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**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Primary Government Financial Statements  
and Independent Auditors' Report  
As of and for the Year Ended December 31, 1998**

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

Release Date JUL 2 1 1999

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Primary Government Financial Statements  
and Independent Auditors' Report  
As of and for the Year Ended December 31, 1998**

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**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Primary Government Financial Statements  
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**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Primary Government Financial Statements  
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# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075



2414 Ferrand Street  
Monroe, LA 71201  
Telephone: (318) 388-4422  
Facsimile: (318) 388-4664  
Web site: allengreencpa.com

2285 Benton Road  
G.O.P. Building III, Suite 400  
Bossier City, LA 71111  
Telephone: (318) 741-0205  
Facsimile: (318) 741-0207

Ernest L. Allen, CPA  
(A Professional  
Accounting Corp.)

Tim Green, CPA

Margie Williamson, CPA

## Independent Auditors' Report

Police Jurors  
Ouachita Parish Police Jury  
Monroe, Louisiana

We have audited the primary government financial statements of the Ouachita Parish Police Jury, Monroe, Louisiana, as of and for the year ended December 31, 1998, as listed in the table of contents. These primary government financial statements are the responsibility of the Ouachita Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Ouachita Parish Police Jury, as of December 31, 1998, and the results of its operations and cash flows for its proprietary funds for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Ouachita Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Ouachita Parish Police Jury at December 31, 1998, and the results of its operations and cash flows for its proprietary funds for the year then ended in conformity with generally accepted accounting principles.

The Police Jury has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin, "Disclosures About Year 2000 Issues," as amended by Governmental Accounting Standards Board Technical Bulletin 99-1, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the Police Jury is or will become year 2000 compliant, that the Police Jury's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Police Jury does business are or will become year 2000 compliant.


Police Jurors  
Ouachita Parish Police Jury  
Monroe, Louisiana

During the year ended December 31, 1998, the Ouachita Parish Police Jury began accruing sales taxes collected by vendors in December 1998 and remitted to the Police Jury in February 1999 in accordance with Governmental Accounting Standard's Board Statement No. 22, Accounting for Taxpayer-Assessed Revenues in Governmental Funds. The Police Jury also began limiting the accrual of ad valorem tax and state revenue sharing revenues to receipts within 60 days of the fiscal year end. In addition, the Police Jury began recording incurred but not reported claims in the internal service funds. These changes are discussed in detail in Note 20.

In accordance with Government Auditing Standards, we have also issued our reports dated May 11, 1999, 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.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the primary government financial statements. 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.

Also, the accompanying other information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.



ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
May 11, 1999

**QUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**ALL FUND TYPES AND ACCOUNT GROUPS**  
**Combined Balance Sheet**  
**December 31, 1998**

\*\*\*\*\***GOVERNMENTAL FUNDS**\*\*\*\*\*

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL PROJECTS FUNDS</b>
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 403,634	\$ 3,455,511	\$ 32,944	\$ 644,168
Investments	500,000	14,749,633	0	1,394,260
Receivables:				
Ad valorem taxes	1,269,175	13,047,805	2,552,516	219,960
Special assessment	1,671	221,121	0	0
Other receivables	0	566,121	0	0
Due from other governmental units	333,755	1,749,207	0	0
Due from other funds	1,569,318	2,730	0	0
Inventory	10,453	233,128	0	0
Prepaid items	3,584	45,964	0	0
Land, buildings and equipment (net)	0	0	0	0
<b>Other debits</b>				
Amount available in debt service funds	0	0	0	0
Amount to be provided for retirement of general long-term obligations	0	0	0	0
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 4,091,590</b>	<b>\$ 34,071,220</b>	<b>\$ 2,585,460</b>	<b>\$ 2,258,388</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 619,789	\$ 949,244	\$ 10,174	\$ 402,383
Retainage payable	6,324	91,530	0	404,787
Due to other funds	1,486,000	780,598	791,450	0
Deferred revenues	0	270,924	0	0
Customer deposits payable	0	54,761	0	0
Deposits due others	0	0	0	0
Accrued compensated absences	0	0	0	0
Capital lease payable	0	0	0	0
Series 1996-A Limited Tax Bonds	0	0	0	0
Series 1997 Limited Tax Bonds	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 2,112,113</b>	<b>\$ 2,147,057</b>	<b>\$ 801,624</b>	<b>\$ 807,170</b>

Statement A

<b>**PROPRIETARY FUND TYPES**</b>		<b>FIDUCIARY</b>	<b>*****ACCOUNT GROUPS*****</b>			<b>TOTAL</b>
<b>ENTERPRISE</b>	<b>INTERNAL</b>	<b>FUND TYPES-</b>	<b>GENERAL</b>	<b>GENERAL</b>	<b>(MEMORANDUM</b>	
<b>FUNDS</b>	<b>SERVICE</b>	<b>TRUST AND</b>	<b>FIXED</b>	<b>LONG-TERM</b>	<b>ONLY)</b>	
	<b>FUNDS</b>	<b>AGENCY FUNDS</b>	<b>ASSETS</b>	<b>DEBT</b>		
\$ 284,438	\$ 97,724	\$ 19,448	\$ 0	\$ 0	\$ 4,937,867	
0	1,570,107	418,652	0	0	18,632,652	
0	0	0	0	0	17,089,456	
2,313	0	0	0	0	225,105	
0	399	0	0	0	566,520	
4,897	1,516	0	0	0	2,089,375	
0	1,486,000	0	0	0	3,058,048	
0	0	0	0	0	243,581	
0	253,144	0	0	0	302,692	
418,635	0	0	43,074,743	0	43,493,378	
0	0	0	0	1,783,836	1,783,836	
0	0	0	0	6,976,374	6,976,374	
<u>\$ 710,283</u>	<u>\$ 3,408,890</u>	<u>\$ 438,100</u>	<u>\$ 43,074,743</u>	<u>\$ 8,760,210</u>	<u>\$ 99,398,884</u>	
\$ 8,614	\$ 1,028,062	\$ 0	\$ 0	\$ 0	\$ 3,018,266	
0	0	0	0	0	502,641	
0	0	0	0	0	3,058,048	
0	0	0	0	0	270,924	
50	0	0	0	0	54,811	
0	0	438,100	0	0	438,100	
0	0	0	0	657,035	657,035	
0	0	0	0	333,175	333,175	
0	0	0	0	5,065,000	5,065,000	
0	0	0	0	2,705,000	2,705,000	
<u>\$ 8,664</u>	<u>\$ 1,028,062</u>	<u>\$ 438,100</u>	<u>\$ 0</u>	<u>\$ 8,760,210</u>	<u>\$ 16,103,000</u>	

(CONTINUED)



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**ALL FUND TYPES AND ACCOUNT GROUPS**  
**Combined Balance Sheet**  
**December 31, 1998**

	*****GOVERNMENTAL FUNDS*****			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
<b>Fund Equity:</b>				
Investment in general fixed assets	\$ 0	\$ 0	\$ 0	\$ 0
Contributed capital	0	0	0	0
Retained earnings:				
Reserved for insurance claims	0	0	0	0
Unreserved	0	0	0	0
<b>Fund Balances:</b>				
Reserved for inventory	10,453	233,128	0	0
Reserved for prepaid items	3,584	45,964	0	0
Reserved for capital improvements	0	0	0	1,451,218
Reserved for debt service	0	0	1,783,836	0
Unreserved and undesignated fund balance	1,965,440	31,645,071	0	0
<b>Total Equity and Other Credits</b>	<b>\$ 1,979,477</b>	<b>\$ 31,924,163</b>	<b>\$ 1,783,836</b>	<b>\$ 1,451,218</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 4,091,590</b>	<b>\$ 34,071,220</b>	<b>\$ 2,585,460</b>	<b>\$ 2,258,388</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement A

<b>**PROPRIETARY FUND TYPES**</b>		<b>FIDUCIARY FUND TYPES- TRUST AND AGENCY FUNDS</b>		<b>*****ACCOUNT GROUPS*****</b>		<b>TOTAL (MEMORANDUM ONLY)</b>
<b>ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>			<b>GENERAL FIXED ASSETS</b>	<b>GENERAL LONG-TERM DEBT</b>	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,074,743	\$ 0	\$ 43,074,743
660,466	0	0	0	0	0	660,466
0	2,380,828	0	0	0	0	2,380,828
41,153	0	0	0	0	0	41,153
0	0	0	0	0	0	243,581
0	0	0	0	0	0	49,548
0	0	0	0	0	0	1,451,218
0	0	0	0	0	0	1,783,836
0	0	0	0	0	0	33,610,511
<u>\$ 701,619</u>	<u>\$ 2,380,828</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 43,074,743</u>	<u>\$ 0</u>	<u>\$ 83,295,884</u>
<u>\$ 710,283</u>	<u>\$ 3,408,890</u>	<u>\$ 438,100</u>	<u>\$ 43,074,743</u>	<u>\$ 8,760,210</u>	<u>\$ 99,398,884</u>	

(CONCLUDED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**ALL GOVERNMENTAL FUNDS**  
**Combined Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 1998**

Statement B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 1,419,027	\$ 14,609,980	\$ 2,895,334	\$ 247,528	\$ 19,171,869
Sales	0	9,096,998	0	0	9,096,998
Other	193,427	631,507	0	0	824,934
Licenses, permits and assessments	376,250	190,577	0	0	566,827
Intergovernmental:					
Payments in lieu of taxes	784	5,898	816	70	7,568
Federal grants	8,641	4,828,652	0	0	4,837,293
Parish transportation funds	0	1,316,104	0	0	1,316,104
State revenue sharing	190,425	505,779	11,868	7,735	715,807
Other state revenue	573,515	1,128,989	0	0	1,702,504
Local sources	0	309,626	0	0	309,626
Fees, charges, and commissions for services	796,493	2,581,041	0	0	3,377,534
Fines and forfeitures	1,671	1,134,028	0	0	1,135,699
Use of money and property	115,688	1,550,808	16,061	318,003	2,000,560
Other revenues	706,532	727,891	0	23,165	1,457,588
<b>Total Revenue</b>	<b>\$ 4,382,453</b>	<b>\$ 38,617,878</b>	<b>\$ 2,924,079</b>	<b>\$ 596,501</b>	<b>\$ 46,520,911</b>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	\$ 153,557	\$ 0	\$ 0	\$ 0	\$ 153,557
Judicial	1,331,069	1,929,770	0	0	3,260,839
Elections	131,652	0	0	0	131,652
Finance and administration	672,390	1,189,430	87,907	31,933	1,981,660
Other general government	801,991	0	0	0	801,991
Public safety	28,986	15,914,710	0	0	15,943,696
Public works	63,616	5,448,869	0	0	5,512,485
Health and welfare	33,300	1,255,315	0	0	1,288,615
Culture and recreation	12,345	3,007,338	0	0	3,019,683
Conservation of natural resources	81,937	0	0	0	81,937
Economic development	298,501	3,981,955	0	0	4,280,456
Debt service:					
Principal retirement	0	0	780,000	0	780,000
Interest and bank charges	0	0	478,181	0	478,181
Capital outlay	377,257	2,527,658	0	7,691,099	10,596,014
<b>Total Expenditures</b>	<b>\$ 3,986,601</b>	<b>\$ 35,255,045</b>	<b>\$ 1,346,088</b>	<b>\$ 7,723,032</b>	<b>\$ 48,310,766</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 395,852</b>	<b>\$ 3,362,833</b>	<b>\$ 1,577,991</b>	<b>\$ (7,126,531)</b>	<b>\$ (1,789,855)</b>

(CONTINUED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**ALL GOVERNMENTAL FUNDS**  
**Combined Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 1998**

Statement B

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	\$ 6,339	\$ 497,001	\$ 0	\$ 0	\$ 503,340
Operating transfers in	0	1,731,042	0	2,205,000	3,936,042
Operating transfers out	<u>(1,085,271)</u>	<u>(645,771)</u>	<u>(2,205,000)</u>	<u>0</u>	<u>(3,936,042)</u>
Total Other Financing Sources (Uses)	<u>\$ (1,078,932)</u>	<u>\$ 1,582,272</u>	<u>\$ (2,205,000)</u>	<u>\$ 2,205,000</u>	<u>\$ 503,340</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<u>\$ (683,080)</u>	<u>\$ 4,945,105</u>	<u>\$ (627,009)</u>	<u>\$ (4,921,531)</u>	<u>\$ (1,286,515)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>					
	\$ 2,835,376	\$ 27,119,262	\$ 2,538,706	\$ 6,389,599	\$ 38,882,943
PRIOR PERIOD ADJUSTMENT	<u>(172,819)</u>	<u>(140,204)</u>	<u>(127,861)</u>	<u>(16,850)</u>	<u>(457,734)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>					
	<u>\$ 2,662,557</u>	<u>\$ 26,979,058</u>	<u>\$ 2,410,845</u>	<u>\$ 6,372,749</u>	<u>\$ 38,425,209</u>
<b>FUND BALANCES AT END OF YEAR</b>					
	<u>\$ 1,979,477</u>	<u>\$ 31,924,163</u>	<u>\$ 1,783,836</u>	<u>\$ 1,451,218</u>	<u>\$ 37,138,694</u>

(CONCLUDED)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**GOVERNMENTAL FUNDS - GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 1998**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 1,395,000	\$ 1,419,027	\$ 24,027
Other	192,000	193,427	1,427
Licenses, permits and assessments	385,000	376,250	(8,750)
Intergovernmental:			
Payments in lieu of taxes	589	784	195
Federal grants	8,641	8,641	0
State revenue sharing	185,000	190,425	5,425
Other state revenue	525,424	573,515	48,091
Fees, charges, and commissions for services	798,914	796,493	(2,421)
Fines and forfeitures	650	1,671	1,021
Use of money and property	45,000	115,688	70,688
Other revenues	614,306	706,532	92,226
<b>Total Revenue</b>	<b>\$ 4,150,524</b>	<b>\$ 4,382,453</b>	<b>\$ 231,929</b>
<b>EXPENDITURES</b>			
Current:			
General government:			
Legislative	\$ 160,761	\$ 153,557	\$ 7,204
Judicial	1,332,648	1,331,069	1,579
Elections	137,529	131,652	5,877
Finance and administration	662,297	672,390	(10,093)
Other general government	896,418	801,991	94,427
Public safety	28,000	28,986	(986)
Public works	49,195	63,616	(14,421)
Health and welfare	37,249	33,300	3,949
Culture and recreation	109,561	12,345	97,216
Conservation of natural resources	0	81,937	(81,937)
Economic development	301,016	298,501	2,515
Capital outlay	406,497	377,257	29,240
<b>Total Expenditures</b>	<b>\$ 4,121,171</b>	<b>\$ 3,986,601</b>	<b>\$ 134,570</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 29,353</b>	<b>\$ 395,852</b>	<b>\$ 366,499</b>

(CONTINUED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**GOVERNMENTAL FUNDS -GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 1998**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of assets	\$ 6,339	\$ 6,339	\$ 0
Proceeds from long-term debt	91,815	0	(91,815)
Operating transfers out	<u>(1,226,368)</u>	<u>(1,085,271)</u>	<u>141,097</u>
Total Other Financing Sources (Uses)	<u>\$ (1,128,214)</u>	<u>\$ (1,078,932)</u>	<u>\$ 49,282</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(1,098,861)</u>	<u>(683,080)</u>	<u>415,781</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	\$ 2,835,376	\$ 2,835,376	\$ 0
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>0</u>	<u>(172,819)</u>	<u>(172,819)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<u>\$ 2,835,376</u>	<u>\$ 2,662,557</u>	<u>\$ (172,819)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,736,515</u>	<u>\$ 1,979,477</u>	<u>\$ 242,962</u>

(CONTINUED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 1998**

Statement C

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 13,918,617	\$ 14,609,980	\$ 691,363
Sales	8,950,000	9,096,998	146,998
Other	490,000	631,507	141,507
Licenses, permits and assessments	130,000	190,577	60,577
Intergovernmental:			
Payments in lieu of taxes	6,780	5,898	(882)
Federal grants	5,452,479	4,828,652	(623,827)
Parish transportation funds	1,255,000	1,316,104	61,104
State revenue sharing	925,563	505,779	(419,784)
Other state revenue	808,346	1,128,989	320,643
Local sources	203,800	309,626	105,826
Fees, charges, and commissions for services	2,660,332	2,581,041	(79,291)
Fines and forfeitures	1,177,500	1,134,028	(43,472)
Use of money and property	1,303,979	1,550,808	246,829
Other revenues	680,662	727,891	47,229
<b>Total Revenue</b>	<b>\$ 37,963,058</b>	<b>\$ 38,617,878</b>	<b>\$ 654,820</b>
<b>EXPENDITURES</b>			
Current:			
General government:			
Judicial	\$ 2,028,823	\$ 1,929,770	\$ 99,053
Finance and administration	1,542,141	1,189,430	352,711
Public safety	17,484,949	15,914,710	1,570,239
Public works	5,173,474	5,448,869	(275,395)
Health and welfare	1,304,972	1,255,315	49,657
Culture and recreation	3,367,604	3,007,338	360,266
Economic development	4,429,972	3,981,955	448,017
Capital outlay	2,520,689	2,527,658	(6,969)
<b>Total Expenditures</b>	<b>\$ 37,852,624</b>	<b>\$ 35,255,045</b>	<b>\$ 2,597,579</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 110,434</b>	<b>\$ 3,362,833</b>	<b>\$ 3,252,399</b>

(CONTINUED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 1998**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of assets	\$ 466,451	\$ 497,001	\$ 30,550
Operating transfers in	1,726,471	1,731,042	4,571
Operating transfers out	<u>(641,200)</u>	<u>(645,771)</u>	<u>(4,571)</u>
Total Other Financing Sources (Uses)	<u>\$ 1,551,722</u>	<u>\$ 1,582,272</u>	<u>\$ 30,550</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 1,662,156</u>	<u>\$ 4,945,105</u>	<u>\$ 3,282,949</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	\$ 27,122,409	\$ 27,119,262	\$ (3,147)
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>0</u>	<u>(140,204)</u>	<u>(140,204)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<u>\$ 27,122,409</u>	<u>\$ 26,979,058</u>	<u>\$ (143,351)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 28,784,565</u>	<u>\$ 31,924,163</u>	<u>\$ 3,139,598</u>

(CONTINUED)



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 1998**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,786,858	\$ 2,895,334	\$ 108,476
Intergovernmental:			
Payments in lieu of taxes	3,000	816	(2,184)
State revenue sharing	11,068	11,868	800
Use of money and property	10,750	16,061	5,311
 Total Revenue	\$ 2,811,676	\$ 2,924,079	\$ 112,403
 <b>EXPENDITURES</b>			
Current:			
General government:			
Finance and administration	\$ 85,505	\$ 87,907	\$ (2,402)
Debt service:			
Principal retirement	780,000	780,000	0
Interest and bank charges	467,875	478,181	(10,306)
 Total Expenditures	\$ 1,333,380	\$ 1,346,088	\$ (12,708)
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,478,296	\$ 1,577,991	\$ 99,695
 OTHER FINANCING SOURCES (USES)			
Operating transfers out	\$ (2,205,000)	\$ (2,205,000)	\$ 0
 Total Other Financing Sources (Uses)	\$ (2,205,000)	\$ (2,205,000)	\$ 0
 EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (726,704)	\$ (627,009)	\$ 99,695
 FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED	\$ 2,538,706	\$ 2,538,706	\$ 0
 PRIOR PERIOD ADJUSTMENT	0	(127,861)	(127,861)
 FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED	\$ 2,538,706	\$ 2,410,845	\$ (127,861)
 FUND BALANCES AT END OF YEAR	\$ 1,812,002	\$ 1,783,836	\$ (28,166)

(CONTINUED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 1998**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 254,740	\$ 247,528	\$ (7,212)
Intergovernmental:			
Payments in lieu of taxes	0	70	70
State revenue sharing	11,406	7,735	(3,671)
Use of money and property	311,403	318,003	6,600
Other revenues	0	23,165	23,165
 Total Revenue	 \$ 577,549	 \$ 596,501	 \$ 18,952
 <b>EXPENDITURES</b>			
Current:			
General government:			
Finance and administration	\$ 31,997	\$ 31,933	\$ 64
Capital outlay	7,925,529	7,691,099	234,430
 Total Expenditures	 \$ 7,957,526	 \$ 7,723,032	 \$ 234,494
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 \$ (7,379,977)	 \$ (7,126,531)	 \$ 253,446
 OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 2,205,000	\$ 2,205,000	\$ 0
 Total Other Financing Sources (Uses)	 \$ 2,205,000	 \$ 2,205,000	 \$ 0
 EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 \$ (5,174,977)	 \$ (4,921,531)	 \$ 253,446
 FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED	 \$ 6,389,599	 \$ 6,389,599	 \$ 0
 PRIOR PERIOD ADJUSTMENT	 0	 (16,850)	 (16,850)
 FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED	 \$ 6,389,599	 \$ 6,372,749	 \$ (16,850)
 FUND BALANCES AT END OF YEAR	 \$ 1,214,622	 \$ 1,451,218	 \$ 236,596

(CONCLUDED)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**PROPRIETARY FUNDS**  
**Combined Statement of Revenues, Expenses,**  
**and Changes in Retained Earnings**  
**For the Year Ended December 31, 1998**

Statement D

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL (MEMORANDUM ONLY)
<b>Operating Revenues</b>			
Sewer service charges	\$ 58,567	\$ 0	\$ 58,567
Premiums	0	968,868	968,868
Insurance proceeds	0	201,546	201,546
<b>Total Operating Revenues</b>	<b>\$ 58,567</b>	<b>\$ 1,170,414</b>	<b>\$ 1,228,981</b>
<b>Operating Expenses</b>			
Administrative expenses	\$ 0	\$ 59,558	\$ 59,558
Benefit payments	0	1,393,805	1,393,805
Repairs and maintenance	12,614	0	12,614
Depreciation	13,925	0	13,925
Utilities	4,628	0	4,628
Billing cost	970	0	970
Board member compensation	1,950	0	1,950
Office expenses	242	0	242
Accounting and auditing services	134	0	134
Insurance	253	0	253
Miscellaneous	7,104	0	7,104
<b>Total Operating Expenses</b>	<b>\$ 41,820</b>	<b>\$ 1,453,363</b>	<b>\$ 1,495,183</b>
<b>Operating Income</b>	<b>\$ 16,747</b>	<b>\$ (282,949)</b>	<b>\$ (266,202)</b>
<b>Non-Operating Revenue</b>			
Interest earned	\$ 15,717	\$ 220,491	\$ 236,208
<b>Total Non Operating Revenue</b>	<b>\$ 15,717</b>	<b>\$ 220,491</b>	<b>\$ 236,208</b>
<b>Net Income (Loss)</b>	<b>\$ 32,464</b>	<b>\$ (62,458)</b>	<b>\$ (29,994)</b>
Depreciation on fixed assets acquired with federal grants	2,766	0	2,766
<b>Increase in Retained Earnings</b>	<b>\$ 35,230</b>	<b>\$ (62,458)</b>	<b>\$ (27,228)</b>

(CONTINUED)

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**PROPRIETARY FUNDS  
Combined Statement of Revenues, Expenses,  
and Changes in Retained Earnings  
For the Year Ended December 31, 1998**

Statement D

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS		TOTAL (MEMORANDUM ONLY)
Retained Earnings (Deficit) at Beginning Of Year, As Originally Stated	\$ 5,923	\$ 3,452,332	\$	3,458,255
Prior Period Adjustment	0	(1,009,046)		(1,009,046)
Retained Earnings (Deficit) at Beginning Of Year, As Restated	\$ 5,923	\$ 2,443,286	\$	2,449,209
Retained Earnings (Deficit) at End of Year	\$ 41,153	\$ 2,380,828	\$	2,421,981
Contributed Capital at Beginning of Year	\$ 663,232	\$ 0	\$	663,232
Depreciation on fixed assets acquired with government grants	(2,766)	0		(2,766)
Residual equity transfer in	0	0		0
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	<b>\$ 660,466</b>	<b>\$ 0</b>	<b>\$</b>	<b>660,466</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 701,619</b>	<b>\$ 2,380,828</b>	<b>\$</b>	<b>3,082,447</b>

(CONCLUDED)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

PROPRIETARY FUNDS  
Combined Statement of Cash Flows  
For the Year Ended December 31, 1998

Statement E

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL (MEMORANDUM ONLY)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 16,747	\$ (282,949)	\$ (266,202)
Adjustments to reconcile operating income to net cash provided (used) for operating activities:			
Depreciation	13,925	0	13,925
Changes in assets and liabilities:			
Accounts receivable	(1,056)	40,263	39,207
Prepays	2,589	(245,089)	(242,500)
Due from other funds	0	(686,000)	(686,000)
Accounts payable	8,008	17,546	25,554
Net cash provided (used) for operating activities	\$ 40,213	\$ (1,156,229)	\$ (1,116,016)
<b>CASH FLOWS FROM NONCAPITAL INVESTING ACTIVITIES</b>			
(Purchase) redemption of investments	\$ 125,000	\$ 774,793	\$ 899,793
Interest earned	15,717	220,491	236,208
Net cash provided (used) by investing activities	\$ 140,717	\$ 995,284	\$ 1,136,001
Net increase (decrease) in cash and cash equivalents	\$ 180,930	\$ (160,945)	\$ 19,985
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	103,508	258,669	362,177
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 284,438	\$ 97,724	\$ 382,162

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

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**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

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

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 jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2000.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of 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 taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the Police Jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, airport facilities, prison facilities, and health care facilities.

**A. BASIS OF PRESENTATION**

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

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining the governmental reporting entity and component units that 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 financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. REPORTING ENTITY (Continued)**

2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Fourth Judicial District Criminal Court Fund	December 31	1a
Hospital Service District No. 1	December 31	1a
G. B. Cooley Hospital for Retarded Citizens	June 30	1a
Ouachita Parish Firemen's Pension and Relief Fund	December 31	1a
Ouachita Parish Library	December 31	1a
East Town and Country Drainage District	December 31	1a
Lake Park Drainage District	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Sewerage District No. 10	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Sterlington Sewerage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
Cadeville Water District	December 31	1a
Prairie Road Water District	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2
Green Acres Sewerage District No. 13	December 31	1a

The Police Jury has chosen to issue financial statements of the primary government (Police Jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.



**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. REPORTING ENTITY (Continued)**

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (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 primary government (Police Jury).

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

**C. FUNDS AND ACCOUNT GROUPS**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a *financial reporting device* designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. FUNDS AND ACCOUNT GROUPS (Continued)**

Funds of the Police Jury are classified into three categories: governmental, proprietary, and 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:*

**General fund** – The general fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

**Special revenue funds** – are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road maintenance, solid waste disposal, rental housing for very low income families, public library operation, etc.

**Debt service fund** – is used to account for transactions relating to resources retained and used for the payment of principal and interest on long-term obligations recorded in the long-term obligations account group.

**Capital projects funds** – account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental 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:

**Enterprise funds** – account 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.

**Internal service funds** – account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. FUNDS AND ACCOUNT GROUPS (Continued)**

**Fiduciary Funds**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Fiduciary funds include:

**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. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. The Police Jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar-year basis and attach as an enforceable lien 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.

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

Federal and state grants are recognized when the Police Jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured and the interest is available.

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)**

**Revenues (Continued)**

Based on the above criteria, ad valorem taxes, sales taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due.

**Other Financing Sources (Uses)**

Sale of fixed assets, increases in capital lease purchases, and transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

All proprietary funds and non-expendable trust 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 and non-expendable trust funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**E. BUDGETS**

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

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment. The budget amendments were not considered significant.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**H. INVESTMENTS**

Investments are limited by R.S. 33:2955 and the Police Jury's investment policy. If the original maturities of investments exceed 90 days they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at quoted market prices except for the following which are required/permitted as per GASB Statement No. 31:

Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.

The Police Jury reported at amortized cost money market investments *participating* interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

Definitions:

Interest-earning investment contract include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

**I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. INVENTORY AND PREPAID ITEMS**

Inventories are valued at the lower of cost or market. 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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**K. FIXED ASSETS**

Fixed assets used in governmental fund types of the Police Jury are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest costs incurred during construction are not capitalized.

Public domain (infrastructure) general fixed assets (e.g. roads, bridges, sidewalks and other assets that are immovable and of value only to the government) are not capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the general fixed assets account group.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the straight-line method.

**L. VACATION AND SICK LEAVE**

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

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. VACATION AND SICK LEAVE (Continued)**

The Police Jury's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as liability as the benefits are earned by the employees if both of the following conditions are met:

The employees' right to receive compensation are attributable to services already rendered.

It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

For governmental and similar trust funds, only the current portion of the liability for compensated absences should be reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability should be reported in the general long-term obligations account group.

**M. LONG-TERM OBLIGATIONS**

The Police Jury reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group.

For governmental fund types, expenditures for principal and interest payments for long-term obligations are recognized when due. Bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Long-term obligations expected to be financed from proprietary fund operations are accounted for in these funds.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**N. FUND EQUITY**

**Contributed Capital**

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets. Contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources. This depreciation is closed to the contributed capital account and is reflected as an adjustment to net income.

**Reserves**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources.

**O. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**P. SALES TAXES**

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

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



**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. DEFERRED REVENUES**

The Police Jury reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the Police Jury before it has a legal claim to them, as when grant monies are received prior to the incurrence 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.

**R. USE OF ESTIMATES**

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

**S. MEMORANDUM ONLY - TOTAL COLUMNS**

Total columns on the primary government financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations, or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - LEVIED TAXES**

The Ouachita Parish Sheriff's Office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly.

Property Tax Calendar

Assessment date	January 1, 1998
Levy date	November 15, 1998
Tax bills mailed	Shortly after November 15, 1998
Total taxes are due	December 31, 1998
Lien date	January 1, 1999
Tax sale	May 29, 1999

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1996. Total assessed value was \$488,148,474 for calendar year 1998. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$152,683,354 of the assessed value in calendar year 1998.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 2 - LEVIED TAXES (Continued)**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1998:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General fund:			
Inside municipalities	2.00	2.09	Statutory
Outside municipalities	4.00	4.19	Statutory
Special revenue funds:			
Green Oaks Detention Home	3.75	3.75	December 31, 2005
Health unit	1.35	1.35	December 31, 2003
Library Maintenance and Operations	7.25	7.25	December 31, 2005
Road Lighting District No. 1	7.25	5.00	December 31, 2000
Fire Protection District No. 1	20.01	20.01	December 31, 2005
Mosquito Abatement District No. 1	1.19	1.00	December 31, 1998
Correctional Facilities	8.60	8.60	December 31, 2006
Debt service funds:			
Detention home debt service	1.45	1.45	December 31, 2005
Correctional facilities debt service	4.35	4.35	December 31, 2005
Capital project funds:			
Library construction	.50	.50	December 31, 2005

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At December 31, 1998, the Police Jury had cash and cash equivalents (book balances), totaling \$4,937,867 as follows:

Demand deposits	\$4,937,658
Petty cash	<u>209</u>
Total	<u>\$4,937,867</u>

At year-end, the Police Jury's carrying amount of deposits was \$4,937,867 and the bank balance was \$6,066,348. Of the bank balance, \$107,484 was covered by federal depository insurance or by collateral held by the Police Jury's agent in the Police Jury's name (GASB Category 1). \$5,748,815 was invested in an overnight repurchase agreement as discussed in a following paragraph (GASB Category 1). The remaining \$210,049 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Police Jury's name (GASB Category 3).

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)**

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the Police Jury, they are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposit funds upon demand.

The Police Jury maintains a sweep account for the operating funds of the Police Jury. Each fund's cash account is swept daily for excess cash. Excess amounts are invested in an overnight repurchase agreement which is invested in U. S. government treasury bills, treasury notes, and certificates of deposit. The U. S. government investments are held in the Police Jury's name through a book-entry system at the Federal Reserve Bank, therefore, these investments were considered to be Category 1 which includes investments that are collateralized with securities held by the pledging financial institution's trust department or its safekeeping agent in the Police Jury's name. Because the repurchase agreements mature daily and are highly liquid, the Police Jury treats these repurchase agreements as cash equivalents.

**NOTE 4 - INVESTMENTS**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name.
2. Uninsured and unregistered, with securities held by the counter-party's trust department or agent in the Police Jury's name.
3. Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent but not in the Police Jury's name.

At year end, the Police Jury investment balances were as follows:

	Category			Carrying Amount		Total Carrying Amount
	1	2	3	Fair Value	Cost	
Time deposits	\$ -	\$100,000	\$ -	\$ -	\$ 100,000	\$ 100,000
Escrow account	-	-	258,637	-	258,637	258,637
Government securities	<u>17,855,363</u>	<u>-</u>	<u>-</u>	<u>999,900</u>	<u>16,855,463</u>	<u>17,855,363</u>
Total investments	<u>\$17,855,363</u>	<u>\$100,000</u>	<u>\$258,637</u>	<u>\$999,900</u>	<u>\$17,214,100</u>	18,214,000

Investments not subject to categorization:

Investments held for the  
benefit of participants in the  
Firemen's Pension and Relief  
Agency Fund

418,652

Total investments

\$18,632,652

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in the general fixed assets account group:

	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1998</u>
Land	\$ 3,664,773	\$ 749,527	\$ 955,672	\$ 3,458,628
Buildings	12,462,799	3,351,672	139,523	15,674,951
Equipment	11,484,512	1,414,739	1,772,368	11,126,883
Furniture and fixtures	551,233	1,129,833	130,885	1,550,181
Books	3,102,109	186,918	-	3,289,027
Construction in progress	<u>5,359,161</u>	<u>2,615,912</u>	<u>-</u>	<u>7,795,073</u>
Total	<u>\$36,624,587</u>	<u>\$9,448,604</u>	<u>\$2,998,448</u>	<u>\$43,074,743</u>

Assets totaling \$139,420 in the Green Acres Sewerage District No. 13 Fund and \$522,000 in the West Ouachita Sewerage District No. 9 Fund consist solely of equipment used in providing sanitary sewerage services. Straight-line depreciation is utilized over 40 years for Green Acres and 50 years for West Ouachita, both with no salvage value. Accumulated depreciation at December 31, 1998, totaled \$33,985 and \$208,800, respectively.

**NOTE 6 - RETIREMENT SYSTEMS**

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. The retirement plans are:

**Parochial Employees' Retirement System of Louisiana**

Substantially all employees of the Ouachita Parish Police Jury except fire department personnel and the district attorney and his assistants are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A. All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1% 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.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 6 - RETIREMENT SYSTEMS**

**Parochial Employees' Retirement System of Louisiana (Continued)**

**Funding policy.** State statute requires employees covered by Plan A to contribute 9.50% of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 7.75% of annual covered payroll. Contributions to the System include one-fourth of 1% of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ouachita Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1998, 1997, and 1996, were \$533,627, \$460,149, and \$365,149, respectively, equal to the required contributions for each year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

**Firefighters' Retirement System**

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

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

Employees with 20 years or more of service who have attained age 50 or employees with 12 years of service who have attained age 55 or 25 years of service at any age are entitled to annual pension benefits equal to 3 $\frac{1}{3}$ % of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The Firefighters' Retirement System also provides death and disability benefits. Benefits are established by state statute.

**Funding policy.** State statute requires employees to contribute 8% of their salary to the retirement system. The Police Jury is required to contribute 9% of covered employees' salaries. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:2252 through 2269, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ouachita Parish Police Jury's contributions to the Firefighters' Retirement System for the years ending December 31, 1998, 1997, and 1996, were \$454,048, \$409,343, and \$368,839, respectively, equal to the required contributions for each year.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 6 - RETIREMENT SYSTEMS (Continued)**

**Firefighters' Retirement System (Continued)**

The Firefighters' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Firefighters' Retirement System, 2051 Silverside Drive, Suite 10, Baton Rouge, Louisiana 70808-4136, or by calling (225) 925-4060.

**District Attorneys' Retirement System**

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

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's final average compensation, defined by Louisiana Revised Statute 11:158(5), multiplied by the number of years of his membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% 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 Louisiana Revised Statute 11:1692 A(3), the committee established the employer contribution rate at 1.25%, effective July 1, 1997. The Ouachita Parish Police Jury's contributions to the District Attorneys' Retirement System for the years ending December 31, 1998, 1997 and 1996 were \$2,547, \$7,657, and \$11,034, respectively, equal to the required contributions for each year.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 6 - RETIREMENT SYSTEMS (Continued)**

**District Attorneys' Retirement System (Continued)**

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 Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

**Registrars of Voters Retirement System**

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

Any member is eligible for normal retirement after 20 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age is entitled to retire. Regular retirement benefits are equal to 3% of the final average compensation multiplied by the number of years of creditable service, not to exceed 100% of the final average compensation. Any member whose withdrawal from service prior to attaining the age of 60 years, who shall have completed 12 or more years of creditable service and shall not have received a refund of the members accumulated contributions, shall become eligible for a deferred allowance upon attaining the age of 60 years. The System also provides death and disability benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance any member with 11 or more years of service at age 61, 21 or more years of service at age 56, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

**Funding policy.** Contributions to the system include one-sixteenth of 1% of the ad valorem taxes shown to be collectible by the tax rolls of each parish. Under the provision of Louisiana Revised Statute 11:2135(E) current employers are not required to fund additional contributions. Member contributions are established by state statute and are equal to 7% of each employee's salary.

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS**

The Police Jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and by the Police Jury. The Police Jury recognizes the cost of providing these benefits (Police Jury's portion of premiums) as an expenditure when paid. For 1998, these expenditures totaled \$85,478 for twenty-six 26 retirees.

**NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES**

The payables of \$3,018,266 at December 31, 1998, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>
Salaries and withholding	\$ 75,845	\$ 10,637	\$ -	\$ -	\$ -	\$ -	\$ 86,482
Accounts	543,944	938,607	10,174	402,383	8,614	50,055	1,953,777
Incurred claims	-	-	-	-	-	978,007	978,007
 Total	 <u>\$619,789</u>	 <u>\$949,244</u>	 <u>\$10,174</u>	 <u>\$402,383</u>	 <u>\$8,614</u>	 <u>\$1,028,062</u>	 <u>\$3,018,266</u>

**NOTE 9 - LEASES**

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1998, the Police Jury had the following capital leases in effect:

	<u>Original Cost</u>
Chip spreader	\$165,897
Equipment	
Dump trucks (3)	190,779
Copier	<u>12,900</u>
 Total	 <u>\$369,576</u>



**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 9 - LEASES (Continued)**

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 1998:

	<u>Buildings</u>	<u>Equipment</u>	<u>Other</u>	<u>Total</u>
Fiscal year:				
1999	\$ 37,797	\$ 44,110	\$ 4,704	\$ 86,611
2000	37,797	44,110	4,704	86,611
2001	37,797	44,110	3,920	85,827
2002	37,797	44,110	-	81,907
2003	<u>18,585</u>	<u>13,900</u>	<u>-</u>	<u>32,485</u>
Total minimum lease payments	169,773	190,340	13,328	373,441
Less amount representing interest	<u>( 18,827)</u>	<u>( 20,353)</u>	<u>( 1,086)</u>	<u>( 40,266)</u>
Present value of net minimum lease payments	<u>\$ 150,946</u>	<u>\$ 169,987</u>	<u>\$ 12,242</u>	<u>\$ 333,175</u>

**NOTE 10 - GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended December 31, 1998:

	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>General Obligation Bonds</u>	<u>Total</u>
Balance at beginning of year	\$275,720	\$ -	\$8,550,000	\$8,825,720
Additions	381,315	372,404	-	753,719
Deductions	<u>-</u>	<u>39,229</u>	<u>780,000</u>	<u>819,229</u>
Balance at end of year	<u>\$657,035</u>	<u>\$333,175</u>	<u>\$7,770,000</u>	<u>\$8,760,210</u>

General obligation bonds payable at December 31, 1998, are comprised of the following individual issues:

<u>Issue</u>	<u>Issue</u>		<u>Interest Rates</u>	<u>Final Payment Due</u>	<u>Principal Outstanding December 31, 1998</u>
<u>Issue</u>	<u>Date</u>	<u>Amount</u>			
Series 1996A	1996	\$6,000,000	4.00% - 8.00%	03-01-05	\$5,065,000
Series 1997	1997	2,900,000	4.45% - 6.00%	03-01-06	2,705,000

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 10 - GENERAL LONG-TERM OBLIGATIONS (Continued)**

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At December 31, 1998, the Police Jury had accumulated \$1,783,836 in the debt service fund for future debt requirements. The bonds are due as follows:

<u>Year Ending December 31,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
1999	\$ 900,000	\$ 328,795	\$1,228,795
2000	950,000	273,645	1,223,645
2001	995,000	228,752	1,223,752
2002	1,050,000	184,117	1,234,117
2003	1,105,000	139,412	1,244,412
Thereafter	<u>2,770,000</u>	<u>144,249</u>	<u>2,914,249</u>
Total	<u>\$7,770,000</u>	<u>\$1,298,970</u>	<u>\$9,068,970</u>

**NOTE 10 - GENERAL LONG-TERM OBLIGATIONS**

In accordance with Louisiana Revised Statute 39:562, the Police Jury and its components are legally restricted from incurring long-term bonded debt in excess of ten percent of the assessed value of taxable property in the parish or district. At December 31, 1998, the statutory limit is \$64,083,182 and net outstanding bonded debt totals \$5,986,164.

**NOTE 11 - CHANGES IN AGENCY FUNDS**

A summary of changes in assets and liabilities follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Agency funds:				
Fireman's Pension and Relief Fund	\$373,035	\$58,686	\$13,069	\$418,652
Smith Cemetery Fund	<u>-</u>	<u>19,477</u>	<u>29</u>	<u>19,448</u>
Total	<u>\$373,035</u>	<u>\$78,163</u>	<u>\$13,098</u>	<u>\$438,100</u>

**NOTE 12 - CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish general fund. However, for the year ended December 31, 1998, the Criminal Court Fund does not have a year-end fund balance for transfer to the parish general fund.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 13 - INTERFUND ASSETS/LIABILITIES**

**Due from/to other funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Criminal Court	\$ 77,750
	Road Lighting District	12,800
	Correctional Facilities	426,800
	Capital Outlay - Drainage Program	107,950
	Community Development and Block Grant Funds	7,500
		19,650
	Correctional Center	791,450
	Section 8	49,548
	Louisiana Job Employment Training Fund	20,795
	Job Training Partnership Act Title II - A	38,558
	Eagle Lake Subdivision	16,517
Business Development	Dualite Project	2,730
Insurance Loss/Reserve	General Fund	900,000
Workers' Compensation	General Fund	<u>586,000</u>
Total		<u>\$3,058,048</u>

**NOTE 14 - INTERFUND TRANSFERS**

Operating transfers for the year ended December 31, 1998 were as follows:

<u>Transfer to</u>	<u>Transfer From</u>	<u>Amount</u>
Public Works	General Fund	\$ 353,000
	Capital Outlay - Road Program	200,000
	Capital Outlay - Drainage Program	52,364
Cheniere Lake Park	General Fund	100,000
Capital Outlay - Road Program	General Fund	457,271
	Public Works	200,000
Business Development Fund	Dualite Project	32,758
Capital Outlay - Drainage	General Fund	175,000
Capital Outlay - Urban Systems	Capital Outlay - Road Program	156,078
Indian Lake Maintenance	Library Operation	4,571
Library Capital Projects	Correctional Center Debt Service	2,000,000
Detention Home Capital Projects	Detention Home Debt Service	<u>205,000</u>
Totals		<u>\$3,936,042</u>

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 15 - NEW FUNDS AND DELETION OF FUNDS**

During the year ended December 31, 1998, the Police Jury established the Welfare to Work Fund and the Country/Northwood Estates Sewer Fund which will be accounted for as Special Revenue Funds and the Smith Cemetery Fund which will be accounted for as an Agency Fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement 32, the Deferred Compensation Plan reported in the Deferred Compensation Agency Fund is no longer included in the financial statements of the Police Jury since a fiduciary relationship does not exist between the Police Jury and the plan's trustees.

**NOTE 16 - 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, 1998 was \$1,982,480. Contribution rates for group insurance are equal to 79% employer and 21% employees, respectively.

The Internal Service Funds, Insurance Loss Reserve and Reserve Workers' Compensation Fund, were established by the Ouachita Parish Police Jury to provide a means of self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, self-funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the self-insured amount of \$530,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*," the Police Jury uses the funds mentioned above to account for its risk financing activities.

Changes in the reported liability for the current previous fiscal year are presented below. Because the Police Jury did not record a liability prior to December 31, 1997, as discussed in Note 20, only the changes in the current year are shown.

	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payments and Claims</u>	<u>Balance at Fiscal Year-End</u>
Insurance Loss Reserve 1998	\$781,252	\$675,022	\$772,546	\$683,728
Workers' Compensation 1998	227,794	687,744	621,259	294,279

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 17 - LITIGATION AND CLAIMS**

**Litigation**

At December 31, 1998, the Police Jury was not involved in any lawsuits nor was the Police Jury's legal counsel aware of any unasserted claims.

**Grant Disallowances**

The Police Jury participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grant.

**NOTE 18 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

State statutes provide that a percentage of property taxes collected in Ouachita Parish can be remitted directly to the Parochial Employees Retirement System, the District Attorneys' 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 corresponding expenditures in the 1998 financial statements of the Police Jury pertaining to those plans are \$543,270.

**NOTE 19 - PRIOR-PERIOD ADJUSTMENTS**

Statement No. 22 of the Governmental Accounting Standards Board, Accounting for Taxpayer - Assessed Tax Revenues in Governmental Funds, became effective for the year ending December 31, 1996. According to Statement No. 22, December sales taxes remitted to the Police Jury in February should be accrued. In years prior to December 31, 1998, the Police Jury had not accrued sales tax revenue for December sales received in February of the subsequent year. A prior period adjustment was made to record \$741,192 for December 1997 sales tax received in February 1998. Of this total, \$370,597 was recorded in the Public Works Special Revenue Fund and \$370,595 was recorded in the Fire Protection District No. 1 Special Revenue Fund.

In addition, National Council on Governmental Accounting (NCGA) Statement No. 1 and NCGA Interpretation No. 3 allow accrual of property taxes when they are susceptible to accrual (i. e., both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, but the period should not exceed 60 days. In years prior to the year ended December 31, 1998, the Police Jury had accrued an estimate of all property taxes and related state revenue sharing to be collected within the following year. A prior-period adjustment was made to reduce the ad valorem tax receivable (including the state revenue sharing) as of December 31, 1997, for the amounts received March 1, 1998, and later. The breakdown by fund of this adjustment is as follows:

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Primary Government Financial Statements  
As of and for the Year Ended December 31, 1998**

**NOTE 19 - PRIOR-PERIOD ADJUSTMENTS (Continued)**

<u>Fund</u>	
General Fund	\$ 172,819
Special Revenue Funds:	
Fire Protection District No.1	265,303
Public Library	243,527
Detention Home	68,959
Correctional Facilities	199,791
Health Unit	69,835
Road Lighting District	2,238
Mosquito Abatement District	28,593
Debt Service Funds:	
Correctional Center	101,053
Detention Home	26,808
Capital Projects Funds:	
Library	<u>16,850</u>
Total	<u>\$1,195,776</u>

Also, in years prior to the year ended December 31, 1998, the Police Jury had not recorded a liability for incurred claims in the Internal Service Funds. A prior-period adjustment was made to record \$1,009,046 of incurred claims liabilities estimated at December 31, 1997. \$781,252 was recorded in the Insurance Reserve Loss Fund and \$227,794 in the Workers' Compensation Reserve Fund.

**NOTE 20 - FOOD STAMP PROGRAM**

Effective January 1, 1998, the Food Stamp Program administered by the Police Jury was terminated and food stamp coupons were replaced by debit cards. Food stamp coupons on hand were transferred to another parish food stamp program. Only a small amount of activity occurred in January 1998. Activity is summarized below:

Balance at January 1, 1998	\$ 188,884
Issued	( 8,641)
Transferred	<u>(180,243)</u>
Balance at December 31, 1998	<u>\$ _____</u>

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION**

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**

**PUBLIC WORKS FUND**

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

**FIRE PROTECTION DISTRICT NO. 1 FUND**

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

**PUBLIC LIBRARY FUND**

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

**PROJECT READ - A SECOND CHANCE FUND**

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

**DETENTION HOME FUND**

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

**CRIMINAL COURT FUND**

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

**CORRECTIONAL FACILITIES FUND**

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

**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.



**Ouachita Parish Police Jury  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**

**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.

**ADMINISTRATIVE FUND**

The Administrative Fund accounts for expenditures in the offices of the Secretary-Treasurer, Purchasing Department, Accounting and Payroll Departments, 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.

**BUSINESS DEVELOPMENT FUND**

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

**INDIAN LAKE MAINTENANCE FUND**

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

**CHIENIERE 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.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**

**EAGLE LAKE SUBDIVISION ROAD FUND**

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

**CAPITAL OUTLAY - ROAD PROGRAM FUND**

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

**CAPITAL OUTLAY - DRAINAGE PROGRAM FUND**

The Capital Outlay - Drainage Program 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.

**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:

- Section 8 Housing Fund
- Section 8 Rehab Fund
- Section 8 Voucher Fund

**LOUISIANA JOB EMPLOYMENT TRAINING FUND**

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**

**DUALITE FUND**

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

**MOSQUITO ABATEMENT DISTRICT FUND**

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

**HUMPHRIES-GARRETT ROAD SUBDIVISION FUND**

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

**ENTERPRISE COMMUNITY FUND**

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

**COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS:**

**CDBG Home Investment Partnership Program Fund**

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

**CDBG Metalforms/Superlift Fund**

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

**CDBG Burg Jones Streets Fund**

The CDBG 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:**

**LLEBG Fund #1**

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**

**LOCAL LAW ENFORCEMENT BLOCK GRANT FUNDS: (Continued)**

**LLEBG 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.

**LLEBG Fund #3**

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

**JOB TRAINING PARTNERSHIP ACT FUNDS**

**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.

**Job Training Partnership Act Title II-B Fund:**

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

**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.

**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.

**WELFARE TO WORK FUND**

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

**LOUISIANA DEPARTMENT OF EDUCATION 8% FUND**

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

**COUNTRY-NORTHWOOD ESTATES SEWER FUND**

The Country-Northwood Estates Sewer Fund is used to account for fees collected for accumulation and subsequent use to maintain sewerage facilities within the boundaries of the subdivision.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**December 31, 1998**

	PUBLIC WORKS FUND	FIRE PROTECTION DISTRICT NO. 1 FUND	PUBLIC LIBRARY FUND	PROJECT READ- A SECOND CHANCE FUND	DETENTION HOME FUND
<b>ASSETS</b>					
Cash	\$ 96,892	\$ 126,008	\$ 492,228	\$ 0	\$ 376,145
Investments	0	5,666,821	2,715,748	0	1,501,394
Receivables					
Ad valorem taxes	0	3,374,712	3,190,240	0	1,650,166
Special assessment	947	0	0	0	0
Other receivables	3,686	75	40	0	10,281
Due from other governmental units	682,726	687,203	3,791	0	4,663
Due from other funds	0	0	0	0	0
Inventory	180,816	0	0	0	9,451
Prepaid items	9,000	0	0	0	12,521
<b>TOTAL ASSETS</b>	<b>\$ 974,067</b>	<b>\$ 9,854,819</b>	<b>\$ 6,402,047</b>	<b>\$ 0</b>	<b>\$ 3,564,621</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$ 114,784	\$ 223,118	\$ 200,431	\$ 0	\$ 39,550
Retainage payable	0	6,742	0	0	0
Due to other governmental units	0	0	0	0	0
Due to other funds	0	0	0	0	0
Deferred revenues	0	0	0	0	0
Deposits held	50,861	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 165,645</b>	<b>\$ 229,860</b>	<b>\$ 200,431</b>	<b>\$ 0</b>	<b>\$ 39,550</b>
<b>Fund Equity:</b>					
<b>Fund Balances:</b>					
Reserved for inventory	180,816	0	0	0	9,451
Reserved for prepaid items	9,000	0	0	0	12,521
Unreserved and undesignated fund balance	618,606	9,624,959	6,201,616	0	3,503,099
<b>Total Equity and Other Credits</b>	<b>\$ 808,422</b>	<b>\$ 9,624,959</b>	<b>\$ 6,201,616</b>	<b>\$ 0</b>	<b>\$ 3,525,071</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 974,067</b>	<b>\$ 9,854,819</b>	<b>\$ 6,402,047</b>	<b>\$ 0</b>	<b>\$ 3,564,621</b>

Exhibit 1

CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND	ADMINISTRATIVE FUND
\$ 11	\$ 8	\$ 777	\$ 68,714	\$ 101,884	\$ 293,630
0	0	1,201,880	0	0	0
0	3,783,658	594,086	14,922	0	0
0	0	0	128,359	0	0
9,068	9,886	99	14,864	0	2,834
105,785	48,730	2,394	0	0	6,572
0	0	0	0	0	0
0	42,861	0	0	0	0
0	0	139	0	0	0
<u>\$ 114,864</u>	<u>\$ 3,885,143</u>	<u>\$ 1,799,375</u>	<u>\$ 226,859</u>	<u>\$ 101,884</u>	<u>\$ 303,036</u>
\$ 37,114	\$ 93,867	\$ 20,088	\$ 6,394	\$ 5,300	\$ 34,267
0	0	0	0	0	0
0	0	0	0	0	0
77,750	426,800	0	12,800	0	0
0	0	0	12,057	0	0
0	0	0	0	0	0
<u>\$ 114,864</u>	<u>\$ 520,667</u>	<u>\$ 20,088</u>	<u>\$ 31,251</u>	<u>\$ 5,300</u>	<u>\$ 34,267</u>
0	42,861	0	0	0	0
0	0	139	0	0	0
0	3,321,615	1,779,148	195,608	96,584	268,769
<u>\$ 0</u>	<u>\$ 3,364,476</u>	<u>\$ 1,779,287</u>	<u>\$ 195,608</u>	<u>\$ 96,584</u>	<u>\$ 268,769</u>
<u>\$ 114,864</u>	<u>\$ 3,885,143</u>	<u>\$ 1,799,375</u>	<u>\$ 226,859</u>	<u>\$ 101,884</u>	<u>\$ 303,036</u>

(CONTINUED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**December 31, 1998**

	<b>W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND</b>	<b>BUSINESS DEVELOPMENT FUND</b>	<b>INDIAN LAKE MAINTENANCE FUND</b>	<b>CHENIERE LAKE PARK FUND</b>	<b>EAGLE LAKE SUBDIVISION ROAD FUND</b>
<b>ASSETS</b>					
Cash	\$ 76,128	\$ 121,538	\$ 42,452	\$ 42,192	\$ 50,631
Investments	500,000	0	0	0	0
Receivables					
Ad valorem taxes	0	0	0	0	0
Special assessment	0	0	0	0	0
Other receivables	0	113,527	0	0	0
Due from other governmental units	0	0	0	0	0
Due from other funds	0	2,730	0	0	0
Inventory	0	0	0	0	0
Prepaid items	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 576,128</b>	<b>\$ 237,795</b>	<b>\$ 42,452</b>	<b>\$ 42,192</b>	<b>\$ 50,631</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$ 198	\$ 0	\$ 0	\$ 3,048	\$ 0
Retainage payable	0	0	0	0	0
Due to other governmental units	0	0	0	0	0
Due to other funds	0	0	0	0	16,517
Deferred revenues	0	0	0	0	0
Deposits held	0	0	0	3,900	0
<b>Total Liabilities</b>	<b>\$ 198</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,948</b>	<b>\$ 16,517</b>
<b>Fund Equity:</b>					
<b>Fund Balances:</b>					
Reserved for inventory	0	0	0	0	0
Reserved for prepaid items	0	0	0	0	0
Unreserved and undesignated fund balance	575,930	237,795	42,452	35,244	34,114
<b>Total Equity and Other Credits</b>	<b>\$ 575,930</b>	<b>\$ 237,795</b>	<b>\$ 42,452</b>	<b>\$ 35,244</b>	<b>\$ 34,114</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 576,128</b>	<b>\$ 237,795</b>	<b>\$ 42,452</b>	<b>\$ 42,192</b>	<b>\$ 50,631</b>

Exhibit 1

****CAPITAL OUTLAY PROGRAMS****			COMMUNICATIONS	*****SECTION 8*****		
ROAD PROGRAM FUND	DRAINAGE PROGRAM FUND	URBAN SYSTEMS FUND	DISTRICT 911 SERVICE FUND	HOUSING FUND	REHAB FUND	VOUCHER FUND
\$ 100,778	\$ 175,037	\$ 764,526	\$ 345,735	\$ 73,545	\$ 0	\$ 16,101
1,500,000	258,637	403,759	501,394	0	0	0
0	0	0	0	0	0	0
91,815	0	0	0	0	0	0
0	13,500	0	43,585	0	0	49,548
0	198,211	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
11,783	0	0	12,521	0	0	0
<u>\$ 1,704,376</u>	<u>\$ 645,385</u>	<u>\$ 1,168,285</u>	<u>\$ 903,235</u>	<u>\$ 73,545</u>	<u>\$ 0</u>	<u>\$ 65,649</u>
\$ 115,685	\$ 0	\$ 0	\$ 25,550	\$ 0	\$ 0	\$ 0
83,128	0	0	0	0	0	0
0	0	0	0	0	0	0
0	107,950	0	0	0	0	49,548
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 198,813</u>	<u>\$ 107,950</u>	<u>\$ 0</u>	<u>\$ 25,550</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 49,548</u>
0	0	0	0	0	0	0
11,783	0	0	12,521	0	0	0
<u>1,493,780</u>	<u>537,435</u>	<u>1,168,285</u>	<u>865,164</u>	<u>73,545</u>	<u>0</u>	<u>16,101</u>
<u>\$ 1,505,563</u>	<u>\$ 537,435</u>	<u>\$ 1,168,285</u>	<u>\$ 877,685</u>	<u>\$ 73,545</u>	<u>\$ 0</u>	<u>\$ 16,101</u>
<u>\$ 1,704,376</u>	<u>\$ 645,385</u>	<u>\$ 1,168,285</u>	<u>\$ 903,235</u>	<u>\$ 73,545</u>	<u>\$ 0</u>	<u>\$ 65,649</u>

(CONTINUED)



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**December 31, 1998**

	LOUISIANA JOB EMPLOYMENT TRAINING FUND	DUALITE FUND	MOSQUITO ABATEMENT DISTRICT FUND	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND	ENTERPRISE COMMUNITY FUND
<b>ASSETS</b>					
Cash	\$ 8,091	\$ 0	\$ 16,455	\$ 18,571	\$ 13,376
Investments	0	0	500,000	0	0
Receivables					
Ad valorem taxes	0	0	440,021	0	0
Special assessment	0	0	0	0	0
Other receivables	12,704	220,358	0	508	0
Due from other governmental units	0	0	0	0	0
Due from other funds	0	0	0	0	0
Inventory	0	0	0	0	0
Prepaid items	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 20,795</b>	<b>\$ 220,358</b>	<b>\$ 956,476</b>	<b>\$ 19,079</b>	<b>\$ 13,376</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$ 0	\$ 2,730	\$ 23,994	\$ 0	\$ 0
Retainage payable	0	0	0	0	0
Due to other governmental units	0	0	0	0	0
Due to other funds	20,795	2,730	0	0	0
Deferred revenues	0	214,898	0	0	13,376
Deposits held	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 20,795</b>	<b>\$ 220,358</b>	<b>\$ 23,994</b>	<b>\$ 0</b>	<b>\$ 13,376</b>
<b>Fund Equity:</b>					
<b>Fund Balances:</b>					
Reserved for inventory	0	0	0	0	0
Reserved for prepaid items	0	0	0	0	0
Unreserved and undesignated fund balance	0	0	932,482	19,079	0
<b>Total Equity and Other Credits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 932,482</b>	<b>\$ 19,079</b>	<b>\$ 0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 20,795</b>	<b>\$ 220,358</b>	<b>\$ 956,476</b>	<b>\$ 19,079</b>	<b>\$ 13,376</b>

Exhibit 1

*****BLOCK GRANT FUNDS*****						
HOME INVESTMENT PARTNERSHIP PROGRAM FUND	METALFORMS/SUPERLIFT FUND	BURG JONES STREET FUND	LOCAL LAW ENFORCEMENT NO. 1 FUND	LOCAL LAW ENFORCEMENT NO. 2 FUND	LOCAL LAW ENFORCEMENT NO. 3 FUND	
\$ 28	\$ 347	\$ 10	\$ 25,846	\$ 5,171	\$ 15	
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	22,130
9,132	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>9,160</u>	<u>347</u>	<u>10</u>	<u>25,846</u>	<u>5,171</u>	<u>22,145</u>	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 424	\$ 2,495	
1,660	0	0	0	0	0	0
0	0	0	0	0	0	0
7,500	0	0	0	0	0	19,650
0	0	0	25,846	4,747	0	0
0	0	0	0	0	0	0
<u>9,160</u>	<u>0</u>	<u>0</u>	<u>25,846</u>	<u>5,171</u>	<u>22,145</u>	
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	347	10	0	0	0	0
<u>0</u>	<u>347</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ 347	\$ 10	\$ 0	\$ 0	\$ 0	0
<u>9,160</u>	<u>347</u>	<u>10</u>	<u>25,846</u>	<u>5,171</u>	<u>22,145</u>	

(CONTINUED)

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS  
Combining Balance Sheet  
December 31, 1998**

*****JOB TRAINING PARTNERSHIP ACT*****					
TITLE	TITLE	TITLE	TITLE	WELFARE	
II-A	II-B	II-C	III	TO	
FUND	FUND	FUND	FUND	WORK	
<b>ASSETS</b>					
Cash	\$ 0	\$ 0	\$ 0	\$ 0	0
Investments	0	0	0	0	0
Receivables					
Ad valorem taxes	0	0	0	0	0
Special assessment	0	0	0	0	0
Other receivables	38,558	0	0	0	0
Due from other governmental units	0	0	0	0	0
Due from other funds	0	0	0	0	0
Inventory	0	0	0	0	0
Prepaid items	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 38,558</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$ 0	\$ 0	\$ 0	\$ 0	0
Retainage payable	0	0	0	0	0
Due to other governmental units	0	0	0	0	0
Due to other funds	38,558	0	0	0	0
Deferred revenues	0	0	0	0	0
Deposits held	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 38,558</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>Fund Equity:</b>					
<b>Fund Balances:</b>					
Reserved for inventory	0	0	0	0	0
Reserved for prepaid items	0	0	0	0	0
Unreserved and undesignated fund balance	0	0	0	0	0
<b>Total Equity and Other Credits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 38,558</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

Exhibit 1

LDOE 8% FUND	COUNTRY NORTHWOOD ESTATES SEWER FUND	TOTAL
\$ 0	\$ 2,641	\$ 3,455,511
0	0	14,749,633
0	0	13,047,805
0	0	221,121
0	870	566,121
0	0	1,749,207
0	0	2,730
0	0	233,128
0	0	45,964
<u>\$ 0</u>	<u>\$ 3,511</u>	<u>\$ 34,071,220</u>

\$ 0	\$ 207	\$ 949,244
0	0	91,530
0	0	0
0	0	780,598
0	0	270,924
0	0	54,761
<u>\$ 0</u>	<u>\$ 207</u>	<u>\$ 2,147,057</u>

0	0	233,128
0	0	45,964
0	3,304	31,645,071
<u>\$ 0</u>	<u>\$ 3,304</u>	<u>\$ 31,924,163</u>
<u>\$ 0</u>	<u>\$ 3,511</u>	<u>\$ 34,071,220</u>

(CONCLUDED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 1998**

	PUBLIC WORKS FUND	FIRE PROTECTION DISTRICT NO. 1 FUND	PUBLIC LIBRARY FUND	PROJECT READ- A SECOND CHANCE FUND	DETENTION HOME FUND
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 0	\$ 3,708,857	\$ 3,590,060	\$ 0	\$ 1,855,901
Sales	4,549,503	4,547,495	0	0	0
Other	1,165	120,597	0	0	0
Licenses, permits and assessments	116,383	0	0	0	0
Intergovernmental:					
Payments in lieu of taxes	0	2,813	1,019	0	527
Federal grants	0	0	0	18,821	0
Parish transportation funds	0	0	0	0	0
State revenue sharing	0	245,841	172,707	0	0
Other state revenue	82,131	0	39,945	0	100,771
Local sources	0	0	111,415	0	0
Fees, charges, and commissions					
for services	12,272	230	51,050	0	718
Fines and forfeitures	0	0	77,847	0	0
Use of money and property	215,622	433,812	237,833	0	143,038
Other revenues	448,494	14,928	11,513	0	3,503
<b>Total Revenue</b>	<b>\$ 5,425,570</b>	<b>\$ 9,074,573</b>	<b>\$ 4,293,389</b>	<b>\$ 18,821</b>	<b>\$ 2,104,458</b>
<b>EXPENDITURES</b>					
Current:					
General government:					
Judicial	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Finance and administration	421,304	0	0	0	0
Public safety	0	7,652,327	0	0	1,207,025
Public works	4,689,289	0	0	0	0
Health and welfare	0	0	0	0	0
Culture and recreation	0	0	2,911,469	23,392	0
Economic development	0	0	0	0	0
Capital outlay	718,037	630,928	290,138	0	30,827
<b>Total Expenditures</b>	<b>\$ 5,828,630</b>	<b>\$ 8,283,255</b>	<b>\$ 3,201,607</b>	<b>\$ 23,392</b>	<b>\$ 1,237,852</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (403,060)</b>	<b>\$ 791,318</b>	<b>\$ 1,091,782</b>	<b>\$ (4,571)</b>	<b>\$ 866,606</b>

Exhibit 2

CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND	ADMINISTRATIVE FUND
\$ 0	\$ 4,273,162	\$ 669,655	\$ 16,998	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	67,410	0	0
0	1,209	190	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	14,768	68,912	3,551	0	0
85,206	630,676	190,260	0	0	0
0	0	0	0	0	0
729,273	268,939	76,078	0	0	1,414,699
1,005,786	185	4,120	0	45,685	0
0	50,591	74,253	3,950	5,997	0
45,980	32,881	27,340	0	0	0
<u>\$ 1,866,245</u>	<u>\$ 5,272,411</u>	<u>\$ 1,110,808</u>	<u>\$ 91,909</u>	<u>\$ 51,682</u>	<u>\$ 1,414,699</u>
\$ 1,866,245	\$ 0	\$ 0	\$ 0	\$ 63,525	\$ 0
0	0	0	0	0	736,082
0	4,699,337	0	0	0	0
0	0	0	81,143	0	0
0	0	684,998	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	7,942	17,519	0	0	409,961
<u>\$ 1,866,245</u>	<u>\$ 4,707,279</u>	<u>\$ 702,517</u>	<u>\$ 81,143</u>	<u>\$ 63,525</u>	<u>\$ 1,146,043</u>
\$ 0	\$ 565,132	\$ 408,291	\$ 10,766	\$ (11,843)	\$ 268,656

(CONTINUED)

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1998**

	<u>PUBLIC WORKS FUND</u>	<u>FIRE PROTECTION DISTRICT NO. 1 FUND</u>	<u>PUBLIC LIBRARY FUND</u>	<u>PROJECT READ- A SECOND CHANCE FUND</u>	<u>DETENTION HOME FUND</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	\$ 84,203	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers in	605,364	0	0	4,571	0
Operating transfers out	(200,000)	0	(4,571)	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 489,567</u>	<u>\$ 0</u>	<u>\$ 4,571</u>	<u>\$ 4,571</u>	<u>\$ 0</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>86,507</u>	<u>791,318</u>	<u>1,087,211</u>	<u>0</u>	<u>866,606</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	\$ 353,418	\$ 8,729,399	\$ 5,357,932	\$ 0	\$ 2,727,424
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>368,497</u>	<u>104,242</u>	<u>(243,527)</u>	<u>0</u>	<u>(68,959)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<u>\$ 721,915</u>	<u>\$ 8,833,641</u>	<u>\$ 5,114,405</u>	<u>\$ 0</u>	<u>\$ 2,658,465</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 808,422</u>	<u>\$ 9,624,959</u>	<u>\$ 6,201,616</u>	<u>\$ 0</u>	<u>\$ 3,525,071</u>

Exhibit 2

CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND	ADMINISTRATIVE FUND
\$ 0	\$ 0	\$ 11,600	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
\$ 0	\$ 0	\$ 11,600	\$ 0	\$ 0	\$ 0
0	565,132	419,891	10,766	(11,843)	268,656
\$ 0	\$ 2,999,135	\$ 1,429,231	\$ 187,080	\$ 108,427	\$ 113
0	(199,791)	(69,835)	(2,238)	0	0
\$ 0	\$ 2,799,344	\$ 1,359,396	\$ 184,842	\$ 108,427	\$ 113
\$ 0	\$ 3,364,476	\$ 1,779,287	\$ 195,608	\$ 96,584	\$ 268,769

(CONTINUED)



**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1998**

	<b>W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND</b>	<b>BUSINESS DEVELOPMENT FUND</b>	<b>INDIAN LAKE MAINTENANCE FUND</b>	<b>CHENIERE LAKE PARK FUND</b>	<b>EAGLE LAKE SUBDIVISION ROAD FUND</b>
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
Other	0	0	0	0	0
Licenses, permits and assessments	0	0	0	490	6,294
Intergovernmental:					
Payments in lieu of taxes	0	0	0	0	0
Federal grants	0	0	0	0	0
Parish transportation funds	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other state revenue	0	0	0	0	0
Local sources	0	0	0	0	0
Fees, charges, and commissions for services	0	0	0	18,887	0
Fines and forfeitures	0	0	0	405	0
Use of money and property	18,178	14,275	2,693	2,573	2,303
Other revenues	0	0	0	423	0
<b>Total Revenue</b>	<b>\$ 18,178</b>	<b>\$ 14,275</b>	<b>\$ 2,693</b>	<b>\$ 22,778</b>	<b>\$ 8,597</b>
<b>EXPENDITURES</b>					
Current:					
General government:					
Judicial	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Finance and administration	0	0	0	0	0
Public safety	0	0	0	0	0
Public works	0	0	140	0	1,566
Health and welfare	0	0	0	0	0
Culture and recreation	0	0	0	72,477	0
Economic development	18,508	198	0	0	0
Capital outlay	24,170	0	0	43,184	0
<b>Total Expenditures</b>	<b>\$ 42,678</b>	<b>\$ 198</b>	<b>\$ 140</b>	<b>\$ 115,661</b>	<b>\$ 1,566</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (24,500)</b>	<b>\$ 14,077</b>	<b>\$ 2,553</b>	<b>\$ (92,883)</b>	<b>\$ 7,031</b>

Exhibit 2

*****CAPITAL OUTLAY*****			COMMUNICATIONS	*****SECTION 8*****		
ROAD PROGRAM FUND	DRAINAGE PROGRAM FUND	URBAN SYSTEMS FUND	DISTRICT 911 SERVICE FUND	HOUSING FUND	REHAB FUND	VOUCHER FUND
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	509,745	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,719,701	40,207	282,548
1,316,104	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	198,211	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
96,915	33,840	66,871	56,715	0	0	0
91,815	0	0	0	0	0	0
<u>\$ 1,504,834</u>	<u>\$ 232,051</u>	<u>\$ 66,871</u>	<u>\$ 566,460</u>	<u>\$ 1,719,701</u>	<u>\$ 40,207</u>	<u>\$ 282,548</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	11,639	13,948	0	0	0	0
1,641,687	81,703	10,000	548,056	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,646,064	40,207	266,447
0	290,943	0	2,648	92	0	0
<u>\$ 1,641,687</u>	<u>\$ 384,285</u>	<u>\$ 23,948</u>	<u>\$ 550,704</u>	<u>\$ 1,646,156</u>	<u>\$ 40,207</u>	<u>\$ 266,447</u>
<u>\$ (136,853)</u>	<u>\$ (152,234)</u>	<u>\$ 42,923</u>	<u>\$ 15,756</u>	<u>\$ 73,545</u>	<u>\$ 0</u>	<u>\$ 16,101</u>

(CONTINUED)

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1998**

	<b>W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND</b>	<b>BUSINESS DEVELOPMENT FUND</b>	<b>INDIAN LAKE MAINTENANCE FUND</b>	<b>CHENIERE LAKE PARK FUND</b>	<b>EAGLE LAKE SUBDIVISION ROAD FUND</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	\$ 401,198	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers in	0	32,758	0	100,000	0
Operating transfers out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 401,198</b>	<b>\$ 32,758</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 0</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>376,698</b>	<b>46,835</b>	<b>2,553</b>	<b>7,117</b>	<b>7,031</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	<b>\$ 199,232</b>	<b>\$ 190,960</b>	<b>\$ 39,899</b>	<b>\$ 28,127</b>	<b>\$ 27,083</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<b>\$ 199,232</b>	<b>\$ 190,960</b>	<b>\$ 39,899</b>	<b>\$ 28,127</b>	<b>\$ 27,083</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 575,930</b>	<b>\$ 237,795</b>	<b>\$ 42,452</b>	<b>\$ 35,244</b>	<b>\$ 34,114</b>

Exhibit 2

*****CAPITAL OUTLAY*****			COMMUNICATIONS	*****SECTION 8*****		
ROAD PROGRAM FUND	DRAINAGE PROGRAM FUND	URBAN SYSTEMS FUND	DISTRICT 911 SERVICE FUND	HOUSING FUND	REHAB FUND	VOUCHER FUND
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
657,271	175,000	156,078	0	0	0	0
(356,078)	(52,364)	0	0	0	0	0
<u>\$ 301,193</u>	<u>\$ 122,636</u>	<u>\$ 156,078</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
164,340	(29,598)	199,001	15,756	73,545	0	16,101
\$ 1,341,223	\$ 567,033	\$ 969,284	\$ 861,929	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
<u>\$ 1,341,223</u>	<u>\$ 567,033</u>	<u>\$ 969,284</u>	<u>\$ 861,929</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>\$ 1,505,563</u>	<u>\$ 537,435</u>	<u>\$ 1,168,285</u>	<u>\$ 877,685</u>	<u>\$ 73,545</u>	<u>\$ 0</u>	<u>\$ 16,101</u>

(CONTINUED)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 1998**

	LOUISIANA JOB EMPLOYMENT TRAINING FUND	DUALITE FUND	MOSQUITO ABATEMENT DISTRICT FUND	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND	ENTERPRISE COMMUNITY FUND
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 0	\$ 0	\$ 495,347	\$ 0	\$ 0
Sales	0	0	0	0	0
Other	0	0	0	0	0
Licenses, permits and assessments	0	0	0	0	0
Intergovernmental:					
Payment in lieu of taxes	0	0	140	0	0
Federal grants	98,944	0	0	0	209,358
Parish transportation funds	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other state revenue	0	0	0	0	0
Local sources	0	0	0	0	0
Fees, charges, and commissions for services	0	0	0	5,196	0
Fines and forfeitures	0	0	0	0	0
Use of money and property	0	14,503	47,925	739	24,922
Other revenues	0	51,014	0	0	0
<b>Total Revenue</b>	<b>\$ 98,944</b>	<b>\$ 65,517</b>	<b>\$ 543,412</b>	<b>\$ 5,935</b>	<b>\$ 234,280</b>
<b>EXPENDITURES</b>					
Current:					
General government:					
Judicial	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Finance and administration	6,407	0	0	0	0
Public safety	0	0	0	0	0
Public works	0	0	0	23	0
Health and welfare	0	0	570,317	0	0
Culture and recreation	0	0	0	0	0
Economic development	92,537	32,759	0	0	231,949
Capital outlay	0	0	849	0	2,331
<b>Total Expenditures</b>	<b>\$ 98,944</b>	<b>\$ 32,759</b>	<b>\$ 571,166</b>	<b>\$ 23</b>	<b>\$ 234,280</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 32,758</b>	<b>\$ (27,754)</b>	<b>\$ 5,912</b>	<b>\$ 0</b>

Exhibit 2

\*\*\*\*\*BLOCK GRANT FUNDS\*\*\*\*\*

HOME INVESTMENT PARTNERSHIP PROGRAM FUND	METALFORMS/SUPERLIFT FUND	BURG JONES STREET FUND	LOCAL LAW ENFORCEMENT NO. 1 FUND	LOCAL LAW ENFORCEMENT NO. 2 FUND	LOCAL LAW ENFORCEMENT NO. 3 FUND
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
16,600	242,257	434,047	23,553	47,726	22,130
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	10	0	1,654	1,577	0
0	0	0	0	0	0
<u>\$ 16,600</u>	<u>\$ 242,267</u>	<u>\$ 434,047</u>	<u>\$ 25,207</u>	<u>\$ 49,303</u>	<u>\$ 22,130</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	50	0
0	0	0	25,207	34,278	15,090
0	242,257	434,037	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
16,600	0	0	0	0	0
0	0	0	0	14,975	7,040
<u>\$ 16,600</u>	<u>\$ 242,257</u>	<u>\$ 434,037</u>	<u>\$ 25,207</u>	<u>\$ 49,303</u>	<u>\$ 22,130</u>
<u>\$ 0</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(CONTINUED)

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1998**

	LOUISIANA JOB EMPLOYMENT TRAINING FUND	DUALITE FUND	MOSQUITO ABATEMENT DISTRICT FUND	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND	ENTERPRISE COMMUNITY FUND
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers in	0	0	0	0	0
Operating transfers out	0	(32,758)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ (32,758)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>0</b>	<b>(27,754)</b>	<b>5,912</b>	<b>0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 988,829</b>	<b>\$ 13,167</b>	<b>\$ 0</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>(28,593)</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 960,236</b>	<b>\$ 13,167</b>	<b>\$ 0</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 932,482</b>	<b>\$ 19,079</b>	<b>\$ 0</b>

Exhibit 2

\*\*\*\*\*BLOCK GRANT FUNDS\*\*\*\*\*

HOME INVESTMENT PARTNERSHIP PROGRAM FUND	METALFORMS/SUPERLIFT FUND	BURG JONES STREET FUND	LOCAL LAW ENFORCEMENT NO. 1 FUND	LOCAL LAW ENFORCEMENT NO. 2 FUND	LOCAL LAW ENFORCEMENT NO. 3 FUND
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	10	10	0	0	0
\$ 0	\$ 337	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
\$ 0	\$ 337	\$ 0	\$ 0	\$ 0	\$ 0
\$ 0	\$ 347	\$ 10	\$ 0	\$ 0	\$ 0

(CONTINUED)



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 1998**

\*\*\*\*\*JOB TRAINING PARTNERSHIP ACT\*\*\*\*\*

	TITLE II-A FUND	TITLE II-B FUND	TITLE II-C FUND	TITLE III FUND	WELFARE TO WORK
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	0
Sales	0	0	0	0	0
Other	0	0	0	0	0
Licenses, permits and assessments	0	0	0	0	0
Intergovernmental:					
Payment in lieu of taxes	0	0	0	0	0
Federal grants	487,203	679,817	63,393	361,717	35,370
Parish transportation funds	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other state revenue	0	0	0	0	0
Local sources	0	0	0	0	0
Fees, charges, and commissions for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Use of money and property	0	0	0	0	0
Other revenues	0	0	0	0	0
<b>Total Revenue</b>	<b>\$ 487,203</b>	<b>\$ 679,817</b>	<b>\$ 63,393</b>	<b>\$ 361,717</b>	<b>\$ 35,370</b>
<b>EXPENDITURES</b>					
Current:					
General government:					
Judicial	\$ 0	\$ 0	\$ 0	\$ 0	0
Finance and administration	0	0	0	0	0
Public safety	0	0	0	0	0
Public works	0	0	0	0	0
Health and welfare	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Economic development	476,949	679,817	63,393	360,713	10,554
Capital outlay	10,254	0	0	1,004	24,816
<b>Total Expenditures</b>	<b>\$ 487,203</b>	<b>\$ 679,817</b>	<b>\$ 63,393</b>	<b>\$ 361,717</b>	<b>\$ 35,370</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

Exhibit 2

LDOE 8% FUND	COUNTRY/ NORTHWOOD ESTATES SEWER FUND	TOTAL
\$ 0	\$ 0	\$ 14,609,980
0	0	9,096,998
0	0	631,507
0	0	190,577
0	0	5,898
45,260	0	4,828,652
0	0	1,316,104
0	0	505,779
0	0	1,128,989
0	0	309,626
0	3,699	2,581,041
0	0	1,134,028
0	19	1,550,808
0	0	727,891
<u>\$ 45,260</u>	<u>\$ 3,718</u>	<u>\$ 38,617,878</u>

\$ 0	\$ 0	\$ 1,929,770
0	0	1,189,430
0	0	15,914,710
0	414	5,448,869
0	0	1,255,315
0	0	3,007,338
45,260	0	3,981,955
0	0	2,527,658
<u>\$ 45,260</u>	<u>\$ 414</u>	<u>\$ 35,255,045</u>

<u>\$ 0</u>	<u>\$ 3,304</u>	<u>\$ 3,362,833</u>
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(CONTINUED)

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1998**

*****JOB TRAINING PARTNERSHIP ACT*****					
TITLE	TITLE	TITLE	TITLE	WELFARE	
II-A	II-B	II-C	III	TO	
FUND	FUND	FUND	FUND	WORK	
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	\$ 0	\$ 0	\$ 0	\$ 0	0
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	0	0	0	0	0
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>					
	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>PRIOR PERIOD ADJUSTMENT</b>					
	0	0	0	0	0
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>					
	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>FUND BALANCES AT END OF YEAR</b>					
	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

Exhibit 2

<u>LDOE 8% FUND</u>	<u>COUNTRY/ NORTHWOOD ESTATES SEWER FUND</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 497,001
0	0	1,731,042
<u>0</u>	<u>0</u>	<u>(645,771)</u>
\$ 0	\$ 0	\$ 1,582,272
<u>0</u>	<u>3,304</u>	<u>4,945,105</u>
\$ 0	\$ 0	\$ 27,119,262
<u>0</u>	<u>0</u>	<u>(140,204)</u>
\$ 0	\$ 0	\$ 26,979,058
<u>\$ 0</u>	<u>\$ 3,304</u>	<u>\$ 31,924,163</u>

(CONCLUDED)

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**DEBT SERVICE FUNDS**

**CORRECTIONAL CENTER**

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

**DETENTION HOME**

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

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**DEBT SERVICE FUNDS**  
**Combining Balance Sheet**  
**December 31, 1998**

Exhibit 3

	CORRECTIONAL CENTER FUND	DETENTION HOME FUND	TOTAL
<b>ASSETS</b>			
Cash	\$ 7	\$ 32,937	\$ 32,944
Receivables:			
Ad valorem taxes	1,914,593	637,923	2,552,516
<b>TOTAL ASSETS</b>	\$ 1,914,600	\$ 670,860	\$ 2,585,460
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accrued interest/claims payable	\$ 4	\$ 10,170	\$ 10,174
Due to other funds	791,450	0	791,450
<b>Total Liabilities</b>	\$ 791,454	\$ 10,170	\$ 801,624
<b>Fund Equity:</b>			
<b>Fund Balances:</b>			
Reserved for debt service	1,123,146	660,690	1,783,836
<b>Total Equity and Other Credits</b>	\$ 1,123,146	\$ 660,690	\$ 1,783,836
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ 1,914,600	\$ 670,860	\$ 2,585,460

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**DEBT SERVICE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 1998**

Exhibit 4

	CORRECTIONAL CENTER FUND	DETENTION HOME FUND	TOTAL
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,177,873	\$ 717,461	\$ 2,895,334
Intergovernmental:			
Payments in lieu of taxes -	612	204	816
State revenue sharing	11,868	0	11,868
Use of money and property	12,846	3,215	16,061
Total Revenue	\$ 2,203,199	\$ 720,880	\$ 2,924,079
 <b>EXPENDITURES</b>			
Current:			
General government:			
Finance and administration	\$ 64,581	\$ 23,326	\$ 87,907
Debt service:			
Principal retirement	585,000	195,000	780,000
Interest and bank charges	252,057	226,124	478,181
Total Expenditures	\$ 901,638	\$ 444,450	\$ 1,346,088
 <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	 \$ 1,301,561	 \$ 276,430	 \$ 1,577,991
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	\$ (2,000,000)	\$ (205,000)	\$ (2,205,000)
Total Other Financing Sources (Uses)	\$ (2,000,000)	\$ (205,000)	\$ (2,205,000)
 <b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	 \$ (698,439)	 \$ 71,430	 \$ (627,009)
 <b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	 \$ 1,922,638	 \$ 616,068	 \$ 2,538,706
 <b>PRIOR PERIOD ADJUSTMENT</b>	 (101,053)	 (26,808)	 (127,861)
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	 \$ 1,821,585	 \$ 589,260	 \$ 2,410,845
 <b>FUND BALANCES AT END OF YEAR</b>	 \$ 1,123,146	 \$ 660,690	 \$ 1,783,836

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**CAPITAL PROJECTS FUNDS**

**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 a 10-year limited tax bonds secured by a parish-wide ad valorem tax of 1.45 mills to be collected through the year 2005.

**LIBRARY FUND**

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



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**CAPITAL PROJECTS FUNDS**  
**Combining Balance Sheet**  
**December 31, 1998**

Exhibit 5

	<u>CORRECTIONAL CENTER FUND</u>	<u>DETENTION HOME FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash	\$ 229,199	\$ 204,885	\$ 210,084	\$ 644,168
Investments	894,260	500,000	0	1,394,260
Receivables:				
Ad valorem taxes	0	0	219,960	219,960
Due from other governmental units	0	0	0	0
<b>TOTAL ASSETS</b>	<b><u>\$ 1,123,459</u></b>	<b><u>\$ 704,885</u></b>	<b><u>\$ 430,044</u></b>	<b><u>\$ 2,258,388</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 398,592	\$ 0	\$ 3,791	\$ 402,383
Retainage payable	404,787	0	0	404,787
<b>Total Liabilities</b>	<b><u>\$ 803,379</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 3,791</u></b>	<b><u>\$ 807,170</u></b>
<b>Fund Equity:</b>				
<b>Fund Balances:</b>				
Reserved for capital improvement	\$ 320,080	\$ 704,885	\$ 426,253	\$ 1,451,218
<b>Total Fund Balances</b>	<b><u>\$ 320,080</u></b>	<b><u>\$ 704,885</u></b>	<b><u>\$ 426,253</u></b>	<b><u>\$ 1,451,218</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,123,459</u></b>	<b><u>\$ 704,885</u></b>	<b><u>\$ 430,044</u></b>	<b><u>\$ 2,258,388</u></b>

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

CAPITAL PROJECTS FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes In Fund Balances  
For the Year Ended December 31, 1998

Exhibit 6

	CORRECTIONAL CENTER FUND	DETENTION HOME FUND	LIBRARY FUND	TOTAL
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 247,528	\$ 247,528
Intergovernmental:				
Payments in lieu of taxes	0	0	70	70
State revenue sharing	0	0	7,735	7,735
Use of money and property	201,471	107,619	8,913	318,003
Other revenues	15,215	7,950	0	23,165
<b>Total Revenue</b>	<b>\$ 216,686</b>	<b>\$ 115,569</b>	<b>\$ 264,246</b>	<b>\$ 596,501</b>
<b>EXPENDITURES</b>				
Current:				
General government:				
Finance and administration	\$ 23,195	\$ 344	\$ 8,394	\$ 31,933
Capital outlay	6,434,594	1,255,488	1,017	7,691,099
<b>Total Expenditures</b>	<b>\$ 6,457,789</b>	<b>\$ 1,255,832</b>	<b>\$ 9,411</b>	<b>\$ 7,723,032</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (6,241,103)</b>	<b>\$ (1,140,263)</b>	<b>\$ 254,835</b>	<b>\$ (7,126,531)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 2,000,000	\$ 205,000	\$ 0	\$ 2,205,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,000,000</b>	<b>\$ 205,000</b>	<b>\$ 0</b>	<b>\$ 2,205,000</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (4,241,103)</b>	<b>\$ (935,263)</b>	<b>\$ 254,835</b>	<b>\$ (4,921,531)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	<b>\$ 4,561,183</b>	<b>\$ 1,640,148</b>	<b>\$ 188,268</b>	<b>\$ 6,389,599</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>(16,850)</b>	<b>(16,850)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<b>\$ 4,561,183</b>	<b>\$ 1,640,148</b>	<b>\$ 171,418</b>	<b>\$ 6,372,749</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 320,080</b>	<b>\$ 704,885</b>	<b>\$ 426,253</b>	<b>\$ 1,451,218</b>

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**ENTERPRISE FUNDS**

**WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND**

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

**GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND**

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

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**ENTERPRISE FUNDS**  
**Combining Balance Sheet**  
**December 31, 1998**

Exhibit 7

	<u>WEST</u>	<u>GREEN ACRES</u>	
	<u>OUACHITA</u>	<u>SEWERAGE</u>	<u>SEWERAGE</u>
	<u>DISTRICT NO. 9</u>	<u>DISTRICT NO. 13</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 228,872	\$ 55,566	\$ 284,438
Investments	0	0	0
Receivables:			-
Special assessments	0	2,313	2,313
Other	4,343	554	4,897
Prepaid expenses	0	0	0
Plant equipment (Net)	<u>313,200</u>	<u>105,435</u>	<u>418,635</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$ 546,415</u>	<u>\$ 163,868</u>	<u>\$ 710,283</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Current Liabilities:</b>			
Accounts payable and accrued expenses	\$ 738	\$ 7,876	\$ 8,614
<b>Current Liabilities Payable from Restricted Assets:</b>			
Customer deposits payable	<u>0</u>	<u>50</u>	<u>50</u>
<b>Total Liabilities</b>	<u>\$ 738</u>	<u>\$ 7,926</u>	<u>\$ 8,664</u>
<b>FUND EQUITY:</b>			
Contributed capital	\$ 518,203	\$ 142,263	\$ 660,466
Retained earnings (deficit):			
Unreserved	<u>27,474</u>	<u>13,679</u>	<u>41,153</u>
<b>Total Fund Equity</b>	<u>\$ 545,677</u>	<u>\$ 155,942</u>	<u>\$ 701,619</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 546,415</u>	<u>\$ 163,868</u>	<u>\$ 710,283</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**ENTERPRISE FUNDS**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Retained Earnings**  
**For the Year Ended December 31, 1998**

Exhibit 8

	WEST OUACHITA SEWERAGE DISTRICT NO. 9	GREEN ACRES SEWERAGE DISTRICT NO. 13	TOTAL
Operating Revenues			
Sewer service charges	\$ 50,680	\$ 7,887	\$ 58,567
Operating Expenses			
Repairs and maintenance	\$ 4,749	\$ 7,865	\$ 12,614
Depreciation	10,440	3,485	13,925
Utilities	759	3,869	4,628
Billing cost	970	0	970
Board member compensation	1,950	0	1,950
Office expenses	186	56	242
Accounting and auditing services	128	6	134
Insurance	170	83	253
Miscellaneous	6,522	582	7,104
Total Operating Expenses	\$ 25,874	\$ 15,946	\$ 41,820
Operating Income (Loss)	\$ 24,806	\$ (8,059)	\$ 16,747
Non-Operating Revenues			
Interest earned	12,485	3,232	15,717
Net Income (Loss)	\$ 37,291	\$ (4,827)	\$ 32,464
Depreciation on fixed assets acquired with government grants	0	2,766	2,766
Increase in Retained Earnings	\$ 37,291	\$ (2,061)	\$ 35,230
Retained Earnings (Deficit) at Beginning of Year	(9,817)	15,740	5,923
Retained Earnings (Deficit) at End of Year	\$ 27,474	\$ 13,679	\$ 41,153
Contributed Capital at Beginning of Year	\$ 518,203	\$ 145,029	\$ 663,232
Depreciation on fixed assets acquired with government grants	0	(2,766)	(2,766)
Residual equity transfer in	0	0	0
CONTRIBUTED CAPITAL AT END OF YEAR	\$ 518,203	\$ 142,263	\$ 660,466
FUND EQUITY AT END OF YEAR	\$ 545,677	\$ 155,942	\$ 701,619

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**ENTERPRISE FUNDS  
Combining Statement of Cash Flows  
For the Year Ended December 31, 1998**

Exhibit 9

	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 9</u>	<u>GREEN ACRES SEWERAGE DISTRICT NO. 13</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 24,806	\$ (8,059)	\$ 16,747
Depreciation	10,440	3,485	13,925
Changes in assets and liabilities:			
Accounts receivable	(1,148)	92	(1,056)
Prepays	2,589	0	2,589
Accounts payable	413	7,595	8,008
Net cash provided (used) for operating activities	<u>\$ 37,100</u>	<u>\$ 3,113</u>	<u>\$ 40,213</u>
<b>CASH FLOWS FROM NONCAPITAL INVESTING ACTIVITIES</b>			
(Purchase) redemption of investments	\$ 100,000	\$ 25,000	\$ 125,000
Interest earned	12,485	3,232	15,717
Net cash provided (used) by investing activities	<u>\$ 112,485</u>	<u>\$ 28,232</u>	<u>\$ 140,717</u>
Net increase (decrease) in cash and cash equivalents	\$ 149,585	\$ 31,345	\$ 180,930
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>79,287</u>	<u>24,221</u>	<u>103,508</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 228,872</u>	<u>\$ 55,566</u>	<u>\$ 284,438</u>

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**INTERNAL SERVICE FUNDS**

**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, presently \$100,000, plus accumulated loss reserves for prior year liabilities and is to be replenished through future pro rata contributions by the Ouachita Parish Police Jury and the participating component units.

**WORKERS' COMPENSATION RESERVE LOSS FUND**

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

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**INTERNAL SERVICE FUNDS**  
**Combining Balance Sheet**  
**December 31, 1998**

Exhibit 10

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE LOSS FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 44,211	\$ 53,513	\$ 97,724
Investments	0	1,570,107	1,570,107
Receivables	399	0	399
Due from other governmental units	1,516	0	1,516
Due from other funds	900,000	586,000	1,486,000
Prepaid items	228,144	25,000	253,144
<b>TOTAL ASSETS</b>	<b><u>\$ 1,174,270</u></b>	<b><u>\$ 2,234,620</u></b>	<b><u>\$ 3,408,890</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Current Liabilities:</b>			
Accounts payable and accrued expenses	\$ 731,374	\$ 296,688	\$ 1,028,062
<b>FUND EQUITY</b>			
<b>Retained earnings:</b>			
Reserved for insurance claims	\$ 442,896	\$ 1,937,932	\$ 2,380,828
<b>Total Fund Equity</b>	<b><u>\$ 442,896</u></b>	<b><u>\$ 1,937,932</u></b>	<b><u>\$ 2,380,828</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,174,270</u></b>	<b><u>\$ 2,234,620</u></b>	<b><u>\$ 3,408,890</u></b>



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Retained Earnings**  
**For the Year Ended December 31, 1998**

Exhibit 11

	<u>INSURANCE RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE LOSS FUND</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Operating Revenues			
Premiums	\$ 529,717	\$ 439,151	\$ 968,868
Insurance proceeds	<u>201,098</u>	<u>448</u>	<u>201,546</u>
Total Operating Revenues	<u>\$ 730,815</u>	<u>\$ 439,599</u>	<u>\$ 1,170,414</u>
Operating Expenses			
Administrative expenses	\$ 34,971	\$ 24,587	\$ 59,558
Benefit payments and reinsurance	<u>772,546</u>	<u>621,259</u>	<u>1,393,805</u>
Total Expenses	<u>\$ 807,517</u>	<u>\$ 645,846</u>	<u>\$ 1,453,363</u>
Operating Income	\$ (76,702)	\$ (206,247)	\$ (282,949)
Non Operating Revenue			
Interest earned	<u>80,376</u>	<u>140,115</u>	<u>220,491</u>
Total Non Operating Revenue	<u>\$ 80,376</u>	<u>\$ 140,115</u>	<u>\$ 220,491</u>
Net Income (Loss)	\$ 3,674	\$ (66,132)	\$ (62,458)
Retained Earnings at Beginning of Year, as Originally Stated	<u>\$ 1,220,474</u>	<u>\$ 2,231,858</u>	<u>\$ 3,452,332</u>
Prior Period Adjustment	<u>\$ (781,252)</u>	<u>\$ (227,794)</u>	<u>\$ (1,009,046)</u>
Retained Earnings at Beginning of Year, as Restated	<u>\$ 439,222</u>	<u>\$ 2,004,064</u>	<u>\$ 2,443,286</u>
Retained Earnings (Deficit) at End of Year	<u>\$ 442,896</u>	<u>\$ 1,937,932</u>	<u>\$ 2,380,828</u>

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**INTERNAL SERVICE FUNDS  
Combining Statement of Cash Flows  
For the Year Ended December 31, 1998**

**Exhibit 12**

	<b>INSURANCE RESERVE LOSS FUND</b>	<b>WORKERS' COMPENSATION RESERVE LOSS FUND</b>	<b>TOTAL</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (76,702)	\$ (206,247)	\$ (282,949)
Adjustments to reconcile net income to net cash provided by operating activities:			
Changes in assets and liabilities:			
Prepays	(224,080)	(21,009)	(245,089)
Due from other funds	(800,000)	114,000	(686,000)
Accounts receivable	40,155	108	40,263
Accounts payable	(50,319)	67,865	17,546
	\$ (1,110,946)	\$ (45,283)	\$ (1,156,229)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
(Increase) decrease in investments	\$ 1,000,000	\$ (225,207)	\$ 774,793
Interest earned	80,376	140,115	220,491
	\$ 1,080,376	\$ (85,092)	\$ 995,284
Net increase (decrease) in cash and cash equivalents	\$ (30,570)	\$ (130,375)	\$ (160,945)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	74,781	183,888	258,669
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 44,211	\$ 53,513	\$ 97,724

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**AGENCY FUNDS**

**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.

**SMITH CEMETERY FUND**

The Smith Cemetery Fund accounts for donations used to maintain the grounds of the Smith Cemetery.

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**AGENCY FUNDS  
Combining Balance Sheet  
December 31, 1998**

Exhibit 13

	<u>FIREMEN'S PENSION AND RELIEF FUND</u>	<u>SMITH CEMETERY FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 0	19,448	\$ 19,448
Investments	<u>418,652</u>	<u>0</u>	<u>418,652</u>
<b>TOTAL ASSETS</b>	<u>\$ 418,652</u>	<u>\$ 19,448</u>	<u>\$ 438,100</u>
 <b>LIABILITIES</b>			
Net assets available for benefits	\$ 418,652	\$ 0	\$ 418,652
Deposits due others	<u>0</u>	<u>19,448</u>	<u>19,448</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 418,652</u>	<u>\$ 19,448</u>	<u>\$ 438,100</u>

**OUACHITA PARISH POLICE JURY  
Monroe, Louisiana**

**AGENCY FUNDS  
Statement of Changes In Assets and Liabilities  
For the Year Ended December 31, 1998**

Exhibit 14

	<u>Balance, December 31, 1997</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 1998</u>
<b>*****FIREMEN'S PENSION AND RELIEF FUND*****</b>				
<b>ASSETS</b>				
Investments	\$ 373,035	\$ 58,686	\$ 13,069	\$ 418,652
	<u>\$ 373,035</u>	<u>\$ 58,686</u>	<u>\$ 13,069</u>	<u>\$ 418,652</u>
<b>LIABILITIES</b>				
Net assets available for benefits	\$ 373,035	\$ 58,686	\$ 13,069	\$ 418,652
	<u>\$ 373,035</u>	<u>\$ 58,686</u>	<u>\$ 13,069</u>	<u>\$ 418,652</u>
<b>*****SMITH CEMETERY FUND*****</b>				
<b>ASSETS</b>				
Cash	\$ 0	\$ 19,477	\$ 29	\$ 19,448
	<u>\$ 0</u>	<u>\$ 19,477</u>	<u>\$ 29</u>	<u>\$ 19,448</u>
<b>LIABILITIES</b>				
Deposits due others	\$ 0	\$ 19,477	\$ 29	\$ 19,448
	<u>\$ 0</u>	<u>\$ 19,477</u>	<u>\$ 29</u>	<u>\$ 19,448</u>

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**GENERAL**

**Exhibit 15**

**COMPENSATION PAID POLICE JURORS**

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

**Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1998**

Benjamin Marshall, IV, President	\$10,726
Daryll F. Berry	9,600
Royce Calhoun (November 16, 1998 - December 31, 1998)	1,107
Rushel D. Calhoun (January 1, 1998 - January 28, 1998)	955
King S. Dawson	9,600
Charles W. Holloway (February 2, 1998 - November 15, 1998)	7,569
Thomas L. Holtzclaw	9,600
John T. McJunkins	<u>9,600</u>
 Total	 <u><u>\$58,757</u></u>

**Schedule of Compensation Paid Proprietary Fund Board -  
West Ouachita Sewerage District No. 9  
For the Year Ended December 31, 1998**

Virgil Cloyd	\$ 650
David Ginn	650
Larry Savage, Chairman	<u>650</u>
 Total	 <u><u>\$1,950</u></u>

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**OTHER REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The first report following this page is a report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. The section of the report on compliance is based solely on the audit of the primary government financial statements and presents, where applicable, compliance matters that would be material to the primary government financial statements. The section of the report on internal control over financial reporting is, likewise, based solely on the audit of the primary government financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses.

**OTHER REPORT REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR NO. A-133**

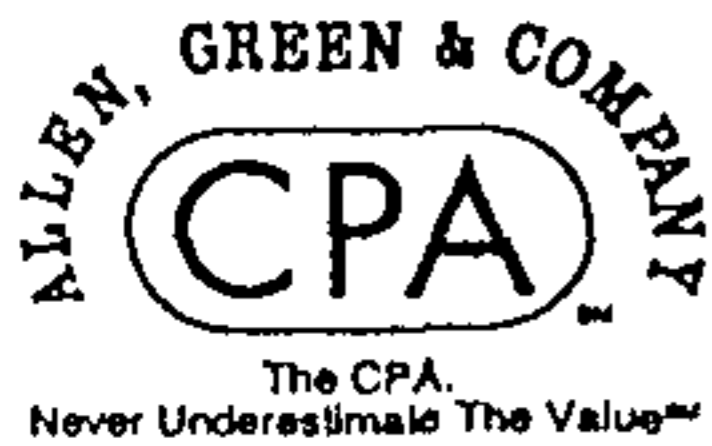
The second report following this page contains information on the report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular No. A-133. The section of the report on compliance is related to tests of compliance with laws, regulations, contracts and grants relating to federal awards programs. The section of the report on internal control over compliance is, likewise, related to matters that would be significant and/or material to federal awards programs.

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075



2414 Ferrand Street  
Monroe, LA 71201  
Telephone: (318) 388-4422  
Facsimile: (318) 388-4664  
Website: allengreencpa.com

2285 Benton Road  
G.O.P. Building III, Suite 400  
Bossier City, LA 71111  
Telephone: (318) 741-0205  
Facsimile: (318) 741-0207

Ernest L. Allen, CPA  
(A Professional  
Accounting Corp.)

Tim Green, CPA

Margie Williamson, CPA

## **Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

Police Jurors  
Ouachita Parish Police Jury  
Monroe, Louisiana

We have audited the primary government financial statements of Ouachita Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 11, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 98-F1.

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 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 necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition referenced above is not a material weakness.



Police Jurors  
Ouachita Parish Police Jury  
Monroe, Louisiana

This report is intended solely for the information and use of the Police Jurors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Allen Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
May 11, 1999

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075



2414 Ferrand Street  
Monroe, LA 71201  
Telephone: (318) 388-4422  
Facsimile: (318) 388-4664  
Web site: allengreencpa.com

2285 Benton Road  
G.O.P. Building III, Suite 400  
Bossier City, LA 71111  
Telephone: (318) 741-0205  
Facsimile: (318) 741-0207

Ernest L. Allen, CPA  
(A Professional  
Accounting Corp.)

Tim Green, CPA

Margie Williamson, CPA

## Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular No. A-133

Police Jurors  
Ouachita Parish Police Jury  
Monroe, Louisiana

### Compliance

We have audited the compliance of the Ouachita Parish Police Jury, Monroe, Louisiana, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular No. A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1998. The Police Jury's major federal programs are identified in the summary of auditors' 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 Police Jury's management. Our responsibility is to express an opinion on Ouachita Parish Police 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 No. A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular No. 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 Police 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 of the Police Jury's compliance with those requirements.

In our opinion, the Police 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, 1998.

### Internal Control Over Compliance

The management of the Police 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 Police 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 No. A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance, that in our judgement, could adversely affect the Police Jury's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 98-F2, 98-F3, and 98-F4.

Police Jurors  
Ouachita Parish Police Jury  
Monroe, Louisiana

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. However, we believe none of the reportable conditions described above are a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the primary government financial statements of the Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 11, 1999. Our audit was performed for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular No. A-133 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 stated, in all material respects, in relation to the primary government financial statements taken as a whole.

This report is intended solely for the information and use of the Police Jurors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Allen Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
May 11, 1999

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1998**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	<u>CFDA Number</u>	<u>Pass-Through Grantor No.</u>	<u>Expenditures</u>
<b>CASH FEDERAL AWARDS</b>			
Department of Labor			
Pass-Through the Louisiana Department of Labor:			
Jobs Training Partnership Act:			
Title II-A	17.250	97/98-81-II-A	\$ 487,203
Title II-B	17.250	97/98-81-II-B	679,817
Title II-C	17.250	97/98-81-II-C	<u>63,393</u>
Title II subtotal			<u>1,230,413</u>
Title III	17.246	97/98-81-III-F	361,717
Education - 8%	17.246	6-0-8-175-3081-2	45,260
Welfare To Work	17.253	Not Available	<u>35,370</u>
Total United States Department of Labor			<u>1,672,760</u>
Department of Housing and Urban Development			
Direct Programs:			
Section 8 Housing (Vouchers)	14.855	LA-48V-171-001-002	266,447
Section 8 Rehabilitation	14.856	LA-48K-171-001	40,207
Section 8 Housing (Certificates)	14.857	LA-48E-171-3-4- 5-7-8-9-11-12	<u>1,646,156</u>
Section 8 subtotal			<u>1,952,810</u>
Empowerment Zones Program	14.244	370724	209,358
CDBG Grant - Metalforms/Superlift	14.228	107-700142	242,257
CDBG Grant - Home Investment Partnership Program	14.239	4033	16,600
CDBG Grant - Burg Jones Streets	14.228	107-700069	<u>434,037</u>
Total U. S. Department of Housing and Urban Development			<u>2,855,062</u>
Department of Agriculture			
Pass-Through the Louisiana Department of Social Services:			
Food Stamp - Administrative Matching Grants	10.561	22-073-8884	<u>8,641</u>
Total Department of Agriculture			<u>8,641</u>
Department of Health and Human Services			
Pass-Through the Louisiana Department of Social Services:			
Work Incentive Program - Louisiana Job Employment Program - (LaJet)	93.561	34587	<u>98,944</u>
Total Department of Health and Human Services			<u>98,944</u>

Continued

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1998**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA <u>Number</u>	Pass-Through <u>Grantor No.</u>	<u>Expenditures</u>
<b>CASH FEDERAL AWARDS (Continued)</b>			
Department of Justice			
Direct Programs:			
Church Arson Prevention Grant	16.592	Not Available	\$ 23,553
Security and Crime Prevention Grant	16.592	Not Available	47,726
Drug Court Grant	16.592	Not Available	<u>22,130</u>
Total Department of Justice			<u>93,409</u>
Department of Education			
Passed-Through the Louisiana Department of Education:			
Project Read - A Second Chance	84.167	R167A10273	<u>18,821</u>
Total Department of Education			<u>18,821</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$4,747,637</u></u>

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1998**

**NOTE 1 - GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Ouachita Parish Police Jury, Monroe, Louisiana. The Ouachita Parish Police Jury (the "Police Jury") reporting entity is defined in note 1 to the Police Jury's primary government financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is 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 - RELATIONSHIP TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**

Federal awards expenditures are reported in the Police Jury's primary government financial statements as follows:

	<u>Federal Sources</u>
General fund	\$ 8,641
Special revenue funds:	
Project Read - A Second Chance	18,821
Housing Fund	1,646,156
Rehab Fund	40,207
Voucher Fund	266,447
Louisiana Job Employment Training	98,944
Enterprise Community	209,358
Home Investment Partnership Program	16,600
Metalforms/Superlift	242,257
Burg Jones Street Fund	434,037
Local Law Enforcement No. 1 Fund	23,553
Local Law Enforcement No. 2 Fund	47,726
Local Law Enforcement No. 3 Fund	22,130
Title II - A	487,203
Title II - B	679,817
Title II - C	63,393
Title III	361,717
Welfare to Work	35,370
LDOE 8%	<u>45,260</u>
Total	<u>\$4,747,637</u>

The food stamp program is operated through the Police Jury under an agreement with the Louisiana Department of Health and Human Resources for a portion of the fiscal year. Under this program, the Policy Jury was responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps received and issued is not recorded in the financial statements.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1998**

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with generally accepted accounting principles.

**NOTE 5 - MATCHING REVENUES AND STATE FUNDING**

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998**

**PART I - Summary of the Auditors' Results**

**Financial Statement Audit**

- i. The type of audit report issued was unqualified.
- ii. There was a reportable condition required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.

The reportable condition disclosed was not considered a material weaknesses as defined by the Government Auditing Standards.

- iii. There were no instances of noncompliance that were considered material, as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There were reportable conditions required to be disclosed by OMB Circular No. A-133.
- v. The type of report the auditor issued on compliance for major programs was unqualified.
- vi. The audit disclosed audit findings which the auditor is required to report under OMB Circular No. A-133, Section .510(a).
- vii. The major federal programs are:

**JTPA Cluster**

CFDA# 17.250

Job Training Partnership Act

CFDA# 17.246

Employment and Training Assistance - Dislocated Workers (JTPA Title III)

**Section 8 Cluster**

CFDA#14.855

Section 8 Voucher Program

CFDA#14.856

Section 8 Moderate Rehabilitation Program

CFDA#14.857

Section 8 Rental Certificate Program

- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular No. A-133, Section .520(b) was \$300,000.
- ix. The auditee does not qualify as a low-risk auditee under OMB Circular No. A-133, Section .530.



**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998**

**PART II - Findings related to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards:**

**Reference # and title: 98-F1 Fixed Asset Documentation**

**Entity-wide or program/department specific:** This comment applies entity-wide.

**Criteria or specific requirement:** Louisiana Revised Statute 24:515 requires that Louisiana governments "Shall maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired, and for which such entity is accountable." Good internal controls should be developed to assist in meeting this requirement.

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

**Proper perspective for judging the prevalence and consequences:** The Police Jury's fixed assets total \$43,074,743 at December 31, 1998. Sixteen assets were selected to trace from the listing to location. An additional fifteen were selected to trace from the location to the listing.

**Possible asserted effect (cause and effect):**

**Cause:** The controls in place to ensure that all assets purchased which exceed the Police Jury's capitalization limit have been added to the listing are new to the accounting personnel. In addition, the individual updating the list resigned in February 1999. Finally, an annual inspection is performed only by the individual departments and not by the treasurer's department.

**Effect:** Controls over the listing are weak and the information on the listing contains some errors.

**Recommendations to prevent future occurrences:** Policies and procedures should be developed and/or implemented to ensure that the following are performed timely:

1. All assets purchased which exceed the Police Jury's capitalization limit are added to the listing and that the asset is tagged.
2. All deletions or transfers are performed in accordance with state laws and the Police Jury's policy and that the changes are made to the fixed asset records.
3. An annual inspection is performed which reconciles the fixed asset listing to fixed assets on location.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998**

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB  
Circular No. A-133 Section .510(a):**

**Reference # and title:    98-F2                                    MTCS Procedures**

**Federal program and specific federal award identification:**

Section 8 Cluster (as defined by OMB Circular No. A-133 Compliance Supplement)

	<u>Federal Award Year</u>
CFDA #14.857 Section 8 Rental Certificate Program	1998
CFDA #14.856 Section 8 Moderate Rehabilitation	1998
CFDA #14.855 Section 8 Rental Voucher	1998

**Entity-wide or program/department specific:** This item applies specifically to Section 8.

**Criteria or specific requirement:** 24CFR Part 908 and HUD Notices PIH 97-60, PIH 98-30, and PIH 99-2 set forth the requirements that all Housing Authorities administering Section 8 tenant-based assistance programs must submit, on a timely basis, 100 percent of family records to HUD's Multifamily Tenant Characteristics System (MTCS). This submission is required to be sent electronically using HUD Form HUD-50058. A minimum acceptable reporting rate of 85% is required or HUD may impose sanctions against the Housing Authority.

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

**Proper perspective for judging the prevalence and consequences:** As of December 31, 1998, the HA has 144 units under contract in the Voucher Program, 350 units in the Certificates Program, and 50 units in the Moderate Rehabilitation Program.

**Possible asserted effect (cause and effect):**

**Cause:** The HA has software problems which have, at least in part, contributed to the failure to meet the requirements. Lack of sufficient policies and procedures and controls also contribute to the failure to meet the requirements.

**Effect:** The HIA can be sanctioned up to ten percent of the administrative fee earned by the HIA.

**Recommendations to prevent future occurrences:** The HA should evaluate the underlying reasons for failure to meet the requirements. Areas which should be stressed include policies and procedures over fulfilling the requirements, controls in place over the requirements, and performance of the software utilized by the HA.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998**

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular No. A-133 Section .510(a):**

**Reference # and title:** 98-F3 Test of Section 8 Tenant Files

**Federal program and specific federal award identification:**

Section 8 Cluster (as defined by OMB Circular No. A-133 Compliance Supplement)

	<u>Federal Award Year</u>
CFDA #14.857 Section 8 Rental Certificate Program	1998
CFDA #14.856 Section 8 Moderate Rehabilitation	1998
CFDA #14.855 Section 8 Rental Voucher	1998

**Entity-wide or program/department specific:** This item applies specifically to Section 8.

**Criteria or specific requirement:** Various documentation covers the procedures to be performed and documentation to be maintained on each tenant under an executed HAP contract. A summary of these can be found in Chapter 8 of the Public and Indian Housing Compliance Supplement as published by HUD.

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

1. Three files had no proof of date of birth for one family member and two of the three had no proof of social security number for the family member. In addition, one of the files did not include the date of birth on the 50058 maintained in the tenant file.
2. Three files had no support for medical deductions allowed and one file had no support for the tenant's income.
3. Five files had no annual inspection in the tenant file.
4. Six files had no rent reasonableness documentation or an incomplete rent reasonableness documentation.

**Proper perspective for judging the prevalence and consequences:** The haphazard selection of tenant files contained ten vouchers and sixteen certificates. Total units under contract are 144 vouchers, 350 certificates, and 50 moderate rehabilitation.

**Possible asserted effect (cause and effect):**

**Cause:** Controls over accuracy and completeness of information required on each executed HAP contract are not effective.

**Effect:** Some documentation required by HUD is not being gathered and/or placed in each tenant's file.

**Recommendations to prevent future occurrences:** The HA should examine its policies and procedures which are designed to ensure accuracy and completeness. Specific policies and procedures suggested include review by someone independent of the preparation of the tenant file and use of a check list for completeness.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998**

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular No. A-133 Section .510(a):**

**Reference # and title: 98-F4** Payroll Documentation Required by OMB Circular No. A-87

**Federal program and specific federal award identification:**

FEDERAL GRANTOR/

PASS-THROUGH GRANTOR/PROGRAM NAME

	<u>CFDA Number</u>	<u>Federal Award Year</u>
Empowerment Zones Program	14.244	1998
CDBG Grant - Metalforms/Superlift	14.228	1998
CDBG Grant - Home Investment Partnership Program	14.239	1998
CDBG Grant - Burg Jones Streets	14.228	1998
Food Stamp - Administrative Matching Grants	10.561	1998
Work Incentive Program - (LaJet)	93.561	1998
Project Read - A Second Chance	84.167	1998

**Entity-wide or program/department specific:** This item applies to federal programs which incur payroll charges where the employees work solely on a single federal award or cost objective.

**Criteria or specific requirement:** OMB Circular No. A-87 Attachment B Sections 11(h)(3) and 11(h)(4) provide guidelines for documentation that must be maintained concerning the allowable cost of payroll charges incurred by a federal program.

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

**Proper perspective for judging the prevalence and consequences:** Expenditures of federal awards under the above programs totaled \$1,028,658 for the year ended December 31, 1998.

**Possible asserted effect (cause and effect):**

**Cause:** Unknown.

**Effect:** Documentation required for payroll charges on federal programs is not being maintained. Undocumented costs could be deemed unallowable under federal awards.

**Recommendations to prevent future occurrences:** The Police Jury should obtain semi-annual certifications for those employees who work solely on one federal program.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**OTHER FINANCIAL INFORMATION**

The information in the following section concerns management's actions or intentions concerning prior- and current-year audit findings and is required by U. S. Office of Management and Budget (OMB) Circular No. A-133. This information has been prepared by the management of the Ouachita Parish Police Jury. Management accepts full responsibility, as required by OMB Circular No. A-133, for the accuracy of the information. This information has not been audited by the auditors except as required by OMB Circular A-133 Section 500(e), and accordingly, no opinion is expressed. Section 500(e) requires the auditor to follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee, and report, as a current-year audit finding when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Summary Schedule of Prior Audit Findings  
December 31, 1998**

**Finding reference #:            97-1                            Fixed Asset Documentation**

**Initially occurred:** Fiscal year ended December 31, 1997.

**Condition:** In performing testing relating to general fixed assets, the prior-year auditors noted general fixed assets totaling \$546,210 that were not included on the fixed assets listing as of December 31, 1997. LSA-R.S. 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.

**Corrective action taken:** During 1998, the Treasurer's Department has identified all fixed assets purchased and updated the fixed asset list. A new report has been generated from the computer system showing all capital outlay items, and the check register has been checked weekly for any capital outlay items.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Corrective Action Plan for Current-Year Findings and Questioned Cost  
December 31, 1998**

**Reference # and title:            98-F1                           Fixed Asset Documentation**

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

**Corrective action planned:** The Treasurer's Office has a procedure in place to identify the purchase of fixed assets. The procedure includes 1.) updating the Fixed Asset list, 2.) attaching fixed asset tag to a Fixed Asset Inventory form, 3.) sending the form to the department which then tags the item, identifies the location of the asset if not in the main office, puts the serial number of the asset on the form, signs the form, then sends it back to the Treasurer's Office for filing. 4.) Annually, the Fixed Asset lists are sent to the departments to help us identify assets that are not tagged or that have been disposed of but are still on the list.

It was our intention to have the list updated as soon as the year end payables had been paid, however, the employee assigned with the task resigned, and we did not complete updating the list in a timely manner. The Treasurer will monitor the compliance with our policy more closely. In addition, we will add to the procedures 5.) Annually inspecting fixed assets in the departments for assets on the list, looking for new assets' tags and verifying the location of the assets.

**Person responsible for corrective action:**

Mr. Bradley Cammack, CPA, Treasurer	Phone: (318) 327-1340
Ouachita Parish Police Jury	Fax: (318) 329-0025
P. O. Box 3007	
Monroe, LA 71210-3007	

**Anticipated completion date:** Prior to the next fiscal year end.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Corrective Action Plan for Current-Year Findings and Questioned Cost  
December 31, 1998**

**Reference # and title:**            **98-F2**                            **MTCS Procedures**

**Condition:** From inquiries made and testing attempted, it is apparent that the Housing Authority (the Section 8 Department of the Police Jury) has no controls in place to ensure compliance with the MTCS requirements. The Housing Authority (HA) was unable to provide any documentation of transmission for ten files selected haphazardly.

**Corrective action planned:** Our agency is aware of all HUD requirements. We feel that we have sufficient policies and procedures in place for report to MTCS, however, we were unaware that transmissions were not received by MTCS. We are and have been working day by day with our software vendor and our agency HUD representative about our under-reporting. Due to daily telephone conversations with HUD, our software vendor, and the MTCS central office, corrections are now complete and other improvements are underway. This agency will achieve 100% reporting status as required by HUD.

**Person responsible for corrective action:**

Mr. Bradley Cammack, CPA, Treasurer	Phone: (318) 327-1340
Ouachita Parish Police Jury	Fax: (318) 329-0025
P. O. Box 3007	
Monroe, LA 71210-3007	

**Anticipated completion date:** June 30, 1999.



**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Corrective Action Plan for Current-Year Findings and Questioned Cost  
December 31, 1998**

**Reference # and title:**            **98-F3**                            **Test of Section 8 Tenant Files**

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

1. Three files had no proof of date of birth for one family member and two of the three had no proof of social security number for the family member. In addition, one of the files did not include the date of birth on the 50058 maintained in the tenant file.
2. Three files had no support for medical deductions allowed and one file had no support for the tenant's income.
3. Five files had no annual inspection in the tenant file.
4. Six files had no rent reasonableness documentation or an incomplete rent reasonableness documentation.

**Corrective action planned:** It is our opinion that all of the above requirements are obtained and maintained as necessary. However, our resident files are constantly pulled to accommodate services for our residents, and clerical filing errors have occurred. Current staff procedures for filing yearly inspections in a central location during the 90-120 day period has been upgraded to include three discretionary files which are "Failed," "Pending," and "Passed." Upon execution of the new lease, the assigned staff person will place all pertinent information in the individual's file. A complete review of the file will then be conducted by the HAP manager to ascertain proper procedural requirements are followed. To further ensure program compliance, resident files will be reviewed quarterly by the Federal Programs Director.

**Person responsible for corrective action:**

Mr. Bradley Cammack, CPA, Treasurer	Phone: (318) 327-1340
Ouachita Parish Police Jury	Fax: (318) 329-0025
P. O. Box 3007	
Monroe, LA 71210-3007	

**Anticipated completion date:** June 30, 1999.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Corrective Action Plan for Current-Year Findings and Questioned Cost  
December 31, 1998**

**Reference # and title:**        **98-F4**

**Payroll Documentation Required by  
OMB Circular No. A-87**

**Condition:** The Police Jury does not obtain semi-annual certifications for employees working solely on a single federal award or cost objective as required by Section 11(h)(3). Also, time sheets maintained on employees working on multiple federal activities or cost objectives as described in Sections 11(h)(4)(a) through 11(h)(4)(e) do not contain enough data to support the allocation of the salaries.

**Corrective action planned:** The Police Jury federal program employees will sign semi-annual certifications for employees working solely on a single federal award or cost objective.

**Person responsible for corrective action:**

Mr. Bradley Cammack, CPA, Treasurer  
Ouachita Parish Police Jury  
P. O. Box 3007  
Monroe, LA 71210-3007

Phone: (318) 327-1340  
Fax: (318) 329-0025

**Anticipated completion date:** June 30, 1999.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

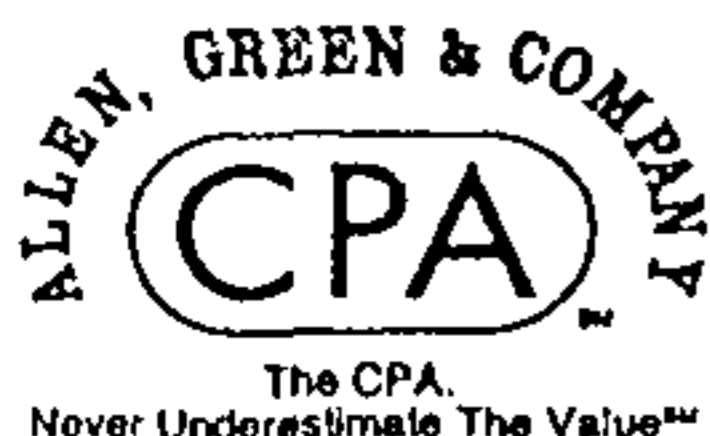
**MANAGEMENT LETTER ITEMS**

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075



2414 Ferrand Street  
Monroe, LA 71201  
Telephone: (318) 388-4422  
Facsimile: (318) 388-4664  
Web site: allengreencpa.com

2285 Denton Road  
G.O.P. Building III, Suite 400  
Bossier City, LA 71111  
Telephone: (318) 741-0205  
Facsimile: (318) 741-0207

Ernest L. Allen, CPA  
(A Professional  
Accounting Corp.)

Tim Green, CPA

Margie Williamson, CPA

## Management Letter

Police Jurors  
Ouachita Parish Police Jury  
Monroe, Louisiana

In planning and performing our audit of the primary government financial statements of the Ouachita Parish Police Jury for the year ended December 31, 1998, we considered the Police Jury's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated May 11, 1999 on the financial statements of the Police Jury. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

### **98-M1 Section 8 Tenant Waiting List Documentation**

**Comment:** The Housing Authority [the Section 8 Department of the Police Jury] does not maintain documentation of compliance with HUD requirements over the tenant waiting list.

**Recommendation:** Policies and procedures should be developed to ensure that adequate documentation will be maintained in the future concerning the tenant waiting list.

**Management's response:** The Housing Authority [the Section 8 Department of the Police Jury] will review various policies and procedures and determine which policies and procedures or combination of policies and procedures will work best for our organization. The documentation of compliance will then be reviewed monthly to ensure that it is adequate for maintaining compliance.

### **98-M2 Section 8 Utility Allowances**

**Comment:** During testing of a haphazard selection of twenty-six tenant files, the following concerns were noted:

1. Tenant utility allowance are not being applied correctly in all cases. Most cases noted involved giving the tenant credit for the entire allowance when only a portion may have been applicable.
2. Tenant utility allowances have not been adjusted in the last three years. HUD requires annual reviews of utility allowance reasonableness and adjustments if necessary.

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**Recommendation:**

1. Policies and procedures should be developed concerning proper application of utility allowances to the tenant rent calculation. If necessary, training of personnel could also be performed. Controls over the process should be developed along with the suggestions mentioned in item 98-F3 of the Schedule of Findings and Questioned Cost.
2. Policies and procedures should be developed to ensure annual reviews of tenant utility allowances concerning reasonableness. Adjustments should be made if necessary.

**Management's response:**

1. Policies and procedures for proper application of utility allowances to tenant rent calculations will be reviewed with those responsible for performing the task and reviewed by the Housing Manager. A checklist will be devised for each folder to ensure all required entries are present and accounted for. The Federal Programs Director will also do random periodic reviews to verify whether or not folders and their contents are correct and in order.
2. As mentioned above a checklist will be developed and will also include date of last review. Prior to reissue of an existing contract a review of tenants folder will be conducted.

**98-M3 JTPA Files Documentation**

**Comment:** During testing of a haphazard selection of twenty-five files, one instance was noted of inaccurate/inadequate documentation concerning a participant's eligibility. Participants may qualify under more than one criterion for inclusion in the JTPA program. However, supporting documentation did not exist in the file for the participant in question to verify qualification under the eligibility criterion indicated. JTPA staff subsequently provided documentation to show that the participant qualified under another criterion.

**Recommendation:**

Documentation should be maintained for each decision made concerning a participant, in that participant's file. A good internal control step which could be implemented to assist in the completeness and accuracy of the files is to develop and use a checklist indicating each item needed for the file to be complete. The checklist could be helpful in assisting the preparer of the file and could be used by a reviewer independent of the preparation process.

**Management's response:**

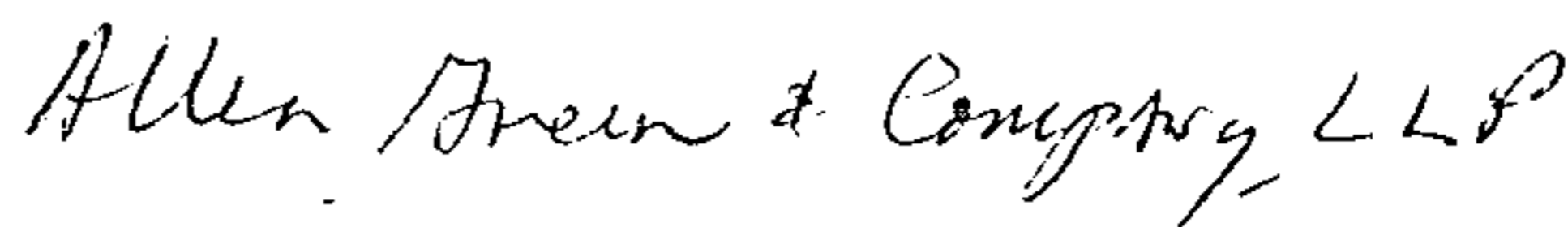
JTPA staff will start using a checklist to determine participant eligibility. This checklist will be maintained in the participant's folder.

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Included immediately following this letter is a Status of Prior Management Letter Items. This information has not been audited by Allen, Green & Company, LLP, and no opinion is expressed. However, we did follow-up on prior *management letter items and performed procedures to assess the reasonableness of the Status of Prior Management Letter Items* prepared by the Police Jury, and we would report, as a current-year management letter item when Allen, Green & Company, LLP concludes that the Status of Prior Management Letter Items materially misrepresents the status of any prior management letter item.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not reveal all weaknesses in policies and procedures that may exist.

This report is intended solely for the information and use of the Police Jurors, management, and is not intended to be and should not be used by anyone other than these specified parties.



ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
May 11, 1999

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Status of Prior Management Letter Items  
December 31, 1998**

**Management item #:            97-M1                            Compliance with Local Government Budget Act**

**Initially occurred:** Fiscal year ended December 31, 1996.

**Finding:** In performing tests of compliance relating to LSA-R.S. 39:1301 et. Seq. (commonly cited as the Local Government Budget Act), the prior auditors 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.

**Corrective action taken:** 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. Jurors are given an "Exception Report" which identifies funds that may need amendments in order to comply with the Act. In addition, these reports are given to Management and the Department Heads along with monthly Revenue and Expenditure reports detailing budget vs. actual amounts.

**Management item #:            97-M2                            Documentation of Travel Advances**

**Initially occurred:** Fiscal year ended December 31, 1997.

**Finding:** In the prior auditors' test of travel expense and the accompanying documentation to support the travel expense, thirteen travel requests were examined. For six of the thirteen requests, they 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 who received the travel advances, hotel bills for all of the advances were produced that supported the travel.

**Corrective action taken:** The Treasurer's Department has a procedure in place to identify outstanding travel advances. The department keeps one file on all outstanding advances, and requests documentation on the travel within three days after the date of the travel.

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**Status of Prior Management Letter Items  
December 31, 1998**

**Management item #:            97-M3                            Purchase Order System**

**Initially occurred:** Fiscal year ended December 31, 1997.

**Finding:** In the prior auditors' test of expenditures which consisted of sixty-seven items, they 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.

**Corrective action taken:** 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.

**Management item #:            97-M4                            Code of Ethics for Elected Officials**

**Initially occurred:** Fiscal year ended December 31, 1997.

**Finding:** In 1996, it was determined that one of the Police Jurors owned a computer consulting business which did business with an entity holding a contract with the Police Jury. A ruling was requested from the Ethics Board; the Board concluded that members of the Police Jury cannot do business with any firm that has a contract with the Police Jury, even if the contract is competitively bid. An appeal was made, and the Board reaffirmed its earlier opinion, citing Section 42:1111C(2)(d) 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 recusal. The Police Juror had interpreted the Code to allow for a public servant to disclose such relationships and to not participate in transactions involving the Police Jury and any such entity as provided for in Section 42:1120.

**Corrective action taken:** The Police Juror referred to has adhered to the ruling issued by the Ethic 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. There has been a final ruling by the Ethics Board, and there have not been any contracts or transactions that would constitute a violation of Ethics Laws.