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# OUACHITA PARISH POLICE JURY

**Primary Government Financial Statements  
As of and For the Year Ended December 31, 2001**

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-17-02

# **OUACHITA PARISH POLICE JURY**

## **Primary Government Financial Statements As of and for the Year Ended December 31, 2001**

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# **OUACHITA PARISH POLICE JURY**

## **Primary Government Financial Statements As of and for the Year Ended December 31, 2001**

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**OUACHITA PARISH POLICE JURY**

**Primary Government Financial Statements  
As of and for the Year Ended December 31, 2001**

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Luffey  
Huffman  
& Monroe

(A Professional Accounting Corporation)  
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, MBA, CPA  
Francis J. Huffman, CPA  
L. Fred Monroe, CPA  
Esther Atteberry, CPA

## 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, 2001, 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, 2001, 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, 2001, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying 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, 2002**

***PRIMARY GOVERNMENT FINANCIAL STATEMENTS***

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combined Balance Sheet**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 2001**

	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
<b>ASSETS</b>				
Cash	\$ 376,687	\$ 12,209,898	\$ 117,427	\$ 1,088,634
Investments (Note 4)	-	799,625	-	-
Investments, at market value	-	-	-	-
Receivables:				
Ad valorem taxes	1,443,824	14,581,950	2,823,529	247,441
Special assessments	-	168,189	-	-
Other receivables	422,827	476,899	-	-
Due from other governmental units	172,388	6,408,102	-	-
Due from other funds	5,914,862	6,459,367	-	-
Prepaid expenses and other current assets	-	158,535	-	-
Inventories	8,728	290,641	-	-
Property, Plant, and Equipment, net	-	-	-	-
General Fixed Assets	-	-	-	-
Amount to be provided for accrued Compensated absences	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for the retirement of general long-term obligations	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 8,339,316</b>	<b>\$ 41,553,206</b>	<b>\$ 2,940,956</b>	<b>\$ 1,336,075</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 582,125	\$ 2,780,506	\$ 132	\$ 696,654
Due to other governmental units	1,796	81,833	-	-
Due to other funds	6,205,334	2,058,895	1,070,000	3,040,000
Deferred revenues	4,090	743,286	-	-
Deposits held	5,050	82,586	-	-
Net assets available for benefits	-	-	-	-
Accrued compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Series 1996-A Limited Tax Bonds	-	-	-	-
Series 1997 Limited Tax Bonds	-	-	-	-
Other noncurrent liabilities	-	-	-	-
Total Liabilities	<u>6,798,395</u>	<u>5,747,106</u>	<u>1,070,132</u>	<u>3,736,654</u>
<b>Fund Equity:</b>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings:				
Reserved for insurance claims	-	-	-	-
Unreserved	-	-	-	-
Fund balance:				
Reserved for prepaids & other assets	-	120,186	-	-
Reserved for inventory	8,727	290,641	-	-
Reserved for capital improvements	-	-	-	(2,400,579)
Reserved for debt service	-	-	1,870,824	-
Unreserved/Undesignated	1,532,194	35,395,273	-	-
Total Fund Equity (Deficit)	<u>1,540,921</u>	<u>35,806,100</u>	<u>1,870,824</u>	<u>(2,400,579)</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 8,339,316</b>	<b>\$ 41,553,206</b>	<b>\$ 2,940,956</b>	<b>\$ 1,336,075</b>

The accompanying notes are an integral part of this statement.



## Statement A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE -	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
\$ 386,597	\$ 3,801,120	\$ 37,865	\$ -	\$ -	\$ 18,018,228
-	100,000	-	-	-	899,625
-	-	410,048	-	-	410,048
-	-	-	-	-	19,096,744
-	-	-	-	-	168,189
13,122	240,691	4,256	-	-	1,157,795
-	1,516	-	-	-	6,582,006
-	-	-	-	-	12,374,229
6,115	67,858	-	-	-	232,508
-	-	-	-	-	299,369
1,996,020	-	-	-	-	1,996,020
-	-	-	69,156,856	-	69,156,856
-	-	-	-	717,888	717,888
-	-	-	-	1,870,824	1,870,824
-	-	-	-	5,244,122	5,244,122
<u>\$ 2,401,854</u>	<u>\$ 4,211,185</u>	<u>\$ 452,169</u>	<u>\$ 69,156,856</u>	<u>\$ 7,832,834</u>	<u>\$ 138,224,451</u>
\$ 2,369	\$ 88,358	\$ 2,321	\$ -	\$ -	\$ 4,152,465
-	-	-	-	-	83,629
-	-	-	-	-	12,374,229
-	-	-	-	-	747,376
50	-	39,800	-	-	127,486
-	-	410,048	-	-	410,048
-	-	-	-	717,888	717,888
-	-	-	-	2,189,946	2,189,946
-	-	-	-	3,120,000	3,120,000
-	-	-	-	1,805,000	1,805,000
-	1,768,495	-	-	-	1,768,495
<u>2,419</u>	<u>1,856,853</u>	<u>452,169</u>	<u>-</u>	<u>7,832,834</u>	<u>27,496,562</u>
-	-	-	69,156,856	-	69,156,856
2,258,602	-	-	-	-	2,258,602
-	2,354,332	-	-	-	2,354,332
140,833	-	-	-	-	140,833
-	-	-	-	-	120,186
-	-	-	-	-	299,368
-	-	-	-	-	(2,400,579)
-	-	-	-	-	1,870,824
-	-	-	-	-	36,927,467
<u>2,399,435</u>	<u>2,354,332</u>	<u>-</u>	<u>69,156,856</u>	<u>-</u>	<u>110,727,889</u>
<u>\$ 2,401,854</u>	<u>\$ 4,211,185</u>	<u>\$ 452,169</u>	<u>\$ 69,156,856</u>	<u>\$ 7,832,834</u>	<u>\$ 138,224,451</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combined Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**ALL GOVERNMENTAL FUND TYPES**  
**For the Year Ended December 31, 2001**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 1,628,719	\$ 16,454,665	\$ 3,189,951	\$ 279,546	\$ 21,552,881
Sales	-	11,599,109	-	-	11,599,109
Other	743,946	550,241	-	-	1,294,187
<b>Total Taxes</b>	<u>2,372,665</u>	<u>28,604,015</u>	<u>3,189,951</u>	<u>279,546</u>	<u>34,446,177</u>
Licenses, permits and assessments	442,804	203,733	-	-	646,537
<b>Intergovernmental:</b>					
Federal grants	-	7,752,966	-	-	7,752,966
Parish transportation funds	-	1,012,688	-	-	1,012,688
Other state revenue	612,805	6,986,757	52,743	22,139	7,674,444
Local sources	56,281	729,266	-	-	785,547
<b>Total Intergovernmental</b>	<u>669,086</u>	<u>16,481,677</u>	<u>52,743</u>	<u>22,139</u>	<u>17,225,645</u>
Fees, charges and commissions for services	44,897	2,265,748	-	-	2,310,645
Fines and forfeitures	400	1,581,262	-	-	1,581,662
Use of money and property	138,728	1,315,391	13,233	87,272	1,554,624
Other revenues	377,333	360,464	-	-	737,797
<b>Total Revenue</b>	<u>4,045,913</u>	<u>50,812,290</u>	<u>3,255,927</u>	<u>388,957</u>	<u>58,503,087</u>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Legislative	207,559	-	-	-	207,559
Judicial	1,517,795	2,242,940	-	-	3,760,735
Elections	82,667	-	-	-	82,667
Finance and administration	474,876	1,388,037	98,476	60,482	2,021,871
Other general government	602,969	-	-	-	602,969
<b>Total General Government</b>	<u>2,885,866</u>	<u>3,630,977</u>	<u>98,476</u>	<u>60,482</u>	<u>6,675,801</u>
Public safety	112,592	19,041,918	-	-	19,154,510
Public works	245,038	7,108,235	-	-	7,353,273
Health and welfare	57,294	1,844,944	-	-	1,902,238
Culture and recreation	32,974	3,763,814	-	-	3,796,788
Economic development	426,304	5,194,732	-	-	5,621,036
Debt service	127,394	566,905	1,226,044	-	1,920,343
Capital outlay	188,653	9,537,102	-	5,232,351	14,958,106
<b>Total Expenditures</b>	<u>4,076,115</u>	<u>50,688,627</u>	<u>1,324,520</u>	<u>5,292,833</u>	<u>61,382,095</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(30,202)	123,663	1,931,407	(4,903,876)	(2,879,008)
<b>Other Financing Sources (Uses)</b>					
Sale of assets	1,804	495,700	-	-	497,504
Increase in capital leases	-	1,338,465	-	-	1,338,465
Operating transfers in	-	2,107,016	-	1,725,000	3,832,016
Operating transfers out	(852,168)	(1,254,849)	(1,725,000)	-	(3,832,017)
<b>Total Other Financing Sources (Uses)</b>	<u>(850,364)</u>	<u>2,686,332</u>	<u>(1,725,000)</u>	<u>1,725,000</u>	<u>1,835,968</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(880,566)	2,809,995	206,407	(3,178,876)	(1,043,040)
<b>Fund Balances at Beginning of Year</b>	<u>2,421,487</u>	<u>32,996,105</u>	<u>1,664,417</u>	<u>778,297</u>	<u>37,860,306</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$ 1,540,921</u>	<u>\$ 35,806,100</u>	<u>\$ 1,870,824</u>	<u>\$ (2,400,579)</u>	<u>\$ 36,817,266</u>

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget (GAAP Basis) and Actual**  
**GENERAL AND SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2001**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Revenues</b>						
Taxes:						
Ad valorem	\$ 1,500,000	\$ 1,628,719	\$ 128,719	\$ 15,561,548	\$ 16,454,665	\$ 893,117
Sales	-	-	-	10,582,000	11,599,109	1,017,109
Other taxes	640,470	743,946	103,476	508,000	550,241	42,241
Total taxes	2,140,470	2,372,665	232,195	26,651,548	28,604,015	1,952,467
Licenses and permits	401,000	442,804	41,804	111,288	203,733	92,445
Intergovernmental revenues:						
Federal grants	600	-	(600)	7,834,801	7,752,966	(81,835)
State funds:						
Parish transportation funds	-	-	-	1,130,000	1,012,688	(117,312)
Other state funds	611,925	612,805	880	5,084,376	6,986,757	1,902,381
Local funds	55,000	56,281	1,281	749,895	729,266	(20,629)
Total intergovernmental	667,525	669,086	1,561	14,799,072	16,481,677	1,682,605
Fees, charges, and commissions for services	35,000	44,897	9,897	2,239,553	2,265,748	26,195
Fines and forfeitures	500	400	(100)	1,445,000	1,581,262	136,262
Use of money and property	134,120	138,728	4,608	1,273,908	1,315,391	41,483
Other revenues	361,425	377,333	15,908	589,506	360,464	(229,042)
Total revenues	3,740,040	4,045,913	305,873	47,109,875	50,812,290	3,702,415
<b>Expenditures</b>						
Current:						
General government:						
Legislative	200,404	207,559	(7,155)	-	-	-
Judicial	1,577,340	1,517,795	59,545	2,227,789	2,242,940	(15,151)
Elections	93,835	82,667	11,168	-	-	-
Finance and administration	467,290	474,876	(7,586)	1,677,188	1,388,037	289,151
Other general government	601,732	602,969	(1,237)	-	-	-
Total general government	2,940,601	2,885,866	54,735	3,904,977	3,630,977	274,000
Public safety	110,367	112,592	(2,225)	19,078,874	19,041,918	36,956
Public works	297,275	245,038	52,237	8,303,097	7,108,235	1,194,862
Health and welfare	130,638	57,294	73,344	1,977,117	1,844,944	132,173
Culture and recreation	111,700	32,974	78,726	3,827,890	3,763,814	64,076
Economic development	426,295	426,304	(9)	4,708,990	5,194,732	(485,742)
Debt service	130,740	127,394	3,346	544,614	566,905	(22,291)
Capital outlay	213,426	188,653	24,773	10,765,673	9,537,102	1,228,571
Total expenditures	4,361,042	4,076,115	284,927	53,111,232	50,688,627	2,422,605
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(621,002)	(30,202)	590,800	(6,001,357)	123,663	6,125,020
<b>Other Financing Sources (Uses)</b>						
Sale of assets	-	1,804	1,804	479,922	495,700	15,778
Increase in capital leases	-	-	-	708,624	1,338,465	629,841
Operating transfers in	-	-	-	2,354,718	2,107,016	(247,702)
Operating transfers out	(852,168)	(852,168)	-	(1,425,183)	(1,254,849)	170,334
Total other financing sources (uses)	(852,168)	(850,364)	1,804	2,118,081	2,686,332	568,251
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(1,473,170)	(880,566)	592,604	(3,883,276)	2,809,995	6,693,271
<b>Fund Balances at Beginning of Year</b>	2,408,867	2,421,487	12,620	33,002,726	32,996,105	(6,621)
<b>FUND BALANCES AT END OF YEAR</b>	\$ 935,697	\$ 1,540,921	\$ 605,224	\$ 29,119,450	\$ 35,806,100	\$ 6,686,650

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combined Statement of Revenues, Expenses,**  
**and Changes in Fund Equity**  
**PROPRIETARY FUND TYPES**  
**For the Year Ended December 31, 2001**

	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b>Operating Revenues</b>			
Sewer service charges	\$ 69,489	\$ -	\$ 69,489
Premiums	-	3,387,871	3,387,871
Total Operating Revenues	<u>69,489</u>	<u>3,387,871</u>	<u>3,457,360</u>
<b>Operating Expenses</b>			
Administrative expenses	-	275,862	275,862
Benefit payments	-	3,367,121	3,367,121
Repairs and maintenance	5,783	-	5,783
Depreciation	17,835	-	17,835
Utilities	7,725	-	7,725
Billing cost	21,074	-	21,074
Board member compensation	2,300	-	2,300
Bank charges	165	-	165
Accounting services	4,615	-	4,615
Insurance	3,022	-	3,022
Miscellaneous	7,433	-	7,433
Total Operating Expenses	<u>69,952</u>	<u>3,642,983</u>	<u>3,712,935</u>
<b>Operating (Loss)</b>	<u>(463)</u>	<u>(255,112)</u>	<u>(255,575)</u>
<b>Non Operating Revenue</b>			
Interest earned	11,789	207,440	219,229
Insurance proceeds	-	66,038	66,038
Total Non Operating Revenue	<u>11,789</u>	<u>273,478</u>	<u>285,267</u>
<b>Net Income</b>	11,326	18,366	29,692
<b>Depreciation on Fixed Assets</b>			
Acquired With Federal Grants	<u>62,384</u>	<u>-</u>	<u>62,384</u>
<b>Increase in Retained Earnings</b>	73,710	18,366	92,076
<b>Retained Earnings at Beginning of Year</b>	<u>67,123</u>	<u>2,335,966</u>	<u>2,403,089</u>
<b>Retained Earnings at End of Year</b>	<u>140,833</u>	<u>2,354,332</u>	<u>2,495,165</u>
<b>Contributed Capital at Beginning of Year</b>	654,934	-	654,934
<b>Capital Contributed</b>	1,666,052	-	1,666,052
<b>Depreciation on fixed assets acquired with government grants</b>	<u>(62,384)</u>	<u>-</u>	<u>(62,384)</u>
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	<u>2,258,602</u>	<u>-</u>	<u>2,258,602</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 2,399,435</u>	<u>\$ 2,354,332</u>	<u>\$ 4,753,767</u>

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combined Statement of Cash Flows**  
**PROPRIETARY FUND TYPES**  
**For the Year Ended December 31, 2001**

	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b>Cash Flows From Operating Activities</b>			
Operating (Loss)	\$ (463)	\$ (255,112)	\$ (255,575)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	17,835	-	17,835
Changes in assets and liabilities:			
Accounts receivable	(5,073)	(239,035)	(244,108)
Due from other funds	270,000	410,000	680,000
Prepays	(6,115)	(50,538)	(56,653)
Accounts payable	(42)	(172,999)	(173,041)
Net Cash Provided (Used) by Operating Activities	276,142	(307,684)	(31,542)
<b>Cash Flows From Financing Activities</b>			
Acquisition of Fixed Assets	-	-	-
Contributed Capital	42,422	-	42,422
Net Cash Provided by Financing Activities	42,422	-	42,422
<b>Cash Flows From Noncapital Investing Activities</b>			
Decrease in Investments	-	3,503,208	3,503,208
Interest earned	11,790	207,440	219,230
Insurance proceeds & Other Revenue	-	66,038	66,038
Net Cash Provided by Investing Activities	11,790	3,776,686	3,788,476
<b>Net Increase in Cash</b>	330,354	3,469,002	3,799,356
<b>Cash at Beginning of Year</b>	56,243	332,118	388,361
<b>CASH AT END OF YEAR</b>	\$ <u>386,597</u>	\$ <u>3,801,120</u>	\$ <u>4,187,717</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, 2001**

**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 more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, 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, 2001**

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

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

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

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, 2001**

District Criminal Court Fund and the Ouachita Parish Public Library Special Revenue Funds. Also included are West Ouachita Sewerage District No. 9 and Green 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 those entities issue financial statements separate from those of the Ouachita Parish Police Jury reporting entity.

**C. FUND ACCOUNTING**

The Police Jury uses funds and account groups to report on its financial position, 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.

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001**

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**  
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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 susceptible 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.

**OUACHITA PARISH POLICE JURY**  
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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 foregoing, 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

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001**

use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**E. BUDGETS**

Preliminary budgets for the ensuing 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 budgets and any subsequently adopted amendment.

**F. ENCUMBRANCES**

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

**G. CASH**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposits. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.



**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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**H. INVESTMENTS**

Under state law, the Police Jury may invest in United States treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. 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 domain 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 52 weeks. In addition, firemen are entitled to annual vacation from 15 to 30 days depending upon the length of service with the Police Jury.

All other full-time employees earn vacation at varying rates from 5 to 20 days each year depending upon length of service with the Police Jury. Employees may carry forward accrued annual leave from year to year. Employees who terminate shall be paid for any annual leave to their credit at the employee's current rate of pay at the time of separation, subject to a maximum of 320 hours. Any accumulated unused and unpaid annual leave may be converted to additional retirement benefit credit upon application for normal retirement and as verified by the employer. The applicant must already be eligible for retirement before the additional time for unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 260 working day year. In addition, all full-time employees earn

**OUACHITA PARISH POLICE JURY**  
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from 4 to 12 days of sick leave each year depending upon length of employment. Sick leave may be accumulated without limitation. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 5 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

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

**L. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that 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, renovating, operating and maintaining public roads and bridges (including necessary drainage thereof and purchasing the necessary equipment to carry out such purposes) within said parish and outside the corporate limits of Monroe and West Monroe. The tax is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$2,100 each month.

On January 17, 1987 and October 21, 1995, voters of the parish approved a one-half of one percent sales and use tax 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

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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is not appropriable for expenditure or is legally segregated for a specific future use. The nature and purpose of those reserves are:

*Reserved for Prepaids/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.

**O. INVENTORIES**

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

**P. FUND EQUITY - Contributed Capital**

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

**Q. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.



**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**R. 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 those estimates.

**S. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

In June 1999, 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, legislative and oversight bodies. the Ouachita 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 2 - PROPERTY TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	2.09	2.09	Statutory
Outside municipalities	4.19	4.19	Statutory

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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**Special Revenue Funds:**

Green Oaks Detention Home	3.69	3.69	12/31/05
Health Unit	1.35	1.33	12/31/03
Library Maintenance & Operations	7.25	7.12	12/31/05
Road Lighting District No. 1	5.05	5.05	12/31/10
Fire Protection District No. 1	19.76	19.76	12/31/05
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	1.00	1.00	12/31/05
Correctional Facilities Debt Service	4.35	4.35	12/31/05

**Capital Project Funds:**

Library Construction	.50	.50	12/31/05
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Differences between authorized and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2001 is equal to \$570,897,651. 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 \$162,140,951 of the assessed value in 2001.

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

Assessment date	January 1, 2001
Official levy date	November 15, 2001
Date taxes become due	December 31, 2001
Lien date	January 1, 2002

**Note 3 - CASH**

At December 31, 2001, the Police Jury has cash (book balances) as follows:

Demand deposits	\$ 18,016,753
Petty Cash	1,475
Total	<u>\$ 18,018,228</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**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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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, 2001, the Police Jury has \$18,881,689 in deposits (collected bank balances exclusive of deposit amounts under overnight repurchase agreements). These deposits are secured from risk by \$588,487 of federal deposit insurance and \$19,517,021 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 2). Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

The Police Jury maintains a sweep account for excess operating funds. These funds are invested overnight in repurchase agreements which are invested in U.S. Government treasury bills and notes and also certificates of deposit. The governmental securities are held in the Police Jury's name through a book-entry system at the Federal Reserve Bank. Therefore, these securities are considered to be GASB Category 1 (collateralized with securities held by the pledging institution's trust department or its safekeeping agent in the name of the Police Jury). Due to their high liquidity, the Police Jury considers these repurchase agreements as cash equivalents.

**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, 2001 the investments of the Police Jury are categorized as follows:

	1	2	3	Book Basis		Amount
				Fair Value	Amortized Cost	
Time Deposits	\$ -	\$100,000	-	\$ -	\$100,000	\$100,000
Government Securities	1,209,673	-	-	1,209,673	-	1,209,673
	<u>\$1,209,673</u>	<u>\$100,000</u>	<u>-</u>	<u>\$1,209,673</u>	<u>\$100,000</u>	<u>\$1,309,673</u>



**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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**Note 5 - FUND DEFICITS**

The Correctional Center Capital Project Fund has a deficit of \$3,605,952. This deficit will be cleared by future transfers of ad valorem taxes from the Correctional Center Debt Service Fund.

**Note 6 - INTERFUND RECEIVABLES AND PAYABLES**

Individual fund balances due from/to other funds at December 31, 2001, are as follows:

	Due From Other Funds	Due to Other Funds
General Fund	\$ 5,914,862	\$ 6,205,334
Special Revenue Funds:		
Public Works	-	248,955
Fire Department	1,000,000	-
Public Library	4,000,000	-
Green Oaks Detention Center	1,200,000	-
Criminal Court Fund	-	33,000
Health Unit	-	365,000
Animal Shelter and Control	-	5,000
CDBG Dualite	-	2,730
Business Development	2,730	43,000
Capital Outlay Drainage	-	52,500
Administrative	2,834	-
Little Theater of Monroe	-	17,000
Capital Outlay - Council on Aging	-	455,000
LaJet	-	17,397
Section 8	253,803	197,315
WIA - Adult Program	-	285,347
WIA - Youth Program	-	62,130
WIA - Dislocated Worker Program	-	80,941
Welfare To Work	-	172,380
RLD #9 Bayou Subdivision	-	13,500
RLD #11 Briarcliff Subdivision	-	1,500
RLD #15 Napa Valley	-	1,000
RLD #17 Northgate Estate	-	2,000
RLD #18 Oak Place	-	1,000
RLD #19 Kovac Estates	-	1,000
RLD #27 North Point Subdivision	-	500
RLD #31 Green Acres	-	100
RLD #32 Calvert Country	-	500
RLD #33 Country Estates	-	100
Total Special Revenue Funds	6,459,367	2,058,895
Debt Service Funds:		
Correctional Center	-	1,070,000
Capital Project Funds:		
Jail	-	3,040,000
<b>TOTAL</b>	<b>\$ 12,374,229</b>	<b>\$ 12,374,229</b>

**OUACHITA PARISH POLICE JURY**  
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**Note 7 - INTERFUND TRANSFERS**

The following operating transfers were made between the various funds of the Police Jury during the year ended December 31, 2001.

	Transfers From Other Funds	Transfers to Other Funds
General Fund	\$ -	\$ 852,169
Special Revenue Funds:		
Capital Outlay Road Program	25,000	1,142,000
Public Works	1,268,864	-
Cheniere Lake Park	160,890	-
Animal Shelter and Control	1,200	-
Cheniere Lake Match	53,000	62,929
CDBG Dualite Fund	-	10,919
Business Development Fund	10,919	-
Capital Outlay – Drainage	375,000	39,000
Capital Outlay – Urban Systems	200,000	-
LLEBG – Code Enforcement	11,500	-
Country/Northwood Estate	644	-
Total Special Revenue Funds	<u>2,107,017</u>	<u>1,254,848</u>
Debt Service Funds:		
Correctional Center	-	1,550,000
Detention Home	-	175,000
Total Debt Service Funds	<u>-</u>	<u>1,725,000</u>
Capital Projects Funds:		
Jail	1,550,000	-
Detention Home	175,000	-
Total Capital Projects Funds	<u>1,725,000</u>	<u>-</u>
 TOTAL	 \$ <u>3,832,017</u>	 \$ <u>3,832,017</u>

**Note 8 - 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 reinsurance managed by a third party. The aggregate premium for January 1, through December 31, 2001 was \$1,966,467. 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

**OUACHITA PARISH POLICE JURY**  
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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, 2001, the Police Jury incurred and paid claims under the general liability, fleet, and errors and omissions and worker's compensation plan amounting to \$1,314,857, net of reimbursements. At December 31, 2001, the balance available to pay such liabilities if and when they arise is \$443,151 (Insurance Loss Reserve) and \$1,570,472 (Reserve Worker's Compensation) and \$340,709 (Health and Dental Insurance). An analysis of the changes in the claims liability for the year ended December 31, 2001 is as follows:

	Balance, 12/31/2000	Claims & Changes in Estimates	Benefits & Claims	Balance, 12/31/2001
Health and Dental	\$ 734,617	\$ 1,369,946	\$ (1,682,971)	\$ 421,592
Insurance Loss Reserve	\$ 843,591	\$ 681,630	\$ (746,371)	\$ 778,850
Workers' Compensation	\$ 390,676	\$ 1,115,156	\$ (937,779)	\$ 568,053

**Note 9 - FIXED ASSETS**

The changes in general fixed assets follow:

	Balance January 1, 2001	Additions	Deletions	Balance December 31, 2001
Land	\$ 7,128,965	\$ 1,874,525	\$ (572,485)	\$ 8,431,005
Buildings	27,378,375	1,540,787	-	28,919,162
Furniture, Fixture and Equipment	17,669,129	2,367,508	(1,165,919)	18,870,718
Books	3,984,568	377,668	(135,631)	4,226,605
Construction in Progress	1,664,732	7,273,986	(229,352)	8,709,366
Total	\$ 57,825,769	\$ 13,434,474	\$ (2,103,387)	\$ 69,156,856

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 \$522,000; \$139,420; \$2,287,537 and \$238,778 respectively. Accumulated depreciation is \$240,120; \$44,441; \$842,201 and \$64,953, respectively, at December 31, 2001. The assets are being depreciated over 40-50 years by the straight-line method. Depreciation expense for the current year is equal to \$10,440, \$3,485, \$56,483 and \$7,045 respectively.



**OUACHITA PARISH POLICE JURY  
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**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 employee retirement system pension plans administered by other governmental entities. As discussed below, state statutes provide that a percentage of property taxes collected in Ouachita Parish be remitted to the Parochial Employees Retirement System, the District Attorney's Retirement System and the Registrar of 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 2001 financial statements of the Police Jury pertaining to those plans are \$605,785. 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, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

*Funding Policy.* State statute requires employees covered by Plan A to contribute 9.50 per cent of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 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

**OUACHITA PARISH POLICE JURY**  
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of the active members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ouachita Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2001, 2000, and 1999, were \$719,290; \$669,595; and \$611,437, respectively, equal to the required contributions for each year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

***B. FIREFIGHTERS' RETIREMENT SYSTEM***

The Firefighters' Retirement System is a defined benefit pension plan covering firefighters employed by any municipality, parish, or fire protection district of the State of Louisiana under the provisions of Louisiana Revised Statutes 11:2252 through 2269 effective January 1, 1980. The Plan covers substantially all members of the Parish's fire department. All new employees of the fire department must join this plan except for employees performing unrelated fire duties.

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

*Funding Policy.* State statute requires employees to contribute 8% of their salary to the retirement system. The Police Jury is required to contribute 9% of covered employees' salaries. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:2252 through 2269, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for



**OUACHITA PARISH POLICE JURY  
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the prior fiscal year. The Ouachita Parish Police Jury's contributions to the Firefighters' Retirement System for the years ending December 31, 2001, 2000, and 1999, were \$549,967; \$515,340 and \$486,279, respectively, equal to the required contributions for each year.

The Firefighters' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Firefighters' Retirement System, 2051 Silverside Drive, Suite 10, Baton Rouge, Louisiana 70808-4136, or by calling (504) 925-4060.

***C. DISTRICT ATTORNEY'S RETIREMENT SYSTEM***

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

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 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



**OUACHITA PARISH POLICE JURY  
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benefits. Benefits are established by state statute.

*Funding Policy.* Contributions to the System include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The 0.2% is the statutory established rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7% of their salaries to the System. After receiving actuarial valuation results as provided in L.R.S. 11:1695 A(3), the committee established the employer contribution rate at 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, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5551.

***D. REGISTRARS OF VOTERS RETIREMENT SYSTEM***

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

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

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

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

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

**Note 11 - STEWARDSHIP AND ACCOUNTABILITY**

For those funds for which a budget to actual comparison was made, 2001 actual expenditures and other uses were more than budgeted expenditures and other uses by more than 5% for the Capital Outlay Drainage Revenue Fund. Budgeted expenditures and other uses were \$134,140 while actual expenditures and other uses were \$375,852, leaving an unfavorable variance of \$241,712. 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 \$154,109 which is equal to 79 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$40,966, the remaining 21 per cent of the premium. Premiums for any available life insurance are paid 100 per cent by the retirees. The Police Jury provides postemployment health insurance benefits for 31 retired employees.

**Note 13 - LONG TERM OBLIGATIONS AND LINES OF CREDIT**

At December 31, 2001 employees of the Ouachita Parish Police Jury have accumulated and vested approximately \$717,888 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

**OUACHITA PARISH POLICE JURY**  
**NOTES TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**  
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The following is a summary of changes in general long-term obligations follows:

	Compensated Absences	Limited Tax Bonds
Balance due at January 1, 2001	\$ 638,444	\$ 5,920,000
Additions during 2001	983,039	-
Retirements during 2001	(903,595)	(995,000)
Balance due at December 31, 2001	\$ <u>717,888</u>	\$ <u>4,925,000</u>

Limited Tax Bonds payable at December 31, 2001, are comprised of the following issues:

\$6,000,000 – Series 1996 – A bonds for acquiring, financing, constructing and/or renovating public buildings being used or to be used as a jail in and for Ouachita Parish. Principal is due in annual installments of \$585,000 to \$840,000 through March 1, 2005. Interest rates are 4.00 per cent to 8.00 per cent. Debt retirement payments are made from Correctional Center Debt Service Fund. \$ 3,120,000

\$2,900,000 – Series 1997 bonds for acquiring, financing, constructing and equipping a juvenile detention facility in and for Ouachita Parish. Principal is due in annual installments of \$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 Home Debt Service Fund. 1,805,000

Total \$ 4,925,000

Annual debt service to maturity to fully amortize Limited Tax Bonds outstanding at December 31, 2001 including interest payments of \$467,780, are as follows:

	Series 1996-A	Series 1997
2002	\$ 830,400	\$ 403,718
2003	840,800	403,613
2004	849,600	402,750
2005	856,800	401,212
2006	-	403,887
Total	\$ <u>3,377,600</u>	\$ <u>2,015,180</u>



**OUACHITA PARISH POLICE JURY**  
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**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 groups. Capital leases, however, do give rise to both property rights and long-term lease obligations. At December 31, 2001 future minimum lease payments under capital lease obligations are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2002	\$ 865,592
2003	718,930
2004	352,958
2005	268,487
2006	149,599
	<u>2,355,566</u>
Less: Amounts Representing Interest	<u>(165,620)</u>
Net Present Value of Future Minimum Lease Payments	\$ <u>2,189,946</u>

**Note 15 - CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General Fund. However, for the year ended December 31, 2001, the Criminal Court Fund did not transfer the immaterial balance to the parish General Fund.

**Note 16 - LITIGATION, CLAIMS AND UNCERTAINTIES**

At December 31, 2001, the Police Jury was not involved in any material lawsuits.



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

**OUACHITA PARISH POLICE JURY**  
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*Public Works Fund*

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

*Fire Protection District No. 1 Fund*

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

*Public Library Fund*

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

*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 15:571.11 to account for fines and forfeitures imposed by the district courts and district attorney's

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**SPECIAL REVENUE FUNDS**

**As of and for the Year Ended December 31, 2001**

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.

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

**SPECIAL REVENUE FUNDS**

**As of and for the Year Ended December 31, 2001**

*Administrative Fund*

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

*West Ouachita Industrial Development Maintenance Fund*

The West Ouachita Industrial Development Maintenance Fund was established to account for revenues generated from the sale of land in the Industrial Park and interest earnings on demand and time deposits which help provides fund for maintaining and operating the industrial park.

*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.

*Cheniere Lake Match Fund*

The Cheniere Lake Match Fund is used to account for funds specifically dedicated by the Jury for improvements to the Cheniere Lake Park.

*Eagle Lake Subdivision Road Fund*

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



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

**SPECIAL REVENUE FUNDS**

**As of and for the Year Ended December 31, 2001**

*Capital Outlay - Road Program Fund*

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

*Capital Outlay - Drainage Program Fund*

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

*Capital Outlay - Urban Systems Fund*

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

*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 Ouachita Parish Council Aging building.

*Communications District 911 Service Fund*

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

*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 (JPTA) 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.

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

**SPECIAL REVENUE FUNDS**

**As of and for the Year Ended December 31, 2001**

**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.

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

***Dualite Fund***

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

***Mosquito Abatement District No. 1***

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

***Humphries-Garrett Road Subdivision Fund***

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

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

**SPECIAL REVENUE FUNDS**

**As of and for the Year Ended December 31, 2001**

*Enterprise Community Fund*

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

*Community Development Block Grant Funds:*

1. CDBG Home Investment Partnership Program Fund

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

2. CDBG Share Program Fund

The CDBG 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.

3. CDBG Metalforms/Superlift Fund

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

*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.

*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, 2001**

*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.

*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.

*Drug Screening Fund:*

This fund accounts for the proceeds of a grant from the Department of Justice for the purpose of drug testing and monitoring participants in the Drug Court.

*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.



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

**SPECIAL REVENUE FUNDS**

**As of and for the Year Ended December 31, 2001**

***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.

***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.

***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.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS**  
**December 31, 2001**

	<b>PUBLIC WORKS FUND</b>	<b>FIRE DEPT. FUND</b>	<b>PUBLIC LIBRARY FUND</b>	<b>ANIMAL SHELTER &amp; CONTROL FUND</b>	<b>SHELTER IMPROVEMENT FUND</b>
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ -	\$ 2,234,639	\$ 1,369,327	\$ 89	\$ 2,131
Investments, at cost	167,267	632,358	-	-	-
Receivables:					
Ad valorem taxes	-	3,743,938	3,588,835	124,011	-
Special assessments	2,036	-	-	-	-
Other receivables	82,630	5,858	1,319	4,741	-
Due from other governmental units	1,078,420	841,201	-	2,500	-
Due from other funds	-	1,000,000	4,000,000	-	-
Prepaid expenses & Other Assets	-	-	-	-	-
Inventories	200,341	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,530,694</b>	<b>\$ 8,457,994</b>	<b>\$ 8,959,481</b>	<b>\$ 131,341</b>	<b>\$ 2,131</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable and accrued expenses	\$ 350,746	\$ 329,447	\$ 184,175	\$ 10,537	\$ -
Due to other funds	248,954	-	-	5,000	-
Due to other governmental units	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Deposits held	77,609	-	-	-	-
Total Liabilities	677,309	329,447	184,175	15,537	-
Fund Equity:					
Fund balance (Deficit):					
Reserved for inventory	200,341	-	-	-	-
Reserved for prepaids & other assets	-	-	-	-	-
Unreserved/Undesignated	653,044	8,128,547	8,775,306	115,804	2,131
Total Fund Balance	853,385	8,128,547	8,775,306	115,804	2,131
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,530,694</b>	<b>\$ 8,457,994</b>	<b>\$ 8,959,481</b>	<b>\$ 131,341</b>	<b>\$ 2,131</b>

## Schedule 1

GREEN OAKS DETENTION CENTER FUND	CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND	CELLULAR FEES FUND	PERMIT OFFICE FUND	ADMINISTRATIVE FUND
\$ 2,367,611	\$ 94	\$ 2,523,775	\$ 808	\$ 78,125	\$ 118,428	\$ 164,484	\$ 18,786	\$ 51,167
-	-	-	-	-	-	-	-	-
1,702,916	-	4,278,885	545,594	18,780	-	-	-	-
-	-	-	-	166,153	-	-	-	-
16	62,280	26,087	-	-	-	42,031	450	-
273	36,228	196,811	712,558	-	3,498	-	-	20,116
1,200,000	-	-	-	-	-	-	-	2,834
-	-	-	-	-	-	-	-	240
8,297	-	82,003	-	-	-	-	-	-
<u>\$ 5,279,113</u>	<u>\$ 98,602</u>	<u>\$ 7,107,561</u>	<u>\$ 1,258,960</u>	<u>\$ 263,058</u>	<u>\$ 121,926</u>	<u>\$ 206,515</u>	<u>\$ 19,236</u>	<u>\$ 74,357</u>
\$ 82,837	\$ 65,558	\$ 272,178	\$ 312,200	\$ 6,085	\$ 1,475	\$ 113,570	\$ 4,487	\$ 71,110
-	33,000	-	365,000	21,200	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	13,918	-	-	-	-
-	-	1,152	-	-	-	-	-	-
<u>82,837</u>	<u>98,558</u>	<u>273,330</u>	<u>677,200</u>	<u>41,203</u>	<u>1,475</u>	<u>113,570</u>	<u>4,487</u>	<u>71,110</u>
8,297	-	82,003	-	-	-	-	-	-
-	-	-	-	-	-	-	-	240
<u>5,187,979</u>	<u>44</u>	<u>6,752,228</u>	<u>581,760</u>	<u>221,855</u>	<u>120,451</u>	<u>92,945</u>	<u>14,749</u>	<u>3,007</u>
<u>5,196,276</u>	<u>44</u>	<u>6,834,231</u>	<u>581,760</u>	<u>221,855</u>	<u>120,451</u>	<u>92,945</u>	<u>14,749</u>	<u>3,247</u>
<u>\$ 5,279,113</u>	<u>\$ 98,602</u>	<u>\$ 7,107,561</u>	<u>\$ 1,258,960</u>	<u>\$ 263,058</u>	<u>\$ 121,926</u>	<u>\$ 206,515</u>	<u>\$ 19,236</u>	<u>\$ 74,357</u>

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet (Continued)**  
**SPECIAL REVENUE FUNDS**  
**December 31, 2001**

	<b>W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND</b>	<b>BUSINESS DEVELOPMENT FUND</b>	<b>INDIAN LAKE MAINTENANCE FUND</b>	<b>CHENIERE LAKE PARK FUND</b>	<b>CHENIERE LAKE MATCH FUND</b>	<b>EAGLE LAKE SUBDIVISION ROAD FUND</b>
<b>ASSETS</b>						
Cash & Cash Equivalents	\$ 722,656	\$ 48	\$ -	\$ 24,432	\$ -	\$ 55,523
Investments, at cost	-	-	-	-	-	-
Receivables:						
Ad valorem taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Other receivables	-	1,873	-	175	-	-
Due from other governmental units	-	-	-	-	-	-
Due from other funds	-	2,730	-	-	-	-
Prepaid expenses & Other Assets	-	158,295	-	-	-	-
Inventories	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 722,656</b>	<b>\$ 162,946</b>	<b>\$ -</b>	<b>\$ 24,607</b>	<b>\$ -</b>	<b>\$ 55,523</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable and accrued expenses	\$ 164	\$ -	\$ -	\$ 4,075	\$ -	\$ -
Due to other funds	-	43,000	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Deposits held	-	-	-	3,825	-	-
<b>Total Liabilities</b>	<b>164</b>	<b>43,000</b>	<b>-</b>	<b>7,900</b>	<b>-</b>	<b>-</b>
<b>Fund Equity</b>						
<b>Fund balance:</b>						
Reserved for inventory	-	-	-	-	-	-
Reserved for prepaids & other assets	-	119,946	-	-	-	-
Unreserved/Undesignated	722,492	-	-	16,707	-	55,523
<b>Total Fund Balance</b>	<b>722,492</b>	<b>119,946</b>	<b>-</b>	<b>16,707</b>	<b>-</b>	<b>55,523</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 722,656</b>	<b>\$ 162,946</b>	<b>\$ -</b>	<b>\$ 24,607</b>	<b>\$ -</b>	<b>\$ 55,523</b>



## Schedule 1

CAPITAL OUTLAY PROGRAMS				COMMUNICATIONS DISTRICT 911 SERVICE FUND	WORK FORCE INVESTMENT ACT		
ROAD PROGRAM FUND	DRAINAGE PROGRAM FUND	URBAN SYSTEM FUND	COUNCIL ON AGING FUND		ADULT PROGRAM FUND	YOUTH PROGRAM FUND	DISLOCATED WORKER FUND
\$ 928,163	\$ 278	\$ 110,289	\$ 263	\$ 610,125	\$ 379	\$ 92	\$ 482
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
70,645	9,000	-	-	82,289	-	-	-
153,644	606,922	101,733	697,642	20	353,609	82,505	81,324
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,152,452</u>	<u>\$ 616,200</u>	<u>\$ 212,022</u>	<u>\$ 697,905</u>	<u>\$ 692,434</u>	<u>\$ 353,988</u>	<u>\$ 82,597</u>	<u>\$ 81,806</u>
\$ 6,660	\$ 6,863	\$ -	\$ 242,905	\$ 35,879	\$ 68,641	\$ 20,467	\$ 865
-	52,500	-	455,000	-	285,347	62,130	80,941
-	-	-	-	-	-	-	-
-	312,564	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>6,660</u>	<u>371,927</u>	<u>-</u>	<u>697,905</u>	<u>35,879</u>	<u>353,988</u>	<u>82,597</u>	<u>81,806</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,145,792</u>	<u>244,273</u>	<u>212,022</u>	<u>-</u>	<u>656,555</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,145,792</u>	<u>244,273</u>	<u>212,022</u>	<u>-</u>	<u>656,555</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,152,452</u>	<u>\$ 616,200</u>	<u>\$ 212,022</u>	<u>\$ 697,905</u>	<u>\$ 692,434</u>	<u>\$ 353,988</u>	<u>\$ 82,597</u>	<u>\$ 81,806</u>

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet (Continued)**  
**SPECIAL REVENUE FUNDS**  
**December 31, 2001**

	<b>SECTION 8 HOUSING CHOICE VOUCHER FUND</b>	<b>LOUISIANA JOB EMPLOYMENT TRAINING FUND</b>	<b>CDBG DUALITE FUND</b>	<b>MOSQUITO ABATEMENT DISTRICT FUND</b>	<b>HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND</b>
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 188,305	\$ 58,863	\$ 2,725	\$ 177,987	\$ 37,139
Investments, at cost	-	-	-	-	-
Receivables:					
Ad valorem taxes	-	-	-	578,991	-
Special assessments	-	-	-	-	-
Other receivables	-	-	83,321	-	988
Due from other governmental units	310,057	17,594	-	780,672	-
Due from other funds	253,803	-	-	-	-
Prepaid expenses & Other Assets	-	-	-	-	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 752,165</b>	<b>\$ 76,457</b>	<b>\$ 86,046</b>	<b>\$ 1,537,650</b>	<b>\$ 38,127</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable and accrued expenses	\$ -	\$ 7,213	\$ -	\$ 502,702	\$ -
Due to other funds	197,315	17,397	2,730	-	-
Due to other governmental units	-	-	-	-	-
Deferred revenues	-	-	83,316	-	-
Deposits held	-	-	-	-	-
Total Liabilities	197,315	24,610	86,046	502,702	-
Fund Equity					
Fund balance:					
Reserved for inventory	-	-	-	-	-
Reserved for prepaids & other assets	-	-	-	-	-
Unreserved/Undesignated	554,850	51,847	-	1,034,948	38,127
Total Fund Balance	554,850	51,847	-	1,034,948	38,127
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 752,165</b>	<b>\$ 76,457</b>	<b>\$ 86,046</b>	<b>\$ 1,537,650</b>	<b>\$ 38,127</b>

## Schedule 1

## BLOCK GRANT FUNDS

ENTERPRISE COMMUNITY FUND-DHHS	LCDBG SEWER IMPROVEMENT FUND	LCDBG HOME REHAB. FUND	LCDBG SHARE PROGRAM FUND	LCDBG METALFORMS/ SUPERLIFT FUND	LLEBG CODE ENFORCEMENT FUND	DRUG SCREENING FUND	DRUG COURT TRAINING FUND
\$ 612	\$ -	\$ -	\$ -	\$ 441	\$ 648	\$ 5,151	\$ 446
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
81,221	54,585	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 81,833</u>	<u>\$ 54,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441</u>	<u>\$ 648</u>	<u>\$ 5,151</u>	<u>\$ 446</u>
\$ -	\$ 54,585	\$ -	\$ -	\$ -	\$ 47	\$ 5,151	\$ 446
-	-	-	-	-	-	-	-
81,833	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>81,833</u>	<u>54,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47</u>	<u>5,151</u>	<u>446</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	441	601	-	-
-	-	-	-	<u>441</u>	<u>601</u>	-	-
<u>\$ 81,833</u>	<u>\$ 54,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441</u>	<u>\$ 648</u>	<u>\$ 5,151</u>	<u>\$ 446</u>

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet (Concluded)**  
**SPECIAL REVENUE FUNDS**  
**December 31, 2001**

	<b>F.E.M.A. PROJECT IMPACT FUND</b>	<b>F.E.M.A. BUY OUT FUND</b>	<b>F.E.M.A. TERRORISM GRANT FUND</b>	<b>F.E.M.A. ACQUISITION FUNDS</b>	<b>WELFARE TO WORK FUND</b>
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 19,244	\$ 244,474	\$ 18,115	\$ 67,546	\$ 224
Investments, at cost	-	-	-	-	-
Receivables:					
Ad valorem taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Other receivables	115	200	-	-	-
Due from other governmental units	-	-	-	-	178,446
Due from other funds	-	-	-	-	-
Prepaid expenses & Other Assets	-	-	-	-	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 19,359</b>	<b>\$ 244,674</b>	<b>\$ 18,115</b>	<b>\$ 67,546</b>	<b>\$ 178,670</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$ -	\$ 5,147	\$ 6,845	\$ -	\$ 6,289
Due to other funds	-	-	-	-	172,381
Due to other governmental units	-	-	-	-	-
Deferred revenues	19,359	235,313	11,270	67,546	-
Deposits held	-	-	-	-	-
<b>Total Liabilities</b>	<b>19,359</b>	<b>240,460</b>	<b>18,115</b>	<b>67,546</b>	<b>178,670</b>
<b>Fund Equity:</b>					
Fund balance:					
Reserved for inventory	-	-	-	-	-
Reserved for prepaids & other assets	-	-	-	-	-
Unreserved/Undesignated	-	4,214	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>4,214</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 19,359</b>	<b>\$ 244,674</b>	<b>\$ 18,115</b>	<b>\$ 67,546</b>	<b>\$ 178,670</b>



**Schedule 1**

<u>LITTLE THEATER MONROE FUND</u>	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 16</u>	<u>LAKE PARK DRAINAGE DISTRICT FUNDS</u>	<u>TOTAL</u>
\$ 477	\$ 4,479	\$ 828	\$ 12,209,898
-	-	-	799,625
-	-	-	14,581,950
-	-	-	168,189
-	2,881	-	476,899
16,523	-	-	6,408,102
-	-	-	6,459,367
-	-	-	158,535
-	-	-	290,641
<u>\$ 17,000</u>	<u>\$ 7,360</u>	<u>\$ 828</u>	<u>\$ 41,553,206</u>
\$ -	\$ 1,107	\$ 50	\$ 2,780,506
17,000	-	-	2,058,895
-	-	-	81,833
-	-	-	743,286
-	-	-	82,586
<u>17,000</u>	<u>1,107</u>	<u>50</u>	<u>5,747,106</u>
-	-	-	290,641
-	-	-	120,186
-	6,253	778	35,395,273
-	6,253	778	35,806,100
<u>\$ 17,000</u>	<u>\$ 7,360</u>	<u>\$ 828</u>	<u>\$ 41,553,206</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2001**

	<u>PUBLIC WORKS FUND</u>	<u>FIRE DEPT FUND</u>	<u>PUBLIC LIBRARY FUND</u>	<u>ANIMAL SHELTER &amp; CONTROL FUND</u>	<u>SHELTER IMPROVEMENT FUND</u>	<u>GREEN OAKS DETENTION CENTER FUND</u>
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem	\$ -	\$ 4,211,015	\$ 4,054,422	\$ 140,102	\$ -	\$ 1,924,058
Sales	5,517,587	5,571,170	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Taxes</b>	<u>5,517,587</u>	<u>9,782,185</u>	<u>4,054,422</u>	<u>140,102</u>	<u>-</u>	<u>1,924,058</u>
Licenses, permits and assessments	23,204	-	-	-	-	-
<b>Intergovernmental:</b>						
Federal grants	271,493	5,605	9,884	-	-	2,170
Parish transportation funds	-	-	-	-	-	-
Other state revenue	50,000	341,182	375,428	10,336	-	149,770
Local sources	-	-	-	-	-	100,010
<b>Total Intergovernmental</b>	<u>321,493</u>	<u>346,787</u>	<u>385,312</u>	<u>10,336</u>	<u>-</u>	<u>251,950</u>
Fees, charges and commissions for services	462,148	-	47,125	38,668	-	251
Fines and forfeitures	-	-	65,317	-	-	-
Use of money and property	4,200	273,712	418,363	1,715	232	188,400
Other revenues	25,387	8,603	40,380	28,746	388	9,838
<b>Total Revenue</b>	<u>6,354,019</u>	<u>10,411,287</u>	<u>5,010,919</u>	<u>219,567</u>	<u>620</u>	<u>2,374,497</u>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-
<b>Total General Government</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	10,118,979	-	-	-	1,869,542
Public works	6,364,068	-	-	-	-	-
Health and welfare	-	-	-	195,510	-	-
Culture and recreation	-	-	3,578,634	-	11,875	-
Economic development	-	-	-	-	-	-
Debt service	469,711	74,799	-	-	-	-
Capital outlay	649,111	1,251,284	600,796	36,452	2,491	21,127
<b>Total Expenditures</b>	<u>7,482,890</u>	<u>11,445,062</u>	<u>4,179,430</u>	<u>231,962</u>	<u>14,366</u>	<u>1,890,669</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	(1,128,871)	(1,033,775)	831,489	(12,395)	(13,746)	483,828
<b>Other Financing Sources (Uses)</b>						
Sale of assets	256,756	-	-	6,830	-	6,550
Proceeds from capital leases	323,064	1,015,401	-	-	-	-
Operating transfers in	1,268,863	-	-	1,200	-	-
Operating transfers out	-	-	-	-	-	-
<b>Total Other Financing</b>	<u>1,848,683</u>	<u>1,015,401</u>	<u>-</u>	<u>8,030</u>	<u>-</u>	<u>6,550</u>
<b>Sources (Uses)</b>						
<b>Excess (Deficiency) of Revenues and Other</b>						
<b>Sources Over Expenditures and Other Uses</b>	719,812	(18,374)	831,489	(4,365)	(13,746)	490,378
<b>Fund Balances at Beginning of Year</b>	<u>133,573</u>	<u>8,146,921</u>	<u>7,943,817</u>	<u>120,169</u>	<u>15,877</u>	<u>4,705,898</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 853,385</u>	<u>\$ 8,128,547</u>	<u>\$ 8,775,306</u>	<u>\$ 115,804</u>	<u>\$ 2,131</u>	<u>\$ 5,196,276</u>

## Schedule 2

CRIMINAL COURT FUND	CORRECTIONAL FACILITIES FUND	HEALTH UNIT FUND	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND	CELLULAR FEES FUND	PERMIT OFFICE FUND	ADMINISTRATIVE FUND	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND
\$ -	\$ 4,833,905	\$ 616,376	\$ 20,792	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	510,352	-	-	-
-	-	-	-	-	-	-	-	-
-	4,833,905	616,376	20,792	-	510,352	-	-	-
-	-	-	76,595	-	-	97,640	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
728,390	2,432,021	947,854	5,513	-	-	-	-	-
-	-	-	-	-	-	-	-	-
728,390	2,432,021	947,854	5,513	-	-	-	-	-
3,278	281,091	59	-	-	-	-	1,380,708	-
1,455,342	-	-	-	60,603	-	-	-	-
-	146,729	47,589	3,346	3,924	23,909	329	434	18,683
-	109,288	75,553	-	-	-	75	2,835	2,250
2,187,010	7,803,034	1,687,431	106,246	64,527	534,261	98,044	1,383,977	20,933
2,187,010	-	-	-	55,930	-	-	-	-
-	-	-	-	-	-	-	-	-
2,187,010	-	-	-	55,930	-	-	1,365,555	-
-	5,893,192	-	-	-	173	-	-	-
-	-	-	90,104	-	-	82,794	-	-
-	-	702,297	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	6,635
-	-	-	-	-	-	-	3,286	-
-	292,615	1,699,462	65	-	762,092	1,074	53,007	-
2,187,010	6,185,807	2,401,759	90,169	55,930	762,265	83,868	1,421,848	6,635
-	1,617,227	(714,328)	16,077	8,597	(228,004)	14,176	(37,871)	14,298
-	587	1,504	-	-	-	-	29,210	186,448
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	587	1,504	-	-	-	-	29,210	186,448
-	1,617,814	(712,824)	16,077	8,597	(228,004)	14,176	(8,661)	200,746
44	5,216,417	1,294,584	205,778	111,854	320,949	573	11,908	521,746
\$ 44	\$ 6,834,231	\$ 581,760	\$ 221,855	\$ 120,451	\$ 92,945	\$ 14,749	\$ 3,247	\$ 722,492

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances (Continued)**  
**SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2000**

	<b>BUSINESS DEVELOPMENT FUND</b>	<b>INDIAN LAKE MAINTENANCE FUND</b>	<b>CHENIERE LAKE PARK FUND</b>	<b>CHENIERE LAKE MATCH FUND</b>	<b>EAGLE LAKE SUBDIVISION - ROAD FUND</b>
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses, permits and assessments	-	-	-	-	6,294
<b>Intergovernmental:</b>					
Federal grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
Other state revenue	-	-	-	-	-
Local sources	-	-	-	-	-
<b>Total Intergovernmental</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fees, charges and commissions for services	-	-	28,729	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	9,959	1,161	16	22,877	1,903
Other revenues	-	-	-	800	-
<b>Total Revenue</b>	<u>9,959</u>	<u>1,161</u>	<u>28,745</u>	<u>23,677</u>	<u>8,197</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government:					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	-	-	-	-	-
<b>Total General Government</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	-	-
Public works	-	5,555	-	-	438
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	173,305	-	-
Economic development	70,175	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	32,602	-	44,638	-
<b>Total Expenditures</b>	<u>70,175</u>	<u>38,157</u>	<u>173,305</u>	<u>44,638</u>	<u>438</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(60,216)	(36,996)	(144,560)	(20,961)	7,759
<b>Other Financing Sources (Uses)</b>					
Sale of assets	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Operating transfers in	10,919	-	160,890	53,000	-
Operating transfers out	-	-	-	(62,929)	-
<b>Total Other Financing     Sources (Uses)</b>	<u>10,919</u>	<u>-</u>	<u>160,890</u>	<u>(9,929)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(49,297)	(36,996)	16,330	(30,890)	7,759
<b>Fund Balances at Beginning of Year</b>	<u>169,243</u>	<u>36,996</u>	<u>377</u>	<u>30,890</u>	<u>47,764</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>119,946</u>	\$ <u>-</u>	\$ <u>16,707</u>	\$ <u>-</u>	\$ <u>55,523</u>



## Schedule 2

CAPITAL OUTLAY PROGRAMS				COMMUNICATIONS	WORK FORCE INVESTMENT ACT		
ROAD PROGRAM FUND	DRAINAGE PROGRAM FUND	URBAN SYSTEM FUND	COUNCIL ON AGING FUND	DISTRICT 911 SERVICE FUND	ADULT PROGRAM FUND	YOUTH PROGRAM FUND	DISLOCATED WORKER FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	550,241	-	-	-
-	-	-	-	550,241	-	-	-
-	-	-	-	-	-	-	-
-	-	211,049	-	-	736,509	405,991	253,271
1,012,688	-	7,605	1,917,537	-	-	-	-
-	-	-	-	-	-	-	-
1,012,688	-	218,654	1,917,537	-	736,509	405,991	253,271
-	-	-	-	-	-	-	-
70,755	852	1,310	9,401	21,704	-	-	-
-	-	-	-	-	-	-	-
1,083,443	852	219,964	1,926,938	571,945	736,509	405,991	253,271
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
22,482	-	-	-	-	-	-	-
22,482	-	-	-	-	-	-	-
-	-	-	-	634,574	-	-	-
230,844	64,351	198,173	155	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	722,496	403,509	252,123
-	-	-	-	-	-	-	-
-	121,241	84,851	1,926,783	16,291	14,389	2,482	1,148
253,326	185,592	283,024	1,926,938	650,865	736,885	405,991	253,271
830,117	(184,740)	(63,060)	-	(78,920)	(376)	-	-
-	-	-	-	-	376	-	-
-	-	-	-	-	-	-	-
25,000	375,000	200,000	-	-	-	-	-
(1,142,000)	(39,000)	-	-	-	-	-	-
(1,117,000)	336,000	200,000	-	-	376	-	-
(286,883)	151,260	136,940	-	(78,920)	-	-	-
1,432,675	93,013	75,082	-	735,475	-	-	-
\$ 1,145,792	\$ 244,273	\$ 212,022	\$ -	\$ 656,555	\$ -	\$ -	\$ -

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances (Continued)**  
**SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2000**

	<b>SECTION 8 HOUSING CHOICE VOUCHER FUND</b>	<b>LOUISIANA JOB EMPLOYMENT TRAINING FUND</b>	<b>CDBG DUALITE FUND</b>	<b>MOSQUITO ABATEMENT DISTRICT FUND</b>	<b>HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND</b>
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ -	\$ -	\$ -	\$ 653,995	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>653,995</u>	<u>-</u>
Licenses, permits and assessments	-	-	-	-	-
<b>Intergovernmental:</b>					
Federal grants	1,919,282	203,155	-	-	-
Parish transportation funds	-	-	-	297,364	-
Other state revenue	-	-	-	-	-
Local sources	629,256	-	-	-	-
<b>Total Intergovernmental</b>	<u>2,548,538</u>	<u>203,155</u>	<u>-</u>	<u>297,364</u>	<u>-</u>
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	10,371	-	1,899	30,406	1,170
Other revenues	12,972	-	19,945	827	5,696
<b>Total Revenue</b>	<u>2,571,881</u>	<u>203,155</u>	<u>21,844</u>	<u>982,592</u>	<u>6,866</u>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	-	-	-	-	-
<b>Total General Government</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	-	-
Public works	-	-	-	-	16
Health and welfare	-	-	-	933,468	-
Culture and recreation	-	-	-	-	-
Economic development	2,610,909	151,308	-	-	-
Debt service	-	-	19,109	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,610,909</u>	<u>151,308</u>	<u>19,109</u>	<u>933,468</u>	<u>16</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(39,028)</u>	<u>51,847</u>	<u>2,735</u>	<u>49,124</u>	<u>6,850</u>
<b>Other Financing Sources (Uses)</b>					
Sale of assets	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	(10,920)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(10,920)</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(39,028)</u>	<u>51,847</u>	<u>(8,185)</u>	<u>49,124</u>	<u>6,850</u>
<b>Fund Balances at Beginning of Year</b>	<u>593,878</u>	<u>-</u>	<u>8,185</u>	<u>985,824</u>	<u>31,277</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 554,850</u>	<u>\$ 51,847</u>	<u>\$ -</u>	<u>\$ 1,034,948</u>	<u>\$ 38,127</u>

BLOCK GRANT FUNDS							
ENTERPRISE COMMUNITY FUND	LCDBG SEWER IMPROVEMENT FUND	LCDBG HOME REHAB. FUND	LCDBG SHARE PROGRAM FUND	LCDBG METALFORMS/ SUPERLIFT FUND	LLEBG CODE ENFORCEMENT FUND	DRUG SCREENING FUND	DRUG COURT TRAINING FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
439,196	54,585	16,278	48,600	23,625	-	5,151	17,881
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
439,196	54,585	16,278	48,600	23,625	-	5,151	17,881
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2	-	-
439,196	54,585	16,278	48,600	23,625	2	5,151	17,881
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	14,284	5,151	17,881
-	54,595	-	-	-	-	-	-
-	-	-	-	-	-	-	-
439,196	-	16,278	48,600	23,625	-	-	-
-	-	-	-	-	-	-	-
439,196	54,595	16,278	48,600	23,625	14,284	5,151	17,881
-	(10)	-	-	-	(14,282)	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,500	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,500	-	-
-	(10)	-	-	-	(2,782)	-	-
-	10	-	-	441	3,383	-	-
\$ -	\$ -	\$ -	\$ -	\$ 441	\$ 601	\$ -	\$ -

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances (Concluded)**  
**SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2000**

	<u>F.E.M.A. PROJECT IMPACT FUND</u>	<u>F.E.M.A. BUY OUT FUND</u>	<u>F.E.M.A. TERRORISM GRANT FUND</u>	<u>F.E.M.A. ACQUISITION FUND</u>	<u>WELFARE TO WORK FUND</u>
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses, permits and assessments	-	-	-	-	-
<b>Intergovernmental:</b>					
Federal grants	8,569	2,048,379	31,746	298,456	449,878
Parish transportation funds	-	-	-	-	-
Other state revenue	-	-	-	-	-
Local sources	-	-	-	-	-
<b>Total Intergovernmental</b>	<u>8,569</u>	<u>2,048,379</u>	<u>31,746</u>	<u>298,456</u>	<u>449,878</u>
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	-	-
Other revenues	-	16,654	-	-	-
<b>Total Revenue</b>	<u>8,569</u>	<u>2,065,033</u>	<u>31,746</u>	<u>298,456</u>	<u>449,878</u>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	-	-	-	-	-
<b>Total General Government</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	8,569	406,585	31,746	41,242	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	449,878
Debt service	-	-	-	-	-
Capital outlay	-	1,665,887	-	257,214	-
<b>Total Expenditures</b>	<u>8,569</u>	<u>2,072,472</u>	<u>31,746</u>	<u>298,456</u>	<u>449,878</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	-	(7,439)	-	-	-
<b>Other Financing Sources (Uses)</b>					
Sale of assets	-	7,439	-	-	-
Proceeds from capital leases	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
<b>Total Other Financing</b>	<u>-</u>	<u>7,439</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Sources (Uses)</b>	<u>-</u>	<u>7,439</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other</b>					
<b>Sources Over Expenditures and Other Uses</b>	-	-	-	-	-
<b>Fund Balances at Beginning of Year</b>	-	4,214	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ 4,214</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## Schedule 2

LITTLE THEATER MONROE FUND	WEST OUACHITA SEWERAGE DISTRICT NO. 16	LAKE PARK DRAINAGE DISTRICT FUNDS	TOTAL
\$ -	\$ -	\$ -	\$ 16,454,665
-	-	-	11,599,109
-	-	-	550,241
-	-	-	28,604,015
-	-	-	203,733
-	-	-	7,460,753
-	-	-	1,012,688
15,970	-	-	7,278,970
-	-	-	729,266
15,970	-	-	16,481,677
-	23,691	-	2,265,748
-	-	-	1,581,262
-	16	26	1,315,391
-	225	-	360,464
15,970	23,932	26	50,812,290
-	-	-	2,242,940
-	-	-	-
-	-	-	1,388,037
-	-	-	3,630,977
-	-	-	19,041,918
15,970	-	1,172	7,108,235
-	13,669	-	1,844,944
-	-	-	3,763,814
-	-	-	5,194,732
-	-	-	566,905
-	-	-	9,537,102
15,970	13,669	1,172	50,688,627
-	10,263	(1,146)	123,663
-	-	-	495,700
-	-	-	1,338,465
-	-	644	2,107,016
-	-	-	(1,254,849)
-	-	644	2,686,332
-	10,263	(502)	2,809,995
-	(4,010)	1,280	32,996,105
\$ -	\$ 6,253	\$ 778	\$ 35,806,100

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

**DEBT SERVICE FUNDS**

As of and for the Year Ended December 31, 2001

*Correctional Center:*

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

*Detention Home:*

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

**OUACHITA PARISH POLICE JURY****Monroe, Louisiana****Combining Balance Sheet****DEBT SERVICE FUNDS****December 31, 2001**

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOME</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 441	\$ 116,986	\$ 117,427
Receivables:			
Ad valorem taxes	<u>2,165,219</u>	<u>658,310</u>	<u>2,823,529</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,165,660</u></b>	<b>\$ <u>775,296</u></b>	<b>\$ <u>2,940,956</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 101	\$ 31	\$ 132
Due to other funds	<u>1,070,000</u>	<u>-</u>	<u>1,070,000</u>
Total Liabilities	<u>1,070,101</u>	<u>31</u>	<u>1,070,132</u>
<b>Fund Equity:</b>			
Fund balance:			
Reserved for debt service	<u>1,095,559</u>	<u>775,265</u>	<u>1,870,824</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>2,165,660</u></b>	<b>\$ <u>775,296</u></b>	<b>\$ <u>2,940,956</u></b>

**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, 2001**

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOME</u>	<u>TOTAL</u>
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 2,446,132	\$ 743,819	\$ 3,189,951
Intergovernmental:			
State revenue sharing	9,180	43,563	52,743
Use of money and property	6,139	7,094	13,233
Total Revenue	<u>2,461,451</u>	<u>794,476</u>	<u>3,255,927</u>
<b>Expenditures:</b>			
Current:			
General government:			
Finance and administration	75,932	22,544	98,476
Debt service	819,540	406,504	1,226,044
Total Expenditures	<u>895,472</u>	<u>429,048</u>	<u>1,324,520</u>
<b>Excess of Revenue Over Expenditures</b>	1,565,979	365,428	1,931,407
<b>Other Financing (Uses)</b>			
Operating transfers out	<u>(1,550,000)</u>	<u>(175,000)</u>	<u>(1,725,000)</u>
<b>Excess of Revenue Over Expenditures and Other Uses</b>	15,979	190,428	206,407
<b>Fund Balance at Beginning of Year</b>	<u>1,079,580</u>	<u>584,837</u>	<u>1,664,417</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,095,559</u>	<u>\$ 775,265</u>	<u>\$ 1,870,824</u>



# ***OUACHITA PARISH POLICE JURY***

Monroe, Louisiana

## **CAPITAL PROJECT FUNDS**

As of and for the Year Ended December 31, 2001

### ***Correctional Center Fund:***

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

### ***Detention Home Fund:***

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

### ***Library Fund:***

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

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**CAPITAL PROJECTS FUNDS**  
**December 31, 2001**

	<b>CORRECTIONAL CENTER FUND</b>	<b>DETENTION HOME FUND</b>	<b>LIBRARY FUND</b>	<b>TOTAL</b>
<b>ASSETS</b>				
Cash and equivalents	\$ -	\$ 989,380	\$ 99,254	\$ 1,088,634
Investments	-	-	-	-
Receivables:				
Ad valorem taxes	-	-	247,441	247,441
Prepaid expenditures & Other assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 989,380</b>	<b>\$ 346,695</b>	<b>\$ 1,336,075</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 565,952	\$ -	\$ 130,702	\$ 696,654
Due to other funds	3,040,000	-	-	3,040,000
Other noncurrent liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>3,605,952</b>	<b>-</b>	<b>130,702</b>	<b>3,736,654</b>
<b>Fund Equity:</b>				
<b>Fund balance:</b>				
Reserved for prepaids	-	-	-	-
Reserved for capital improvement	(3,605,952)	989,380	215,993	(2,400,579)
<b>Total Fund Balance (Deficit)</b>	<b>(3,605,952)</b>	<b>989,380</b>	<b>215,993</b>	<b>(2,400,579)</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ -</b>	<b>\$ 989,380</b>	<b>\$ 346,695</b>	<b>\$ 1,336,075</b>

**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, 2001**

	<b>CORRECTIONAL CENTER FUND</b>	<b>DETENTION HOME FUND</b>	<b>LIBRARY FUND</b>	<b>TOTAL</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 279,546	\$ 279,546
Intergovernmental:				
State revenue sharing	-	-	22,139	22,139
Use of money and property	-	59,526	27,746	87,272
Total Revenues	<u>-</u>	<u>59,526</u>	<u>329,431</u>	<u>388,957</u>
<b>Expenditures:</b>				
Current:				
General government:				
Finance and administration	45,642	434	14,406	60,482
Debt service	-	-	-	-
Capital outlay	4,072,780	56,665	1,102,906	5,232,351
Total Expenditures	<u>4,118,422</u>	<u>57,099</u>	<u>1,117,312</u>	<u>5,292,833</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(4,118,422)	2,427	(787,881)	(4,903,876)
<b>Other Financing Sources</b>				
Operating transfers in	<u>1,550,000</u>	<u>175,000</u>	<u>-</u>	<u>1,725,000</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures</b>	(2,568,422)	177,427	(787,881)	(3,178,876)
<b>Fund Balances at Beginning of Year</b>	<u>(1,037,530)</u>	<u>811,953</u>	<u>1,003,874</u>	<u>778,297</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$ (3,605,952)</u>	<u>\$ 989,380</u>	<u>\$ 215,993</u>	<u>\$ (2,400,579)</u>

# ***OUACHITA PARISH POLICE JURY***

Monroe, Louisiana

## **PROPRIETARY FUND TYPES - ENTERPRISE FUNDS**

As of and for the Year Ended December 31, 2001

### ***West Ouachita Sewerage District No. 9 Fund:***

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

### ***Green Acres Sewerage District No. 13 Fund:***

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

### ***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.



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**ENTERPRISE FUNDS**  
**December 31, 2001**

	<u>GREEN ACRES SEWERAGE DISTRICT NO. 13</u>	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 9</u>	<u>SOUTHEAST SEWERAGE DISTRICT NO. 3</u>	<u>EASTERN FOREST SEWERAGE DISTRICT NO. 14</u>	<u>TOTAL</u>
<b>ASSETS</b>					
Cash	\$ 56,470	\$ 308,535	\$ 4,780	\$ 16,812	\$ 386,597
Receivables - Trade	2,648	5,413	3,937	1,124	13,122
Prepays & Other Assets	-	-	6,115	-	6,115
Due from other funds	-	-	-	-	-
Property, Plant & Equipment, net	<u>94,979</u>	<u>281,880</u>	<u>1,445,336</u>	<u>173,825</u>	<u>1,996,020</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>154,097</u></b>	<b>\$ <u>595,828</u></b>	<b>\$ <u>1,460,168</u></b>	<b>\$ <u>191,761</u></b>	<b>\$ <u>2,401,854</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Current Liabilities:					
Accounts payable and accrued expenses	\$ 11	\$ 2,311	\$ 47	\$ -	\$ 2,369
Current Liabilities Payable from Restricted Assets:					
Customer deposits payable	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>
Total Liabilities	<u>61</u>	<u>2,311</u>	<u>47</u>	<u>-</u>	<u>2,419</u>
<b>Fund Equity:</b>					
Contributed capital	133,965	518,203	1,417,109	189,325	2,258,602
Retained earnings:					
Unreserved	<u>20,071</u>	<u>75,314</u>	<u>43,012</u>	<u>2,436</u>	<u>140,833</u>
Total Fund Equity	<u>154,036</u>	<u>593,517</u>	<u>1,460,121</u>	<u>191,761</u>	<u>2,399,435</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>154,097</u></b>	<b>\$ <u>595,828</u></b>	<b>\$ <u>1,460,168</u></b>	<b>\$ <u>191,761</u></b>	<b>\$ <u>2,401,854</u></b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Fund Equity**  
**ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2001**

	<b>GREEN ACRES SEWERAGE DISTRICT NO. 13</b>	<b>WEST OUACHITA SEWERAGE DISTRICT NO. 9</b>	<b>SOUTH EAST SEWERAGE DISTRICT NO. 3</b>	<b>EASTERN FOREST SEWERAGE DISTRICT NO. 14</b>	<b>TOTAL</b>
<b>Operating Revenues</b>					
Sewer service charges	\$ 6,688	\$ 62,801	\$ -	\$ -	\$ 69,489
<b>Operating Expenses</b>					
Repairs and maintenance	108	5,675	-	-	5,783
Depreciation	3,485	10,440	2,472	1,438	17,835
Utilities	4,914	2,265	546	-	7,725
Billing cost	-	21,074	-	-	21,074
Board member compensation	-	2,100	-	200	2,300
Bank Charges	27	129	5	4	165
Indirect cost allocation	366	850	3,399	-	4,615
Insurance	350	1,884	788	-	3,022
Miscellaneous	-	1,498	4,117	1,818	7,433
Total Operating Expenses	9,250	45,915	11,327	3,460	69,952
<b>Operating Income (Loss)</b>	(2,562)	16,886	(11,327)	(3,460)	(463)
<b>Non-Operating Revenues</b>					
Interest earned	1,918	9,254	328	289	11,789
<b>Net Income (Loss)</b>	(644)	26,140	(10,999)	(3,171)	11,326
<b>Depreciation on fixed assets acquired with government grants</b>	2,766	-	54,011	5,607	62,384
<b>Increase in Retained Earnings</b>	2,122	26,140	43,012	2,436	73,710
<b>Retained Earnings at Beginning of Year</b>	17,949	49,174	-	-	67,123
<b>RETAINED EARNINGS AT END OF YEAR</b>	20,071	75,314	43,012	2,436	140,833
<b>Contributed Capital at Beginning of Year</b>	136,731	518,203	-	-	654,934
<b>Capital Contributed During the Year</b>	-	-	1,471,120	194,932	1,666,052
<b>Depreciation on fixed assets acquired with government grants</b>	(2,766)	-	(54,011)	(5,607)	(62,384)
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	133,965	518,203	1,417,109	189,325	2,258,602
<b>FUND EQUITY AT END OF YEAR</b>	\$ 154,036	\$ 593,517	\$ 1,460,121	\$ 191,761	\$ 2,399,435

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Cash Flows**  
**ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2001**

	<u>GREEN ACRES SEWERAGE DISTRICT NO. 13</u>	<u>WEST OUACHITA SEWERAGE DISTRICT NO. 9</u>	<u>SOUTHEAST SEWERAGE DISTRICT NO. 3</u>	<u>EASTERN FOREST SEWERAGE DISTRICT NO. 14</u>	<u>TOTAL</u>
<b>Cash Flows From Operating Activities:</b>					
Operating Income (Loss)	\$ (2,562)	\$ 16,886	\$ (11,327)	\$ (3,460)	(463)
Depreciation	3,485	10,440	2,472	1,438	17,835
Changes in assets and liabilities:					
Accounts receivable	526	(538)	(3,937)	(1,124)	(5,073)
Prepaid expenses	-	-	(6,115)	-	(6,115)
Due from other funds	-	270,000	-	-	270,000
Accounts payable	(598)	(49)	47	558	(42)
Net Cash Provided by Operating Activities	851	296,739	(18,860)	(2,588)	276,142
<b>Cash Flows From Financing Activities:</b>					
Acquisition of Fixed Assets	-	-	-	-	-
Contributed Capital	-	-	23,312	19,110	42,422
Net Cash Provided by Financing Activities	-	-	23,312	19,110	42,422
<b>Cash Flows From Noncapital Investing Activities:</b>					
Interest earned	1,918	9,254	328	290	11,790
Net Increase in Cash	2,769	305,993	4,780	16,812	330,354
Cash at Beginning of Year	53,701	2,542	-	-	56,243
<b>CASH AT END OF YEAR</b>	<b>\$ 56,470</b>	<b>\$ 308,535</b>	<b>\$ 4,780</b>	<b>\$ 16,812</b>	<b>\$ 386,597</b>

## ***OUACHITA PARISH POLICE JURY***

Monroe, Louisiana

### **PROPRIETARY FUND TYPES - INTERNAL SERVICE FUNDS**

As of and for the Year Ended December 31, 2001

#### ***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 workmen's compensation expenses.

#### ***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.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**INTERNAL SERVICE FUNDS**  
**December 31, 2001**

	<u>HEALTH AND DENTAL INSURANCE FUND</u>	<u>INSURANCE / GEN LIABILITY RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash	\$ 781,723	\$ 1,106,558	\$ 1,912,839	\$ 3,801,120
Investments, at cost	-	-	100,000	100,000
Receivables - Other	2,525	142,188	95,978	240,691
Due from other governmental units	-	1,516	-	1,516
Due from other funds	-	-	-	-
Prepaid Expenses & Other Assets	-	-	67,858	67,858
<b>TOTAL ASSETS</b>	<b>\$ 784,248</b>	<b>\$ 1,250,262</b>	<b>\$ 2,176,675</b>	<b>\$ 4,211,185</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 21,947	\$ 28,261	\$ 38,150	\$ 88,358
Other noncurrent liabilities	421,592	778,850	568,053	1,768,495
<b>Total Liabilities</b>	<b>443,539</b>	<b>807,111</b>	<b>606,203</b>	<b>1,856,853</b>
<b>Fund Equity:</b>				
Retained earnings - reserved for insurance claims	340,709	443,151	1,570,472	2,354,332
<b>Total Fund Balance</b>	<b>340,709</b>	<b>443,151</b>	<b>1,570,472</b>	<b>2,354,332</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 784,248</b>	<b>\$ 1,250,262</b>	<b>\$ 2,176,675</b>	<b>\$ 4,211,185</b>



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenses,**  
**and Changes in Retained Earnings**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2001**

	<u>HEALTH AND DENTAL INSURANCE FUND</u>	<u>INSURANCE / GEN LIABILITY RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
<b>Operating Revenues:</b>				
Premiums	\$ 2,070,422	\$ 795,609	\$ 521,840	\$ 3,387,871
<b>Operating Expenses:</b>				
Administrative expenses	256,291	12,279	7,292	275,862
Benefit payments and reinsurance	1,682,971	746,371	937,779	3,367,121
Total Expenditures	<u>1,939,262</u>	<u>758,650</u>	<u>945,071</u>	<u>3,642,983</u>
<b>Operating Income (Loss)</b>	131,160	36,959	(423,231)	(255,112)
<b>Nonoperating Revenues:</b>				
Interest income	44,912	46,844	115,684	207,440
Insurance proceeds	-	52,321	13,717	66,038
Total nonoperating revenues	<u>44,912</u>	<u>99,165</u>	<u>129,401</u>	<u>273,478</u>
<b>Net Income (Loss)</b>	176,072	136,124	(293,830)	18,366
<b>Retained Earnings at Beginning of Year</b>	<u>164,637</u>	<u>307,027</u>	<u>1,864,302</u>	<u>2,335,966</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	\$ <u>340,709</u>	\$ <u>443,151</u>	\$ <u>1,570,472</u>	\$ <u>2,354,332</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Cash Flows**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2001**

	<b>HEALTH AND DENTAL INSURANCE FUND</b>	<b>INSURANCE / GEN LIABILITY RESERVE LOSS FUND</b>	<b>WORKERS' COMPENSATION RESERVE FUND</b>	<b>TOTAL</b>
<b>Cash Flows From Operating Activities</b>				
Operating Income (Loss)	\$ 131,160	\$ 36,959	\$ (423,231)	\$ (255,112)
Adjustments to reconcile operating income (Loss) to net cash provided by operating activities:				
Changes in assets and liabilities:				
Prepaid expenses	-	17,320	(67,858)	(50,538)
Due from other funds	410,000	-	-	410,000
Accounts receivable	(2,370)	(141,131)	(95,534)	(239,035)
Accounts payable & other liabilities	(311,461)	(52,097)	190,559	(172,999)
 Net Cash Provided (Used) by Operating Activities	 <u>227,329</u>	 <u>(138,949)</u>	 <u>(396,064)</u>	 <u>(307,684)</u>
<b>Cash Flows From Investing Activities</b>				
Decrease in investments	499,665	998,300	2,005,243	3,503,208
Interest earned	44,912	46,844	115,684	207,440
Other revenue	-	52,321	13,717	66,038
 Net Cash Provided by Investing Activities	 <u>544,577</u>	 <u>1,097,465</u>	 <u>2,134,644</u>	 <u>3,776,686</u>
 Net Increase in Cash	 771,906	 958,516	 1,738,580	 3,469,002
 Cash at Beginning of Year	 <u>9,817</u>	 <u>148,042</u>	 <u>174,259</u>	 <u>332,118</u>
 <b>CASH AT END OF YEAR</b>	 <u>\$ 781,723</u>	 <u>\$ 1,106,558</u>	 <u>\$ 1,912,839</u>	 <u>\$ 3,801,120</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**FIDUCIARY FUNDS -  
AGENCY FUNDS**

As of and for the Year Ended December 31, 2001

*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./Kellogg Grant Fund:*

The Renewal, Inc./Kellogg 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, 2001**

	<b><u>Firemen's Pension &amp; Relief Fund</u></b>	<b><u>Renewal Inc. / Kellogg Grant Fund</u></b>	<b><u>Total</u></b>
<b>ASSETS</b>			
Cash	\$ -	\$ 37,865	\$ 37,865
Investments, at Market Value	410,048	-	410,048
Accounts Receivable	-	4,256	4,256
	<u>\$ 410,048</u>	<u>\$ 42,121</u>	<u>\$ 452,169</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 2,321	\$ 2,321
Assets held for others	-	39,800	39,800
Net assets available for benefits	410,048	-	410,048
	<u>\$ 410,048</u>	<u>\$ 42,121</u>	<u>\$ 452,169</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Schedule of Changes in Assets and Liabilities**  
**AGENCY FUNDS**  
**For the Year Ended December 31, 2001**

	<u>Balance January 1, 2001</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2001</u>
<b>FIREMEN'S PENSION &amp; RELIEF FUND</b>				
<b>ASSETS</b>				
Investments, at Market Value	\$ 442,731	\$ 43,562	\$ 76,245	\$ 410,048
<b>LIABILITIES</b>				
Net assets available for benefits	\$ 442,731	\$ 43,562	\$ 76,245	\$ 410,048
<b>RENEWAL INC. / KELLOGG GRANT FUND</b>				
<b>ASSETS</b>				
Cash	\$ -	\$ 37,865	\$ -	\$ 37,865
Accounts Receivable	-	4,256	-	4,256
Total Assets	\$ -	\$ 42,121	\$ -	\$ 42,121
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 2,321	\$ -	\$ 2,321
Assets Held For Others	-	106,333	66,533	39,800
Total Liabilities	\$ -	\$ 108,654	\$ 66,533	\$ 42,121
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash	\$ -	\$ 37,865	\$ -	\$ 37,865
Investments at Market Value	442,731	43,562	76,245	410,048
Accounts Receivable	-	4,256	-	4,256
Total Assets	\$ 442,731	\$ 85,683	\$ 76,245	\$ 452,169
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 2,321	\$ -	\$ 2,321
Assets Held For Others	-	106,333	66,533	39,800
Net Assets Available For Benefits	442,731	43,562	76,245	410,048
Total Liabilities	\$ 442,731	\$ 152,216	\$ 142,778	\$ 452,169



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

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2001

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

The schedule of compensation paid to police jurors (and members of other boards) is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors receive \$1,200 per month.

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

**SCHEDULE OF POLICE JUROR COMPENSATION**

For the Year Ended December 31, 2001

	<u>SALARY</u>
<b>BERRY, DARYLL, District D</b>	<b>\$ 14,400</b>
<b>CALHOUN, HUGH, M, District B</b>	<b>14,400</b>
<b>DAWSON, KING District F</b>	<b>14,400</b>
<b>ELKIN, ROGER A, District C</b>	<b>14,400</b>
<b>HOLTZCLAW, TOM, District A, President</b>	<b>14,400</b>
<b>CHANDLER, FRANCES K., District E</b>	<b>554</b>
<b>WILLIAMS, GRADY A., JR., District E</b>	<b>5,317</b>
<b>MCJUNKINS, JOHN T., District E</b>	<u><b>8,308</b></u>
<b>TOTAL</b>	<b>\$ <u>86,179</u></b>

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

For the Year Ended December 31, 2001

<b>CLOYD, VIRGIL</b>	<b>\$ 700</b>
<b>GINN, DAVID</b>	<b>700</b>
<b>DANS, STEVEN L.</b>	<u><b>700</b></u>
<b>TOTAL</b>	<b>\$ <u>2,100</u></b>

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

**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, 2001, 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 01-01, 01-02, 01-03 and 01-04. 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 01-01, 01-02, 01-03 and 01-04.

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 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**



**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, 2001. 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, 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 01-03 and 01-04.

**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. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 01-03 and 01-04.

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 conditions described above to be material weaknesses.

This report is intended for the information of management of the Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Jury and the Legislative Auditor for the state of Louisiana 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**

**OUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2001**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>CFDA No.</b>	<b>Pass-Through Grantor ID No.</b>	<b>Expenditures</b>
<b>Department of Labor</b>			
Passed Through the Louisiana Department of Labor:			
Workforce Investment Act (WIA):			
Adult Program	17.255	5659710	\$ 736,509
Youth Program	17.255	5659710	405,991
Dislocated Worker Program	17.255	5659710	253,271
Total WIA Cluster			<u>1,395,771</u>
Welfare to Work	17.253	99/00-81-WTW	449,878
<b>Total Department of Labor</b>			<u><b>1,845,649</b></u>
<b>Department of Housing and Urban Development (HUD)</b>			
Direct Programs:			
Section 8 Voucher	14.871	LA-171VO	<u>1,919,282</u>
Passed Through Louisiana Division of Administration -			
Community Development Block Grant			
Empowerment Zones Program	14.244	531265	439,196
CDBG Grant - Metalforms/Superlift	14.228	556301	23,625
CDBG Grant - Home Investment Partnership Program	14.239	4033	16,278
CDBG Grant - Sewer Improvements	14.218	574362	54,585
Passed Through Louisiana Housing Finance Agency			
Share Program	14.239	99-025	48,600
<b>Total Department of Housing and Urban Development</b>			<u><b>2,501,566</b></u>
<b>Department of Health and Human Services</b>			
Passed Through the La. Dept of Social Services:			
Work Incentive Program - Louisiana Job Employment Program - LaJet	93.561	34587	<u>151,309</u>
<b>Department of Justice</b>			
Direct Programs:			
DrugCourt Single Enhancement Initiative	16.585	N/A	17,881
Passed Through Louisiana Commission on Law Enforcement:			
Drug Screening	16.579	B-98-2-008	5,151
Juvenile Detention Centers	16.579	N/A	2,170
<b>Total Department of Justice</b>			<u><b>25,202</b></u>
<b>Department of Transportation</b>			
Passed Through the Louisiana Department of Transportation and Development:			
Highway Planning and Construction	20.205	742-07-0111	<u>211,049</u>
<b>Federal Emergency Management Agency (FEMA)</b>			
Passed Through State of Louisiana Office of Emergency Preparedness:			
Hazard Mitigation Grant	83.548	FMA 1264-073-001	1,718,655
Hazard Mitigation Grant	83.548	FMA 00-073-0001	329,724
Hazard Mitigation Grant	83.548	HMGF 1314-0001	298,454
Public Assistance Grants	83.544	073-UQC 82-00	5,605
Public Assistance Grants	83.544	N/A	271,493
Emergency Management Performance Grant	83.552	N/A	31,747
FEMA - Project Impact	83.551	EMT-2000-GR-0056	8,569
<b>Total Federal Emergency Management Agency</b>			<u><b>2,664,247</b></u>
<b>National Endowment for the Arts</b>			
Passed Through State of Louisiana Division of the Arts:			
Arts-In-Education	40.024	FY02-136	<u>9,884</u>
<b>Total Federal Awards Expended</b>			<u><b>\$ 7,408,906</b></u>

See Notes to Schedule of Expenditures of Federal Awards



**OUACHITA PARISH POLICE JURY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**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 \$171,838 at December 31, 2001.

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

Intergovernmental revenues – Federal Grants totaling \$7,460,753 recorded in the Special Revenue Funds represent the Federal Awards expended by the Police Jury for the year ended December 31, 2001.

**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	\$439,136
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**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**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, 2001 was unqualified;
- 2) The audit of the primary governmental financial statements disclosed four instances of reportable conditions in internal control presented as items 01-01, 01-02, 01-03 and 01-04 which are considered material weaknesses.
- 3) The audit of the primary government financial statements disclosed two instances of noncompliance which are considered to be material to the primary government financial statements of the Jury and are presented as items 01-01 and 01-02;
- 4) Reportable conditions in the internal control over major programs were reported in the audit of the Police Jury and are presented as items 01-03 and 01-04 and are considered material weaknesses;
- 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 did disclose findings required to be reported under the provisions of OMB Circular A-133 Section .510 (a) which are presented as items 01-03 and 01-04;
- 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 No. 17.255) Section 8 Housing Choice Vouchers (CFDA No. 14.871);
- 8) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000; and,
- 9) The Jury qualified as a low-risk auditee under the provisions of OMB Circular A-133 Section .530.

**(Continued)**



**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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

**01-01 Violation of Open Meetings Law**

**Finding:** Subsequent to year end, during the year 2002, the President of the Police Jury issued a memorandum to the Ouachita Parish Legislative Delegation stating, in part, that the Police Jury endorsed and supported certain legislation before the state legislature. The Attorney General has opined in Opinion No. 88-238, that Louisiana Revised Statute 43:4.1 requires a liberal construction of the open meetings law and that a telephone poll which culminates in an authorization of any action results in a violation of the open meetings law. Although the intent of the poll may have been to obtain individual jurors opinion concerning the bill, the correspondence to the legislative delegation indicates that authorization was given to express the Police Jury's support. As a result of the Police Jury conducting the telephone poll, the public was not afforded the opportunity to express its opinions and participate in the decision making process.

**Recommendation:** In the future, the police jury should refrain from conducting any telephone or other informal polls that results in action being taken by the jury.

**Management's Corrective Plan:** The Memo issued April 4, 2002 by Roger Elkin did reflect the opinion of four members of the Ouachita Parish Police Jury. However, the finding as submitted is correct. The corrective plan for the Ouachita Parish Police Jury is that no other telephone or informal polls will be taken which may result in the conveyance of the impression that action has been taken by the Ouachita Parish Police Jury.

**01-02 Violation of Public Bid Law**

**Finding:** Louisiana Revised Statute 38:2212 requires all public work exceeding \$100,000 be advertised and let by contract to the lowest responsible bidder. During the year ended December 31, 2001, the Police Jury upgraded a portion of a parish road and constructed a new road which resulted in one continuous road. This work was performed by the Police Jury's Public Works Department and bids were not taken for the work. This project was broken into several smaller jobs because the Public Works Department considered it separate projects. Costs for this project exceeded \$179,000 and should have been let for bids in accordance with Louisiana Revised Statute 38:2212. By not advertising and accepting bids for this project, the Police Jury put itself into a position of violating state law and the possibility that the project may have not been completed at the lowest cost to the taxpayers.

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**Recommendation:** In the future, the Police Jury should advertise and let to the lowest responsible bidder any public work project exceeding \$100,000.

**Management's Corrective Action Plan:** The Ouachita Parish Police Jury acknowledges that the Public Bid Law may have been violated by the construction of Enterprise Boulevard in the West Ouachita Landfill site. The Policy Jury would like to bring to the attention of the auditors that an additional possible violation occurred on or after March 22, 2002, in the construction of a parking lot at the Ouachita Correctional Center in the amount of \$108,239.70. In the future, the Ouachita Parish Police Jury will advertise and let to the lowest responsible bidder any Public Work project exceeding \$100,000.

**01-03 Federal Financial Reporting – Welfare To Work**

**Finding:** A WTW Request Payment on Letter of Credit and Status of Funds Report is prepared monthly that, among other things, shows the amount of funds that are being requested. A related Welfare-to-Work Expenditure Report is also prepared monthly that includes the Total Award Amount, Cumulative Expense from the beginning of the Federal Program to the end of the previous report, the unexpended balance of the award, and the current monthly expense. The amount of funds requested should agree with the current monthly expense.

We determined that there was a Request for Payment in June 2001 (Document No. 81-032) for \$22,513 and that cash was received as requested. However, the related Expenditure Report was not prepared. Therefore, the Expenditure Report contains incorrect information. Specifically the Cumulative Expense is understated by \$22,513 and the balance of the award amount is overstated by the same amount.

**Recommendation:** The Expenditure Reports for the Welfare to Work Program should be amended to show the correct Cumulative Expense and Balance amounts.

**Management's Corrective Action Plan:** The Expenditure Report for the Welfare to Work Program has been amended to show the corrected Cumulative Expenses and Balance amount. In the future, the Expenditure Report will be balanced to the Letter of Credit for each month that expenses are reported.

**01-04 Federal Financial Reporting – Workforce Investment Act**

**Finding:** Monthly Requests for Payment on Letter of Credit and WIA Expenditure Reports are prepared for the Adult, Youth, and Dislocated Worker Programs in the same manner as discussed in the above finding.

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

We noted that there was a significant difference in the actual expenditures recorded on the general ledger for the calendar year of 2001 and those reported on the monthly Expenditure Report for the year then ended. The general ledger recorded more than \$500,000 in expenses than were included in the Expenditure Reports.

We noted that a Request for Payment and an Expenditure Report were prepared in February 2002 and that requested funds of more than \$470,000 was received. Nevertheless, the Expenditure Reports through December 31, 2001 significantly understate the actual program expense and indicate that the Ouachita Parish Police Jury may be using a significant amount of its own funds to provide short-term financing for the cost of these programs.

**Recommendation:** - Management of the Police Jury should review its method of recording expenses incurred for these programs so that they are recorded in a timely manner. This should result in funds being received more quickly and more accurate reporting of the cumulative cost and balances of the award amounts for all of the programs.

**Management's Corrective Action Plan:** The monthly Requests for Payment on Letter of Credit and WIA Expenditure Reports for the Adult, Youth and Dislocated Worker Programs did not need to be amended because the corrected amounts were on all program Expenditure Reports. The maintenance of the accounting records for the Federal Programs was taken over by the Treasurer's office on July 1, 2001. While the Treasurer's office was reviewing the accounting records for the first six months of 2001 and making necessary corrections, the Treasurer's office was recording expenses in the General Fund and no revenue was ordered during this time. The expenses incurred by the WIA Adult, Youth, and Dislocated Worker programs will be recorded in a timely manner, and all monthly reports will be given to the Treasurer's office timely.



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

The following is a summary of the status of the prior year findings included in Luffey, Huffman, & Monroe CPA's audit report and management letter dated June 15, 2001 covering our 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, 2000.

**00-01 Bank Reconciliations**

The Police Jury's six Pooled Public Investment Accounts were not reconciled to the approximately two hundred individual general ledger accounts on a monthly basis.

**Status:**

Resolved in fiscal 2001.

**00-01F Accounting Records Not Properly Maintained**

The federal funds program manager was unable to provide accurate and complete general ledgers for the federal housing and job training funds. In addition the Police Jury cannot produce a reliable trial balance for these programs from its general ledger software.

**Status:**

Resolved in fiscal 2001.

**Management Letter**

**Compliance with Local Government Budget Act**

Actual expenditures and other financing uses exceeded budgeted amounts by more than 5% in the FEMA Buy-Out Special Revenue Fund.

**Status:**

Resolved in fiscal 2001.

**Processing of Cash Disbursement Transactions**

Purchase orders for 6 of 60 cash disbursements tested were dated after the date of the invoice.

**Status:**

Resolved in fiscal 2001.



John L. Luffey, MBA, CPA  
Francis J. Huffman, CPA  
L. Fred Monroe, CPA  
Esther Atteberry, CPA

## 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, 2001, 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 15, 2002 on the primary government financial statements of the Police Jury.

### **1. Approval of Employee Time Records**

**Finding:** In performing our test of payroll, we noted that some division heads or supervisors were signing their own time sheet as authorized department head verifying the hours reported. The Police Jury's policy calls for time reported to be verified and authorized by the department heads.

**Recommendation:** All time sheets should be signed by supervisory personnel who are at least one level of supervision above the employee reporting the time. For instance, the parish-wide maintenance supervisor's time sheet should be signed by the Assistant Parish Administrator, accounting and payroll department personnel, by the Treasurer, the Treasurer by the Parish Administrator and so forth.

**Management's Corrective Action Plan:** The Jury concurs that the added accountability will be an extra assurance of safeguarding the Parish's assets. We will implement this recommendation immediately.



## 2. Failure to Issue Form 1099

**Finding:** During the years ended December 31, 2000 and 2001, the Police Jury issued checks totaling \$62,500 and \$116,000 respectively to an individual and his L.L.C. Internal Revenue Service regulations require the police jury to issue a Form 1099 to any individual and most L.L.C.'s paid \$600 or more in a calendar year. Although the Police Jury issues many 1099's each year, the Jury did not issue a 1099 to either the individual or his company.

**Recommendation:** The Police Jury should issue 1099's reporting the amounts paid to this individual for each of the years he was paid by the jury. In addition, the Police Jury should ensure that, in the future, Form 1099's are issued for all payments requiring reporting.

**Management's Corrective Action Plan:** As the finding states, the Parish issues many 1099's each year to individuals or companies. However, we do not issue 1099's to corporations that fall within the IRS guidelines as described in the Instructions for Form 1099-Misc. It is apparent that we misinterpreted this L.L.C. to be a corporation and therefor did not issue a 1099 to the company or individual.

The Treasurer will issue an IRS Form 1099-Misc to the referenced company for the years 2000 and 2001. In addition, all L.L.C.'s will receive 1099's in the future.



(A Professional Accounting Corporation)

June 10, 2001