148,156
Benefit payments and reimbursements	379,471	285,881	665,352
Total Expenditures	<u>455,233</u>	<u>358,275</u>	<u>813,508</u>
<b>Operating Income</b>	209,025	331,668	540,693
<b>Nonoperating Revenues:</b>			
Interest income	42,123	127,149	169,272
Insurance proceeds	773	15,820	16,593
Total nonoperating revenues	<u>42,896</u>	<u>142,969</u>	<u>185,865</u>
<b>Net Income</b>	251,921	474,637	726,558
<b>Retained Earnings at Beginning of Year</b>	<u>1,088,776</u>	<u>3,094,026</u>	<u>4,182,802</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$ 1,340,697</u>	<u>\$ 3,568,663</u>	<u>\$ 4,909,360</u>

**QUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Cash Flows**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 1997**

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
<b>Cash Flows From Operating Activities</b>			
Operating Income/(Loss)	\$ 88,600	\$ (7,200)	\$ 81,400
Adjustments to reconcile net income to net cash provided by operating activities:			
Changes in assets and liabilities:			
Prepaid	(5,777)	(971)	(6,748)
Due from other funds	476,000	(331,000)	145,000
Accounts receivable	(34,474)	(188)	(34,662)
Accounts payable	(3,781)	(3,780)	(7,561)
Net Cash Provided (Used) by Operating Activities	<u>318,568</u>	<u>(144,139)</u>	<u>174,429</u>
<b>Cash Flows From Investing Activities</b>			
(Increase) Decrease in investments	(800,000)	16,000	(784,000)
Interest earned	48,122	127,149	175,271
Other income	770	(3,821)	(3,051)
Net Cash Provided (Used) by Investing Activities	<u>(691,108)</u>	<u>139,328</u>	<u>(551,780)</u>
<b>Net Increase in Cash</b>	<b>67,460</b>	<b>12,594</b>	<b>80,054</b>
<b>Cash at Beginning of Year</b>	<u>12,295</u>	<u>170,812</u>	<u>183,107</u>
<b>CASH AT END OF YEAR</b>	<b>\$ 79,755</b>	<b>\$ 183,406</b>	<b>\$ 263,161</b>

**QUACHET & PARSON POLICE JURY**  
Monroe, Louisiana

**FIDUCIARY FUNDS -  
AGENCY FUNDS**

As of and for the Year Ended December 31, 1997

Deferred Compensation Fund

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

Firemen's Pension and Relief Fund

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

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**AGENCY FUNDS**  
**December 31, 1997**

	<u>DEFERRED COMPENSATION FUND</u>	<u>FIREMEN'S PENSION AND RELIEF FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Deferred compensation investments Investments, at Market Value	\$ 1,277,671	\$ -	\$ 1,277,671
	<u>-</u>	<u>373,000</u>	<u>373,000</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,277,671</u></b>	<b>\$ <u>373,000</u></b>	<b>\$ <u>1,650,796</u></b>
<b>LIABILITIES</b>			
Deferred compensation liability	\$ 1,277,671	\$ -	\$ 1,277,671
Net assets available for benefits	<u>-</u>	<u>373,000</u>	<u>373,000</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>1,277,671</u></b>	<b>\$ <u>373,000</u></b>	<b>\$ <u>1,650,796</u></b>

**OLIVEHITA PARISH POLICE FUND**  
**Houma, Louisiana**  
**Schedule of Changes in Assets and Liabilities**  
**ASSET FUNDS**  
**For the Year Ended December 31, 1997**

DEFERRED COMPENSATION PLAN				
	Balance January 1, 1997	Increases	Decreases	Balance December 31, 1997
<b>ASSETS</b>				
Deferred compensation investments	\$ 89,628	\$ 11,642	\$ 76,087	\$ 1,237,621
<b>LIABILITIES</b>				
Deferred compensation liability	\$ 89,628	\$ 11,642	\$ 76,087	\$ 1,237,621
PENSIONERS' PENSION AND RELIEF FUND				
	Balance January 1, 1997	Increases	Decreases	Balance December 31, 1997
<b>ASSETS</b>				
Investments, at Market Value	\$ 362,144	\$ 15,787	\$ 26,896	\$ 350,935
<b>LIABILITIES</b>				
Net assets available for benefits	\$ 362,144	\$ 15,787	\$ 26,896	\$ 350,935

**ORACHTA PARISH POLICE JURY**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 1997

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

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

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SCHEDULE OF POLICE JUROR COMPENSATION**

For the Year Ended December 31, 1997

	<u>SALARY</u>
HOLTZCLAW, TOM, District A, President (16.5 Months)	\$ 10,662
DAWSON, KING District F	9,680
CALHOUN, R.D., District B, President (1.5 Months)	9,738
MARSHALL, BEN F., IV, District C	9,600
MCJUNKINS, JOHN T., District E	9,600
BERRY, DARYLL, District D	<u>9,600</u>
<b>TOTAL</b>	<b>\$ <u>58,280</u></b>

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

For the Year Ended December 31, 1997

CLOYD, VIRGIL	\$ 650
GINN, DAVID	650
SAVAGE, LARRY, Chairman	<u>650</u>
<b>TOTAL</b>	<b>\$ <u>1,950</u></b>



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



Luffey  
Huffiman  
& Monroe

CERTIFIED PUBLIC ACCOUNTANTS

(a professional accounting organization)

POYLA, LUFFEY, HUFFIMAN & MONROE, CPAs  
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1. Fred Monroe, CPA  
Sabra Hafferty, CPA  
Cecilia A. Costa, CPA

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

We have audited the primary government financial statements of the **Ouachita Parish Police Jury (the Jury)** as of and for the year ended December 31, 1997, and have issued our report thereon dated May 14, 1998. We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Louisiana Society of Certified Public Accountants and the Louisiana Legislative Auditor.

**Compliance**

As part of obtaining reasonable assurance about whether the Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings and Questioned Costs as item 97-01. We also noted a certain immaterial instance of noncompliance that we have reported to management of Ouachita Parish Police Jury in a separate letter dated May 14, 1998.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Jury's assertions

**Ouachita Parish Police Jury  
Morrison, Louisiana**

of management in the primary government financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as Item 97-01.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of Ouachita Parish Police Jury in a separate letter dated May 14, 1998.

This report is intended for the information of management of the Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Jury and the Legislative Auditor for the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.



**May 14, 1998**



Luffey  
Huffman  
& Monroe

CERTIFIED PUBLIC ACCOUNTANTS

*As Practicing Accounting Generalists*

John L. Luffey, CPA, CMA, CFE  
Forrest L. Huffman, CPA  
L. Pennington, CPA  
Edwin Atkinson, CPA  
Cynthia A. Collins, CPA

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Compliance**

We have audited the compliance of the **Ouachita Parish Police Jury (the Jury)** with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major Federal programs for the year ended December 31, 1997. The Jury's major Federal programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

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

In our opinion, the Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended December 31, 1997.


**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Internal Control Over Compliance**

Management of the Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the Jury's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information of management of the Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Jury and the Legislative Auditor for the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.



May 14, 1998

**QUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 1997**

<u>GRANT TITLE</u>	<u>CFDA NO.</u>	<u>GRANT NUMBER</u>	<u>AMOUNT EXPENDITURES</u>
<b>U. S. Department of Labor - (Pass-through)</b>			
Adv. Training Partnership Act:			
Title G-A	17.238	96-97-01-03-A	\$ 872,155
Title G-B	17.238	96-97-01-03-B	558,428
Title G-C	17.238	96-97-01-03-C	111,238
Title G-subtotal			<u>1,541,821</u>
Title III	17.296	96R741-00-F	314,131
Education - I N	17.296	4-0-0-170-0001-0	31,491
<b>Total U.S. Department of Labor</b>			<u>2,197,541</u>
<b>Department of Housing and Urban Development -</b>			
(Pass Through)			
Section 8 Housing (Vouchers)	14.831	LA-887-171-000-000	704,261
Section 8 Subsidies	14.830	LA-888-171-001	167,647
Section 8 Housing	14.837	LA-888-171-0-0-0-1-0-0-11-11	1,170,680
Section 8 subtotal			<u>1,042,588</u>
Empowerment Grant Program	14.244	276704	87,484
CDBG-Grant - Metropolitan/Targeted	14.228	007-700042	251,494
CDBG Grant - Home Investment Partnership Program	14.239	4081	11,450
CDBG Grant - Drug Court Grants	14.235	187-900048	21,841
<b>Total U.S. Department of Housing and     Urban Development</b>			<u>1,413,753</u>
<b>Department of Agriculture - (Pass-through)</b>			
Food Stamp - Administrative Matching Grants	16.564	22-073-0004	78,321
Food Stamp Program - Income	16.551	22-073-0004	64,887,208
<b>Total Department of Agriculture</b>			<u>65,065,529</u>
<b>Department of Health and Human Services (Pass-through)</b>			
Work Incentive Program - Louisiana Job Employment Program - LAJEP	91.341	24087	284,207
<b>Total Department of Health and Human Services</b>			<u>284,207</u>
<b>Department of Justice - (Pass-through)</b>			
Church Abuse Prevention Grant	64.993		1,000
<b>Total Department of Justice</b>			<u>1,000</u>
<b>Department of Education - (Pass-through)</b>			
Project Head Start Second Class	04.007	84074 9011	11,838
<b>Total Department of Education</b>			<u>11,838</u>
<b>GRAND TOTAL</b>			<u>2,712,109</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**OSAGE COUNTY POLICE JURY**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 1997**

**Note 1 - General**

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

**Note 2 - Basis of Accounting**

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

**Note 3 - Other Federal Assistance**

Food Stamp Program	\$	16,687,500
Loan Program - Dualite Plastics		263,504

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

The following reconciliation is provided in order to reconcile the Schedule of Expenditures of Federal Awards to total revenue as reported in the Police Jury's primary government financial statements as of and for the year ending December 31, 1997:

Total Federal Awards per Schedule of Expenditures of Federal Awards	\$	21,216,398
Less: Non-cash assistance		<u>(16,687,500)</u>
Total Federal revenue per Combined Statement of Revenues, Expenditures and Changes in Fund Balances	\$	<u>4,528,898</u>

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

**Summary of Audit Results:**

- 1) The audit report on the Ouachita Parish Police Jury (the Jury) covering the fiscal year ended December 31, 1997 was unqualified;
- 2) The audit of the primary governmental financial statements disclosed a reportable condition in internal control and the reportable condition is considered a material weakness;
- 3) The audit of the primary government financial statements disclosed an instance of noncompliance which is considered to be material to the primary government financial statements of the Jury;
- 4) The auditors' report on the Jury's compliance with requirements applicable to each major program was unqualified;
- 5) The audit of the Jury's compliance with requirements applicable to each major program did not disclose any findings required to be reported under the provisions of OMB Circular A-133 Section 310(a);
- 6) Major Federal programs for purposes of the report on compliance with the requirements applicable to each major program were the Job Training Partnership Act (CFDA No. 17.248), Job Training Partnership Act - Title III (CFDA No. 17.246), Section 8 cluster (CFDA Nos. 14.815, 14.856 and 14.857), and Food Stamp cluster (CFDA Nos. 10.551 and 10.561);
- 7) The dollar threshold used to distinguish between Type A and Type B programs was \$500,000; and,
- 8) The Jury qualified as a low-risk auditee under the provisions of OMB Circular A-133 section .330.

**(Continued)**



**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONCLUDED)  
FOR THE YEAR ENDED DECEMBER 31, 1997**

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

**97-01 FIXED ASSET DOCUMENTATION**

**Findings:**

In performing our tests relating to general fixed assets, we noted general fixed assets totaling \$546,210 that were not included on the fixed assets listing as of December 31, 1997. LRS 24:515 requires that records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired be maintained.

**Recommendation:**

We recommend the Police Jury review expenditures charged to capital outlay accounts on a monthly basis and evaluate the expenditures for appropriate inclusion or exclusion from the general fixed assets records. After identification, the assets can be properly tagged for identification and the original cost and location noted for timely inclusion in the records.

**Management's Corrective Action Plan:**

During 1997, the Treasurer's Department took the initiative to start updating the fixed asset list intermittently during the year in order to have an up-to-date list at any given time. Consequently, the procedure that we used did not identify the purchase of certain items; therefore, they were left off of the fixed asset list. The Treasurer's Department now has a procedure in place that will identify all fixed assets purchased and update the fixed asset list. A new report has been generated from the computer system showing all capital outlay items, and the check register will be checked weekly for any capital outlay items.

**Findings and Questioned Costs for Federal Awards**

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

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

The following is a summary of the status of the material prior year findings included in Laflay, Huffman & Minor's reports on internal control and compliance with the general requirements applicable to federal financial assistance programs dated May 23, 1997 covering our examination of the primary government financial statements of the Ouachita Parish Police Jury as of and for the year ended December 31, 1996:

**Finding:**

Accuracy of transaction posting and accounts receivable cutoff.

**Status:**

Cleared in 1997.

**Finding:**

Noncompliance with Local Government Budget Act.

**Status:**

Repeat management letter finding in 1997.

**Finding:**

Civil rights complaint.

**Status:**

Cleared in 1997.



Luffay  
Huffman  
& Monroe

CERTIFIED PUBLIC ACCOUNTANTS  
(A Professional Accounting Corporation)

John E. Luffay, MBA, CPA  
F. Fred Huffman, CPA  
L. Fred Monroe, CPA  
Steve Atkinson, CPA  
Dorinda A. Coyle, CPA

## **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 Jury) for the year ended December 31, 1997, we considered its internal control structure in order to determine our auditing procedures for purposes of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control structure or overall compliance with laws and regulations.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding those matters. This letter does not affect our report dated May 14, 1998 on the primary government financial statements of the Jury.

### **Documentation of Travel Advances -**

#### **Finding:**

In our test of travel expense and the accompanying documentation to support the travel expense, we examined thirteen travel requests. For six of the thirteen requests, we found no evidence of a hotel bill that would support payment for the travel. In each of the six travel items, a cash advance for the travel was given. Jury policy requires the actual cost of single accommodations at a hotel be supported by receipt for payment and an accounting of the travel must be rendered to the Treasurer within three working days after the conclusion of the travel. After requests by accounting personnel to the hotels and to the employees that received the travel advances, hotel bills for all of the advances were produced that supported the travel.

#### **Recommendation:**

We recommend that, in the future, the Jury policy, as stated above, be followed by all employees of the Jury for all authorized travel.

#### **Management's Corrective Action Plan:**

The Treasurer's department has a procedure in place to identify outstanding travel advances. The department's staff that perform this procedure were under the impression that the Treasurer monitored the travel being referred to personally. This misunderstanding has been corrected, and the hotel receipts in question have been obtained.

**Purchase Order System -**

**Finding:**

In our test of expenditures that consisted of 67 items, we noted three expenditures that failed to follow the policy that requires the issuance and approval of a purchase order prior to the obligation of funds. For each of the three expenditures, a purchase order was prepared and dated subsequent to the date of the invoice. These three expenditures were made by the Correctional Center, the purchasing of which is performed by the Sheriff's Office. During 1997, the Police Jury turned over the purchasing function of the Correctional Center to the Sheriff's Office.

**Recommendation:**

We recommend that for all expenditures that require a purchase order, a purchase order be prepared and approved prior to the obligation of Jury funds.

**Management's Corrective Action Plan:**

The Ouachita Parish Police Jury has a centralized purchasing system that is utilized by all departments with the exception of the Correctional Center. The Police Jury turned over all purchasing relating to the Correctional Center to the Ouachita Parish Sheriff effective January 1, 1997, while maintaining control of the accounting functions. The Sheriff adheres to Louisiana State laws for purchasing policies and his personnel keep those records at the Correctional Center. The instances of non-compliance mentioned in the Management Letter were due to items that the Correctional Center had purchased and that were in compliance with the State Bid Law. We take the position that there was no non-compliance with the Police Jury's purchasing policies.

**Code of Ethics for Elected Officials -**

**Finding:**

In 1992, 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. An appeal was made, and the Board reaffirmed its earlier opinion, citing Section 42:1111(C)(2)(g) 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 computers 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 request. 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 42:1125.

**Recommendation:**

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.

**Management's Corrective Action Plan:**

The Police Juror referred to has adhered to the ruling issued by the Ethics Board as of August, 1997 in that he discontinued the provision of services to the accounting firm of Luffey, Huffman and Monroe as the entity holding a contract with the Police Jury. It should be noted that at the time the contract for the 1996 Audit was awarded to Luffey, Huffman and Monroe, the decision of the Louisiana Board of Ethics was not final and that all services were discontinued prior to the award of the contract for the 1997 audit.

**Compliance with Local Government Budget Act**

**Finding:**

In performing our tests of compliance relating to LRS 36:1301 et. Seq. (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% for the Capital Outlay Drainage Program Special Revenue Fund. The Local Government Budget Act requires that originally adopted budgets be amended if revenues and other sources are below budget by 5% or more. The aforementioned item appears 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 subsequent period. This type of review could also be made quarterly during the year to detect potential material variances as early as possible.

**Management's Corrective Action Plan:**

The Treasurer's department has a procedure to identify the expenditures that are exceeding the budgeted amount and identify revenues that are under budgeted amounts. There was one instance where information was learned in the final days of the fiscal year, which allowed the Jury to use State funding sources for a particular project instead of borrowing from a local financial institution. Since the project was further delayed, the revenue had not been earned by the Police Jury during the fiscal period and therefore not recognized as revenue.

*Ruffin, Hoffmann & Acme*

May 14, 1998