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OUACHITA PARISH POLICE JURY

Primary Government Financial Statements
As of and For the Year Ended December 31, 2002

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

Release Date 2/1/03

OUACHITA PARISH POLICE JURY

Primary Government Financial Statements
As of and for the Year Ended December 31, 2002

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OUACHITA PARISH POLICE JURY

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QUACHITA PARISH POLICE JURY

Primary Government Financial Statements
As of and for the Year Ended December 31, 2002

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AND OMB CIRCULAR A-133

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**Luffey
Huffman
& Monroe**

LA Professional Accounting Consortium
CERTIFIED PUBLIC ACCOUNTANTS

Francis L. Huffman, CPA
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INDEPENDENT AUDITORS' REPORT

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the accompanying primary government financial statements of the **Ouachita Parish Police Jury (the Police Jury)** as of and for the year ended December 31, 2002, identified as Statements in the Table of Contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Ouachita Parish, Louisiana, as of December 31, 2002, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 10, 2002 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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

As discussed in Note 1, the primary government financial statements, because they do not include the financial data of all component units of the Police Jury, do not purport to, and do not, present fairly the financial position of the Police Jury reporting entity as of December 31, 2002, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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



(A Professional Accounting Corporation)

June 10, 2003

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

QUACHTA PARISH POLICE JURY
Morue, Louisiana
Combined Balance Sheet
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2002

ASSETS	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	REVENUE FUND	DEBT FUND	CAPITAL PROJECTS FUND
Cash	\$ 38,484	\$ 1,679,411	\$ 94,000	\$ 1,076,000
Investments, at market value	-	-	-	-
Receivables:				
All other items	1,739,007	25,944,878	1,894,000	21,124
Special assessments	-	2,871	-	-
Other receivables	96,000	599,000	-	-
Due from other governmental units	173,194	2,893,884	-	-
Due from other funds	6,836,000	9,071,000	-	-
Prepaid equipment and other services contracts	12,117	14,997	-	-
Inventory	6,286	33,783	-	-
Property, Plant, and Equipment, net	-	-	-	-
General Fixed Assets	-	-	-	-
Amounts due to be received for account	-	-	-	-
Compensated absences	-	-	-	-
Amounts available to fund service funds	-	-	-	-
Amounts to be reported for the refinancing of general long-term obligations	-	-	-	-
TOTAL ASSETS	\$ 10,228,177	\$ 36,627,451	\$ 2,018,000	\$ 1,097,124
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and accrued expenses	\$ 227,880	\$ 1,886,400	\$ -	\$ 94,110
Due to other governmental units	1,788	-	-	-
Due to other funds	8,794,711	1,881,780	1,894,000	1,946,000
Deferred revenues	1,264	894,071	-	-
Depreciation	1,000	95,827	-	-
Net compensated for benefits	-	-	-	-
Accrued compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Notes Payable Limited Tax Bonds	-	-	-	-
Notes Payable Limited Tax Bonds	-	-	-	-
Other measured liabilities	-	-	-	21,298
Fund Liabilities	9,824,643	4,858,181	1,894,000	1,967,408
Fund Equity:				
Investments general fund assets	-	-	-	-
Compensated capital	-	-	-	-
Retained earnings:				
Reserved for insurance policy	-	-	-	-
Retained	-	-	-	-
Fund Reserves:				
Reserved for property & other assets	2,110	130,191	-	-
Reserved for inventory	6,286	278,823	-	-
Reserved for capital improvements	-	-	-	6,528,940
Reserved for debt service	-	-	694,000	-
Unreserved/Unobligated	52,000	26,764,877	-	-
Total Fund Equity (Deficit)	58,406	27,168,891	694,000	6,528,940
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,228,177	\$ 36,627,451	\$ 2,018,000	\$ 1,097,124

The accompanying notes are an integral part of the statement.

Statement 6

	PROPRIETARY FUNDS (TYPE)		FUNDARY	ACCOUNT GROUPS		TOTALS
	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	AGENCY FUNDS	GENERAL		
				FUNDS	GENERAL	
				ASSETS	LIABILITIES	(DEFICIT/SURPLUS ONLY)
1	40,117 \$	4,162,040 \$	142,399 \$	- \$	- \$	146,516 \$
	-	-	264,379	-	-	264,379
	-	-	-	-	-	20,000,000
	-	-	-	-	-	2,871
	16,249	201,327	-	-	-	810,249
	-	1,785	-	-	-	509,184
	-	-	-	-	-	10,233,000
	5,140	-	-	-	-	33,801
	-	-	-	-	-	30,000
	1,918,867	-	-	71,000,000	-	1,918,867
	-	-	-	-	-	71,000,000
	-	-	-	-	78,840	78,840
	-	-	-	-	69,619	69,619
	-	-	-	-	-	-
	-	-	-	-	1,251,768	1,251,768
2	1,000,000 \$	4,400,000 \$	101,707 \$	71,400,000 \$	1,000,000 \$	142,000,000
3	24,000 \$	198,501 \$	1,000 \$	- \$	- \$	1,000,000
	-	-	-	-	-	1,000
	-	-	-	-	-	11,200,000
	-	-	100,000	-	-	90,000
50	-	-	84,000	-	-	100,000
	-	-	165,501	-	-	288,391
	-	-	-	-	78,000	78,000
	-	-	-	-	1,000,000	1,000,000
	-	-	-	-	-	-
	-	-	-	-	1,000,000	1,000,000
	-	2,000,000	-	-	-	2,000,000
	11,000	2,007,004	102,707	-	1,000,000	21,000,000
	-	-	-	71,400,000	-	71,400,000
	1,000,000	-	-	-	-	1,000,000
	-	2,000,000	-	-	-	2,000,000
	90,000	-	-	-	-	90,000
	-	-	-	-	-	100,000
	-	-	-	-	-	90,000
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GLACETTA FIRE/RE POLICE JURY
Marion, Louisiana
Consolidated Statement of Revenues, Expenditures,
and Changes in Fund Balances
ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2002

	GENERAL FUNDS	INTERNAL SERVICE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	FINANCIAL INVESTMENT FUNDS
Revenues					
Taxes:					
Ad valorem	\$ 1,094,000	\$ 224,120	\$ 3,816,000	\$ 30,000	\$ 21,480,000
Sales	-	26,750	-	-	16,450,000
Other	88,200	1,250,000	-	-	1,640,000
Total Taxes	<u>1,182,200</u>	<u>2,500,870</u>	<u>3,816,000</u>	<u>30,000</u>	<u>39,570,000</u>
License, permit and assessment	30,000	30,000	-	-	30,000
Intergovernmental:					
Federal/grants	-	698,750	-	-	698,750
State reimbursement funds	-	300,000	-	-	300,000
Other state transfer	23,000	2,200,000	80,000	60,000	6,600,000
Local grants	18,000	30,000	-	-	1,000
Total Intergovernmental	<u>41,000</u>	<u>3,028,750</u>	<u>80,000</u>	<u>60,000</u>	<u>8,600,750</u>
Fees, charges and miscellaneous services	60,000	2,780,000	-	-	1,600,000
Fines and forfeitures	1,000	1,100,000	-	-	1,000,000
Use of services and property	28,000	400,000	8,000	21,000	700,000
Other revenues	10,000	10,000	-	-	300,000
Total Revenues	<u>1,281,200</u>	<u>8,659,620</u>	<u>3,904,000</u>	<u>111,000</u>	<u>42,170,750</u>
Expenditures					
Current:					
General government:					
Legislative	30,000	-	-	-	200,000
Judicial	1,000,000	2,000,000	-	-	6,000,000
Police	30,000	-	-	-	6,000
Public and administrative	80,000	1,400,000	100,000	4,000	1,800,000
Other general government	70,000	-	-	-	370,000
Total General Government	<u>1,110,000</u>	<u>3,400,000</u>	<u>100,000</u>	<u>4,000</u>	<u>8,006,000</u>
Public safety	100,000	1,000,000	-	-	1,000,000
Public works	300,000	1,000,000	-	-	1,000,000
Health and welfare	10,000	1,000,000	-	-	4,000,000
Culture and recreation	70,000	1,000,000	-	-	1,000,000
Economic development	-	100,000	1,000,000	50,000	1,000,000
Education	100,000	1,000,000	-	800,000	1,000,000
Capital outlay	400,000	4,000,000	1,000,000	100,000	5,000,000
Total Expenditures	<u>2,010,000</u>	<u>11,400,000</u>	<u>2,000,000</u>	<u>1,350,000</u>	<u>21,006,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(728,800)	(2,840,380)	(996,000)	(124,000)	(7,835,250)
Other Financing Sources/Uses					
Net of issues	100,000	600,000	-	-	37,000
Operating transfers in	-	1,100,000	-	800,000	1,000,000
Operating transfers out	(200,000)	(2,000,000)	(1,000,000)	-	(1,000,000)
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>700,000</u>	<u>(1,000,000)</u>	<u>800,000</u>	<u>407,000</u>
Excess (Deficiency) of Revenues and Other					
Sources Over Expenditures and Other Uses	<u>(828,800)</u>	<u>(1,140,380)</u>	<u>(996,000)</u>	<u>(34,000)</u>	<u>(7,428,250)</u>
Fund Balances					
Beginning of year for particular funds	1,100,000	3,000,000	1,000,000	1,000,000	20,000,000
Adjustment for discontinued or closed funds	-	(2,000,000)	-	-	-
Total Balance (Deficit) at Beginning of Year (Continued)	<u>1,100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>20,000,000</u>
FUND BALANCES (Deficit) at END OF YEAR	<u>\$ 271,200</u>	<u>\$ 1,140,380</u>	<u>\$ 996,000</u>	<u>\$ 1,066,000</u>	<u>\$ 20,571,750</u>

This accompanying schedule is an integral part of this statement.

QUINCY PARKS POLICE DEPT
Illinois
Combined Statement of Revenues, Expenditures, and
Change in Fund Balance - Budget (GAAP Basis) and Actual
GENERAL AND SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2011

Revenue	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
Revenue						
Transfers						
Inflows	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00	\$ -
Gifts	-	-	-	14,000.00	14,000.00	0.00
Other items	100.00	100.00	0.00	-	-	-
Total transfers	100.00	100.00	0.00	14,000.00	14,000.00	0.00
General and special	100.00	100.00	0.00	14,000.00	14,000.00	0.00
Intergovernmental revenues						
Federal government or local area	-	-	-	1,000.00	-	1,000.00
Federal grants	-	-	-	1,000.00	1,000.00	0.00
State funds	-	-	-	-	-	-
Local intergovernmental funds	-	-	-	1,000.00	1,000.00	0.00
Other non-fund	175.00	175.00	0.00	-	-	-
Local funds	175.00	175.00	0.00	-	-	-
Local intergovernmental	175.00	175.00	0.00	-	-	-
Fees, charges, and miscellaneous for services	175.00	175.00	0.00	1,000.00	1,000.00	0.00
Fees and facilities	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Use of money and property	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Other revenues	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Transfers-in	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Expenditures						
Current government						
Legislation	100.00	100.00	0.00	-	-	-
Federal	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Statewide	100.00	100.00	0.00	-	-	-
Federal and administrative	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Other general government	100.00	100.00	0.00	-	-	-
Intergovernmental	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Public works	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Public works	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Health and welfare	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Culture and recreation	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Economic development	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Debt service	-	-	-	1,000.00	1,000.00	0.00
Capital outlay	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Total expenditures	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Other Financing (Sources/Uses)						
Sale of assets	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Proceeds of long-term debt	-	-	-	1,000.00	1,000.00	0.00
Operating transfers in	-	-	-	1,000.00	1,000.00	0.00
Operating transfers out	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Total other financing sources/uses	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	100.00	100.00	0.00	1,000.00	1,000.00	0.00
Fund Balance						
Beginning of year (as previously stated)	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Adjusted for classification of revenues	-	-	-	1,000.00	1,000.00	0.00
Fund Balance at Beginning of Year corrected	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
PERIOD TOTALS AT END OF YEAR	\$ 1,000.00	\$ 1,000.00	\$ 0.00	\$ 1,000.00	\$ 1,000.00	\$ 0.00

This accompanying note is an integral part of this statement.

QUACRETS FUNDING PROJECT GRANT
Flowers, Louisiana
Condensed Statement of Revenues, Expenses,
and Changes in Fund Equity
PROPRIETARY FUND TYPE
For the Year Ended December 31, 2002

	DEBITED DOLLAR	CREDITED DOLLAR	TOTALS (DEBITED/CRDITED) DOLLAR
Operating Revenue			
Grant revenue (single)	\$ 93,87	-	\$ 93,87
Interest	-	1,661,03	1,661,03
Total Operating Revenue	<u>93,87</u>	<u>1,661,03</u>	<u>1,754,90</u>
Operating Expenses			
Administrative expenses	2,00	50,38	52,38
Benefit payments	-	1,661,68	1,661,68
Supplies and maintenance	11,16	-	11,16
Depreciation	7,43	-	7,43
Utilities	1,89	-	1,89
Printing	587	-	587
Communication expenses	298	-	298
Tax charge	8	-	8
Printing publications	40	-	40
Professional services	26,75	-	26,75
Interest	1,87	-	1,87
Amortization	1,82	-	1,82
Total Operating Expenses	<u>16,75</u>	<u>1,661,76</u>	<u>1,678,51</u>
Operating (Loss)	<u>(72,72)</u>	<u>(97,73)</u>	<u>(170,45)</u>
Non-Operating Revenue			
Interest earned	7,11	44,75	51,86
Interest payments	-	11,77	11,77
Other income	1,12	16,88	18,00
Total Non-Operating Revenue	<u>8,23</u>	<u>73,30</u>	<u>81,53</u>
Net Income (Loss)	<u>(64,49)</u>	<u>(24,43)</u>	<u>(88,98)</u>
Depreciations, Fund Assets			
Depreciated With Related Credits	<u>(5,28)</u>	<u>-</u>	<u>(5,28)</u>
Income (Expense) in Related Savings	<u>(1,15)</u>	<u>(19,42)</u>	<u>(20,57)</u>
Retained Savings at Beginning of Year			
(As previously stated)	148,00	1,744,00	1,892,00
Reclassification of Contributed Capital with Related Savings	<u>(16,00)</u>	<u>-</u>	<u>(16,00)</u>
Retained Savings at Beginning of Year (continued)	<u>132,00</u>	<u>1,744,00</u>	<u>1,876,00</u>
Retained Savings at End of Year	<u>67,51</u>	<u>1,719,53</u>	<u>1,787,04</u>
Contributed Capital at Beginning of Year			
(As previously stated)	1,284,80	-	1,284,80
Reclassification of Retained Savings with Contributed Capital	<u>(6,00)</u>	<u>-</u>	<u>(6,00)</u>
Contributed Capital at Beginning of Year (continued)	<u>1,278,80</u>	<u>-</u>	<u>1,278,80</u>
Depreciations, Fund Assets acquired with government assets	<u>(5,28)</u>	<u>-</u>	<u>(5,28)</u>
CONTRIBUTED CAPITAL AT END OF YEAR	<u>1,273,52</u>	<u>-</u>	<u>1,273,52</u>
FUND EQUITY AT END OF YEAR	<u>\$ 1,209,03</u>	<u>\$ 1,719,53</u>	<u>\$ 1,928,56</u>

The accompanying notes are an integral part of this statement.

ORACHITA PARISH POLICE-JURY
Monroe, Louisiana
Condensed Statement of Cash Flows
PROPRIETARY FUND TYPES
For the Year Ended December 31, 2003

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS (MEMORANDUM ONLY)
Cash Flows From Operating Activities			
Operating (Loss)	\$ (17,276)	\$ (287,242)	\$ (304,518)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	77,453	-	77,453
Changes in assets and liabilities:			
Accounts receivable	(3,222)	(16,106)	(19,328)
Prepays	171	47,828	48,000
Accounts payable	38,584	100,440	139,024
Net Cash Provided by Operating Activities	<u>49,007</u>	<u>114,960</u>	<u>163,967</u>
Cash Flows From Noncapital Investing Activities			
Decrease in investments	-	180,000	180,000
Interest earned	7,113	48,479	55,592
Insurance proceeds & Other Revenue	-	50,081	50,081
Net Cash Provided by Investing Activities	<u>7,113</u>	<u>278,560</u>	<u>285,673</u>
Net Increase in Cash	<u>56,120</u>	<u>191,523</u>	<u>247,643</u>
Cash at Beginning of Year	<u>396,797</u>	<u>3,401,120</u>	<u>3,797,917</u>
CASH at END OF YEAR	<u>\$ 452,917</u>	<u>\$ 3,592,643</u>	<u>\$ 4,045,560</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

INTRODUCTION

The Ouachita Parish Police Jury (the Police Jury) is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six (6) jurors representing the various districts within the parish. The jurors serve four-year terms that expire with the first scheduled meeting in January 2004.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers to regulate and direct the affairs of the parish and its inhabitants. The most notable of these are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, and various other state and Federal grants.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

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

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Fourth Judicial District Criminal Court Fund	December 31	1a
Hospital Service District No. 1	December 31	1a
G.B. Cokeley 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
Easton Forest Subdivision Sewerage District No. 14	December 31	1a
Hilary Road Sewerage District No. 11	December 31	1a
Lakehurst 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
Starbuckton 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

The 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

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

District Criminal Court Fund and the Ouachita Parish Public Library Special Revenue Funds. Also included are West Ouachita Sewerage District No. 9 and Cross Acres Sewerage District No. 13, Southeast Sewerage District No. 13 and Eastern Forest Sewerage District No. 14, Proprietary - Enterprise Funds and the Firemen's Pension and Relief Fund - a Fiduciary-Trust Fund. These funds are included in the primary government financial statements because they are no longer considered to be separate reporting entities.

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

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

C. FUND ACCOUNTING

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

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

QUACHTA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007

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

GOVERNMENTAL FUNDS

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

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

PROPRIETARY FUNDS

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

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

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

2. **Internal Service Funds**—accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the Police Jury in a trustee capacity or as agent for individuals, private organizations, other governmental units, or other funds.

Agency funds—account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

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

Revenues

Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor; however, the amount recorded is limited to collections anticipated to be realized within 60 days of the end of the fiscal year. Ad valorem taxes are assessed and become due on November 15 each year and become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

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

Sales taxes are considered receivable to accrual and are recognized when collected by the vendors.

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

QUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

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

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

Based on the keeping, ad valorem taxes, sales & use taxes, Federal and state grants and fines, forfeitures and court costs are considered to be susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized during the year when leave is actually taken and principal and interest payments on long-term obligations, which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds not expected to be repaid, sale of assets and proceeds from the issuance of long-term obligations are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Deferred Revenues

The Police Jury reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the Police Jury before it has a legal claim to them, such as when grant monies are received prior to the incurring of qualifying expenditures. In subsequent periods, when the Police Jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

Proprietary Funds

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

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012

expenses are recognized at the time liabilities are incurred.

E. BUDGETS

Preliminary budgets for the coming year, prepared on the modified accrual basis of accounting, 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 budget and any subsequently adopted amendments.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

G. CASH

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposits. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. For purposes of the Statement of Cash Flows, cash equivalents include all highly liquid investments with a maturity date of three months or less when purchased.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

II. INVESTMENTS

Under state law, the Police Jury may invest in United States treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with the provisions of GASB Statement 31, investments are carried at fair market value or amortized cost, as further discussed in Note 4.

I. FIXED ASSETS

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

J. LONG-TERM OBLIGATIONS

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

K. COMPENSATED ABSENCES

Firemen of Fire Protection District No. 1 of Ouachita Parish are entitled to full pay during sickness for a period not to exceed 32 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 3 to 28 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 100 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 employee. 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.

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1992

Sick leave may be accumulated without limitation. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 5 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

To satisfy the requirements of GASB Codification Section C60, the Police Jury accrues costs incurred for vacation in the General Long-Term Obligations Account Group. No accrual is made in the governmental funds because the current portion of the liability does not exceed a normal year's accumulation of benefits and are deemed immaterial.

L. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. SALES AND USE TAXES

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

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

N. RESERVES AND DESIGNATIONS

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

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

The nature and purpose of those reserves are:

Reserved for Prepaid/Other Assets Inventory

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

Reserved for Debt Service

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

Reserved for Insurance Claims

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

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

G. INVENTORIES

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

H. FUND EQUITY - Contributed Capital

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

I. TOTAL COLUMNS ON COMBINED STATEMENTS

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

QUACHITA PARISH POLICE JURY
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been made in the aggregation of this data.

B. USE OF ESTIMATES

The preparation of financial statements in accordance 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 statements and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from these estimates.

S. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In June 1996, the Government Accounting Standards Board issued Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*. The objective of this Statement is to enhance the understandability and usefulness of the general purpose external financial reports of state and local governments to the citizenry, legislators and oversight bodies. The Quachita Parish Police Jury is required to implement the Statement for the year ending December 31, 2003. Under this Statement, all assets and liabilities of the Organization are accounted for on the accrual basis of accounting similar to the accounting used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

When Statement No. 34 is implemented the financial statements of the Police Jury will change dramatically in appearance and in the way net assets and results of operations are recorded and reported.

Note 3 - PROPERTY TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	1.09	2.99	Statutory
Outside municipalities	4.19	4.09	Statutory

OUACHITA PARISH POLICE JURY
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Special Revenue Funds:

Grass Oaks Detention Home	3.69	3.69	12/31/03
Health Unit	1.33	1.33	12/31/03
Library Maintenance & Operations	7.25	7.13	12/31/03
Road Lighting District No. 1	5.00	5.00	12/31/10
Fire Protection District No. 1	19.76	19.76	12/31/03
Mosquito Abatement District No. 1	1.15	1.15	12/31/08
Correctional Facilities	8.45	8.45	12/31/06

Debt Service Funds:

Detention Home Debt Service	1.40	1.00	12/31/03
Correctional Facilities Debt Service	4.35	4.35	12/31/03

Capital Project Funds:

Library Construction	.50	.49	12/31/03
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Differences between authorized and levied millage are the result of taxable property measurements as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2002 is equal to \$778,108,659. Under Louisiana law the parish assessor exempts the first \$7,500 of assessed value (10% of \$75,000 homestead exemption) of a taxpayer's primary residence from parish property taxes. This homestead exemption is equal to \$170,418,787 of the assessed value in 2002.

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

Assessment date	January 1, 2002
Official levy date	November 15, 2002
Date taxes become due	December 31, 2002
Lien date	January 1, 2003

Note 3 - CASH

At December 31, 2002, the Police Jury has cash (bank balances) as follows:

Demand deposits	\$ 18,861,681
Petty Cash	<u>1,339</u>
Total	\$ <u>18,863,020</u>

Under state law, these deposits (or the resulting bank balances) must be secured by (federal deposit) insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times

**OUACHITA PARISH POLICE JURY
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equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2002, the Police Jury has \$19,673,073 in deposits (collected bank balances). These deposits are secured from risk by \$906,000 of federal deposit insurance and \$27,503,751 of pledged securities held by the custodial bank in the name of the Police Jury (GASB Category 2). Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

Note 4 - INVESTMENTS

Under the provisions of GASB Statement 3, investments are categorized into three risk categories, as follows:

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 counterparty's trust department or agent in the Police Jury's name; and
3. Uninsured and unregistered, with securities held by the counterparty or its trust department or agent but not in the Police Jury's name.

At December 31, 2002 the investments of the Police Jury consisted of Government Securities in the amount of \$368,391, which approximated their fair value, in risk category 1.

Note 5 - FUND DEFICITS

The Correctional Center Capital Project Fund and Health Unit Special Revenue Fund have deficits of \$3,983,661 and \$430,178, respectively. Future transfers of ad valorem taxes will clear these deficits.

Capital Outlay Drainage Program Special Revenue Fund has a deficit of \$213,764. Management anticipates to clear this deficit with reimbursement funds due from State Department of Transportation and Development (DOTD).

Southeast Sewer District No. 3 Enterprise Fund has a deficit of \$45,963. This deficit can be attributed to accumulated depreciation.

OUACHITA PARISH POLICE JURY
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Note 6 - INTERFUND RECEIVABLES AND PAYABLES

Individual fund balances due from/to other funds at December 31, 2002, are as follows:

	Due From <u>Other Funds</u>	Due to <u>Other Funds</u>
General Fund	\$ 4,118,000	\$ 4,118,000
Special Revenue Funds		
Public Works	-	-
Fire Department	1,500,000	-
Public Library	2,195,000	-
Green Oaks Detention Center	1,855,000	-
Convention Facility	1,558,000	-
Continental Court Fund	-	67,000
Municipal Attachment District	-	265,000
Health Unit	-	1,980,000
Animal Shelter and Control	-	-
CDBG Durable	-	2,700
Business Development	2,700	37,000
Capital Outlay Drainage	-	-
FEMA Buy Out - 1993,000	-	180
FEMA Acquisition Phase V	-	780
Administrative	2,814	-
Little Theater of Monroe	-	2,000
Capital Outlay - Control on Aging	-	33,000
LCDBG - Sewer Improvement	-	8,000
Bastion I	11,154	150
WIA - Youth Program	-	71,000
WIA - Dislocated Worker Program	-	33,000
Welfare To Work	-	216,000
BLD #0 Super Subdivision	-	15,000
BLD #03 Mega Valley	-	1,000
BLD #17 Newgate Detain	-	2,000
BLD #18 Oak Place	-	1,000
BLD #19 Royal Estates	-	1,000
BLD #27 North Point Subdivision	-	1,000
BLD #50 Country Estates	-	8,000
Total Special Revenue Funds	<u>9,075,314</u>	<u>1,881,781</u>
Debt Service Funds		
Convention Center	-	1,555,818
Detention Home	-	553,802
Total Debt Service Funds	<u>-</u>	<u>2,109,620</u>
Capital Project Funds		
Jail	-	1,964,182
TOTAL	<u>\$ 17,233,314</u>	<u>\$ 17,233,314</u>

Note 7 - INTERFUND TRANSFERS

The following operating transfers were made between the various funds of the Police Jury during the year ended December 31, 2002.

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	Transfers from Other Funds	Transfers to Other Funds
General Fund	\$ -	\$ 311,931
Special Revenue Funds:		
Capital Outlay Road Program	-	673,080
Public Works	134,814	-
Chambers Lake Park	113,600	-
Animal Shelters and Control	318	-
Berber Improvement Fund	-	338
Communication Dist. 94.1	92,548	-
911 Cellular Phone Fees	-	81,246
Capital Outlay - Damages	388,000	-
Capital Outlay - Urban Systems	229,000	-
LEADS - Code Enforcement	16,000	-
Total Special Revenue Funds	1,275,280	765,284
Debt Service Funds:		
Correctional Center	-	481,818
Total Debt Service Funds	-	481,818
Capital Projects Funds:		
Jail	409,818	-
Total Capital Projects Funds	409,818	-
TOTAL	\$ 1,685,100	\$ 1,685,521

Note E - SELF-INSURANCE PROGRAMS

The health and dental insurance fund was established by the police jury to provide employees with affordable insurance. The self insurance plan is a medical insurance benefit plan with insurance managed by a third party. The aggregate premium for January 1, through December 31, 2002 was \$2,844,084. Contribution rates for group insurance are equal to 79% employer and 21% employees, respectively.

The Insurance Loss Reserve, Reserve Workers' Compensation Funds, 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 \$100,000 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. During the year ended December 31, 2002, the Police Jury incurred and paid claims under the general liability, fleet, and crime and omissions and worker's compensation plan amounting to \$1,208,474.

OUACHITA PARISH POLICE JURY
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net of reimbursements. At December 31, 2002, the balance available to pay such liabilities if and when they arise is \$387,981 (Insurance Loss Reserve), \$1,994,777 (Reserve Worker's Compensation) and \$201,932 (Health and Dental Insurance). An analysis of the changes in the claims liability for the year ended December 31, 2002 is as follows:

	Balance, 12/31/2001	Change in Estimate	Benefits & Claims	Balance, 12/31/2002
Health and Dental	\$ 421,292	\$ 1,183,244	\$ (1,244,355)	\$ 659,981
Insurance Loss Reserve	\$ 793,228	\$ 1,207,622	\$ (1,008,372)	\$ 992,478
Worker's Compensation	\$ 288,000	\$ 256,158	\$ (641,116)	\$ 492,942

Note 9 - FIXED ASSETS

The changes in general fixed assets follow:

	Balance January 1, 2002	Additions	Transfer and Deletions	Balance December 31, 2002
Land	\$ 1,401,000	\$ 1,018,000	\$ (202,300)	\$ 2,216,700
Buildings	28,919,142	7,772,122	-	36,691,264
Furniture, Fixtures and Equipment	18,879,718	1,627,218	(377,976)	20,128,960
Books	4,228,600	689,217	(140,211)	4,777,606
Contributions in Progress	8,789,144	1,874,687	(7,448,348)	3,215,483
Total	\$ 49,197,504	\$ 14,381,234	\$ (8,468,644)	\$ 55,110,094

The Proprietary Funds, West Ouachita Sewer District No. 9; Green Acres Sewerage District No. 13; Southeast Sewer District No. 3; and Eastern Forest Sewer District No. 14 have fixed assets of \$322,000; \$139,428; \$2,287,537 and \$238,778 respectively. Accumulated depreciation is \$259,568; \$47,007; \$898,683 and \$71,098, respectively, as December 31, 2002. The assets are being depreciated over 40-50 years by the straight-line method. Depreciation expense for the current year is equal to \$16,440; \$3,486; \$36,463 and \$7,645 respectively.

Note 10 - DEFINED BENEFIT PENSION PLANS

The Police Jury provides retirement, death and disability benefits to the majority of its employees through four cost-sharing multiple-employer public employees retirement system pension plans administered by other governmental entities. As discussed below, state statutes provide that a percentage of property taxes collected in Ouachita Parish be remitted to the Parochial Employees Retirement System, the District Attorney's

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Retirement System and the Registrar of Voter's Retirement System, as part of the funding for pension benefits under those retirement systems. On-behalf payments recorded as revenues and expenditures in the 2002 financial statements of the Police Jury pertaining to those plans are \$905,785. The retirement plans are:

A. PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

Substantially all employees of the Ouachita Parish Police Jury (except fire-department personnel and the District Attorney and his assistants) are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A. All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1990. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. State statute requires employees covered by Plan A to contribute 9.50 per cent of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:143, 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, 2002, 2001, and 2000, were \$902,922, \$719,250, and \$649,995, respectively, equal to the required

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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 14615, Baton Rouge, Louisiana 70824-4615, or by calling (904) 928-1361.

R. FIREFIGHTERS' RETIREMENT SYSTEM

The Firefighters' Retirement System is a defined benefit pension plan covering firefighters employed by any municipality, parish, or fire protection district of the State of Louisiana under the provisions of Louisiana Revised Statutes 11:2152 through 2289 effective January 1, 1988. 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 58 or employees with 12 years of service who have attained age 55 or 25 years of service at any age are entitled to annual pension benefits equal to 3 1/7% of their average final compensation based on the 30 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 6% 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 2289, 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, 2002, 2001, and 2000, were \$488,898; \$549,967; and \$315,348, respectively, equal to the required contributions for each year.

The Firefighters' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for

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the retirement system. That report may be obtained by writing to the Firefighters' Retirement System, 2031 Silverdale Drive, Suite 10, Baton Rouge, Louisiana 70808-4136, or by calling (504) 925-4660.

C. DISTRICT ATTORNEYS' RETIREMENT SYSTEM

The district attorney and assistant district attorneys 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 25 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 61. The retirement benefit is equal to 3% of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. Contributions to the System include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The 0.2% is the statutory established rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7% of their salaries to the System. After receiving

OUACHITA PARISH POLICE JURY
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actuarial valuation results as provided in L.R.S. 11:1895 A(3), the committee established the employer contribution rate at zero percent effective July 1, 1998. Currently the Ouachita Parish Police Jury is not required to contribute to the District Attorney's Retirement System.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2189 Decatur Street, New Orleans, Louisiana 70116-2002, or by calling (504) 947-5531.

II. REGISTRARS OF VOTES 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 11:2831 through 2144.

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

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

Pending Policy. Contributions to the system include one-sixteenth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. Under the provision of LRS 11:2134(E) currently employers are not required to fund additional contributions. Member contributions are established by state statute and are equal to 7% of each employee's salary.

**OUACHITA PARISH POLICE JURY
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The Registrars of Voters Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Registrars of Voters Retirement System, PO Box 37, Jennings, Louisiana 70546, or by calling (318) 824-0834.

Note 11 - STEWARDSHIP AND ACCOUNTABILITY

For those funds for which a budget to actual comparison was made, 2002 actual expenditures and other uses were more than budgeted expenditures and other uses by more than 5% for the Mosquito Abatement District Special Revenue Fund. Budgeted expenditures and other uses were \$1,430,681 while actual expenditures and other uses were \$1,640,784, leaving an unfavorable variance of \$210,103. The variance was a result of an oversight when the budget amendment was adopted.

Note 12 - OTHER POSTEMPLOYMENT BENEFITS

The Police Jury provides certain continuing health care and life insurance benefits, provided through an insurance company, to substantially all employees that reach normal retirement age while working for the Police Jury. The Police Jury contributed \$146,020, which is equal to 79 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$18,836, the remaining 21 per cent of the premium. Premiums for any available life insurance are paid 100 per cent by the retiree. The Police Jury provides postemployment health insurance benefits for 31 retired employees.

Note 13 - LONG TERM OBLIGATIONS AND LINES OF CREDIT

At December 31, 2002 employees of the Ouachita Parish Police Jury have accumulated and vested approximately \$788,842 of employee leave benefits, which have been computed in accordance with GASB Codification Section 650.

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

	Compensated Absences	Limited Tax Bonds
Balance due at January 1, 2002	\$ 717,888	\$ 4,925,000
Additions during 2002	1,815,013	-
Retirements during 2002	<u>(944,059)</u>	<u>(2,450,000)</u>
Balance due at December 31, 2002	\$ 788,842	\$ 1,475,000

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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Limited Tax Bonds payable at December 31, 2002, are comprised of the following issues:

\$2,800,000 – Series 1997 bonds for acquiring, financing, constructing and equipping a juvenile detention facility in and for Ouachita Parish. Principal is due in annual installments of \$195,000 to \$395,000 through March 1, 2006. Interest rates are 4.45 per cent to 6.00 per cent. Debt retirement payments are made from Detention House Debt Service Fund. These bonds will be retired in March 2003. \$ 1,475,000

Note 14 - CAPITAL LEASE OBLIGATIONS

The Police Jury is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations. Therefore the results of operating lease agreements are not reflected in the Police Jury's account group. Capital leases, however, do give rise to both property rights and long-term lease obligations. At December 31, 2002 future minimum lease payments under capital lease obligations are as follows:

Fiscal Year	Amount
2003	\$ 718,900
2004	152,968
2005	268,487
2006	149,289
	<u>1,489,644</u>
Less: Amounts Representing Interest	(83,811)
Net Present Value of Future Minimum Lease Payments	\$ <u>1,405,833</u>

Note 15 - CHANGES IN REPORTING

Adjustments for Prior Period Errors

In the year ended December 31, 2002, all valorem taxes which should have been distributed to the Green Oaks Detention Center Special Revenue Fund were distributed to the Detention House Debt Service Fund in error. As a result, the fund balance of the Debt Service Fund was overstated by \$135,842 and the fund balance of the Special Revenue Fund was understated by the same amount. In addition, the beginning retained earnings and beginning contributed capital of the Southeast Sewerage District No. 3 and Eastern Forest Sewerage District No. 14 Enterprise Funds were adjusted by \$85,288 and

OUACHITA PARISH POLICE JURY
NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS
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\$26,481 respectively due to prior year errors in the amortization of depreciation on fixed assets acquired with government grants.

Note 16 - SEGMENT INFORMATION

The Police Jury's enterprise funds provide sewer services to the public. As provided by GASB Codification 2800.107, the following table presents segment information for the Police Jury's enterprise funds.

	Green Lake Sewerage District No. 12	West Ouachita Sewerage District No. 7	Southwest Sewerage District No. 5	Eastern Parish Sewerage District No. 14	Total
Operating revenues	26,368	206,028	0	0	232,396
Depreciation and amortization	6,231	10,448	118,494	11,652	146,825
Operating income (cost)	1,511	11,989	(117,694)	(11,395)	(10,589)
Non-operating revenue/expenses	1,034	2,761	83	105	4,983
Net income (cost)	2,545	14,750	(117,611)	(11,290)	(6,606)
Net working capital	41,402	338,947	13,669	17,987	411,005
Total assets	194,694	641,379	1,482,713	184,767	2,403,553
Total equity	152,795	616,281	1,462,113	184,767	2,315,956

Note 17 - UNCERTAINTIES AND CONTINGENCIES

The Police Jury is the defendant in several lawsuits. The outcome of these lawsuits is uncertain however, the management for the Police Jury does not believe they will materially affect the Police Jury's financial statements.

The Mosquito Abatement District Board (MAD) has requested the Ouachita Parish Police Jury to return funds that were used to drain mosquito breeding areas. The effect would be a \$615,000 transfer from either the Public Works Special Revenue Fund or the General Fund. The outcome of this request is uncertain and if settled in favor of the Mosquito Abatement District Board could have a material effect on the Public Works Special Revenue Fund and/or the General Fund.

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There is currently an internal investigation into the possible misuse of Police Jury credit cards by employees. The outcome of this investigation is uncertain, however the effect on the financial statements is not expected to be material.

The Federal Emergency Management Agency (FEMA) under Homeland Security is investigating grants received from the agency. The purpose of their investigation is to determine if any funds were used to purchase nonqualifying property. The outcome of this investigation is unknown and therefore the effect on the financial statements if any, cannot be determined at this time.

The Ouachita Parish Grand Jury has been sworn to investigate various allegations including the misuse of public funds and favoritism to certain vendors. The outcome of this investigation cannot be determined at this time, however the management for the Police Jury is of the opinion that the effect on the financial statements, if any would not be material.

The Louisiana Department of Transportation and Development (LDOTD) has not yet reimbursed the Police Jury approximately \$687,080 for the state's share of the River Spgs. flood control structure. An adjustment was made to the financial statements in 2002 to set up an allowance for the full amount of this receivable, creating a deficit in the Drainage Program Special Revenue Fund of approximately \$114,800. The Police Jury has requested approximately \$925,000 from the LDOTD. If these funds are received in 2003, revenue will be recognized to the extent of the funds received.

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

CONCRETE PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1993

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, reconstructing, operating and maintaining public roads, bridges, and drainage systems.

Fire Protection District No. 1 Fund

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

Public Library Fund

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

Animal Protection and Control Fund

This fund is used to account for a portion of ad valorem taxes designated to fund the operations of the parish Animal Control office which houses unclaimed animals, provides for adoption of unclaimed animals and promotes responsible pet ownership.

Shelter Improvement Fund

The Shelter Improvement Fund is used to account for funds donated for improvements to the Animal Shelter.

Green Oaks Detention Center 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 13:571.11 to account for fines and forfeitures imposed by the district courts and district attorney's

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 2002

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.

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.

Cellular Phone Fees Fund

The Cellular Phone Fees Fund is used to account for the revenues and expenditures generated from the collection of fees on cellular phones as required by Act 1029 of the 1999 Legislative Session.

Permit Office Fund

The Permit Office Fund accounts for revenues received for building permits granted within the parish.

ORACHTA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 2002

Administrative Fund

The Administrative Fund accounts for expenditures in the offices of the Secretary-Treasurer, Purchasing Department, Accounting and Payroll Department, and the Personnel Department. Financing is provided by means of an established method of allocating costs to other departments.

West Ouachita Industrial Development Maintenance Fund

The West Ouachita Industrial Development Maintenance Fund was established to account for revenues generated from the sale of land in the Industrial Park and interest earnings on demand and time deposits which help provide funds 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.

Cheniere Lake Park Fund

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

Eagle Lake Subdivision Road Fund

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

**ORCHIEFA PARISH POLICE JURY
MORNO, Louisiana**

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 2000

Capital Outlay - Drainage Program Fund

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

Capital Outlay - Urban Systems Fund

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

Capital Outlay - Council on Aging Fund

The Capital Outlay - Council on Aging Fund is used to account for the expenditure of monies on the construction of a new Orachitea Parish Council on Aging building.

Communications District 511 Service Fund

The Communications District 511 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.

Workforce Investment Act Funds

The Workforce Investment Act Funds are used to account for the new Workforce Investment Act, which supersedes the Job Training Partnership Act (JTPA) and amends the Wagner-Peyser Act. These funds are essentially for the training, educating and placing of people in need of jobs. There are various stages of programs for youths through adults.

1. *Workforce Investment Act - Adult Program Fund:*

The WIA - Adult Program Fund accounts for monies disbursed under the Workforce Investment Act Program for gainful employment and training of eligible adult applicants.

2. *Workforce Investment Act - Youth Program Fund:*

The WIA - Youth Program Fund accounts for all monies received and disbursed under the Workforce Investment Act Program for employment of disadvantaged youths during the summer months.

ORANGEMITA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 2002

3. Workforce Investment Act – Dislocated Worker Program Fund:

The WIA – Dislocated Worker Program Fund accounts for monies disbursed under the Workforce Investment Act Program for retraining of dislocated workers.

Section 8 Housing Choice Voucher Fund

Section 8 Housing Choice Voucher Fund is 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.

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

Mosquito Abatement District No. 1

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

Hampshire-Garratt Road Subdivision Fund

The Hampshire-Garratt 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.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 2002

Community Development Block Grant Funds:

1. LCDBG Durable Fund

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

2. LCDBG Sewer Improvement Fund

The LCDBG Sewer Improvement Fund is used to account for a Community Development Block Grant to improve sewer systems with the parish.

3. LCDBG Home Rehabilitation Fund

The LCDBG Home Rehabilitation 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.

4. LCDBG Share Program Fund

The LCDBG Share Program Fund is used to account for Federal grant funds passed through the state to maintain the supply of decent, affordable housing for low and very low income families through rehabilitation of existing housing.

5. LCDBG Metalliform/Superfil Fund

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

Code Enforcement Fund

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.

DECAHOULA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 2002

EMPG LA O.E.P. FUND

The EMPG LA O.E.P. Fund is used to account for funds from the Federal Emergency Management Agency for use in disaster education and SAS upgrades.

ISMEP LA O.E.P. FUND

The ISMEP LA O.E.P. Fund is used to account for funds from the Federal Emergency Management Agency for Terrorism SDP response and resource management development.

F.E.M.A. Project Impact Fund

This fund accounts for a grant from the Federal Emergency Management Agency to help promote disaster-resistant communities.

F.E.M.A. Buyout Grant Fund

The F.E.M.A. Buyout Grant Fund \$3,800,000 is used to account for the second grant from FEMA to promote the discovery of ways to reduce flooding in the parish and reduce the redundancy of flood insurance claims by providing funds for purchasing homes with a history of recurring flooding.

F.E.M.A. Buyout - Phase IV Fund

The F.E.M.A. Buyout - Phase IV Fund is used to account for funds from FEMA to promote the discovery of ways to reduce flooding in the parish and reduce the redundancy of flood insurance claims by providing funds for purchasing homes with a history of recurring flooding.

F.E.M.A. Terrorism Grant Fund

The F.E.M.A. Terrorism Grant Fund is used to educate and train emergency response personnel to handle instances of hostility by a person or group of persons.

F.E.M.A. Acquisition Grant Fund

This fund accounts for a grant from the Federal Emergency Management Agency to promote the discovery of ways to reduce flooding in the parish and reduce the redundancy of flood insurance claims by providing funds for purchasing homes with a history of recurrent flooding.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 2002

Welfare to Work Fund:

The Welfare to Work Fund is used to account for monies used for assisting welfare recipients in moving to lasting unsubsidized jobs to achieve self-sufficiency.

Little Theater of Monroe:

Used to account for proceeds from a cooperative endeavor agreement with the state of Louisiana for renovations to the Little Theater of Monroe.

West Ouachita Sewer District No. 16 Fund:

West Ouachita Sewer District No. 16 was created to account for fees collected for accumulation and subsequent use to maintain sewerage facilities within the boundaries of Country Heritage Estates, Northwood Estates and Greenfield subdivisions. The district is in the early stages of implementation and board of directors has not yet been appointed.

Lake Park Drainage Fund:

The Lake Park Drainage Fund is used to account for revenues donated by residents of Lake Park subdivision to be used for maintaining the drainage facilities within the subdivision.

CITY OF MONROE FIRE DEPARTMENT
 Monroe, Louisiana
 Combining Balance Sheet
SPECIAL REVENUE FUNDS
 December 31, 2002

	FIRE RECORD FUND	FIRE PROTECTION DISTRICT NO. 1 FUND	FIRE LIBRARY FUND	ANNUAL PROTECTION MAINTENANCE FUND	NON-FIRE IMPROVEMENT FUND
ASSETS					
Fixed Equipment	\$ 10,774	\$ 1,517,077	\$ 1,489,584	\$ 1,171	\$ -
Investments, if any	-	-	-	-	-
Receivables:					
all revenues	-	1,000,000	1,700,000	10,100	-
grant revenues	1,071	-	-	-	-
other receivables	42,000	1,071	1,700	1,000	-
Due from other:					
governmental units	70,000	70,000	-	1,000	-
due from other funds	-	1,000,000	1,700,000	-	-
Prepaid expenses & other assets	10,000	-	-	-	-
Inventory	10,000	-	-	-	-
TOTAL ASSETS	\$ 1,042,774	\$ 2,588,077	\$ 3,191,584	\$ 12,171	\$ -
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and accrued expenses	\$ 104,000	\$ 650,000	\$ 201,170	\$ 8,271	\$ -
Contractor bills	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Deposits held	10,000	-	-	-	-
Total Liabilities	\$ 114,000	\$ 650,000	\$ 201,170	\$ 8,271	\$ -
Fund Equity:					
Fund balance (deficit)	10,000	-	-	-	-
Reserve for inventory	-	-	-	-	-
Reserve for prepaid & other assets	-	-	-	-	-
Unreserved/Unassigned	918,774	1,938,077	2,990,414	12,171	-
Total Fund Balance	\$ 928,774	\$ 1,938,077	\$ 2,990,414	\$ 12,171	\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,042,774	\$ 2,588,077	\$ 3,191,584	\$ 24,342	\$ -

HEALTHY & PROSPER POLICE BOND
Marion, Louisiana
Comparing Balance Sheet (Continued)
SPECIAL REVENUE FUNDS
December 31, 2021

	W. CONCRETE DEVELOPMENT MAINTENANCE FUND		REVENUE DEVELOPMENT FUND		DEALS LAKE MAINTENANCE FUND		CAMPBELL LAKE PARK FUND		BRIAR LIGHT DISPOSABLE BIOL FUND	
ASSETS										
Cash & Cash Equivalents	\$	66,071	\$	164	\$	11	\$	2,099	\$	6,491
Receivables, net of allowance:		-		-		-		-		-
Accounts receivable		-		-		-		-		-
Special accounts		-		-		-		-		-
Other receivables		-		504		-		189		-
Due from other governmental units		-		-		-		-		-
Due from other funds		-		2,750		-		-		-
Investment in Other Assets		-		16,617		-		-		-
Inventory		-		-		-		-		-
TOTAL ASSETS	\$	66,071	\$	18,435	\$	11	\$	2,288	\$	6,491
LIABILITIES AND FUND EQUITY										
Liabilities										
Accounts payable and accrued liabilities	\$	19	\$	-	\$	-	\$	1,391	\$	-
Due to other funds		-		1,500		-		-		-
Due to other governmental units		-		-		-		-		-
Deferred revenue		-		-		-		-		-
Deposits held		-		-		-		473		-
Total Liabilities		19		1,500		-		1,864		-
Fund Equity										
Fund balance:		-		-		-		-		-
Restricted liability		-		1,447		-		-		-
Restricted deposits & other assets		-		-		-		-		-
Unrestricted, appropriated		66,052		-		-		1,794		6,491
Fund withdrawal		66,052		1,447		-		1,794		6,491
TOTAL LIABILITIES AND FUND EQUITY	\$	66,071	\$	18,435	\$	11	\$	2,288	\$	6,491

	CAPITAL GAINS PROGRAM				COMMERCIAL TRUSTS TO GRIPS	BANK OF AMERICA INVESTMENT ACCT		
	REGULAR PROGRAM FUND	SELECTIVE PROGRAM FUND	LEAD COVER FUND	TRUST ENLIGHTEN FUND		AGG PROGRAM FUND	INTL PROGRAM FUND	BALANCED PROGRAM FUND
1	94,171	91,201	93,887	97	91,142	91,141	1,024	96
2	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-
4	7,499	7,499	-	-	7,499	-	-	-
5	94,499	-	93,887	97	98	-	93,887	7,499
6	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-
8	1,000,000	90,000	93,887	7,500	1,000,000	90,000	93,887	7,500
9	-	-	93,887	-	93,887	93,887	93,887	-
10	-	-	-	7,500	-	-	7,500	7,500
11	-	93,887	-	-	-	-	-	-
12	-	93,887	-	-	-	-	-	-
13	-	93,887	-	-	-	-	-	-
14	-	93,887	-	-	-	-	-	-
15	-	93,887	-	-	-	-	-	-
16	-	93,887	-	-	-	-	-	-
17	-	93,887	-	-	-	-	-	-
18	-	93,887	-	-	-	-	-	-
19	-	93,887	-	-	-	-	-	-
20	-	93,887	-	-	-	-	-	-
21	-	93,887	-	-	-	-	-	-
22	-	93,887	-	-	-	-	-	-
23	-	93,887	-	-	-	-	-	-
24	-	93,887	-	-	-	-	-	-
25	-	93,887	-	-	-	-	-	-
26	-	93,887	-	-	-	-	-	-
27	-	93,887	-	-	-	-	-	-
28	-	93,887	-	-	-	-	-	-
29	-	93,887	-	-	-	-	-	-
30	-	93,887	-	-	-	-	-	-
31	-	93,887	-	-	-	-	-	-
32	-	93,887	-	-	-	-	-	-
33	-	93,887	-	-	-	-	-	-
34	-	93,887	-	-	-	-	-	-
35	-	93,887	-	-	-	-	-	-
36	-	93,887	-	-	-	-	-	-
37	-	93,887	-	-	-	-	-	-
38	-	93,887	-	-	-	-	-	-
39	-	93,887	-	-	-	-	-	-
40	-	93,887	-	-	-	-	-	-
41	-	93,887	-	-	-	-	-	-
42	-	93,887	-	-	-	-	-	-
43	-	93,887	-	-	-	-	-	-
44	-	93,887	-	-	-	-	-	-
45	-	93,887	-	-	-	-	-	-
46	-	93,887	-	-	-	-	-	-
47	-	93,887	-	-	-	-	-	-
48	-	93,887	-	-	-	-	-	-
49	-	93,887	-	-	-	-	-	-
50	-	93,887	-	-	-	-	-	-
51	-	93,887	-	-	-	-	-	-
52	-	93,887	-	-	-	-	-	-
53	-	93,887	-	-	-	-	-	-
54	-	93,887	-	-	-	-	-	-
55	-	93,887	-	-	-	-	-	-
56	-	93,887	-	-	-	-	-	-
57	-	93,887	-	-	-	-	-	-
58	-	93,887	-	-	-	-	-	-
59	-	93,887	-	-	-	-	-	-
60	-	93,887	-	-	-	-	-	-
61	-	93,887	-	-	-	-	-	-
62	-	93,887	-	-	-	-	-	-
63	-	93,887	-	-	-	-	-	-
64	-	93,887	-	-	-	-	-	-
65	-	93,887	-	-	-	-	-	-
66	-	93,887	-	-	-	-	-	-
67	-	93,887	-	-	-	-	-	-
68	-	93,887	-	-	-	-	-	-
69	-	93,887	-	-	-	-	-	-
70	-	93,887	-	-	-	-	-	-
71	-	93,887	-	-	-	-	-	-
72	-	93,887	-	-	-	-	-	-
73	-	93,887	-	-	-	-	-	-
74	-	93,887	-	-	-	-	-	-
75	-	93,887	-	-	-	-	-	-
76	-	93,887	-	-	-	-	-	-
77	-	93,887	-	-	-	-	-	-
78	-	93,887	-	-	-	-	-	-
79	-	93,887	-	-	-	-	-	-
80	-	93,887	-	-	-	-	-	-
81	-	93,887	-	-	-	-	-	-
82	-	93,887	-	-	-	-	-	-
83	-	93,887	-	-	-	-	-	-
84	-	93,887	-	-	-	-	-	-
85	-	93,887	-	-	-	-	-	-
86	-	93,887	-	-	-	-	-	-
87	-	93,887	-	-	-	-	-	-
88	-	93,887	-	-	-	-	-	-
89	-	93,887	-	-	-	-	-	-
90	-	93,887	-	-	-	-	-	-
91	-	93,887	-	-	-	-	-	-
92	-	93,887	-	-	-	-	-	-
93	-	93,887	-	-	-	-	-	-
94	-	93,887	-	-	-	-	-	-
95	-	93,887	-	-	-	-	-	-
96	-	93,887	-	-	-	-	-	-
97	-	93,887	-	-	-	-	-	-
98	-	93,887	-	-	-	-	-	-
99	-	93,887	-	-	-	-	-	-
100	-	93,887	-	-	-	-	-	-

GLACIETA PARKS POLICE JURY

Memorandum

(Combining Balance Sheet of accounts)

SPECIAL BUDGET YEAR

December 31, 2001

	F.F.M.A. PROPERTY IMPACT FUND	F.F.M.A. BUSINESS FUND	F.F.M.A. TELEPHONE SEALY FUND	F.F.M.A. ACQUIRED FUNDS	WELFARE TELEPHONE FUND
ASSETS					
Cash & Cash Equivalents	\$ 15,000	\$ 88,470	\$ 2,000	\$ 700	\$ -
Investments, at cost	-	-	-	-	-
Receivables:	-	-	-	-	-
all accounts	-	-	-	-	-
Special accounts	-	-	-	-	-
Other municipalities	-	4,000	18	-	-
Due from other:	-	-	-	-	-
governmental units	-	-	-	-	20,000
Due from other funds	-	-	-	-	-
Prepaid expenses & Other Assets	-	-	-	-	-
Inventory	-	-	-	-	-
TOTAL ASSETS	\$ 15,000	\$ 92,470	\$ 2,018	\$ 700	\$ 20,000
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable and accrued expenses	\$ -	\$ -	\$ 2,000	\$ -	\$ -
Due to other funds	-	10	-	700	20,000
Due to other governmental units	-	-	-	-	-
Unearned revenues	10,000	88,470	18	-	-
Deposits held	-	-	-	-	-
Total Liabilities	\$ 10,000	\$ 88,470	\$ 2,018	\$ 700	\$ 20,000
Fund Equity:					
Fund Balance:					
Reserved for investment	-	-	-	-	-
Reserved for deposits & other assets	-	-	-	-	-
Unreserved (Unexpended)	-	4,100	-	-	-
Total Fund Balance	\$ -	\$ 4,100	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,000	\$ 92,570	\$ 2,018	\$ 700	\$ 20,000

Schedule 1

	GENERAL FUND	WATER SUPPLY CONTRACT NO. 10	LABORERS EMPLOYEE FUND	TOTAL
0	\$ -	\$ 1,000	\$ -	\$ 1,000.00
	-	-	-	31,000.00
	-	-	-	1,000
	-	1,000	-	30,000
	1,000	-	-	1,000.00
	-	-	-	1,000.00
	-	-	-	1,000.00
	-	-	-	30,000
4	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000.00</u>
5	\$ -	\$ 1,000	\$ -	\$ 1,000.00
	1,000	-	-	1,000.00
	-	-	-	-
	-	-	-	30,000
	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000.00</u>
	-	-	-	30,000
	-	-	-	1,000.00
	-	1,000	0	1,000.00
	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000.00</u>
7	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000.00</u>

GRACEY'S FARMERS FUND'S FUND
Income, Expenses
Continuing Statement of Expenses, Expectations,
and Changes in Fund Balance
NETWAL, MEMPHIS, TENNESSEE
For the Year Ended December 31, 2002

	PUBLIC FUNDS	FED EXCEPTIONS PROGRAMS	PUBLIC CORPORATE FUNDS	GENERAL INVESTMENT ACCOUNTS	SEPARATE INVESTMENT FUNDS	GRAND TOTAL
Revenues						
Income						
All revenues	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Total Income	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Interest, dividends and investment						
Management	500,000	-	-	-	-	500,000
Investments	100,000	100,000	-	-	-	200,000
Bond investments	-	-	-	-	-	-
Other investments	-	100,000	100,000	100,000	-	300,000
Miscellaneous	-	-	-	-	-	-
Total Investment	500,000	200,000	100,000	100,000	-	900,000
Fee charges and miscellaneous						
Management	100,000	-	100,000	100,000	-	300,000
Miscellaneous	100,000	100,000	100,000	100,000	100,000	500,000
Total Fee Charges	200,000	100,000	200,000	200,000	100,000	800,000
Net Revenues	800,000	900,000	800,000	800,000	900,000	4,200,000
Expenses						
Contract						
General agreement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Printing and administration	-	-	-	-	-	-
Total Contract	-	-	-	-	-	-
Public utility						
Public utility	100,000	100,000	-	-	-	200,000
Public works	-	-	-	-	-	-
Health and safety	-	-	-	100,000	100,000	200,000
Culture and recreation	-	-	100,000	-	100,000	200,000
Community development	-	-	-	-	-	-
Miscellaneous	100,000	100,000	-	-	-	200,000
Capital assets	100,000	100,000	100,000	100,000	-	400,000
Total Expenses	300,000	300,000	100,000	200,000	100,000	1,000,000
Investment/contingency or otherwise						
In Expenses	100,000	100,000	100,000	100,000	100,000	500,000
Other Financing Source (Sink)						
Sale of assets	100,000	-	100,000	100,000	-	300,000
Operating transfers in	100,000	-	-	100,000	-	200,000
Operating transfers out	-	-	-	-	100,000	100,000
Total Other Financing	200,000	-	100,000	200,000	100,000	600,000
Income/contingency or otherwise and Other						
Income from Expenses and Other	100,000	100,000	100,000	100,000	100,000	500,000
Total Revenues	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
Expenses and Changes in Fund Balance						
Expenses	300,000	300,000	100,000	200,000	100,000	1,000,000
Investment/contingency or otherwise	100,000	100,000	100,000	100,000	100,000	500,000
Other Financing	200,000	-	100,000	200,000	100,000	600,000
Net Change in Fund Balance	500,000	600,000	800,000	600,000	700,000	3,200,000
Balance at Beginning of Year (continued)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
FUND BALANCE AT END OF YEAR	\$ 1,500,000	\$ 1,600,000	\$ 1,800,000	\$ 1,600,000	\$ 1,700,000	\$ 8,200,000

OLNEYIA, PUBLIC POLICE RENT
Warren, Louisiana
Comparing Statement of Revenues, Expenditures,
and Changes in Fund Balance (Continued)
SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2010

	% SPECIALTY REVENUE REQUIREMENT		GENERAL FUND		SPECIAL LAKE REQUIREMENT		GENERAL FUND		SPECIAL LAKE REQUIREMENT	
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Revenues:										
Taxes:										
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-	-	-
Grants, permits and assessments:										
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State and federal	-	-	-	-	-	-	-	-	-	-
Other non-revenue	-	-	-	-	-	-	10,000	-	-	-
Total grants	-	-	-	-	-	-	10,000	-	-	-
Total Intergovernmental	-	-	-	-	-	-	10,000	-	-	-
Fee, deposit and miscellaneous charges:										
Fees and forfeitures	-	-	-	-	-	-	10,000	-	-	-
Local agency subsidiary	1,000	0,000	0	0	0	0	0	0	0	
Other revenue	0,000	0,000	0	0	0	0	0	0	0	
Total fees	1,000	0,000	0	0	0	0	10,000	0	0	
Expenditures:										
Current:										
General government:										
Admin	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Police and electronics	-	-	-	-	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	0
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other non-revenue	-	-	-	-	-	-	10,000	-	-	-
Intergovernmental	0,000	0,000	0	0	0	0	0	0	0	
Other services	-	-	-	-	-	-	0	-	-	-
Capital outlay	-	-	-	-	-	-	10,000	-	-	-
Total Expenditures	0,000	0,000	0	0	0	0	20,000	0	0	
Other Statement of Revenues and Expenditures:										
Other Financing Resources:										
Grant monies	-	-	-	-	-	-	-	-	-	-
Transfer monies to	-	-	-	-	-	-	0,000	-	-	-
Transfer monies from	-	-	-	-	-	-	-	-	-	-
Total Other Financing Resources	-	-	-	-	-	-	0,000	-	-	-
Other Statement of Revenues and Expenditures:										
Revenue Over Expenditures and Other Resources	(0,000)	(0,000)	0	0	0	0	0,000	0	0	0
Fund Balance at Beginning of Year										
Beginning of year (to previously stated information) exclusive of ad valorem taxes	0,000	0,000	-	-	-	-	0,000	0,000	-	-
Total Balance at Beginning of Year (previous)	0,000	0,000	-	-	-	-	0,000	0,000	-	-
FUND BALANCE AT END OF YEAR	\$ 0,000	\$ 0,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0,000	\$ 0,000	\$ 0	\$ 0

CAPITAL BUDGET PROGRAMS				COMMUNICATIONS	WATER AND WASTEWATER SYS		
BUILD PROGRAM FUND	REPAIR PROGRAM FUND	LEASIN SYSTEM FUND	EQUIP. OR ADD'D FUND	DIRECTRY S1 SERVICE FUND	ADULT PROGRAM FUND	WATER PROGRAM FUND	WASTEWATER PROGRAM FUND
-	-	-	-	-	-	-	-
-	-	-	-	1,000.00	-	-	-
-	-	-	-	1,000.00	-	-	-
-	-	6,640	-	-	20,000	60,000	1,000.00
66,700	-	-	-	-	-	-	-
-	200,000	-	20,000	-	-	-	-
66,700	200,000	6,640	20,000	-	20,000	60,000	1,000.00
-	-	-	-	-	-	-	-
66,700	1,000	6,640	-	1,000	-	-	-
1,000.00	200,000	6,640	20,000	1,000.00	20,000	60,000	1,000.00
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
66,700	66,600	6,640	-	66,700	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	60,000	60,000	60,000
66,700	66,600	6,640	60,000	66,700	104	60	-
1,000.00	70,000	7,000	60,000	67,000	104	60	1,000.00
66,700	(66,600)	(6,640)	-	66,700	-	-	-
-	-	-	-	-	-	-	-
-	66,600	6,640	-	66,600	-	-	-
27,000.00	-	-	-	-	-	-	-
27,000.00	66,600	6,640	-	66,600	-	-	-
67,000	(66,600)	6,640	-	66,600	-	-	-
1,000.00	66,600	6,640	-	66,600	-	-	-
1,000.00	66,600	6,640	-	66,600	-	-	-
1,000.00	200,000	6,640	-	1,000.00	-	-	-

(continued)

EDUCATION FUND POLICE PERS
Monthly Statement
Combining Statement of Revenues, Expenditures,
and Change in Fund Balance - Continued
SPECIAL REVENUE FUND
For the Year Ended December 31, 2002

	GENERAL FUNDING FUND	GENERAL FUND TRANSFERS	PROPERTY TAX FUND	REVENUE FUND	INTEREST FUND
Revenues					
State					
All revenues	\$ -	\$ -	\$ 62,000	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total State	-	-	62,000	-	-
Local (county and retirement)					
Supplemental	-	-	-	-	-
Sales taxes	1,041,000	1,000,000	-	-	60,000
Retail excise taxes	-	-	-	-	-
Other non-sales	-	-	20,000	-	-
Contributions	-	-	-	-	-
Total (local)	1,041,000	1,000,000	20,000	-	60,000
Fees, charges and miscellaneous services	14,000	-	-	-	-
Fees and royalties	-	-	-	-	-
Use of money and property	100	-	500	75	-
Miscellaneous	1,000	-	10	500	-
Total Revenues	2,096,000	2,000,000	82,010	575	60,000
Expenditures					
County					
General government	-	-	-	-	-
Police	-	-	-	-	-
Electric	-	-	-	-	-
Police and administration	-	-	-	-	-
Total County Expenditures	-	-	-	-	-
State					
Public safety	-	-	-	-	-
Public works	-	-	-	4	-
Health and welfare	-	-	1,000,000	-	-
Culture and recreation	-	-	-	-	-
Economic development	1,000,000	900,000	-	-	60,000
Other services	-	-	-	-	-
Capital outlay	10,000	-	10,000	-	10,000
Total Expenditures	1,010,000	900,000	1,010,000	4	70,000
Local (Municipality or Revenue)					
Local Expenditures	1,086	1,000	(28,000)	670	14,000
Other (Financing Source/Other)					
State of issue	-	-	-	-	-
Issuance proceeds to	-	-	-	-	-
Issuance proceeds net	-	-	-	-	-
Total (Other Financing Source/Other)	-	-	-	-	-
Transfers (Municipality or Revenue and Other)					
Revenue from Expenditures and Other Fees	1,086	1,000	(28,000)	670	14,000
Fund Balance at Beginning of Year					
Beginning of year (as previously reported)	14,000	14,000	1,000,000	60,000	-
Adjustment for balances of fund revenues year	-	-	-	-	-
Fund Balance at Beginning of Year (continued)	14,000	14,000	1,000,000	60,000	-
UNRECORDED AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

CRANBY & PARRIS POLICE DEPT
Moore, Louisiana
Comparing Statement of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2009

	FUND BALANCE BEGINNING YEAR	FUND BUYOUT FUND	FUND TRANSFER INLET FUND	FUND ACQUISITION FUND	CHANGE IN FUND FUND
Revenues:					
Transfers:					
Ad valorem	1	0	0	0	0
Sales	0	0	0	0	0
Other	0	0	0	0	0
Total Transfers	0	0	0	0	0
License permits and activities:					
Environmental	0	0	0	0	0
Vehicle permit	0	10,621	10,621	10,621	10,621
Professional/contractors	0	0	0	0	0
Other non license	0	0	0	0	0
Local sales	0	0	0	0	0
Total nonlicense	0	10,621	10,621	10,621	10,621
Fees, charges and commission revenues:					
Base and addendum	0	0	0	0	0
Use of assets and property	0	0	0	0	0
Other revenues	0	1,176	1,176	1,176	1,176
Total revenues	0	11,797	11,797	11,797	11,797
Expenditures:					
Transfers:					
Administrative	0	0	0	0	0
Capital	0	0	0	0	0
Electricity	0	0	0	0	0
Furniture and accessories	0	0	0	0	0
Total General Expenditures	0	0	0	0	0
Public safety	0	16,888	16,878	16,878	16,878
Public works	0	0	0	16,888	16,888
Police and utilities	0	0	0	0	0
Police and maintenance	0	0	0	0	0
Personnel development	0	0	0	0	16,878
Miscellaneous	0	0	0	0	0
Capital assets	0	16,888	16,878	16,888	16,888
Total expenditures	0	16,888	16,878	16,888	16,878
Excess (Deficiency) of Revenues and Transfers:					
Over Expenditures	0	0	0	0	0
Other Revenues (Excess):					
Sale of assets	0	0	0	0	0
Operating activities	0	0	0	0	0
Operating expenditures	0	0	0	0	0
Total Other/Operating	0	0	0	0	0
Excess (Deficit)	0	0	0	0	0
Excess (Deficiency) of Revenues and Transfers:					
Excess (Deficit) Expenditures and Other/Other	0	0	0	0	0
Fund Balance at Beginning of Year:					
Beginning of year (unavailable funds)	0	4,400	0	0	0
Adjustment for balances of other fund	0	0	0	0	0
Availability at Beginning of Year (continued)	0	4,400	0	0	0
FUND BALANCE AT END OF YEAR	0	11,397	11,397	11,397	11,397

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

DEBT SERVICE FUNDS

As of and for the Year Ended December 31, 2002

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 and were retired during 2002.

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 1.40 mills. The bonds were sold in February, 1997. These bonds will be retired in March, 2003.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
DEBT SERVICE FUNDS
December 31, 2012

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOME</u>	<u>TOTAL</u>
ASSETS			
Cash	\$ 63,878	\$ 481,554	\$ 545,432
Receivables:			
Ad valorem taxes	<u>2,291,942</u>	<u>513,667</u>	<u>2,805,609</u>
TOTAL ASSETS	\$ <u>2,355,818</u>	\$ <u>895,221</u>	\$ <u>3,251,039</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Due to other funds	2,315,818	315,803	2,631,621
Fund Equity:			
Fund balance:			
Reserved for debt service	<u>-</u>	<u>658,419</u>	<u>658,419</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>2,355,818</u>	\$ <u>895,221</u>	\$ <u>3,251,039</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
DEBT SERVICE FUNDS
For the Year Ended December 31, 2002

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOUSE</u>	<u>TOTAL</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,561,114	\$ 585,114	\$ 3,146,228
Intergovernmental:			
State revenue sharing	3,896	46,158	50,054
Use of money and property	-	6,634	6,634
Total Revenue	<u>2,565,010</u>	<u>637,906</u>	<u>3,202,916</u>
Expenditures:			
Current:			
General government:			
Finance and administration	71,333	23,313	94,646
Debt service	<u>3,182,889</u>	<u>684,856</u>	<u>3,867,745</u>
Total Expenditures	<u>3,254,222</u>	<u>708,169</u>	<u>3,962,391</u>
Excess (Deficiency) of Revenues Over Expenditures	(689,212)	219,956	(469,256)
Other Financing (Uses)			
Operating transfer out	<u>(401,818)</u>	<u>-</u>	<u>(401,818)</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(1,091,030)	219,956	(871,074)
Fund Balance			
Beginning of year (as previously stated)	1,081,519	773,365	1,854,884
Adjustment for distribution of taxes	<u>-</u>	<u>(513,802)</u>	<u>(513,802)</u>
Fund Balance			
Beginning of year (as restated)	<u>1,081,519</u>	<u>259,563</u>	<u>1,341,082</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ 479,419</u>	<u>\$ 479,419</u>

QUACHITA PARISH POLICE JURY
Monroe, Louisiana

CAPITAL PROJECT FUNDS

As of and for the Year Ended December 31, 2002

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 4.50 mills to be collected through the year 2005.

Detention Home Fund:

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

Library Fund:

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

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
CAPITAL PROJECTS FUNDS
December 31, 2002

	CORRECTIONAL CENTER FUND	DETENTION HOME FUND	LIBRARY FUND	TOTAL
ASSETS				
Cash and equivalents	\$ 31,001	\$ 979,847	\$ 220,244	\$ 1,231,092
Receivables:				
All others (net)	-	-	261,066	261,066
TOTAL ASSETS	\$ 31,001	\$ 979,847	\$ 481,310	\$ 1,492,158
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 54,739	-	-	\$ 54,739
Due to other funds	3,944,882	-	-	3,944,882
Other account liabilities	21,341	-	-	21,341
Total Liabilities	4,020,962	-	-	4,020,962
Fund Equity:				
Fund balance (Deficit):				
Reserved for capital improvement	(3,988,661)	934,867	481,310	(1,572,484)
Total Fund balance (Deficit)	(3,988,661)	934,867	481,310	(1,572,484)
TOTAL LIABILITIES AND FUND EQUITY	\$ 31,001	\$ 934,867	\$ 481,310	\$ 1,492,158

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2002

	<u>CORRECTIONAL CENTER FUND</u>	<u>DETENTION HOUSE FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
Revenues				
Transfers:				
Ad valorem	\$ -	\$ -	\$ 20,037	\$ 20,037
Intergovernmental:				
State revenue sharing	-	-	22,057	22,057
Use of money and property	-	17,853	3,983	21,836
Total Revenue	<u>-</u>	<u>17,853</u>	<u>26,977</u>	<u>44,830</u>
Expenditures:				
Current:				
General government:				
Finance and administration	32,897	392	14,464	47,753
Police services	22,596	-	-	22,596
Capital outlay	733,058	31,144	71,058	835,260
Total Expenditures	<u>788,551</u>	<u>31,536</u>	<u>85,522</u>	<u>905,609</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(788,551)	(14,683)	58,547	(744,687)
Other Financing Sources				
Operating transfers in	<u>405,818</u>	<u>-</u>	<u>-</u>	<u>405,818</u>
Excess (Deficiency) of Revenues				
and Other Financing Sources				
Over Expenditures	(382,733)	(14,683)	58,547	(438,869)
Fund Balances (Deficits) at Beginning of Year	<u>(3,452,852)</u>	<u>899,389</u>	<u>212,993</u>	<u>(2,340,470)</u>
FUND BALANCES (Deficits) AT END OF YEAR	<u>\$ (3,835,585)</u>	<u>\$ 914,706</u>	<u>\$ 471,540</u>	<u>\$ (2,449,339)</u>

QUACHITA PARISH POLICE JURY
Monroe, Louisiana

**PROPRIETARY FUND TYPES -
ENTERPRISE FUNDS**

As of and for the Year Ended December 31, 2002

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.

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.

Southeast Sewerage District No. 3 Fund:

The Southeast Sewerage District No. 3 Fund is used to account for the provision of sanitary sewerage service to residential and commercial customers living in the boundaries of the District.

Eastern Forest Sewerage District No. 14 Fund:

The Eastern Forest Sewerage District No. 14 Fund is used to account for the provision of sanitary sewerage service to residential and commercial customers living in the boundaries of the District.

CRUICKSHANK POLICE DEPT
Memphis, Tennessee
Combining Balance Sheet
ENTERPRISE FUNDS
December 31, 2002

	GREENSBORO MEMORANDUM DISTRICT NO. 11	WEST MIDDLEBURY MEMORANDUM DISTRICT NO. 2	SOUTHWEST MEMORANDUM DISTRICT NO. 3	SOUTHBY FORREST MEMORANDUM DISTRICT NO. 4	TOTAL
ASSETS					
Cash	\$ 4,094	\$ 10,000	\$ 4,000	\$ 1,040	\$ 19,134
Receivables - Trade	1,207	10,000	2,000	1,204	14,411
Prepaid & Other Assets	-	-	2,048	-	2,048
Property, Plant & Equipment, net	61,481	73,446	1,08,074	16,709	2,60,710
TOTAL ASSETS	\$ 66,762	\$ 93,446	\$ 1,14,122	\$ 18,953	\$ 2,93,283
LIABILITIES AND FUND EQUITY					
Liabilities					
<i>Current Liabilities:</i>					
Accounts payable and accrued expenses	\$ -	\$ 20,000	\$ 0	\$ -	\$ 20,000
Current liabilities/ Payable items					
Residual items					
Customer deposits payable	20	-	-	-	20
Total Liabilities	20	20,000	0	-	20,020
Fund Equity					
Contributed Capital	11,197	10,000	1,00,000	17,000	1,38,197
Retained Earnings (Deficit)					
Unreserved	55,545	73,446	1,13,122	17,953	2,60,066
Total Fund Equity	66,742	83,446	1,14,122	17,953	2,82,663
TOTAL LIABILITIES AND FUND EQUITY	\$ 66,762	\$ 93,446	\$ 1,14,122	\$ 18,953	\$ 2,93,283

COURTNEY PARISH POLICE JURY
Metairie, Louisiana
Condensed Statement of Revenues, Expenses,
and Changes in Fund Equity
ENTERPRISE FUNDS
For the Year Ended December 31, 2015

	WEST CRESTVIEW DISTRICT NO. 11	WEST CRESTVIEW SEWERAGE DISTRICT NO. 12	SOUTHWEST DISTRICT NO. 1	SOUTHWEST DISTRICT NO. 2	TOTAL
Operating Revenues					
Taxes and charges	\$ 600	\$ 600	-	-	\$ 1,200
Operating Expenses					
Depreciation	760	21,000	-	-	21,760
Expenses	1,400	15,000	16,000	1,000	33,400
Utilities	100	1,000	500	-	1,600
Salaries and	-	4,000	-	100	4,100
Bond amortization	-	1,000	-	-	1,000
Bond charges	10	70	-	-	80
Interest on indebtedness	270	1,400	100	-	1,770
Insurance	100	1,000	100	-	1,200
Printing and publications	-	500	-	-	500
Professional services	-	24,000	-	-	24,000
Miscellaneous	-	1,000	-	-	1,000
Total Operating Expenses	<u>3,630</u>	<u>49,000</u>	<u>16,600</u>	<u>1,100</u>	<u>70,330</u>
Operating Income (Loss)	1,570	11,600	(16,600)	(1,100)	(5,530)
Non-Operating Revenues					
Interest earned	1,000	1,000	50	50	2,050
Net Income (Loss)	2,570	12,600	(16,550)	(1,050)	(4,430)
Depreciation on fixed assets acquired with government grants	<u>1,700</u>	<u>-</u>	<u>160,100</u>	<u>1,000</u>	<u>162,800</u>
Increase in Bonded Reserves	1,500	16,000	(1,000)	(1,000)	15,500
Nonintergovernmental activity at beginning of year (governmental assets)	16,000	75,000	16,000	1,000	108,000
Redistributions of contributed capital and bonded Reserves	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>(6,000)</u>	<u>(31,000)</u>
Bonded Reserves (Deficit) at Beginning of Year (Governmental)	<u>24,000</u>	<u>75,000</u>	<u>16,000</u>	<u>1,000</u>	<u>116,000</u>
NON-GOVERNMENTAL DEFICIT AT END OF YEAR	<u>11,500</u>	<u>61,000</u>	<u>(16,500)</u>	<u>2,000</u>	<u>58,000</u>
Contributed Capital at Beginning of Year (Governmental assets)	21,000	21,000	140,000	60,000	242,000
Redistributions of nonintergovernmental and Contributed Capital	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(30,000)</u>
Contributed Capital at Beginning of Year (Governmental)	<u>21,000</u>	<u>21,000</u>	<u>125,000</u>	<u>45,000</u>	<u>212,000</u>
Depreciation on fixed assets acquired with government grants	<u>1,700</u>	<u>-</u>	<u>160,100</u>	<u>1,000</u>	<u>162,800</u>
CONTRIBUTED CAPITAL AT END OF YEAR	<u>22,700</u>	<u>21,000</u>	<u>140,100</u>	<u>47,000</u>	<u>210,800</u>
FUND EQUITY AT END OF YEAR	<u>\$ 11,200</u>	<u>\$ 10,000</u>	<u>\$ 123,600</u>	<u>\$ 47,000</u>	<u>\$ 191,800</u>

QUACHTA PARISH POLICE JURY
Metairie, Louisiana
Condensed Statement of Cash Flows
ENTERPRISE FUNDS
For the Year Ended December 31, 2011

	GREEN ANNE SEWERAGE DISTRICT NO. 2	WEST QUACHTA SEWERAGE DISTRICT NO. 3	ROSEBAY SEWERAGE DISTRICT NO. 1	EASTERN PORT SEWERAGE DISTRICT NO. 14	TOTAL
Cash Flows From Operating Activities					
Operating Income (Loss)	\$ 1,225	\$ 11,099	\$ (7,540)	\$ (1,299)	\$ (6,515)
Depreciation	1,480	15,490	16,887	1,583	35,440
Changes in asset liabilities:					
Accounts receivable	(0)	(1,815)	-	-	(1,815)
Prepaid expenses	-	-	(71)	-	(71)
Accounts payable	-	18,081	2	-	18,083
The Cash Provided (Used) by Operating Activities	1,705	44,955	(7,509)	(146)	40,005
Cash Flows From Noncapital Investing Activities:					
Interest earned	1,020	1,790	(0)	(71)	2,939
Net Increase (Decrease) in Cash	2,725	46,745	(7,510)	(217)	41,743
Cash at beginning of Year	16,470	18,120	4,790	14,821	54,201
CASH AT END OF YEAR	\$ 19,195	\$ 64,865	\$ (2,720)	\$ 14,604	\$ 95,944

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

**PROPRIETARY FUND TYPES -
INTERNAL SERVICE FUNDS**

As of and for the Year Ended December 31, 2002

Health & Dental Insurance Fund:

The Health and Dental Insurance Fund is used to account for funds accumulated in the police jury's self insurance program to pay employee claims for medical and dental care.

Insurance Reserve Loss Fund:

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

Workers' Compensation Reserve Loss Fund:

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

QUACHTA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
INTERNAL SERVICE FUNDS
December 31, 2002

	<u>HEALTH AND DENTAL INSURANCE FUND</u>	<u>EMPLOYEE GEN. LIABILITY INSURANCE FUND</u>	<u>WORKERS' COMPENSATION INSURANCE FUND</u>	<u>TOTAL</u>
ASSETS				
Cash	\$ 495,568	\$ 1,780,534	\$ 1,984,201	\$ 4,160,303
Receivables - Other	-	186,789	93,738	367,217
Due from other governmental units	-	1,131	-	1,131
TOTAL ASSETS	\$ 495,568	\$ 1,968,454	\$ 2,058,939	\$ 4,463,961
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable and accrued expenses	\$ 24,899	\$ 49,564	\$ 11,897	\$ 86,360
Other measured liabilities	469,627	892,111	847,615	1,809,353
Total Liabilities	494,526	941,675	859,512	1,895,714
Fund Equity				
Retained earnings - reserved				
to insurance claims	111,862	787,881	1,204,727	1,894,600
Total Fund Equity	111,862	787,881	1,204,727	1,894,600
TOTAL LIABILITIES AND FUND EQUITY	\$ 606,388	\$ 1,729,556	\$ 2,064,239	\$ 4,460,364

QUACHETLA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Retained Earnings
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2000

	HEALTH AND DENTAL INSURANCE FUND	INSURANCE/ EMPLOYEE RETIREE LOSS FUND	WORKERS COMPENSATION RESERVE FUND	TOTAL
Operating Revenues:				
Premiums	\$ 2,677,177	\$ 1,886,629	\$ 68,488	\$ 4,632,294
Operating Expenses:				
Administrative expenses	(75,343)	(15,361)	(20,681)	(111,385)
Benefits payments and reimbursements	(1,885,489)	(1,886,122)	(68,118)	(3,839,729)
Total Expenses	<u>(2,046,315)</u>	<u>(1,907,483)</u>	<u>(88,800)</u>	<u>(3,942,600)</u>
Operating Income (Loss)	(369,138)	(20,854)	(20,312)	(410,304)
Nonoperating Revenues:				
Interest income	18,888	18,777	20,624	58,289
Insurance proceeds	-	5,817	(2,689)	4,135
Other income	-	-	26,964	26,964
Total nonoperating revenues	<u>18,888</u>	<u>24,594</u>	<u>44,909</u>	<u>88,391</u>
Net Income (Loss)	(350,250)	(20,190)	24,597	(345,843)
Retained Earnings at Beginning of Year	<u>288,758</u>	<u>449,111</u>	<u>1,378,679</u>	<u>2,116,548</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,403,276</u>	<u>\$ 1,403,276</u>

SHALCROSS FIREARMS POLICE JURY
Monroe, Louisiana
Combining Statement of Cash Flows
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 1981

	HEALTH AND DENTAL INSURANCE FUND	INSURANCE/ EMP LIABILITY RESERVE FUND	WORKERS' COMPENSATION RESERVE FUND	TOTAL
Cash Flows From Operating Activities				
Operating Income (Loss)	\$ (144,667) \$	\$ 89,408 \$	\$ (1,133) \$	\$ (56,392)
Adjustments to reconcile operating income (Loss) to net cash provided by operating activities:				
Changes in assets and liabilities:				
Prepaid expenses	-	-	47,000	47,000
Accounts receivable	2,523	(22,681)	3,240	(16,918)
Accounts payable & other liabilities	209,887	144,787	(711,951)	152,723
Net Cash Provided (Used) by Operating Activities	<u>67,743</u>	<u>111,514</u>	<u>(1,144,862)</u>	<u>114,395</u>
Cash Flows From Investing Activities				
Increase in investments	-	-	100,000	100,000
Interest earned	15,888	16,757	11,034	43,679
Other income	-	8,000	10,000	18,000
Net Cash Provided by Investing Activities	<u>15,888</u>	<u>24,757</u>	<u>121,034</u>	<u>161,679</u>
Net Increase (Decrease) in Cash	<u>83,631</u>	<u>136,271</u>	<u>(723,828)</u>	<u>116,074</u>
Cash at Beginning of Year	<u>781,723</u>	<u>1,394,018</u>	<u>1,811,039</u>	<u>3,986,780</u>
CASH AT END-OF YEAR	<u>\$ 865,354 \$</u>	<u>\$ 1,530,289 \$</u>	<u>\$ 1,087,211 \$</u>	<u>\$ 4,482,854</u>

COUCHYEA PARISH POLICE JURY
Monroe, Louisiana

**FIDUCIARY FUNDS -
AGENCY FUNDS**

As of and for the Year Ended December 31, 2012

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.

Renewal, Inc./Killogg Grant Fund:

The Renewal, Inc./Killogg Grant Fund is used to account for funds from a private foundation and certain governmental agencies to finance a Not-For-Profit organization established to serve socially disadvantaged youth and economically depressed communities. Programs of the organization are designed to empower participants through education and skills to enhance their quality of life and sustainability.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
AGENCY FUNDS
December 31, 2002

	<u>Firemen's Pension & Relief Fund</u>	<u>Renewal Inc. / Kellogg Grant Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ -	\$ 142,796	\$ 142,796
Investments, at Market Value	368,791	-	368,791
Accounts Receivable	-	-	-
	<u>\$ 368,791</u>	<u>\$ 142,796</u>	<u>\$ 511,587</u>
LIABILITIES			
Accounts Payable	\$ -	\$ 6,698	\$ 6,698
Accrued Payroll & Benefits	-	1,228	1,228
Deferred Revenue	-	100,000	100,000
Assets held for others	-	34,470	34,470
Net assets available for benefits	368,791	-	368,791
	<u>\$ 368,791</u>	<u>\$ 142,796</u>	<u>\$ 511,587</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Schedule of Changes in Assets and Liabilities
AGENCY FUNDS
For the Year Ended December 31, 2002

	Balance January 1, (000)	Increases	Decreases	Balance December 31, (000)
FIREMEN'S PENSION & RELIEF FUND				
ASSETS				
Investments, at Market Value	\$ 40,048	26,441	60,098	106,391
LIABILITIES				
Net assets available for benefits	\$ 40,048	26,441	60,098	106,391
RENEWAL INC. / BELLEGOO GRANT FUND				
ASSETS				
Cash	\$ 21,866	140,551	-	162,396
Accounts Receivable	4,256	-	4,256	-
Total Assets	\$ 26,122	\$ 140,551	\$ 4,256	\$ 162,396
LIABILITIES				
Accounts Payable	\$ 3,211	4,577	-	6,698
Accrued Payroll & Benefits	-	1,228	-	1,228
Deferred Revenues	-	100,000	-	100,000
Assets Held For Others	29,800	-	3,180	26,620
Total Liabilities	\$ 33,011	\$ 105,805	\$ 3,180	\$ 142,096
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 21,866	140,551	-	162,396
Investments at Market Value	40,048	26,441	60,098	126,586
Accounts Receivable	4,256	-	4,256	-
Total Assets	\$ 66,170	\$ 167,000	\$ 64,354	\$ 133,790
LIABILITIES				
Accounts Payable	\$ 3,211	4,577	-	6,698
Accrued Payroll & Benefits	-	1,228	-	1,228
Deferred Revenues	-	100,000	-	100,000
Assets Held For Others	29,800	-	5,700	24,100
Net Assets available For Benefits	40,048	26,441	60,098	126,586
Total Liabilities	\$ 73,059	\$ 132,246	\$ 65,808	\$ 110,500

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 2002

**COMPENSATION PAID POLICE JURORS
AND OTHER BOARDS**

The schedule of compensation paid to police jurors (and members of other boards) is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1235, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors receive \$1,200 per month.

OUACHITA PARISH POLICE JURY
 Monro, Louisiana

SCHEDULE OF POLICE JUROR COMPENSATION

For the Year Ended December 31, 2002

	<u>SALARY</u>
BERRY, DARYLL, District D	\$ 14,400
CALHOUN, HUGH, M, District B	14,400
DAWSON, KING District F	14,400
ELKIN, ROGER A, District C, President	14,400
BOLTZCLAW, TOM, District A	8,751
WILLIAMS, GRADY A., JR., District E	14,123
STANBURY, KENA, District A	2,880
DAILY, ASHLEY, District E	277
HARGROVE, PAUL, District A	<u>1,274</u>
TOTAL	\$ <u>84,905</u>

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

For the Year Ended December 31, 2002

CLOYD, VIRGIL	\$ 600
GINS, DAVID	700
DANS, STEVEN L.	<u>700</u>
TOTAL	\$ <u>2,000</u>

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



**Luffey
Huffman
& Monroe**

AN ASSOCIATED AUDITING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Francis J. Huffman, CPA
L. Fred Monroe, CPA
Robert Willetts, CPA

John L. Luffey, MBA, CPA (1960-2002)

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

We have audited the primary government financial statements of the **Ouachita Parish Police Jury (the Jury)** as of and for the year ended December 31, 2002, and have issued our report thereon dated June 10, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Society of Certified Public Accountants and the Louisiana Legislative Auditor.

Compliance

As part of obtaining reasonable assurance about whether the Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that is required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings and Questioned Costs as items 02-02, 02-07 and 02-08. In addition, we noted an immaterial instance of noncompliance that we have reported to management of the Jury in a separate letter dated June 10, 2002.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting 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

**Ouachita Parish Police Jury
Monroe, Louisiana**

over financial reporting that, in our judgement, could adversely affect the Jury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 02-01, 02-02, 02-03, 02-04, 02-05, 02-06, 02-07 and 02-09.

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 over financial reporting that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions, 02-01, 02-02, 02-03, 02-05, 02-06, 02-07 and 02-09 described above to be material weaknesses. We also noted other matters involving the internal control over financial reporting which we have reported to management of the Jury in a separate letter dated June 10, 2002.

This report is intended for the information of management of the Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Jury and the Legislative Auditor for the state of Louisiana and is not intended to be used and should not be used by anyone other than these specified parties.



(A Professional Accounting Corporation)

June 10, 2002



**Luffey
Huffman
& Monroe**

AN INDEPENDENT ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Francis J. Luffey, CPA
L. Paul Huffman, CPA
Edward A. Monroe, CPA

John L. Luffey, MBA, CPA (1983-2002)

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

Compliance

We have audited the compliance of the *Ouachita Parish Police Jury (the Jury)* with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major Federal programs for the year ended December 31, 2002. The Jury's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

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

In our opinion, the Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended December 31, 2002.

**Ouachita Parish Police Jury
Monroe, Louisiana**

Internal Control Over Compliance

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

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 judgment, could adversely affect the Jury's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. A reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 00-01F.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.

This report is intended for the information of management of the Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Jury and the Legislative Auditor for the state of Louisiana and is not intended to be used and should not be used by anyone other than these specified parties.



(A Professional Accounting Corporation)

June 10, 2002

**DECADE PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2012**

<u>Federated/Contract Type/Title/NA/Grantee/Program or Other Title</u>	<u>CFDA No.</u>	<u>Pass-Through Number (if any)</u>	<u>Expenditures</u>
Department of Labor			
Passed Through the Louisiana Department of Labor:			
Workforce Investment Act (WIA)			
Adult Program	17.235	189710	\$ 261,485
Youth Program	17.235	189710	551,775
Dislocated Worker Program	17.235	189710	114,797
Trade WIA/Climate			1,047,024
Workforce Youth	17.235	00004-01-9770	284,728
Total Department of Labor			<u>1,840,809</u>
Department of Housing and Urban Development (HUD)			
Grant Programs			
Section 811/812	14.871	LA-11740	1,354,028
Passed Through Louisiana Division of Administration - Community Development Block Grant			
Economic Development Grant Program	14.244	18.260	451,965
CDBG Grant - Home Investment Partnership Program	14.229	4031	1,000
Passed Through Louisiana Housing Finance Agency			
Grant Program	16.125	19-405	81,000
Total Department of Housing and Urban Development			<u>1,886,993</u>
Department of Health and Human Services			
Passed Through the Department of Social Services:			
Work Incentive Program - Louisiana Job Employment Program - Labor	16.561	180079	188,682
Department of Transportation			
Passed Through the Louisiana Department of Transportation and Development			
Highway Planning and Construction	20.201	743-07-0011	61,640
Federal Emergency Management Agency (FEMA)			
Passed Through State of Louisiana Division of Emergency Preparedness:			
Hazard Mitigation Grant	16.540	8564 (104-075-001)	85,041
Hazard Mitigation Grant	16.540	FEMA 10-073-0001	111,270
Hazard Mitigation Grant	16.540	804007 (114-000)	94,484
Hazard Mitigation Grant	16.540	FEMA 10-073-0004	96,862
Public Assistance Grant	16.544	073-0007-02-00	10,044
Public Assistance Grant	16.540	N/A	1,161
Emergency Management Performance Grant	16.572	N/A	2,171
Advanced Research Grant Program	16.540	N/A	1,000
Historic Mutual Emergency Planning Grant	16.540	N/A	1,140
Total Federal Emergency Management Agency			<u>613,063</u>
Department of Agriculture			
Passed Through Louisiana Department of Education:			
Special/Title III/Title IV-C/Childen	16.540	N/A	2,281
Total Federal awards Expended			<u>\$ 4,886,132</u>

Reference is made to Department of Federal awards

OUACHITA PARISH POLICE JURY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Note 1 - General

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

Note 2 - Basis of Accounting

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

Note 3 - Loans Outstanding

The Police Jury has loans outstanding under Federal loan or loan guarantee award programs of \$148,366 at December 31, 2002.

Note 4 - Relationship of the Schedule of Expenditures of Federal Awards to the Primary Government Financial Statements

Intergovernmental revenues - Federal Grants totaling \$4,998,726 recorded in the Special Revenue Funds represent the Federal Awards expended by the Police Jury for the year ended December 31, 2002.

Note 5 - Funds Provided to Subrecipients

The Police Jury provided Federal awards reflected on the accompanying Schedule of Expenditures of Federal Awards to subrecipients as follows:

CFDA No. 14.244	Empowerment Zones	\$443,029
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**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Summary of Auditors Results:

- 1) The audit report on the Ouachita Parish Police Jury Primary Government (the Jury) covering the fiscal year ended December 31, 2002 was unqualified.
- 2) The audit of the primary governmental financial statements disclosed eight instances of reportable conditions in internal control presented as Items 02-01, 02-02, 02-03, 02-05, 02-06, 02-07 and 02-09 which are considered material weaknesses.
- 3) The audit of the primary government financial statements disclosed three instances of non-compliance which are considered to be material to the primary government financial statements of the Jury and are presented as items 02-02, 02-7 and 02-08.
- 4) A reportable condition in the internal control over major programs was reported in the audit of the Police Jury and is presented as item 02-01F and is considered a material weakness.
- 5) The auditors' report on the Jury's compliance with requirements applicable to each major program was unqualified.
- 6) The audit of the Jury's compliance with requirements applicable to each major program disclosed no findings required to be reported under the provisions of OMB Circular A-133 Section 510 (a).
- 7) Major Federal programs for purposes of the report on compliance with the requirements applicable to each major program were Welfare To Work (CFDA No. 17.253); the Workforce Investment Act Cluster (CFDA Nos. 17.258, 17.259 and 17.260); Section 8 Housing Choice Vouchers (CFDA No. 14.871);
- 8) The dollar threshold used to distinguish between Type A and Type B programs was \$100,000 and.
- 9) The Jury did not qualify as a low-risk auditee under the provisions of OMB Circular A-133 Section 510.

(Continued)

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

02-01 Receivables

Finding: During our audit of revenues and receivables, we noted that a prior year receivable of \$457,000 from the Ouachita Council on Aging had been recorded as current year revenue when the remittance was received from the Council. As a result, the 2002 assets, revenues and fund equity of the Capital Outlay - Council on Aging Special Revenue Fund were overstated by the amount of the prior receivable.

In addition, we noted that a receivable from the State Department of Transportation (DOTD) and Development's flood control program for the River Styx flood control project in the amount of approximately \$601,000 remains outstanding from the prior year. This has resulted in an overstatement of assets and equity of the Capital Outlay- Drainage Special Revenue Fund. DOTD has been contacted concerning the payment of the state's share of the project and the required documentation for reimbursement has been resubmitted.

Recommendation: We recommend that the Police Jury review receivables and revenues for classification errors on a routine basis. Because of the uncertainty of collection from the Department of Transportation and Development, we recommend that a reserve for the anticipated uncollectible be established until such time as the issue is resolved.

Management's Corrective Plan: The Ouachita Parish Police Jury concurs with your recommendation and will timely review receivables and revenues for errors in classification. In a letter received from the Department of Transportation and Development, the department indicated that reimbursement would be forthcoming when the documentation had been verified. However, a reserve for uncollectibles has been established for the amount due from the State of Louisiana.

03-01 Fixed Assets

Finding: During our test of Fixed Assets, we noted that the Police Jury's policy on lost/stolen fixed assets has not been adhered to consistently. Ouachita Parish Police Jury's policy requires that all missing property incidents should be properly investigated, documented, and communicated to the jury's Legal Counsel and Treasurer. On the inventory asset record submitted to the Accounting Department by the Public Works Department we noted twelve items listed as "not located" on the fixed asset records totaling approximately \$19,480 which have been deleted from fixed assets. Neither the required "Disposal/Transfer Form" nor the communication to the Legal Counsel and Treasurer have been prepared and submitted. The Assistant Public Works Director confirmed that these communications had not been made. The fixed asset clerk contacted the Public Works Department and asked them to conduct a physical inventory and report year end assets to her. She then deleted items which were on the fixed assets register but were not reported by the department. Generally the Police Jury can not collect insurance proceeds on stolen items if a police report is not

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Find. Not adhering to the jury's written policies, increases the possibility that loss or theft of assets could occur and not be detected by employees within a timely manner.

Recommendation: We recommend that all missing and stolen property incidents should be documented and reported promptly to the parish attorney for proper action and submit a Fixed Asset Disposal/Transfer form to the treasurer as required by the jury's written policies. In addition, the Police Jury should report all suspected thefts of property to the proper law enforcement authorities.

Management's Corrective Plan:

All department heads will be notified of the proper procedure as to fixed asset disposal and/or transfers of assets under our fixed asset program. All suspected thefts of property will be reported to the appropriate law enforcement authority.

92-45 Procurement Cards

Finding: During 1999, the Ouachita Parish Police Jury instituted a procurement card system whereby employees could make small dollar purchases without the delays and paperwork that had been routine in the past. The Procurement Card Program was designed to save time and money; provide appropriate amount of control; empower employees by delegating responsibility and accountability and simplify systems and processes. The various department heads were responsible for setting spending limits for their respective employees. We examined 150 transactions made by Police Jury employees using procurement cards. The following is a summary of the number of instances where aspects of the purchase was not in compliance with the Ouachita Parish Police Jury's "Purchasing Card Manual":

1. Not included on department procurement card spreadsheet or incomplete information - 3.
2. Bi-weekly VISA, name statement with supervisor approval not present or incomplete - 19.
3. VISA charge slip for all purchases - 38.
4. Itemized transaction receipt did not include required:
 - a. Date - 23.
 - b. Total Cost - 25.
 - c. Description (Vehicle Number, Job Site, Purpose, etc.) - 92.
 - d. Employee Signature - 62.
5. Requisition, if required - 61.
6. 3 verbal or written quotas, if required - 48.
7. Purchase allowable in accordance with written policy - 20.

The Purchasing Card Manual contained consequences for violations of the policies ranging from a warning and training to termination and criminal prosecution. It appears that these consequences were never levied against an employee for violations of the policy. One of the stated objectives of the Procurement Card Program was to provide an appropriate amount of control over purchases. It

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appear that due to the lack of oversight of the system by the department heads and the failure of the administration to enforce the policies as adopted, the opposite effect occurred as there seems to have been little or no control of the program. In addition the program did not save time and money as intended because of extra time and effort involved in trying to obtain documentation and additional audit costs incurred in reviewing the procurement card purchases. It should be noted that the Policy Jury has suspended the Procurement Card Program and cancelled all cards.

Recommendation: We recommend that the Police Jury strictly enforce all policies adopted whether they concern purchasing, personnel, public works procedures or any others areas of operations of the jury.

Management's Corrective Plan: The Police Jury has eliminated all procurement cards and will strictly enforce all policies regarding the purchase of materials and/or services in a small dollar amount, i.e. amounts not less than those requiring a purchase order. The Police Jury also has engaged the firm of Little & Associates, Inc. to review all purchases made under the procurement card system for the years 1999 through 2002 and will seek restitution from any employee for which documentation is not available for the purchases made on any procurement card.

03-04 Procurement Cards – Fire Chief

Finding: In addition to our tests of procurement card purchases mentioned in finding number 03-03 above, we examined procurement card purchases made by the fire chief from July, 2000 through October, 2002. As a result of our review we informed the Parish Treasurer of a number of purchases that appeared questionable as to their public purpose and requested the administration to investigate further. Some of the charges may have been legitimate purchases for the fire department but we could not make a determination from the documentation available to us. Of those items, there were 9 gasoline purchases and 1 motel charge totaling \$297 that we could not find any fire department purpose. We also noted 6 occasions where a total of \$73 of sales taxes were paid on purchases made on the fire chief's procurement card.

Recommendation: The Police Jury should continue to investigate purchases made by the fire chief and seek restitution for any that cannot be documented for a public purpose of the fire department.

Management's Corrective Plan: The Police Jury has retained the firm of Little & Associates, Inc. to review all procurement card purchases, including those purchases made by Don Nugent as Fire Chief. To the extent that such procurement card purchases cannot be documented for a public purpose, those purchases will be referred to the Ouachita Parish Sheriff's Office and the Ouachita Parish District Attorney for appropriate prosecution and restitution shall be requested.

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01-05 Payroll

Findings: Although all payroll items tested had sufficient documentation, we noted that both Human Resources and Payroll Departments have access and ability to setup new employees and change or alter pay rates. Sound internal controls require that duties of authorization and processing of payroll be properly segregated.

Recommendation: We recommend that only the Human Resources Department be authorized and have access to setup new employees, make pay rate changes and to establish salary amounts per approved salary schedules and such changes and rates should be documented in individual personnel files and copied to accounting. Withholding changes would still be made by the Payroll Department. We further recommend that a report of payroll changes for each pay period should be prepared by accounting and agreed to Human Resources documentation before payroll checks are issued.

Management's Corrective Plan: Since the Ouachita Parish Police Jury Treasurer's office operates with limited personnel, it is acknowledged that both Human Resource employees and Payroll department employees have access to set up new employees and making pay rate changes. We will endeavor to make sure that such a division of responsibilities for the set up of new employees, the making of pay rate changes and the establishment of salary amounts be documented within the Human Resource department. Additionally, all changes will be documented by the Payroll department prior to issuance of payroll checks and signed off by the Director of Human Resources and/or her Assistant.

02-06 Inventory Controls

Findings: During our review of procedures used by the Police Jury to account for the inventory of reclaimed asphalt pavement (RAP) received from the Louisiana Department of Transportation and Development, we learned that the RAP is not included in the Police Jury's inventory of road materials. We were informed by the assistant director of Public Works, that no record is kept of the amount of RAP received but that RAP which is used is recorded on work orders. We were told by the Parish Treasurer that the Police Jury's accounting software contained a module that accounts for inventory on a perpetual basis but the system is not being used. The system is supposed to be able to be integrated with the general ledger package and record all purchases or receipts of inventory items. It is also capable of tracking inventory used as recorded on work orders. The use of a reliable inventory system would allow management to report inventory on hand at any particular time. In addition, the lack of such a system increases the chances of loss or misappropriation of road and bridge materials which are desirable and difficult to physically secure.

Recommendation: We recommend that the Police Jury maintain a current and accurate inventory of all road and bridge materials including donations of RAP received from the state or other governmental entities. We further recommend that the Police Jury put to use the inventory system which it already owns or institute policies and procedures to control the receipt and depletion of

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inventorial materials.

Management's Corrective Plan: The Ouachita Parish Police Jury will require the Ouachita Parish Department of Public Works to maintain a current and accurate inventory of all road and bridge materials including RAP material received from the state or any other governmental entity.

01-07 Chemical Products

Finding: In an investigative audit report issued February 12, 2003, the Louisiana Legislative Auditor cited the Public Works Department of the Police Jury for purchasing chemical products at excessive prices. The Legislative Auditor indicated that over a period of two years, the jury purchased \$42,488 of chemicals from a single vendor which was \$23,298 more than the lowest available prices for similar products based on independent quotes from local vendors. Of the 31 purchases made during this period, only 32 required competitive quotes in accordance with Police Jury policy. Nineteen of the quotes received were from companies that have prior or current affiliations with the owner of the company from which the chemicals were purchased. The Legislative Auditor concluded that the following laws may have been violated by these actions: R.S. 14:67, "Theft"; R.S. 14:118(A), "Public Bribery"; R.S. 14:135, "Filing False Public Records" and R.S. 14:134, "Malfeasance in Office". The Legislative Auditor recommended that the Police Jury centralize its purchasing function and implement policies and procedures to ensure that the Materials and Supplies Purchasing Policy is followed and that policies and procedures be established to ensure that employees and jurors disclose any relationship with vendors doing business with the Police Jury. In its response to the Legislative Auditor, the Police Jury indicated that it would implement the policies and procedures recommended.

Recommendation: We recommend that the Police Jury continue with its implementation of a centralized purchasing function and continually monitor purchasing procedures to ensure that the established policies are being adhered to. In addition to requiring Police Jury employees to disclose relationships with vendors doing business with the jury, the jury should require negative assurances from those employees and jurors who do not have any such relationships.

Management's Corrective Plan: The Ouachita Parish Police Jury has re-implemented centralized purchasing and will continue to monitor purchasing procedures to ensure that all established policies are adhered to. During June, 2003, the Ouachita Parish Police Jury will furnish to each department, a list of all vendors from which materials and supplies are purchased and will furnish to all employees, a printed form requiring that employee acknowledge that he has reviewed that list and does not have a relationship with any of the vendors who are doing business with the Jury as to the provision of services and with provision for disclosure, any relationship with any vendor on such list.

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02-08 Fire Chief Mileage Reimbursement

Finding: In the investigative audit report issued February 12, 2003 mentioned above, the Louisiana Legislative Auditor found that the Quachita Parish fire chief received personal mileage reimbursements from the Firefighters' Retirement System of Louisiana totaling \$8,464 while traveling in a Police Jury vehicle under using a Postman credit card owned by the jury. A list of all reimbursements received from the retirement system contained the statement "On the dates in which I traveled in a public vehicle, I did not receive any travel expenses." The fire chief reimbursed the Police Jury the \$8,464 received from the retirement system and an additional \$83 for the rental of a vehicle that had been charged to a Police Jury credit card. Laws that were possibly violated by these actions include: R.S. 14:67, "Theft"; R.S. 14:71, "Fugery" and R.S. 14:134, "Malfeasance in Office". The Legislative Auditor recommended that the Police Jury enforce its parish vehicle policy statement that provides that when an employee travels outside the parish on official business in a parish vehicle, that employee shall notify the department head of the destination and reason for the trip and that all employees shall maintain a daily log of the operation of public vehicle. The Police Jury responded that it shall vigorously enforce its current parish vehicle policy and will recommend to the District Attorney's office that the fire chief be prosecuted for any possible violation which might have occurred in the use of a public vehicle.

Recommendation: We recommend that, as part of enforcing the travel policies, the Police Jury demand reimbursement from any employee or juror who is paid for travel expenses not in accordance with the travel policies or withhold same from the employee or juror's next pay check.

Management's Corrective Plan: The Quachita Parish Police Jury has adopted a policy requiring reimbursement of any payments for travel which are not in accordance with travel policies. In the enforcement of same, the withholding of such advances from an employee's payroll check is authorized.

02-09 Federal Funds Revenues (See Finding No. 02-01F)

02-01F Federal Funds Revenues

Finding: During our audit of the Welfare Investment Act Funds we noted that entries had not been made at year end to record receivables for reimbursement of costs to match revenues with expenditures in the Youth Program and Dislocated Worker Program of \$82,400 and \$32,300 respectively. In addition, in the Welfare to Work Program a receivable of \$118,000 had to be recorded to recognize revenue earned. The Police Jury usually records the necessary entries at year end, but because of work load and time restraints, the entries were not recorded until the time of the audit. As a result of these entries not being made, the revenues and equities of these funds were understated at year end.

Recommendation: We recommend that the Police Jury review revenues and expenditures in all

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reimbursement grant funds on a regular basis and request funds from the grantor agencies and record all accruals in a timely manner to ensure accurate reporting of the activity of those funds.

Management's Corrective Plan: The Ouachita Parish Police Jury will timely review activities of all grant funds and ensure that accruals are made on a timely basis to match revenues with expenditures within the accounting period.

The Legislative Auditor's office issued an investigative audit report dated February 12, 2003. The report included various findings some of which include possible violations of laws including but not limited to theft, forgery and malfeasance in office. The findings, recommendations and the Police Jury responses are as follows:

Chemical Products Purchased at Excessive Prices

From June 23, 2000, to July 10, 2002, the Ouachita Parish Police Jury (Police Jury) Public Works Department (Public Works) purchased chemical products totaling \$42,488 from Prince Chemical Sales. Based on independent quotes from local vendors, Public Works paid \$23,296 in excess of the lowest available prices for similar products from the local vendors. Police Jury policy requires competitive quotes for all purchases with the intent to obtain the best possible price.

Mr. Jerry Johnson, shop foreman, and Mr. Flynn Jones, purchasing agent, circumvented the Police Jury's purchasing policy by using competitive quotes obtained after the purchase and/or accepting fraudulent quotes from Prince Chemical Sales' owner, Mr. Sereno Prince. In addition, Mr. Johnson admitted that he knew Prince Chemical Sales billed for items not actually received by the Police Jury.

Trucking Contractor Given Favorable Treatment

It appears that Mr. Mike Adams, assistant director of Public Works, gave favorable treatment to Dennis Carpenter Trucking when awarding Public Works contracts to haul materials. During the period February 8, 1999, to July 19, 2001, the Police Jury paid Dennis Carpenter Trucking \$128,600 to haul material for Public Works. During this same period, the next three highest paid trucking contractors received \$38,267; \$21,799; and \$10,640. Mr. Adams hired trucking contractors and personally approved payments totaling \$104,914 to Dennis Carpenter Trucking.

Mr. Adams stated that since 1999, he has received between \$1,000 and \$5,000 per year in cash from Dennis Carpenter, owner of Dennis Carpenter Trucking. Mr. Adams stated that he received this cash for part-time work that he provided to Mr. Carpenter. In addition, Mr. Adams stated that Mr. Carpenter gave him three truckloads of rock that he valued at between \$500 and \$1,200 and the use of a truckload that he valued at \$1,200. We received records from Dennis Carpenter Trucking and could find no evidence that Mr. Adams provided any services for the cash he received. Mr. Carpenter stated that Mr. Adams performed part-time work for him and then eventually stated that he had nothing more to say.

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Unaccounted for Road Materials

As part of cooperative endeavors with the State of Louisiana Department of Transportation and Development (DOTD), DOTD gave the Police Jury 10,343 cubic yards of reclaimed asphalt pavement (RAP) to be used for construction and maintenance of parish roads. Approximately 1,743 cubic yards of RAP is unaccounted for by the Police Jury. According to a local contractor and the parish engineer, the value of RAP is approximately \$20 per cubic yard; therefore, the Police Jury cannot account for approximately \$34,860 of road materials.

In addition, the cooperative endeavor provided that DOTD would transport the RAP to the Police Jury's storage facility free of charge if the distance was less than the distance to DOTD's storage facility. Although the distance to the Police Jury's storage is less than the DOTD's storage facility, the Police Jury hired independent contractors to haul a portion of the RAP. As a result of this decision, the Police Jury incurred an additional cost of \$7,970.

Police Jury Paved Private Roads

In 2000, the Police Jury spent \$95,070 to pave four private roads within the parish. These private roads consisted of the following:

1. Lenoewa Road	\$46,818
2. McGowan Road Extension	\$14,877
3. Carrel Road	\$4,312
4. Canaan Drive	\$29,163

These four private roads were not being maintained by the Police Jury and did not serve a public purpose that was in the best interest of the parish. However, two of these roads, Lenoewa and Carrel, were added to the inventory of parish roads on January 14, 2000, and were thus approved on January 13, 2000, by the Police Jury to be paved.

Leased Equipment Used on Private Property

During 2001, Mr. Frederick "Bo" Boyte, then director of Public Works, entered into a personal contract to clear approximately nine acres of private property. Mr. Boyte personally leased a John Deere 750 bulldozer from June 15, 2001, through June 21, 2001. Mr. Todd Dumas, Police Jury employee, stated that on June 15, 2001, Mr. Boyte instructed him to pick up the bulldozer from Nantux while on public time and deliver it to the private property. On June 23, 2001, the Police Jury leased the same bulldozer from Nantux for the period June 23, 2001, through July 24, 2001. However, Mr. Boyte continued to use the bulldozer on the private property. The Police Jury did not begin using the bulldozer until July 12, 2001. The estimated cost to the Police Jury for leasing the bulldozer prior to the time it was needed and for providing diesel and employees is approximately \$1,128.

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Employees Perform Work at Juarez's House

At the direction of management, two Police Jury employees rented equipment and cleaned a sewer line at Police Juez King Dawson's residence while on Police Jury payroll and using Police Jury funds.

Vehicle Disabled Prior to Public Auction

According to Mr. Jerry Johnson, shop foreman, Mr. Bo Boyte, former director of Public Works instructed him to disable a Public Works truck and remove the winch and "headache" rack, which therefore lowered the value of the truck. The truck was subsequently sold by the Police Jury at a public auction and was purchased by former Police Juez Royce Callahan for \$4,658. Mr. Johnson stated that after the auction he was instructed by Mr. Boyte to repair the truck and place the winch and "headache" rack in the back of the truck. Mr. Johnson estimated that the value of the truck, winch, and "headache" rack at the time of the auction was approximately \$8,000.

Funds From Sale of Public Equipment Given to Candidate's Campaign

On September 28, 1999, an accessory for a truckbox, referred to as a thumb attachment, that belonged to the Police Jury was sold to ARKLA Recycling for \$2,500. Mr. Isaac Lafitte, owner of ARKLA Recycling, stated that Mr. Frederick "Bo" Boyte, former director of Public Works, instructed him to make the check payable to Mr. Royce Callahan who at the time was a police juez. The check was negotiated on October 1, 1999, and is listed as a campaign contribution on Mr. Callahan's Candidate's Report for State Representative.

Fire Chief Received Mileage Reimbursement for Use of Public Vehicle

During the period January 1996, through October 2002, Mr. Don Nugent, Ouachita Parish fire chief, received personal mileage reimbursements from the Firefighters' Retirement System of Louisiana (Retirement System) totaling \$8,464 while traveling in a Police Jury vehicle and/or using a Postman credit card owned by the Police Jury. Chief Nugent reimbursed the Police Jury for the \$8,464 in mileage payments he received from the Retirement System after a public records request was made for his expense records on October 28, 2002. In addition, on October 28, 2002, Chief Nugent reimbursed the Police Jury \$81 for the rental of a vehicle from Thrifty Car Rental of Baton Rouge that he charged to a Police Jury credit card.

Employee Took 4-Wheeler

Mr. Jerry Johnson, shop foreman, took the Police Jury's 1983 Yamaha Kodiak 4-wheeler in a public vehicle to Union Parish and gave it to a friend of his for personal use. The current retail value of the 4-wheeler is \$2,165. According to Mr. Johnson, Mr. Frederick "Bo" Boyte, former director of Public Works, instructed him to make the 4-wheeler disappear.

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Legislative Auditor Recommendations:

We recommend the following:

1. The Ouachita Parish Police Jury (Police Jury) should centralize its purchasing function and implement policies and procedures to ensure that the material and Supplies Purchasing Policy is followed. At a minimum, the purchasing agents should do the following:
 - Obtain required documentation before making purchases
 - Keep records of supporting documentation on file
 - Prepare accurate receiving reports to document delivery of all products
 - Ensure orders are received before payment is made
2. The Police Jury should implement policies and procedures to ensure that Police Jury employees and jurors disclose any relationship with vendors doing business with Ouachita Parish. Furthermore, employees having a relationship with such vendors should not be allowed to approve or influence the purchase of any products or services offered by the vendor.
 - The Police Jury should consider requiring both employees and jurors to provide an annual certification of these relationships
3. The Police Jury should implement a system to ensure that all contracts including trucking companies are competitively bid to obtain the best possible price.
4. The Police Jury should not accept or pay invoices from trucking companies that have vague information. The invoices, at a minimum, should contain the following:
 - Date and time of haul
 - Specific description and amount of materials hauled
 - Specific equipment, such as truck number and driver, used to haul the materials
 - Exact location of pick-up and delivery of materials
5. The Police Jury should have accountability over the receipt and usage of reclaimed asphalt pavement (RAP) and similar road products. Public Works should maintain adequate documentation to support the use of all RAP and similar road products.
6. The Police Jury should approve a plan for paving gravel roads that is in compliance with the Parish Transportation Act and provides that road maintenance funds be allocated on the priorities of the parish as a whole with the most critical needs funded first. We also recommend that the Police Jury follow its policies and state law that prohibit the paving of private roads. The Police Jury should also consider the following:

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- Notify each Public Works' employee that work on private property or projects not authorized by the Police Jury could result in termination, prosecution, or civil responsibility for the cost.
7. The Police Jury should enforce its policies and procedures to ensure that public assets including employees, equipment, and fleet are not used for the personal benefit of any police juror, employee, or private individual.
 8. The Police Jury should enforce its parish vehicle policy statement that provides the following:
 - When an employee travels outside the parish on official business in a parish vehicle, that employee shall notify the department head of the destination and reason for the trip.
 - All employees shall maintain a daily log of the operation of the public vehicle.
 9. The Police Jury should follow its policies and procedures to ensure that Police Jury equipment is adequately safeguarded and that the sale or other disposition of public assets is properly documented. In addition, the Police Jury should require that a police report be filed for any missing assets.

Finally, we recommend that the District Attorney for the Fourth Judicial District review this information and take appropriate legal action, to include seeking restitution.

Police Jury Responses:

Chemical Products Purchased at Excessive Prices

Management agrees with the factual statements in this finding. The applicable employees, Jerry Johnson and Flynn Jaxon will be disciplined accordingly. The Police Jury will centralize its purchasing functions and revise existing policies to insure that its purchasing policy as to materials and supplies is followed. The Police Jury will implement a policy to require that any Police Jury employee and each member of the Police Jury disclose in writing any relationship with any vendor doing business with the Police Jury at least annually.

Trucking Contractor Given Favorable Treatment

Management acknowledges and accepts the factual statements in this finding. The employee, Mike Adams, will be disciplined accordingly. The Police Jury will adopt policies to insure that all contracts involving services are competitively bid to obtain the best possible price. Specifically, the Police Jury will require more detailed invoices from trucking companies.

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Unaccounted for Road Materials

Management accepts as factually correct the statements contained in this finding regarding the unaccounted for road materials. The Police Jury will adopt a procedure as to the receipt and usage of RAP and similar road products. The Police Jury will maintain adequate documentation to support the use of any and all RAP.

Police Jury Paved Private Roads

Management accepts the findings of fact as to paving the four private roads within the parish. However, the Police Jury would like to point out that Canaan Road is a public road, having been constructed on a 75 foot strip of land dedicated by the filing of a plat in the records of the Clerk of Court for Ouachita Parish in which the property was transferred in full ownership to the Police Jury.

There may not exist any public purpose for the placement of asphalt material on the portion of Loosen Road and Canal Road which were not recognized on the public road list maintained by the Police Jury as a public road prior to January 14, 2004. Additionally, the paving of a 1,850 foot strip extension of McGrews Road and a 586 foot extension of Canaan road were done without Police Jury approval and should not have been performed.

The Police Jury will approve a plan for paving gravel roads to insure compliance with the Parish Transportation Act. Each public employee will be notified that any work on private property, or on a project not authorized by the Police Jury, will result in termination and prosecution for restitution of the cost. Additionally, the Police Jury will explore civil restitution for use of any funds appropriated to the parish through the Parish Transportation Act for any year in question for any road that was constructed, maintained, or improved in violation of the Act.

Leased Equipment Used on Private Property

Management accepts as factually correct the statements of fact contained in this finding. The Police Jury will make demand upon Goady Williams and Bo Boyce for restitution of the value of the bulldozer used on private property, including cost of diesel used in the operation of the bulldozer and/or the burning of brush.

Employees Perform Work at Jarrin's House

Management accepts as factually correct the statements of fact contained in this finding. On January 20, 2003, Mr. Dawson reimbursed the Police Jury \$76.23 for the rental of the drain-cleaning device.

Vehicle Disabled Prior to Public Auction

Management accepts as factually correct the statements of fact contained in this finding. The Police

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Jury will ask for reimbursement from Royce Calhoun for the difference in the value of the truck prior to dismantlement, with the additions of the accessories of the truck and headlight rack, or approximately \$3,190.

Funds From Sale of Public Equipment Given to Candidate's Campaign

Management accepts as factually correct the statements of fact contained in the finding. The Police Jury will make demand upon Royce Calhoun for the reimbursement of the sum of \$2,580 which was apparently received by him from the sale of such equipment and from Do Repts, the difference of the original purchase price of \$3,980 and the sum of \$1,398, or \$1,480.

Fire Chief Received Mileage Reimbursement for Use of Public Vehicle

Management accepts as factually correct the facts contained in this finding. The Police Jury has received mileage reimbursement from Don Nagert for the sum of \$8,464 on October 29, 2002 and an additional sum of \$81 on October 30, 2002. The Police Jury will recommend to the District Attorney's office that Mr. Nagert be prosecuted for any possible violation which might have occurred. Additionally, the Police Jury shall vigorously enforce its current parish vehicle policy which requires that when an employee travels outside the parish that the parish employer shall obtain the approval of the Department Head and that all employees maintain a daily log of the operation of that public vehicle.

Employee Took 4-Wheeler

Management accepts as factually correct the statements of fact contained in this finding. Jerry Johnson will be disciplined for the taking of such vehicle to a personal acquaintance in Union Parish. Additionally, the use value and/or any damage to the appropriate 4-wheeler will be sought personally from Jerry Johnson, Do Repts, and/or the person who had custody of the 4-wheeler. All employees will be notified of the proper policies and procedures previously established by the Police Jury as to the sale or disposition of public assets, and any missing assets will be documented by a police investigation.

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SUMMARY STATUS OF PRIOR AUDIT FINDINGS**

The following is a summary of the status of the prior year findings included in Laffly, Huffman, & Monroe CPA's audit report and management letter dated June 18, 2002 covering the examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2001.

01-01 Open Meetings Law

The Police Jury conducted a telephone poll that authorized action to be taken by the President in violation of the Open Meetings Law.

Status:

Although the current year's management letter contains a comment of the same nature for an instance which occurred prior to the 2001 audit report being issued, the finding was resolved in fiscal 2002.

01-02 Public Bid Law

The Police Jury upgraded a portion of a parish road and constructed a new road without the benefit of bids been obtained.

Status:

Resolved in fiscal 2002.

01-03 Federal Financial Reporting – Welfare to Work

Funds were received on one request for payment for which an expenditure report was not prepared, resulting in expenditures being understated.

Status:

Resolved in fiscal 2002.

01-04 Federal Financial Reporting – Workforce Investment Act

There was a significant difference in the actual expenditures recorded on the general ledger and those reported on the monthly expenditures report.

Status:

Resolved in fiscal 2002.

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

Management Letter

Approval of Employee Time Records

Some division heads or supervisors were signing their own time sheets as authorized department head verifying the hours reported. The Police Jury's policy call for time reported to be verified and authorized by the department heads.

Status:

Resolved in fiscal 2002.

Failure to Issue Form 1099

During the years ended December 31, 2000 and 2001, the Police Jury issued checks totaling \$62,900 and \$116,000 respectively to an individual and his L.L.C., without issuing the individual or his company a Form 1099.

Status:

Resolved in fiscal 2002.



Luffey
Huffman
& Monroe

AN INDEPENDENT MEMBERSHIP ORGANIZATION
CERTIFIED PUBLIC ACCOUNTANTS

Francis J. Huffman, CPA
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Ethan Johnson, CPA

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MANAGEMENT LETTER

Members of the Police Jury Ouachita Parish Police Jury Ouachita Parish, Louisiana

In planning and performing our audit of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2002, we considered its internal control structure in order to determine our auditing procedures for purposes of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control structure or overall compliance with laws and regulations.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 10, 2003 on the primary government financial statements of the Police Jury.

1. Fire Department Holiday Pay

Finding: Louisiana Revised Statute (LRS) 33:1599 provides that firefighters who are required to work on holidays shall receive in addition to the compensation to which such employee would be entitled compensation at the rate of one times his usual salary. The Police Jury has traditionally paid all fire department employees the additional compensation including those who are not classified as firefighters. In addition, the extra compensation is paid regardless of whether the employee is required to work on the holiday or not. Because employees who were not firefighters and those who did not work on holidays received the additional compensation, it appears that they were not entitled to any extra compensation. It should be noted that the Police Jury did not have a signed agreement with the Internal Association of Fire Fighters prior to 2003. However, in a contract, which became effective April 21, 2003, Article XIX, Section 3 provides, in part, that all other full time employees shall be paid in addition to his/her regular salary a sum equal to 90 hours of pay computed at one times his/her hourly rate of pay. Because this union contract was not in effect during 2002, any provisions in it should not have been considered in determining the pay of fire department personnel.

Recommendation: The Police Jury should only compensate employees for time worked or for holidays and leave time they are entitled to.

Management's Corrective Plan: The Police Jury acknowledges that the employees should only be compensated for time worked or for holidays and leave time which are established by policies adopted prior to the accrual of same. The payment of holiday pay to fire department employees who were not classified as firefighters was in accordance with a long standing tradition of paying same. However, effective April 21, 2003, that tradition has been documented under the terms of the agreement between the Ouachita Parish Police Jury and the International Association of Firefighters, and the Ouachita Parish Firefighters Association Local 1684, AFL-CIO.

2. Telephone Votes

Finding: During 2002, a telephone poll of jurors was made to authorize trash and garbage to be picked up in a certain subdivision within the parish. As reported in our audit of the Police Jury's financial statements for the year ended December 31, 2001, a telephone poll is a violation of Louisiana's open meeting law. The telephone poll conducted in 2002 was conducted prior to our report being issued June 10, 2002, on the 2001 financial statements, and no subsequent polls were noted during our current year audit.

Recommendation: As we recommended in our previous report, the Police Jury should ensure that no telephone or other informal polls are conducted that result in action being taken by the jury.

Management's Corrective Plan: No telephone or other informal polls are conducted by the Ouachita Parish Police Jury that might result in action taken by the Jury.

3. Correctional Center Sanitation Fees

Finding: During the year ended December 31, 2002, the Police Jury on two occasions paid the Town of Richwood in advance for sanitation fees at the Ouachita Correction Center. In May, 2002 two checks were issued, one for one month of service and the other for four months service. The second check in the amount of \$7,880 prepaid the sanitation fees through September, 2002. In August, 2002 an additional check was issued for three months service. This payment prepaid the Police Jury's sanitation fees of \$8,910 for October, November and December, 2002. These advance payments are in effect loans to the Town of Richwood which is prohibited by Article 7, Section 14 of the Louisiana Constitution.

**Ouachita Parish Police Jury
Management Letter
Page 3 of 3**

Recommendation: The Police Jury should not pay for sanitation services before the services are rendered.

Management's Corrective Plan: The Ouachita Parish Police Jury has discontinued payment of fees in advance of the rendering of service as to the sewer service at the Ouachita Correction Center. As always, the Police Jury has established and will maintain proper procedures for approval and payment of obligations due by the Ouachita Parish Police Jury to third party vendors. However, the Police Jury disputes any distinction that such advance payments are in effect loans to the Town of Richwood, as such payments have been made in advance for other services, most notably, telephone services.



[A Professional Accounting Corporation]

June 18, 2013