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OUACHITA PARISH POLICE JURY**Financial Statements**
As of and For the Year Ended December 31, 2003

Under provisions of state law, this report (15-4 2003) is
document. Accordingly, no report has been submitted to
the public and other appropriate public officials. The
report is available for public inspection at the Parish
Fiscal Office of the Legislative Auditor and, where
appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

OUACHITA PARISH POLICE JURY

Financial Statements
As of and for the Year Ended December 31, 2003

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Required Supplemental Information (Part A)		
Management's Discussion and Analysis		4
FINANCIAL STATEMENTS		
Government – Wide Financial Statements:		
Statement of Net Assets	A	11
Statement of Activities	B	12
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets		15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	D	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to The Statement of Activities		17
Statement of Net Assets – Proprietary Funds	E	18
Statement of Revenues, Expenses, and Changes in Net Assets – Proprietary Funds	F	19
Statement of Cash Flows – Proprietary Funds	G	20
Statement of Net Assets – Fiduciary Funds	H	21
Notes to the Financial Statements		22

OUACHITA PARISH POLICE JURY

Financial Statements
As of and for the Year Ended December 31, 2003

TABLE OF CONTENTS (Continued)

	Schedule	Page
Required Supplemental Information (Part B)		
Budgetary Comparison Schedules:		
General Fund	1	48
Public Works Fund	2	49
Fire Protection District No. 1 Fund	3	50
Public Library Fund	4	51
Green Oaks Detention Center Fund	5	52
Correctional Facilities Fund	6	53
Notes to Budgetary Comparison Schedules		54
Other Supplemental Information		
Non-Major Governmental Funds:		
Combining Balance Sheet	7	57
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	8	58
Special Revenue Funds:		
Combining Balance Sheet	9	59
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	10	60
Debt Service Funds:		
Combining Balance Sheet	11	73
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	12	76
Capital Projects Funds:		
Combining Balance Sheet	13	78
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	14	79
Enterprise Funds:		
Combining Balance Sheet	15	81
Combining Schedule of Revenues, Expenses, and Changes in Net Assets	16	82
Combining Schedule of Cash Flows	17	83

OUACHITA PARISH POLICE JURY

Financial Statements As of and for the Year Ended December 31, 2003

TABLE OF CONTENTS (Continued)

	Schedule	Page
Internal Service Funds:		
Combining Balance Sheet	18	85
Combining Schedule of Revenues, Expenses, and Changes in Net Assets	19	86
Combining Schedule of Cash Flows	20	87
Schedule of Compensation Paid	21	89

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

<i>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</i>		91
<i>Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133</i>		93
Schedule of Expenditures of Federal Awards	22	95
Notes to Schedule of Expenditures of Federal Awards		96
Schedule of Findings and Questioned Costs		97
Summary Status of Prior Audit Findings		100



**Luffey
Huffman
& Monroe**

AN INTERNATIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

FRANK L. HUFFMAN, CPA,
L. FRANK MONROE, CPA,
EDITH ALBERRY, CPA

JOHN L. LUFFEY, MBA, CPA (1969-2003)

INDEPENDENT AUDITORS' REPORT

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2003, which collectively comprise the Police Jury's basic financial statements as identified 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 and the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Ouachita Parish Police Jury as of December 31, 2003 and the respective changes in financial position and cash flows of its proprietary funds 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 25, 2004, 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.

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MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**Ouachita Parish Police Jury
Monroe, Louisiana**

As discussed in Note 1 (B), the financial statements referred to above do not include financial data of various component units, which should be included in order to conform with accounting principles generally accepted in the United States of America. As a result, the financial statements do not purport to, and do not present fairly the financial position of the reporting entity (as described in Note 1 (B)) of the Police Jury as of December 31, 2003 and the changes in its financial position and its cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the budgetary information on pages 4 through 9 and pages 48 through 54 respectively, are not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express an opinion on it.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's basic financial statements. The accompanying financial information listed as other supplementary information (including the schedule of expenditures of federal awards) listed as schedules in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.



(A Professional Accounting Corporation)

June 25, 2004

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

Quashta Parish Police Jury

Management's Discussion and Analysis (MDMA)

December 31, 2003

Our discussion and analysis of Quashta Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2003. Please read it in conjunction with the Police Jury's financial statements, which begin on page 13.

The Management's Discussion and Analysis (MDMA) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain government-wide comparative information between the current year and the prior year is required to be presented in the MDMA. However, because this is the first year of implementing the new reporting model, certain necessary government-wide comparative information of the previous year was not prepared. Considering the financial resources necessary to prepare this information for the prior year, and that the GASB Statement No. 34 permits the omission of the government-wide comparative information in the first year of adoption of the new reporting model, the Police Jury has elected to exclude the information in this report. Subsequent reports will include the government-wide comparative information.

FINANCIAL HIGHLIGHTS Our financial statements provide these insights into the results of this year's operations:

- The assets of the Police Jury exceeded its liabilities at the close of the most recent fiscal year by \$89.1 million (Net assets). Of this amount, \$2.2 million (unrestricted net assets) may be used to meet the government obligations to citizens and creditors within the Jury's designation and policies.
- The Jury's total net assets increased by \$4.7 million.
- As of the close of the current fiscal year the Jury's governmental funds reported combined ending fund balances of \$37.9 million. Approximately 99% of this total amount, \$37.5 million is unreserved and available for use within the Jury's designation and policies.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$4.785 million.

USING THIS ANNUAL REPORT The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and its funds. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term, as well as what remains for future spending. Fund statements also may give you some insights into the Police Jury's overall financial health. Fund financial statements also report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds – general fund, public works, fire department, public library, green oak detention center, and the correctional center.

Quailta Parish Police Jury

Management's Discussion and Analysis (MD&A)

December 31, 2005

Our auditors have provided assurance in their independent auditors' report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements, after considering the fact that certain component units are not included, are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplemental Information (RSI) and the Supplemental Information. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of this report.

Reporting on the Police Jury as a Whole

The Statement of Net Assets and the Statement of Activities - Our analysis of the Police Jury as a whole begins on page 11. One of the most important questions asked about the Police Jury is, "Is the Police Jury, as a whole, better off or worse off financially as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities, which appear first in the Police Jury's financial statements, report information on the Police Jury as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets and liabilities, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Police Jury's *net assets* - the difference between assets and liabilities, as reported in the Statement of Net Assets - in one way to measure the Police Jury's financial health, or *financial position*. Over time, increases or decreases in the Police Jury's net assets - as reported in the Statement of Activities - are one indicator of whether its *financial health* is improving or deteriorating. The relationship between revenues and expenses in the Police Jury's operating results. However, the Police Jury's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges and drainage systems to assess the overall health of the Police Jury.

The Statement of Net Assets and Statement of Activities report the following activity for the Police Jury:

Governmental activities - All of the Police Jury's services are reported here, including public works and health and welfare services. Property taxes, sales taxes, and state and federal grants finance most of these activities.

Reporting the Police Jury's Most Significant Funds

Fund Financial Statements - The Police Jury's fund financial statements, which begin on page 14 provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes (like the criminal court fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the Police Jury receives for the metropolitan statement district). The Police Jury's governmental funds use the following accounting approach:

Governmental funds - All of the Police Jury's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting

Orachita Parish Police Jury

Management's Discussion and Analysis (MD&A)
December 31, 2003

method called *modified accrual accounting*, which measures cash and all other *financial assets* that can readily be converted to cash. The governmental fund statements provide a detailed overview view of the Police Jury's operations and the services it provides.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or difference) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in the reconciliations of the Governmental Funds Balance Sheet to the Statement of Net Assets and of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities.

THE POLICE JURY AS A WHOLE The Police Jury's net assets were \$99.1 million at December 31, 2003. Of this amount, \$33.8 was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets (Table 1) and change in net assets (Table 2) of the Police Jury's governmental activities. With the first year of implementation of GASB Statement 34, the Police Jury is not presenting comparable volumes or analysis for the prior year.

Table 1
Net Assets
December 31, 2003

		Governmental Activities
Assets		
Current and other assets	\$	61,817,661
Capital assets		<u>32,318,885</u>
Total Assets		<u>94,136,546</u>
Liabilities		
Current and other liabilities		5,497,385
Long-term liabilities		<u>2,890,728</u>
Total Liabilities		<u>8,388,113</u>
Net Assets		
Invested in capital assets, net of debt		30,548,156
Restricted		15,349,434
Unrestricted		<u>2,245,713</u>
Total net assets	\$	<u>88,178,123</u>

The \$2.2 million in unrestricted net assets of governmental activities represents the accumulated results of all past year's operations. It means that if we had to pay off all of our bills today, including all of our long-term liabilities (compensated absences, for example), we would have \$2.2 million left. Net assets increased approximately \$4.7 million from the prior year. The changes in net assets are discussed later in this MD&A.

Ouachita Parish Police Jury

**Management's Discussion and Analysis (MD&A)
December 31, 2003**

assets increased approximately \$4.7 million from the prior year. The changes in net assets are discussed later in this MD&A.

The results of this year's operations for the primary government as a whole are reported in the Statement of Activities. The Police Jury first implemented GASB statement 34 in 2003, therefore comparative data is not presented.

**Table 2
Changes in Net Assets
Year Ended December 31, 2003**

		Primary Government Governmental Activities
Program revenues		
Charges for services	\$	5,099,817
Operating grants and contributions		7,039,939
Capital grants and contributions		1,112,442
General Revenues		
All relevant taxes		22,146,638
Sales taxes		18,809,600
Other general revenues		11,812,111
Total revenues		58,152,149
Functions/Program Expenses		
Current:		
Legislative		218,386
Judicial		4,479,477
Elections		983,879
Finance and administrative		2,287,623
Other general government		1,884,237
Public safety		11,907,817
Public works		6,834,233
Health and welfare		6,492,742
Culture and recreation		1,897,648
Economic development and assistance		5,579,593
Sewer		149,480
Interest on long-term debt		133,194
Total function/program expenses		31,287,149
Increase in net assets	\$	4,705,600

Changes in Net Assets Most of the increase in net assets is attributable to two of the taxing districts, the Library and the Juvenile Detention Facility, have been taxing tax revenues in anticipation of building new facilities.

Governmental Activities As reported in the Statement of Activities, the cost of all of our governmental activities this year was \$31.3 million. However, the amount that our taxpayers ultimately financed for these activities through Police Jury taxes was only \$31.79 million because some of the cost was paid by these

Quackia Parish Police Jury

Management's Discussion and Analysis (MD&A) December 31, 2003

who benefited from the programs (3.1 million) or by other governments and organizations who subsidized certain programs with grants and contributions (\$8.9 million). We paid for the remaining "public benefit" portion of our governmental activities with \$6.4 million with our other revenues, like interest income and general entitlements.

In the table which follows, we have presented the cost of each of the Police Jury's six largest functions – judicial, public safety, public works, health and welfare, culture and recreation, and economic and government assistance as well as each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Year Ended December 31, Governmental Activities	
	(In thousands)	
	Total Cost Of Services 2003	Net Cost Of Services 2003
Judicial	4,029	3,274
Public Safety	21,908	19,438
Public Works	6,815	2,845
Health and Welfare	8,495	6,232
Culture and Recreation	3,987	4,922
Economic and Government Assistance	5,680	355
All Others	3,225	2,188
Totals	53,139	33,642

THE POLICE JURY'S FUNDS As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

As the Police Jury completed this year, our governmental funds reported a combined fund balance of \$17.9 million, which is an increase of \$1.9 million from last year. As previously discussed, most of the increase in net assets is attributable to two of the taxing districts, the Library and the Juvenile Detention Facility, have been saving tax revenues in anticipation of building new facilities.

Budgetary Highlights Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the Police Jury's original and final budget amounts compared with amounts actually paid and received is provided later in this report). During 2003, there were no significant changes to the budgets of the major funds.

Orleans Parish Police Jury

Management's Discussion and Analysis (MD&A)
December 31, 2003

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. At December 31, 2003, the Police Jury had \$49.4 million invested in a broad range of capital assets, including land, buildings, furniture and equipment, and infrastructure assets such as roads and bridges.

Capital Assets at Year-End

	Governmental Activities 2003
Land	\$ 9,311,700
Construction in progress	808,768
Buildings	43,194,176
Equipment and Furniture	20,211,941
Books	2,511,992
Infrastructure	1,831,826
Less: accumulated depreciation	(26,315,167)
Total Net Capital Assets	\$ 48,438,686

We present more detailed information about our capital assets in Note 8 to the financial statements.

Debt. At the end of this year, the Police Jury had \$167,649 in revenue bonds outstanding. At December 31, 2003, the Police Jury had \$1,411,608 of limited tax bonds which were retired in 2003.

Other obligations include accrued vacation pay and capital leases. We present more detailed information about our long-term liabilities in Notes 9 and 10 of the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES. Our elected and appointed officials and citizens consider many factors when setting the Police Jury's 2004 year budget and tax rates. One of the most important factors affecting the budget is our ad valorem and sales tax collections. The economy does drive the sales taxes collected for the Fire Department and Public Works. The trend seems to point to a slight decrease as a whole. Therefore, the Police Jury did not increase the budget for sales tax revenues for 2004. Ad valorem taxes have not been affected by the economy and no decrease is expected or is reflected in the budget.

CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT. Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Bradley M. Carrasco, CPA, Treasurer at the Orleans Parish Police Jury, 300 St. John Street, Metairie, Louisiana 71201, telephone number (518) 327-1348.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Assets
Governmental Activities

December 31, 2003

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 18,792,588	\$ 272,872	\$ 19,065,460
Investments, at market value	758,000	-	758,000
Receivables			
Ad valorem taxes	21,130,197	-	21,130,197
Special accounts	198,318	-	198,318
Other receivables	887,982	18,947	906,929
Due from other governmental units	3,242,962	-	3,242,962
Prepaid expenses	136,668	16,177	152,845
Inventory	386,332	-	386,332
Capital assets, net	48,436,608	2,674,189	51,110,797
Total Assets	94,922,324	2,947,158	97,869,482
Liabilities			
Accounts payable and accrued expenses	3,077,842	71,922	3,149,764
Due to other governmental units	188,682	-	188,682
Deferred revenues	982,239	-	982,239
Deposits held	147,571	58	147,629
Long-term liabilities			
Due within one year	1,129,220	80,556	1,209,776
Due in more than one year	2,782,666	527,693	3,310,359
Total liabilities	8,166,523	679,821	8,846,344
Net Assets			
Invested in capital assets, net of related debt	48,436,608	2,186,328	50,622,936
Restricted for:			
Public Works	1,564,494	-	1,564,494
Public Safety	21,568,620	-	21,568,620
Health and Welfare	874,789	-	874,789
Culture and Recreation	9,973,861	-	9,973,861
Debt Service	308,082	-	308,082
Capital Improvement	187,827	-	187,827
Insurance Claims	1,008,728	-	1,008,728
Unrestricted	2,805,646	348,007	3,153,653
Total net assets	\$ 85,755,798	\$ 2,218,817	\$ 87,974,615

The accompanying notes are an integral part of this statement.

OKLAHOMA PARKING PURCHASE FUND
Income Statement

October 31

Statement of Available
 Governmental Activities

October 31, 2011

	Expenses				Net Expenses		Total
	Expenses	Capital Expenditures	Grants and Contributions	Capital Expenditures	Governmental Activities	Business Enterprises	
Governmental Activities							
General government							
General government							
Expenses	\$ 201,000	\$ -	\$ -	\$ -	\$ 201,000	\$ -	\$ 201,000
Grants	4,000,000	000	1,000,000	-	(4,004,000)	-	1,000,000
Contributions	1,000,000	-	-	-	(1,000,000)	-	1,000,000
Transfers-in/interfund	1,000,000	1,000,000	-	-	(200,000)	-	800,000
Other general government	1,000,000	-	-	-	(1,000,000)	-	1,000,000
Total general government	\$ 9,001,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 6,207,000	\$ -	\$ 6,207,000
Public works							
Public works							
Expenses	1,000,000	1,000,000	100,000	-	(2,000,000)	-	1,000,000
Grants	1,000,000	000,000	1,000,000	1,000,000	(2,000,000)	-	1,000,000
Contributions	1,000,000	000,000	000,000	000,000	(2,000,000)	-	1,000,000
Transfers-in/interfund	1,000,000	000,000	000,000	000,000	(2,000,000)	-	1,000,000
Other public works	1,000,000	000,000	000,000	000,000	(2,000,000)	-	1,000,000
Total public works	\$ 5,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 7,000,000
Business-type activities							
Business-type activities							
Expenses	1,000,000	1,000,000	-	-	-	(1,000,000)	1,000,000
Total business-type activities	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ 1,000,000
Nonmajor government	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 4,000,000
Governmental Activities							
Net							
All other government activities							
General government					1,707,000	-	1,707,000
Public works					2,000,000	-	2,000,000
Business-type activities					1,000,000	-	1,000,000
Other					-	-	-
Total other government activities					4,707,000	-	4,707,000
Other							
Grants and contributions accounted for in specific projects					1,000,000	-	1,000,000
Transfers-in/interfund					1,000,000	-	1,000,000
Transfers-out/interfund					1,000,000	-	1,000,000
Grants and business earnings					400,000	1,000,000	1,400,000
Other					1,000,000	-	1,000,000
Total other					4,400,000	1,000,000	5,400,000
Total government activities					9,107,000	1,000,000	10,107,000
Change in reserves					4,000,000	-	4,000,000
Net income (expenditure) of year					\$ 13,107,000	\$ 1,000,000	\$ 14,107,000
NET CARRY-OVER TO FUND BALANCE					\$ 20,712,000	\$ 1,000,000	\$ 21,712,000

The accompanying notes are an integral part of these statements.

FUND FINANCIAL STATEMENTS

OLYMPIA PARISH POLICE JURY

Madison, Louisiana
 Reference Sheet
 Governmental Funds
 November 30, 2003

	ASSETS					LIABILITIES			NET POSITION	
	GENERAL FUND	PUBLIC WORKS FUND	FIRE DEPARTMENTARY FUND	PUBLIC LIBRARY FUND	INTERFUND RECEIPTS FROM OTHER FUNDS	ACCOUNTS PAYABLE	DEFERRED REVENUE	LONG TERM DEBT	RESERVE FOR CONTINGENCIES	OTHER GOVERNMENTAL FUNDS
Cash and equivalents	\$ 25,071	\$ 22,275	\$ 248,243	\$ 1,041,040	\$ 4,700,044	\$ -	\$ -	\$ -	\$ 4,841,079	\$ 1,491,443
Receivables	1,675,448	-	4,448,229	4,294,275	1,700,214	4,848,608	-	-	5,044,719	11,131,288
Due from other	81,044	11,270	1,493	495	126	1,000	-	-	82,178	18,225
Prepaid expenses	59,223	15,423	75,449	16,445	1,071	184,072	-	-	251,000	54,544
Due from other funds	24	-	-	-	-	585,423	-	-	1,116,776	1,211,127
Prepaid expenses & other assets	128	1,845	-	-	1,002	-	-	-	18,499	19,356
TOTAL ASSETS	\$ 3,114,040	\$ 40,812	\$ 3,073,414	\$ 5,352,265	\$ 6,402,366	\$ 6,438,113	\$ -	\$ 1,000,000	\$ 11,474,076	\$ 18,498,177
Accounts payable and accrued liabilities	\$ 288,441	\$ 200,000	\$ 684,800	\$ 15,220	\$ 281,244	\$ -	\$ -	\$ -	\$ 1,249,705	\$ 1,719,289
Due to other funds	27,142	-	-	-	-	-	-	-	5,784,000	5,746,858
Due to other governmental units	1,206	-	-	-	-	-	-	-	18,400	19,606
Deferred revenues	81,475	-	244,110	170,474	81,474	19,204	-	-	27,000	82,178
Deposits held	1,000	1,000	-	-	-	-	-	-	1,000	2,000
Accruals	1,900	1,900	184,137	46,278	180,000	38,000	-	-	1,000	11,710
TOTAL LIABILITIES	\$ 401,764	\$ 203,900	\$ 1,113,047	\$ 314,972	\$ 461,244	\$ 6,438,113	\$ -	\$ 1,000,000	\$ 11,474,076	\$ 18,498,177
RESERVE FOR CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,400	\$ 28,400
NET POSITION	\$ 2,712,276	\$ 20,912	\$ 1,960,367	\$ 5,037,293	\$ 5,941,122	\$ -	\$ -	\$ -	\$ 11,224,371	\$ 16,778,888

The accompanying notes are an integral part of this statement.

QUACHITA PARISH POLICE JURY
Monroe, Louisiana

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets

December 31, 2003

Total fund balances - governmental funds	\$	17,889,000
<p>Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds</p>		
Governmental capital assets	\$	78,331,779
Less accumulated depreciation	<u></u>	<u>40,406,000</u>
<p>Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Assets. Balances at December 31, 2003 are:</p>		
Compensated absences	(878,200)	
Leases payable	<u>(753,444)</u>	<u>(1,631,644)</u>
<p>Elimination of interfund assets and liabilities</p>		
Interfund assets	4,574,641	
Interfund liabilities	<u>(4,574,641)</u>	<u>-</u>
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets</p>		
		<u>1,885,738</u>
Net Assets	\$	<u>16,793,136</u>

QUALETY'S PARISH POLICE JURY

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities

For the Year Ended December 31, 2011

Total net change in fund balances-governmental funds		\$	2,664,121
Accounts reported for governmental activities in the Statement of Activities are different because:			
Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. Capital outlays exceeded depreciation expense for the year:			
Capital outlays	\$	4,081,449	
Depreciation		<u>(1,274,214)</u>	807,175
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.			
			(1,184,912)
Repayment of variable debt is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net assets.			
Repayment of bond principal		1,472,088	
Repayment of capital leases		<u>870,821</u>	1,149,811
In the Statement of Activities, certain operating expenses (commodated attorneys) are measured by the amounts billed during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). This year, revenues and risk time earned exceeded the amounts used by			
			<u>(11,211)</u>
Change in net assets of governmental activities	\$	4,693,872	

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Assets
Proprietary Funds
December 31, 2000

	Business Type Activities			Governmental Activities
	Enterprise Funds			
	West Ouachita Sewerage District No 5	Other Enterprise Funds	Total Enterprise Funds	
ASSETS				
Cash	\$ 81,111	\$ 81,764	\$ 275,875	\$ 695,065
Investments	-	-	-	180,000
Receivables:				
Trade	11,416	8,511	19,927	-
Other	-	-	-	311,618
Due from other governmental units	-	-	-	1,518
Due from other funds	-	-	-	1,011,896
Prepaid expenses and other current assets	36,413	3,744	18,371	-
Property, Plant, and Equipment, net	1,881,046	1,888,113	1,629,399	-
TOTAL ASSETS	\$ 1,989,066	\$ 1,679,132	\$ 2,988,238	\$ 3,448,889
LIABILITIES AND FUND EQUITY				
Liabilities				
Current				
Accounts payable and accrued expenses	\$ 26,961	\$ 14,960	\$ 71,302	\$ 88,804
Current liabilities payable from restricted assets:				
Customer deposits	-	58	58	-
Revenue bonds payable	18,208	-	18,208	-
Non-Current:				
Revenue bonds payable	557,893	-	271,000	-
Other noncurrent liabilities	-	-	-	2,941,548
Total Liabilities	603,062	15,018	479,670	3,030,352
Net Assets:				
Inscribed in capital assets - net of retained debt	528,477	1,880,113	2,806,559	-
Retained for insurance-claims	-	-	-	1,095,738
Unassigned	137,839	81,001	246,067	-
Total Net Assets	666,316	1,961,114	3,052,626	1,095,738
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,308,368	\$ 1,673,172	\$ 2,988,238	\$ 3,448,889

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenses,
and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2003

	Business Type Activities Enterprise Funds			Governmental Activities Interest Service Funds
	Water District Sewerage District No. 2	Other Enterprise Funds	Total Enterprise Funds	
	\$	\$	\$	
Operating Revenues				
Sewer service charges	\$ 110,280	\$ 0,000	\$ 110,280	\$ -
Fees/rentals	-	-	-	1,900,000
Total Operating Revenues	<u>110,280</u>	<u>0,000</u>	<u>110,280</u>	<u>1,900,000</u>
Operating Expenses				
Repairs and maintenance	11,670	1,795	13,465	-
Depreciation	10,440	67,011	77,451	-
Utilities	1,880	394	2,274	-
Billing cost	7,640	-	7,640	-
Board member compensation	2,000	-	2,000	-
Bank charges	48	-	48	-
Indirect cost allocation	1,415	990	2,415	-
Insurance	1,566	2,870	4,436	-
Interest Expense	4,444	-	4,444	-
Professional Services	1,175	-	1,175	-
Treatment fees	-	14,800	14,800	-
Administrative Expenses	-	-	-	801,100
Bond/Payments & Refinancing	-	-	-	481,180
Miscellaneous	1,811	23	1,834	-
Total Operating Expenses	<u>61,174</u>	<u>86,813</u>	<u>148,087</u>	<u>1,282,280</u>
Operating Income (Loss)	<u>49,106</u>	<u>(86,813)</u>	<u>(37,707)</u>	<u>(3,282,280)</u>
Non-Operating Revenues				
Interest earned	2,361	1,862	4,223	40,111
Other income	-	-	-	100
Net Income (Loss)	<u>49,106</u>	<u>(84,951)</u>	<u>(35,684)</u>	<u>(3,142,069)</u>
Depreciation on fixed assets acquired with government grants	<u>-</u>	<u>62,584</u>	<u>62,584</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>49,106</u>	<u>(22,367)</u>	<u>26,739</u>	<u>(3,142,069)</u>
Net Assets at Beginning of Year	<u>610,387</u>	<u>6,970</u>	<u>617,357</u>	<u>1,194,600</u>
Change in Accounting Principle Capital Contributions	<u>-</u>	<u>1,671,331</u>	<u>1,671,331</u>	<u>-</u>
NET ASSETS AT END OF YEAR	<u>\$ 659,493</u>	<u>\$ 1,655,154</u>	<u>\$ 2,314,688</u>	<u>\$ 1,052,531</u>

The accompanying notes are an integral part of this statement.

QUEBECIA PAPER POLICE BOND
Munici, Limitada
Combining Statement of Cash Flows
PROPRIETARY FUNDS
For the Year Ended December 31, 2002

	Business Type Activities			Commercial Activities
	New Quebec Average Rates (No. 1)	Other Exchange Funds	Total	
Cash Flows From Operating Activities:				
Receipts from contracts:	\$ 11,096	\$ 3,09	\$ 11,099	-
Premiums received	-	-	-	1,688,254
Payments to suppliers for goods and services	(11,096)	(6,140)	(17,236)	(319,600)
Payments for taxes	-	-	-	(6,108,400)
Net cash provided/(used) by operating activities	(6,000)	(700)	(6,700)	(3,739,746)
Cash Flows From Capital and Related Financing Activities:				
Issuance of securities:				
Receipts from bond issuance	57,540	-	57,540	-
Interest paid	(4,860)	-	(4,860)	-
Bond issuance cost	(6,400)	-	(6,400)	-
Purchase and construction of fixed assets	(78,700)	-	(78,700)	-
Net cash provided/(used) by capital and related financing activities	(28,320)	-	(28,320)	-
Cash Flows From Investing Activities:				
Purchase of investments	-	-	-	(600,000)
Interest earnings	1,000	1,000	2,000	11,320
Other net receipts	-	-	-	300
Net cash provided/(used) by investing activities	1,000	1,000	2,000	(688,380)
Net Increase/Decrease in cash	(47,000)	200	(46,800)	(3,741,746)
Cash at beginning of year	100,200	85,000	185,200	4,600,240
Cash at end of year	\$ 53,200	\$ 85,200	\$ 138,400	\$ 858,494
Reconciliation of operating income (loss) to net cash provided/(used) by operating activities:				
Operating income (loss)	\$ 70,894	\$ (81,734)	\$ (10,840)	\$ (1,029,688)
adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	10,440	670,000	71,400	-
Interest	4,440	-	4,440	-
Change in assets and liabilities:				
Receivables	(600)	(600)	(1,200)	(1,760,700)
Accounts payable	(24,800)	14,000	(10,800)	20,700
Net cash provided/(used) by operating activities	\$ 60,274	\$ (780)	\$ 60,494	\$ (1,739,688)
Cash shown on statement of net worth	\$ 100,111	\$ 85,104	\$ 185,215	\$ 858,260

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Statement of Net Assets
FIDUCIARY FUNDS
December 31, 2003

	<u>Firemen's Pension & Relief Fund</u>	<u>Renewal Inc. / Kellogg Grant Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ -	\$ 68,696	\$ 68,696
Investments, at market value	<u>435,869</u>	<u>-</u>	<u>435,869</u>
TOTAL ASSETS	\$ <u>435,869</u>	\$ <u>68,696</u>	\$ <u>504,565</u>
LIABILITIES			
Accounts payable	\$ -	\$ 6,817	\$ 6,817
Accrued payroll & benefits	-	1,500	1,500
Assets held for others	-	41,366	41,366
Net assets available for benefits	<u>435,869</u>	<u>-</u>	<u>435,869</u>
TOTAL LIABILITIES	\$ <u>435,869</u>	\$ <u>69,686</u>	\$ <u>505,555</u>

The accompanying notes are an integral part of this statement.

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

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 33:1234 gives the Police Jury various powers to regulate and direct the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, and various other state and Federal grants.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the 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:

**QUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

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. Cookey Hospital for Retarded Citizens	June 30	1a
Quachita Parish Firemen's Pension and Relief Fund	December 31	1a
Quachita 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 Reclamation District No. 1	December 31	1a
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
Hildesway Road Sewerage District No. 11	December 31	1a
Lakehurst Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Quachita Sewerage District No. 10	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Starbuckton Sewerage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
Cadeville Water District	December 31	1a
Prairie Road Water District	December 31	1a
Quachita Community Enhancement Zone, Inc.	December 31	2

The primary government (Quachita 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

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

organizations for which the Police Jury maintains the accounting records are considered part of the Ouachita Parish Police Jury and include the Fourth Judicial District Criminal Court Fund and the Ouachita Parish Public Library Special Revenue Funds. Also included are West Ouachita 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 Parade 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 financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the Ouachita Parish Police Jury.

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

C. FUND ACCOUNTING

The financial transactions of the Police Jury are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that includes its assets, liabilities, fund equity, revenues and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

Funds are classified into one of three categories: governmental, proprietary or fiduciary. These categories are divided into separate "fund types." A description of the fund classifications and fund types are as follows:

Governmental Funds:

Governmental funds account for the Police Jury's general governmental activities including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Governmental funds are divided into major and nonmajor funds. Major funds are funds that meet certain dollar tests of their assets, liabilities, revenues, and expenditures/expenses. Major funds are larger, more significant funds. Nonmajor funds are the Governmental Funds that do not meet the dollar tests for major funds. Governmental funds include:

General Fund – The General Fund is the general operating fund of the Police Jury. It accounts for all of financial resources except those required to be accounted for in another fund and is always a major fund.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following Special Revenue Funds are major funds: the Public Works Fund, the Fire Protection District No. 1 Fund, the Public Library Fund, the Green Oaks Detention Center Fund and the Correctional Facilities Fund. For a more detailed description of the Special Revenue Funds, see the Required Supplemental Information – Part II, Special Revenue Funds. There are 39 nonmajor special revenue funds.

Debt Service Funds – Debt Service Funds 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. There are 2 nonmajor debt service funds.

Capital Projects Funds – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. There are 3 nonmajor debt service 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

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

Financial administration. Proprietary funds differ from governmental funds in that their focus is an income measurement, which together with the maintenance of equity, is an important financial indicator.

Proprietary funds include:

Enterprise Fund – The Enterprise Fund accounts for operations (a) that are financed and operated similarly to private business enterprises, 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. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the fund financial statements. The West Council is Sovereign District No 9 Enterprise Fund is a major fund. There are 7 nonmajor enterprise funds.

Internal Service Funds – The Internal Service Funds account 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. There are 3 nonmajor internal service funds.

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 – 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. There are 2 nonmajor Agency Funds.

D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

**QUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

The Statement of Net Assets and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Agency has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

Program Revenues

Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

General Revenues

General revenues included in the Statement of Activities are derived from local property and sales taxes, from unrestricted state and local grants and from other sources not considered program revenues. General revenues finance the remaining balance of functions not covered by program revenues.

Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unamortized principal and interest on general long-term debt which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to liquidated with expendable available financial resources.

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 governmental funds use the following practices in recording revenues and expenditures:

**QUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

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 Quachita Parish Tax Collector.

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

**QUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

(uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Proprietary Funds

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

E. BUDGETS

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

Budget-comparison statements included in the accompanying financial statements include the original adopted 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.

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

G. CASH

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

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 their market value or amortized cost, as further discussed in Note 4.

I. CAPITAL ASSETS

Capital Assets, which include land, buildings, furniture, fixtures and equipment, and books, are reported in the applicable governmental or business-type activities columns in the governmental-wide financial statements. The Police Jury considers assets with an initial individual cost of \$500 or more and an estimated life of 1 year or more as a capital asset. Capital assets are recorded at historical cost and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2003, governmental funds infrastructure assets were not capitalized. The Police Jury has elected to delay the retroactive recognition of these costs until a later date because of the complexity of estimating historical costs. Since this date, these assets have been capitalized and depreciated as required by GASB Statement 34.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. Straight-line depreciation is used based on the following useful lives:

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

Three Years	Computer equipment
Five Years	Furniture and fixtures Library books Motorized vehicles, excluding fire trucks Office equipment Plant Equipment
Ten Years	Audio-visual equipment Phone systems Radio towers Safety Equipment, including fire fighting equipment
Fifteen Years	Fire trucks
Twenty Years	Playground equipment
Twenty-Five Years	Infrastructure
Forty Years	Buildings

J. LONG-TERM OBLIGATIONS

Costs associated with the issuance of bonds reported in the government-wide financial statements are recognized over the life of the bonds. The only outstanding bonded debt at December 31, 2003 is reported in the business-type activities and issuance costs associated with these bonds will be amortized over the life of the bonds prospectively from the date of adoption of GASB Statement 34.

K. COMPENSATED ABSENCES

Firemen of Fire Protection District No. 1 of Ouachita Parish are entitled to full pay during absences for a period not to exceed 32 weeks. In addition, firemen are entitled to annual vacation from 15 to 30 days depending upon the length of service with the Police Jury.

All other full-time employees earn vacation at varying rates from 5 to 30 days each year depending upon length of service with the Police Jury. Employees may carry forward accrued annual leave from year to year. Employees who terminate shall be paid for any annual leave to their credit at the employee's current rate of pay at the time of separation, subject to a maximum of 320 hours. Any accumulated unused and unpaid annual leave may be converted to additional retirement benefit credit upon application for normal retirement and as verified by the employer. The applicant must already be eligible for retirement before the additional time for unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 360 working day year. In addition, all full-time employees earn from 4 to 12 days of sick leave each year depending upon length of employment.

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

Sick leave may be accumulated without limitation. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 3 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

To satisfy the requirements of GASB Codification Section 688, 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 an accrual is immaterial.

L. INTERFUND TRANSACTIONS

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

M. SALES AND USE TAXES

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

On January 17, 1987 and October 21, 1995, voters of the parish approved a one-half of one percent sales and use tax at each date dedicated to operating expenses and capital outlay for fire protection in said district. The total tax of one percent is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$1,850 each month.

**QUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

N. RESTRICTED NET ASSETS

In the government-wide Statement of Net Assets, net assets are reported as restricted when constraints placed on net assets used are either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;

Imposed by law through constitutional provisions or enabling legislation.

O. RESERVES AND DESIGNATIONS OF FUND FINANCIAL STATEMENTS

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

Reserved for Prepaid/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 Loan 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.

P. 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

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

consumption. The expenditures are recognized when the items are purchased, inventories at year end are equally offset by fund balance reserves.

Q. USE OF ESTIMATES

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

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	3.09	2.89	Statutory
Outside municipalities	4.19	4.19	Statutory
Special Revenue Funds:			
Green Oaks Detention Home	3.68	3.68	12/31/03
Health Unit	1.33	1.33	12/31/03
Library Maintenance & Operations	7.25	7.13	12/31/19
Road Lighting District No. 1	5.03	5.00	12/31/18
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	12/31/08
Debt Service Funds:			
Detention Home Debt Service	1.43	1.00	12/31/03
Correctional Facilities Debt Service	4.35	4.35	12/31/05
Capital Project Funds:			
Library Construction	.50	.49	12/31/05

Differences between authorized and levied millage are the result of taxable property measurements as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A reevaluation of all property is required to be completed by the parish assessor no less

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

then every four years. Total assessed value for 2003 is equal to \$811,698,168. 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 \$174,323,454 of the assessed value in 2003.

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

Assessment date	January 1, 2003
Official levy date	November 15, 2003
Date taxes become due	December 31, 2003
Lien date	January 1, 2004

Note 3 CASH AND CASH EQUIVALENTS

At December 31, 2003, the Police Jury has cash (book balances) as follows:

Demand deposits	\$ 19,068,875
Petty Cash	1,559
Total	<u>\$ 19,070,434</u>

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

At December 31, 2003, the Police Jury has \$20,647,823 in deposits (collected bank balances). These deposits are secured from risk by \$598,890 of federal deposit insurance and \$20,048,933 of pledged securities held by the custodial bank in the name of the Police Jury (GASB Category 3). Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1229 imposes a statutory requirement on the custodial bank to subscribe and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

Note 4 INVESTMENTS

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

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name;

**ORACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

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, 2003 the investments of the Police Jury consisted of a certificate of deposit in the amount of \$750,000, which approximated its fair value, in risk category 1.

Note 5 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance and Unrestricted Net Assets of Individual Funds

The Correctional Center Capital Project Fund and Health Unit Special Revenue Fund have deficits of \$1,781,087 and \$925,469, respectively. Future transfers of ad valorem taxes will be used to clear these deficits. Also any proceeds from the sale of the old Health Unit building will be used to clear the deficit in the Health Unit Fund.

The Criminal Justice Fees Fund has a deficit of \$3,628. Management anticipates to clear this deficit with reimbursement funds from the District Attorney's office.

The Health and Dental Insurance Fund and Insurance/General Liability Reserve Less Fund have deficits of \$362,995 and \$304,644 respectively. These deficits will be cleared by future premium payments.

Note 6 INTERFUND RECEIVABLES AND PAYABLES (JFS level only)

Individual balances due to/from other Funds at June 30, 2003, are as follows:

		<u>Due From Other Funds</u>
Major Funds:		
Unreimbursed expenses:		
General Fund:		
Section 8	\$ 254	\$ 254
Deficit cash balances:		
Correctional Facilities:		
Correction Center Debt Service	2,295,111	
Jail Capital Projects	1,767,812	3,983,923
Total Major Funds		3,984,177

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

		<u>Due From Other Funds</u>
Nonmajor Funds:		
Deficit cash balances:		
Capital Outlay – Drainage:		
General Fund	\$ 871,820	
Criminal Court	<u>3,781</u>	\$ 877,581
Insurance – General Liability:		
Criminal Court	48,792	
Health Unit	<u>155,996</u>	404,382
Workers Comp Reserve:		
Health Unit	1,189,045	
Criminal Justice Fees	14,340	
Business Development	20,348	
Cap. Outlay – Council on Aging	<u>28,878</u>	1,247,511
Administrative:		
W.L.A. – Youth Program	22,826	
W.L.A. – Adult Program	2,188	
Cap. Outlay – Council on Aging	28,938	
F.E.M.A. – Terrorism Grant	6,945	
L.C.D.D. – Sewer Improvement	3,855	
Little Theater of Monroe	<u>2,345</u>	68,991
		<u>\$ 6,574,644</u>

Interfund Receivables/Payables are due primarily to cash overdrafts in individual funds.

Note 7 INTERFUND TRANSFERS

Transfers to/from other funds for the year ended December 31, 2003 were as follows:

	<u>Transfer In</u>		<u>Transfer Out</u>
Major Funds:			
General Fund	\$ -	\$	595,854
Special Revenue Funds:			
Public Works	318,583		318,800
Public Library	483,510		
Nonmajor Funds:			
Special Revenue Funds:			
Road Program	138,800		968,800

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

		Transfers <u>In</u>		Transfers <u>Out</u>
Mosquito Abatement	\$	200,000	\$	-
Chemise Lake Park		100,000		-
Cap. Outlay - Drainage		450,000		-
Cap. Outlay - Urban Systems		600,000		-
LCEBO - Sewer Improvement		7,949		-
LLEBO - Code Enforcement		10,000		-
Lake Park Drainage		492		-
Debt Service Funds:				
Correctional Center				2,362,550
Detention Home		790,507		-
Capital Projects Funds:				
Jail Capital Projects		2,562,350		-
Library Capital Projects		-		485,510
Detention Home Cap. Project		-		790,507
Total	\$	<u>5,403,401</u>	\$	<u>3,639,067</u>

Note 8 CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2003 were as follows:

	<u>Balance</u> <u>5/1/1/2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2003</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 9,038,790	\$ -	\$ 3,081	\$ 9,041,871
Construction in progress	3,182,777	2,288,000	6,493,092	897,685
Total capital assets, not being depreciated:	<u>12,221,567</u>	<u>2,288,000</u>	<u>6,496,173</u>	<u>15,013,394</u>
Capital assets being depreciated:				
Buildings	36,508,110	3,625,400	-	40,133,510
Furniture, fixtures and equipment	30,217,310	3,392,310	3,177,668	30,431,952
Books	4,790,600	544,000	2,400,302	2,934,300
Infrastructure:				
Drainage	-	150,076	-	150,076
Roads	-	248,000	-	248,000
Urban systems	-	625,649	-	625,649
Total capital assets, being depreciated	<u>71,516,020</u>	<u>8,154,375</u>	<u>3,978,970</u>	<u>85,691,295</u>
Total capital assets before accumulated depreciation	<u>75,996,317</u>	<u>10,442,375</u>	<u>10,478,140</u>	<u>86,111,752</u>

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

Less accumulated depreciation				
Buildings	18,174,868	843,117	-	11,307,183
Furniture, fixtures and equipment	13,507,866	1,988,889	1,177,668	14,358,127
Boats	3,418,792	411,312	2,860,362	1,698,027
Infrastructure				
Drainage	-	3,162	-	3,162
Roads	-	4,861	-	4,861
Urban systems	-	12,512	-	12,512
Total accumulated depreciation	<u>35,119,864</u>	<u>3,275,733</u>	<u>3,978,970</u>	<u>26,715,167</u>
Total capital assets, being depreciated, net	<u>14,115,325</u>	<u>5,160,851</u>	<u>-</u>	<u>39,295,118</u>
Governmental activities: Capital assets, net	<u>\$ 18,715,691</u>	<u>\$ 7,360,086</u>	<u>\$ 6,300,173</u>	<u>\$ 49,438,608</u>

During the implementation of GASB 34, the Police Jury revised its beginning balance of capital assets (before accumulated depreciation) was adjusted from \$75,649,885 to \$75,988,357 for a net increase of \$348,752. This revision was due primarily to assets having been inadvertently excluded from the prior year's capital assets records.

Depreciation expense was charged to governmental activities as follows:

Judicial	\$139,098
Electricity	4,973
Finance and Administration	49,108
Other General Government	236,409
Public Safety	1,240,533
Public Works	784,664
Health and Welfare	121,562
Culture and Recreation	727,997
Economic Development	80,167
Total	<u>\$3,774,773</u>

The Proprietary Funds, West Ouachita Sewer District No. 9; Green Acres Sewerage District No. 11; Southeast Sewer District No. 7; and Eastern Forest Sewer District No. 14 have fixed assets of \$1,355,886; \$139,438; \$2,283,537 and \$238,778 respectively. Accumulated depreciation is \$261,890; \$31,413; \$855,185 and \$79,043, respectively, at December 31, 2003. 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; \$3,488; \$38,472 and \$7,843 respectively.

Note 9 LONG TERM OBLIGATIONS

At December 31, 2003 employees of the Ouachita Parish Police Jury have accumulated and vested approximately \$838,294 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

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

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

	Compensated Absences	Limited Tax Bonds
Balance due at January 1, 2003	\$ 788,842	\$ 1,475,000
Additions during 2003	1,082,729	-
Retirements during 2003	(1,041,277)	(1,475,000)
Balance due at December 31, 2003	\$ 830,294	\$ -

Note 10 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, 2003 future minimum lease payments under capital lease obligations are as follows:

Fixed Term	Amount
2004	\$ 352,938
2005	288,487
2006	149,599
	791,024
Less: Amounts Representing Interest	(177,700)
Net Present Value of Future Minimum Lease Payments	\$ 613,324

Note 11 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, 2003 was \$2,091,970. Contribution rates for group insurance are equal to 79% employee and 21% employees, respectively.

The Insurance Loss Reserve, Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, self-funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims

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

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 Insecurable Issues", the Police Jury uses the funds mentioned above to account for its risk financing activities. During the year ended December 31, 2003, the Police Jury incurred and paid claims under the general liability, fleet, and errors and omissions and worker's compensation plan amounting to \$1,776,134 net of reimbursements. At December 31, 2003, the balance available to pay such liabilities if and when they arise is \$1,008,738. An analysis of the changes in the claims liability for the year ended December 31, 2003 is as follows:

	Balance, 12/31/2002	Changes in Estimates	Benefits & Claims	Balance, 12/31/2003
Health and Dental	\$ 879,221	\$ 2,414,294	\$ (1,638,195)	\$ 655,320
Unearned Loss Reserve	\$ 892,777	\$ 1,834,846	\$ (1,664,280)	\$ 1,063,343
Workers' Compensation	\$ 411,132	\$ 833,818	\$ (728,720)	\$ 516,230

Note 12 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 2003 financial statements of the Police Jury pertaining to those plans are \$689,232. The retirement plans are:

A. PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

Substantially all employees of the Ouachita Parish Police Jury except the 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

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

benefit, payable monthly for life, equal to 1 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1988. 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 8.28 per cent of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:185, 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, 2003, 2002, and 2001, were \$738,804; \$743,471; and \$719,296, 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 (224) 928-1261.

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, 1983. 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

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

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 21% 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, employee contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ouachita Parish Police Jury's contributions to the Firefighters' Retirement System for the years ending December 31, 2003, 2002, and 2001, were \$973,696; \$403,847, and \$249,967, 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, 2851 Riverside Drive, Suite 10, Baton Rouge, Louisiana 70804-4136, or by calling (504) 925-4068.

C. DISTRICT ATTORNEY'S RETIREMENT SYSTEM

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

Assistant district attorneys who carry, 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

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

20 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 50 and have 24 years of service credit, or have 20 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. 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 percent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. Contributions to the System include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The 0.2% is the statutory established rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7% of their salaries to the System. After receiving actuarial valuation results as provided in L.R.S. 11:1699 A(2), 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 70116-2812, or by calling (504) 942-5351.

D. REGISTRARS OF VOTERS RETIREMENT SYSTEM

The registrar of voters, their deputies and their permanent employees are members of the Registrar 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.

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

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 7½% 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 (DROIP) for up to three years and defer the receipt of benefits.

Funding Policy. Contributions to the system include one-sixteenth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. Under the provision of LRS 11:2115(E) currently the Police Jury is required to contribute 7½% of covered salaries. Member contributions are established by state statute and are equal to 3.25% of each employee's salary. The Police Jury's contributions to the Register of Voters Retirement System for the year ended December 31, 2003 was \$808 and none for the preceding two years.

The Register 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 Register of Voters Retirement System, PO Box 37, Jennings, Louisiana 70546, or by calling (337) 824-6834.

Note 13 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 \$369,290, which is equal to 70 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$44,988, the remaining 20 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 39 retired employees.

**QUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

Note 14 SEGMENT INFORMATION

The Police Jury's enterprise funds provide sewer services to the public. As provided by GASB Codification 1906.107, the following table presents segment information for the Police Jury's enterprise funds.

	West Caddo Sewerage District No. 7	Green Acres Sewerage District No. 11	Southwest Sewerage District No. 3	Eastern Point Sewerage District No. 14	Total
Operating revenues	\$11,242	\$6,285	\$ -	\$ -	\$17,527
Depreciation and amortization	6,142	4,212	118,480	12,652	139,486
Operating income (loss)	5,100	(14,739)	(118,480)	(12,652)	(136,771)
Non-operating revenues/expenses	2,148	776	33	283	3,240
Net income (loss)	7,248	(13,963)	(118,447)	(12,369)	(137,531)
Net working capital	146,595	54,688	10,175	14,148	225,606
Total assets	1,504,648	177,756	1,302,508	177,828	2,962,740
Total equity	881,126	141,645	1,342,546	177,828	2,543,145

Note 15 UNCERTAINTIES AND CONTINGENCIES

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

The Federal Emergency Management Agency (FEMA) under Homeland Security is investigating grants received from the agency. The purpose of their investigation is to determine if any funds were used to purchase nonqualifying property. Over the past four years the Police Jury has received and expended approximately \$5.5 million from FEMA in connection with these grants. The outcome of this investigation is unknown and therefore the effect on the financial statements if any, cannot be determined at this time.

The ad valorem tax supporting the parish health unit and animal shelter expired in December, 2003. An election for the renewal of this tax is scheduled for July 17, 2004.

**QUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

Note 16: IMPLEMENTATION OF WIRELESS 911 SYSTEM

The 911 Communication District received \$509,374 from landline phone providers and \$784,779 from wireless phone providers for a total of \$1,294,153 in emergency telephone service charges for 2003. In compliance with FCC order no. 04-102, the district has been implementing the wireless 911 system in two phases. Phase I displays the wireless 911 caller's telephone number, active tower address and the direction of the caller from the wireless tower being utilized. Phase II is intended to display the wireless 911 callers location on a digital map display with a 125 meter accuracy level. Phase I has been fully implemented during 2003, and \$44,428 has been expended to wireless service providers in association with this phase. Employee time spent on implementation of Phase I is approximately \$20,000. Phase II implementation is scheduled to begin in 2004. The landline service has been fully implemented in prior years. The total of expenditures related to the district is \$972,806 which, other than those mentioned above, has been used solely for operation of the implemented services.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2003

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Revenues				
Taxes				
Ad valorem	1,600,000	1,600,000	1,760,707	115,707
Other taxes	411,476	400,678	1,015,168	11,089
Total taxes	<u>2,011,476</u>	<u>2,000,678</u>	<u>2,775,875</u>	<u>126,816</u>
Licenses and permits	400,624	478,624	520,071	41,447
Intergovernmental revenues				
Federal grants	-	-	1,004	1,004
Other state funds	126,814	261,070	480,007	118,183
Local funds	21,000	128,493	170,626	1,115
Total intergovernmental	<u>147,814</u>	<u>389,563</u>	<u>651,637</u>	<u>161,358</u>
Fees, charges, and contributions for services	21,200	30,200	49,671	19,221
Fines and forfeitures	1,000	1,000	2,600	1,600
Use of money and property	140,000	140,675	265,178	124,503
Other revenues	261,100	260,658	449,964	18,811
Amounts available for appropriations	<u>3,034,714</u>	<u>3,072,088</u>	<u>4,226,277</u>	<u>114,887</u>
Charges to appropriations				
Current				
General government				
Legislative	220,320	220,000	217,020	11,170
Judicial	1,700,900	1,718,127	1,710,334	(17,504)
Elections	100,000	100,000	116,811	(16,999)
Finance and administration	402,700	405,000	418,000	(10,000)
Other general government	600,000	740,000	777,000	(37,000)
Total general government	<u>3,117,311</u>	<u>3,283,127</u>	<u>3,298,165</u>	<u>(15,244)</u>
Public safety	90,000	90,000	100,771	(10,771)
Public works	443	80,000	50,112	34,086
Health and welfare	1,000	100,000	118,000	(11,999)
Culture and recreation	38,624	100,000	97,000	4,717
Economic development	274,076	182,000	188,000	(1,944)
Capital outlay	210,000	65,000	75,000	(11,170)
Transfers out	711,400	507,120	505,000	(7,422)
Total charges to appropriations	<u>4,319,811</u>	<u>4,605,227</u>	<u>4,730,007</u>	<u>(76,113)</u>
Budgetary fund balance at end of year	<u>\$ 714,903</u>	<u>\$ 566,861</u>	<u>\$ 596,270</u>	<u>\$ 471,664</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Works Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2003

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 1,114,687	\$ 1,114,687	\$ 1,114,687	\$ -
Revenues				
Taxes:				
Sales	4,998,000	4,998,000	5,004,791	406,791
Other taxes	1,040	4,449	4,738	(311)
Total taxes	<u>6,038,000</u>	<u>5,002,449</u>	<u>5,009,529</u>	<u>406,480</u>
Licenses and permits	1,500	9,200	9,700	500
Intergovernmental revenues:				
Federal grants	-	1,071	1,071	-
Other state funds	-	81,000	84,900	(3,900)
Local funds	-	15,000	15,000	-
Total intergovernmental	<u>-</u>	<u>97,071</u>	<u>100,971</u>	<u>(3,900)</u>
Fees, charges, and commissions to services	290,000	393,831	294,740	10,000
Fines and forfeitures	-	-	20	20
Use of money and property	5,000	5,000	7,270	1,270
Other revenues	2,000	17,000	20,718	3,718
Other sources:				
Sale of assets	50,000	-	-	-
Transfers in	400,000	118,500	111,500	-
Amounts available for appropriations	<u>6,896,000</u>	<u>5,780,227</u>	<u>7,111,024</u>	<u>1,330,807</u>
Changes in appropriations				
Current:				
Public works	5,000,000	5,285,540	4,831,040	454,460
Debt service	100,000	400,200	491,447	(9,197)
Capital outlay	200,000	100,000	111,440	81,440
Transfers out	100,000	100,000	100,000	-
Total changes in appropriations	<u>5,400,000</u>	<u>5,885,740</u>	<u>5,533,927</u>	<u>351,740</u>
Budgetary fund balance at end of year	\$ 1,614,687	\$ 198,947	\$ 1,578,097	\$ 600,000

CHLACHTA PARISH POLICE JURY
Monroe, Louisiana
Fire Protection District No. 1 (Fund)
Budgetary Comparison Schedule
For the Year Ended December 31, 2000

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 1,128,983	\$ 1,118,045	\$ 1,118,045	\$ -
Revenues				
Taxes				
Ad valorem	4,198,888	4,300,000	4,604,517	304,517
Sales	5,981,888	5,024,000	5,404,808	380,808
Total taxes	<u>10,180,776</u>	<u>9,324,000</u>	<u>10,009,325</u>	<u>685,325</u>
Intergovernmental revenues				
Federal grants	5,500	-	2,764	2,764
Other state funds	106,000	363,878	367,618	3,740
Local funds	-	14,878	14,878	2,000
Total intergovernmental	<u>111,500</u>	<u>378,776</u>	<u>385,260</u>	<u>7,484</u>
Use of money and property	60,000	60,000	51,700	(8,300)
Other revenues	-	4,362	23,874	19,512
Other sources				
Sale of assets	-	7,960	7,960	-
Amount available for appropriations	<u>11,242,276</u>	<u>10,828,561</u>	<u>11,792,027</u>	<u>963,466</u>
Changes in appropriations				
Current				
Public safety	18,698,946	19,887,908	20,091,027	173,119
Debt service	234,900	248,000	234,100	(13,900)
Capital outlay	511,000	112,000	345,400	(175,600)
Total changes to appropriations	<u>19,444,846</u>	<u>20,247,908</u>	<u>20,670,527</u>	<u>422,621</u>
Budgetary fund balance at end of year	\$ 2,797,430	\$ 1,722,117	\$ 1,121,500	\$ (600,617)

QUANTITA PARISH POLICE JURY
Monroe, Louisiana
Public Library Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2003

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 9,880,137	\$ 9,880,137	\$ 9,880,137	-
Revenues				
Taxes:				
Ad valorem	4,094,996	4,098,650	4,060,897	(37,753)
Intergovernmental revenues:				
Other state funds	360,388	340,787	340,860	(19,601)
Local funds	-	-	2,628	2,628
Total intergovernmental	<u>360,388</u>	<u>340,787</u>	<u>343,488</u>	<u>(16,901)</u>
Fees, charges, and commissions for services	68,088	67,708	58,088	(9,620)
Fines and forfeitures	188,888	188,888	85,428	(103,460)
Use of money and property	188,888	188,888	90,128	(98,760)
Other revenues	101,128	11,128	34,888	(66,240)
Other sources:				
Sale of assets	2,000	1,000	-	(1,000)
Transfer in	-	485,510	485,510	-
Amounts available for appropriations	<u>11,829,652</u>	<u>11,779,211</u>	<u>11,866,688</u>	<u>87,477</u>
Charges to appropriations				
Current:				
General government:				
Elections	-	30,000	49,612	19,612
Culture and recreation	4,226,799	4,192,243	4,226,896	34,653
Capital outlay	1,118,685	847,228	744,686	(102,542)
Total charges to appropriations	<u>5,345,484</u>	<u>5,169,471</u>	<u>5,221,194</u>	<u>51,723</u>
Budgetary fund balance at end of year	\$ 6,484,168	\$ 6,609,740	\$ 6,645,494	\$ 335,754

DEACHTA PARISH POLICE JURY
Monroe, Louisiana
Gross Oaks Detention Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2003

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 4,104,300	\$ 4,104,300	\$ 4,104,300	\$ -
Revenues				
Taxes:				
Ad valorem	1,871,000	1,780,932	1,871,000	90,068
Intergovernmental revenues:				
Federal grants	1,500	1,500	1,877	377
Other state funds	140,000	140,000	164,000	24,000
Local funds	70,000	70,000	71,734	(1,266)
Total intergovernmental	211,500	211,500	237,611	26,111
Fees, charges, and contributions for services	150	150	-	(150)
Use of money and property	80,000	80,000	61,231	(18,769)
Other revenues	3,000	3,000	71,000	68,000
Amounts available for appropriations	<u>2,114,950</u>	<u>2,206,982</u>	<u>2,277,611</u>	<u>70,629</u>
Changes to appropriations				
Current:				
Public safety	2,022,790	2,022,790	2,047,000	24,210
Capital outlay	(7,840)	(7,840)	2,810	(10,650)
Total changes to appropriations	<u>(7,840)</u>	<u>(7,840)</u>	<u>229,810</u>	<u>13,560</u>
Budgetary fund balance at end of year	\$ 4,097,060	\$ 4,099,102	\$ 4,179,614	\$ 80,512

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Correctional Facilities Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2003

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET (POSITIVE NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 8,154,485	\$ 8,154,485	\$ 8,154,485	\$ -
Revenues				
Taxes				
Ad valorem	<u>4,755,860</u>	<u>4,758,000</u>	<u>5,118,668</u>	<u>360,668</u>
Intergovernmental revenues				
Federal grants	1,100	1,100	-	(1,100)
Other state funds	<u>20,880</u>	<u>28,800</u>	<u>17,778</u>	<u>(11,024)</u>
Total intergovernmental	<u>21,980</u>	<u>29,900</u>	<u>17,778</u>	<u>(12,124)</u>
Fees, charges, and contributions for services	<u>7,082,080</u>	<u>7,495,800</u>	<u>7,175,314</u>	<u>(318,688)</u>
Use of money and property	<u>150,000</u>	<u>19,800</u>	<u>70,442</u>	<u>(4,598)</u>
Other revenues	<u>71,180</u>	<u>71,200</u>	<u>58,801</u>	<u>(12,399)</u>
Amounts available for appropriations	<u>11,628,685</u>	<u>13,863,781</u>	<u>13,761,978</u>	<u>(101,793)</u>
Changes in appropriations				
Current:				
Public safety	<u>7,002,280</u>	<u>6,986,929</u>	<u>6,855,364</u>	<u>141,565</u>
Capital outlay	<u>283,488</u>	<u>138,980</u>	<u>79,634</u>	<u>99,346</u>
Total changes in appropriations	<u>7,285,768</u>	<u>7,125,909</u>	<u>6,934,998</u>	<u>250,911</u>
Budgetary fund balance at end of year	\$ 8,395,923	\$ 8,617,876	\$ 8,786,980	\$ 168,756

OUACHITA PARISH POLICE JURY

NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2003

Budgetary Policies: 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.

State law requires the Police Jury to amend its budgets when revenues plus projected revenues within a fund are expected to fall short than budgeted revenues by five percent or more and when expenditures and other uses of a fund are expected to exceed budgeted amounts by five percent or more. All governmental fund budgets are prepared on the modified accrual basis of accounting.

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.

OTHER SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2003

	SPECIAL REVENUE FUNDS TOTAL	DEBT SERVICE FUNDS TOTAL	CAPITAL PROJECTS FUNDS TOTAL	TOTAL
ASSETS				
Cash & cash equivalents	\$ 4,081,000	\$ 18,234	\$ 187,817	\$ 4,287,051
Receivables				
Ad valorem taxes	1,411,664	1,493,990	-	2,905,654
Other	481,628	-	-	481,628
Due from other funds	538,576	-	-	538,576
Due from other governmental units	1,311,984	-	-	1,311,984
Prepaids & other assets	136,490	-	-	136,490
Investments	66,194	-	-	66,194
TOTAL ASSETS	\$ 8,175,136	\$ 1,511,224	\$ 187,817	\$ 9,874,177
LIABILITIES AND FUND EQUITY				
Liabilities				
Current liabilities:				
Accounts payable & accrued expenses	\$ 1,135,135	\$ -	\$ 33,270	\$ 1,168,405
Due to other funds	1,718,092	1,316,111	1,787,811	4,822,014
Due to other public bodies	100,889	-	-	100,889
Deferred revenues	145,792	87,088	-	232,880
Deposits held	1,455	-	-	1,455
Total liabilities	<u>3,555,763</u>	<u>1,403,199</u>	<u>1,821,081</u>	<u>6,780,043</u>
Fund Equity:				
Fund balance:				
Reserved for capital improvement	-	-	187,817	187,817
Reserved for debt service	-	208,000	-	208,000
Unreserved/unassigned	1,680,732	-	(1,784,081)	1,496,651
Total fund equity	<u>1,680,732</u>	<u>208,000</u>	<u>(1,784,081)</u>	<u>1,104,651</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,236,495	\$ 1,611,204	\$ 187,817	\$ 6,935,516

QUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2005

	SPECIAL REVENUE FUNDS TOTAL	DEBT SERVICE FUNDS TOTAL	CAPITAL PROJECTS FUNDS TOTAL	TOTAL
Revenues:				
Taxes:				
Ad valorem	\$ 1,548,569	\$ 1,676,418	\$ -	\$ 3,224,987
Other	1,214,111	-	-	1,214,111
Licenses, permits, and assessments	201,760	-	-	201,760
Intergovernmental:				
Federal grants	1,261,689	-	-	1,261,689
State revenue sharing	98,000	48,137	-	146,137
Other state revenue	1,111,713	-	-	1,111,713
Fees, charges, and commissions for services	2,587,170	-	-	2,587,170
Fines and forfeitures	1,376,136	-	-	1,376,136
Grant money and property	176,149	114	6,690	182,953
Other revenues	96,964	-	-	96,964
Total Revenues	<u>11,088,209</u>	<u>1,724,671</u>	<u>6,690</u>	<u>12,819,570</u>
Expenditures:				
Current:				
General government:				
Judicial	1,111,047	-	-	1,111,047
Electricity	1,139	-	-	1,139
Finance and administration	1,418,114	83,019	10,150	1,511,283
Food service	916,471	-	11,400	927,871
Public works	398,186	-	10,150	408,336
Health and welfare	1,411,138	-	-	1,411,138
Culture and recreation	170,693	-	-	170,693
Economic development	1,110,114	-	-	1,110,114
Debt service	11,100	1,018,919	21,716	1,051,725
Capital expenditures	1,667,711	1,814	50,456	1,720,381
Total expenditures	<u>11,613,394</u>	<u>1,020,733</u>	<u>114,962</u>	<u>12,749,129</u>
Excess (deficiency) of revenues over expenditures	<u>474,815</u>	<u>703,938</u>	<u>(48,272)</u>	<u>1,170,481</u>
Other financing sources/(uses):				
Sale of assets	36,991	-	-	36,991
Transfers in	1,056,411	796,087	1,341,180	3,193,678
Transfers out	(890,000)	(2,382,000)	(1,381,077)	(4,653,077)
Total other financing sources/(uses)	<u>203,402</u>	<u>(1,585,913)</u>	<u>(32,897)</u>	<u>(1,415,408)</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>678,217</u>	<u>118,025</u>	<u>(81,169)</u>	<u>715,073</u>
Fund balances (deficit) at beginning of year	<u>4,194,076</u>	<u>679,410</u>	<u>(1,178,366)</u>	<u>3,705,120</u>
FUND BALANCES AT END OF YEAR	<u>\$ 4,872,494</u>	<u>\$ 797,445</u>	<u>\$ (1,259,535)</u>	<u>\$ 4,410,404</u>

NON-MAJOR SPECIAL REVENUE FUNDS

QUALITY FUND POLICY FUND
Metairie, Louisiana
Combining Balance Sheet
SPECIAL REVERSE FUNDS (Two Major)
December 31, 2003

	ANIMAL PROTECTION & CONTROL FUND	CRIMINAL JUSTICE FUND	HEALTH CARE FUND	WASH LEONARD DISTRICT FUND	CHRYST FUND	COMMUNAL SCHOOL FUND
ASSETS						
Cash & cash equivalents	\$ 1,127	\$ -	\$ -	\$ 4,094	\$ 1,627	\$ -
Receivables						
- bill receivable	141,340	-	425,480	31,171	-	-
- billed accounts	-	-	-	19,028	-	-
- other receivables	4,280	688	-	-	-	-
Due from other						
- governmental	1,260	10,680	59,724	-	-	11,240
- non-governmental	-	-	-	-	-	-
- prepaid expenses & other assets	-	-	-	-	-	-
- receivables	-	-	-	-	-	-
TOTAL ASSETS	\$ 147,707	\$ 11,368	\$ 625,204	\$ 24,293	\$ 1,627	\$ 11,240
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable and accrued expenses	\$ 8,748	\$ 6,172	\$ 6,134	\$ 1,724	\$ 1,690	\$ 60
Due to other funds	-	14,283	1,944,554	-	-	14,240
Due to other governmental units	-	-	-	-	-	-
Internal accounts	1,650	1,511	44,771	13,660	-	-
Deposits held	-	-	-	-	-	-
Total liabilities	\$ 10,448	\$ 22,966	1,995,459	\$ 15,984	\$ 1,690	\$ 14,240
Fund Equity:						
Fund balance (deficit)						
- unassigned	137,259	44	629,065	8,369	11,937	1,200
- total fund balance	<u>137,259</u>	<u>44</u>	<u>629,065</u>	<u>8,369</u>	<u>11,937</u>	<u>1,200</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 147,707	\$ 11,368	\$ 625,204	\$ 24,293	\$ 1,627	\$ 11,240

Schedule 2

	PROPERTY OFFICE FUND	ADMINISTRATIVE FUND	W. QUACHTA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND	BUSINESS DEVELOPMENT FUND	FORMAN LAKE MAINTENANCE FUND	CHERRY LAKE PARK FUND
\$	11,811	\$ 4,051	\$ 89,487	\$ -	\$ -	26,799
	-	-	-	-	-	-
	-	88	-	13,188	-	-
	-	11,283	-	-	-	-
	-	88,993	-	18,642	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	11,811	\$ 79,315	\$ 89,487	\$ 13,188	\$ -	\$ 26,799
\$	4,893	\$ 11,811	\$ 1,897	\$ -	\$ -	\$ 4,701
	-	-	-	25,248	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	4,893	11,811	1,897	25,248	-	4,701
	-	-	-	-	-	-
	20,088	23,622	91,384	28,436	-	31,499
	30,048	37,433	147,548	56,874	-	62,998
\$	20,088	\$ 79,315	\$ 94,487	\$ 44,644	\$ -	\$ 64,799

(Continued)

GRANDITA FINISH POLICE FUND
Monroe, Louisiana
Combining Balance Sheet (Continued)
SPECIAL RESERVE FUNDS (Five Major)
December 31, 2003

	BAGLEY LEASE		CITY OF MONROE PROGRAMS							
	STATE	FEDERAL	STATE	FEDERAL	STATE	FEDERAL				
	BOARD	PROGRAM	BOARD	PROGRAM	BOARD	PROGRAM				
	FUND	FUND	FUND	FUND	FUND	FUND				
ASSETS										
Cash & cash equivalents	\$	27,027	\$	84,000	\$	-	24,000	\$	-	
Receivables:										
Accounts receivable	-	-	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	-	-	
Other receivables	-	66,750	-	-	-	-	-	-	-	
Due from other governmental units	-	146,619	-	48,000	-	60,000	-	48,000	-	
Due from other funds	-	-	-	47,000	-	-	-	-	-	
Prepaid expenses & other assets	-	-	-	5,000	-	-	-	-	-	
Inventory	-	-	-	-	-	-	-	-	-	
TOTAL ASSETS	\$	27,027	\$	1,487,488	\$	139,000	\$	73,000	\$	48,000
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts payable and accrued expenses	\$	-	\$	500	\$	10,479	\$	84,911	\$	-
Due to other funds	-	-	-	-	-	-	-	-	48,000	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	48,479	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	\$	500	\$	10,479	\$	84,911	\$	48,000
Fund Equity:										
Fund balance (deficit)										
Unreserved/unassigned		27,027		1,487,487		128,521		68,089		-
Fund fund balance		-		-		-		-		-
TOTAL LIABILITIES AND FUND EQUITY	\$	27,027	\$	1,487,488	\$	139,000	\$	73,000	\$	48,000

COMMERCIAL/INDUSTRY DISTRICT #1	WORK FORCE DEVELOPMENT ACT			SECTION 8 HOUSING CHOICE VOUCHER	EDUCATION AND EMPLOYMENT TRAINING	MUNICIPAL ABATEMENT DISTRICT FUND	
	GENERAL FUND	ADULT PROGRAM FUND	YOUTH PROGRAM FUND				
1	1,114,000	-	-	-	64,011	26,070	64,081
	-	-	-	-	-	-	64,084
	66,000	-	-	-	100	-	-
	66	64,000	64,000	11,100	64,100	26,070	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	64,084
1	1,246,000	64,000	64,000	11,100	128,211	52,140	128,164
1	64,000	24,000	24,000	11,100	64,100	11,200	11,600
	-	3,000	3,000	-	100	-	-
	-	-	-	-	-	-	-
	-	64,000	-	-	-	-	64,000
	64,000	24,000	24,000	11,100	64,200	11,200	11,600
	1,000,000	-	-	-	64,100	64,000	128,100
	1,000,000	-	-	-	128,100	128,000	256,100
1	1,104,000	27,000	27,000	11,100	192,300	85,200	256,600

SHALCOTT'S PALM BEACH POLICE JURY
Myrtle, Louisiana
 Continuing Balance Sheet (continued)
SPECIAL REVENUE FUNDS (Not Major)
 December 31, 2000

MAJOR GRANT FUNDS

	STREETS- CONCRETE ROAD RECONSTRUCTION FUND	LEONE SENIORE IMPROVEMENT FUND	LEONE SENIORE REHABILITATION FUND	LEONE METALFORMS RECREATION FUND	LEONE FORD ENFORCEMENT FUND
ASSETS					
Cash & cash equivalents	\$ 5,138	\$ -	\$ -	\$ 44	\$ 1,733
Receivables:					
- of interest from	-	-	-	-	-
Special assessment	-	-	-	-	-
Other receivables	584	-	-	-	1,071
Due from other:					
governmental units	-	1,453	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses & other assets	-	-	-	-	-
Inventory	-	-	-	-	-
TOTAL ASSETS	\$ 5,722	\$ 1,453	\$ -	\$ 44	\$ 1,804
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,171
Due to other funds	-	1,453	-	-	-
Due to other governmental units	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Deposits held:					
Trustholdings	-	1,453	-	-	1,171
Fund Equity					
Reserve (deficit)	\$ 5,722	-	-	\$ 44	\$ 1,733
Fund level reserves	-	-	-	-	1,071
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,722	\$ 1,453	\$ -	\$ 44	\$ 1,804

ENTERPRISE COMMUNITY FUND	ENVO L.A. O.E.P. FUND	HOPE L.A. O.E.P. FUND	FUNDA. PROJECT IMPACT FUND	FUNDA. OYE OYE FUND	FUNDA. TRANSITION GRANT FUND	WELFARE FUND
\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,500	-	-
10,000	-	-	-	-	5,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
10,000	0	0	0	2,500	5,000	0
\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-
10,000	-	-	-	-	5,000	-
-	-	-	-	5,000	500	-
<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,500</u>	<u>-</u>
-	10	11	-	1,000	50	-
-	10	11	-	1,000	50	-
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
10,000	10	11	0	10,000	500	0

(Continued)

QUANTITA PARKS POLICE JURY
Mobile, Louisiana
 Controlling Balance Sheet (Continued)
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2003

	LITTLE DELETED REVENUE	WAGY ORACRITA CONTRIBUTION	LACE PARK MANAGEMENT	TOTAL
	\$000	\$0.00	\$000	\$000
ASSETS				
Cash & cash equivalents	\$	-	\$ 20,000	\$ 20,000
Receivables				
- Admissions fees	-	-	-	1,475,400
- Special assessments	-	-	-	295,378
- Other receivables	-	2,000	-	288,000
Due from other				
- governmental units	1,100	-	-	1,731,984
- Due from other funds	-	-	-	908,500
- Interfund receivables & other assets	-	-	-	124,490
- Inventory	-	-	-	85,000
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
TOTAL ASSETS	\$ 2,400	\$ 2,000	\$ 20,000	\$ 4,715,000
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable and accrued expenses	\$	-	\$ 2,000	\$ 2,000
Due to other funds	2,400	-	-	1,714,000
Due to other governmental units	-	-	-	184,000
Deferred revenues	-	-	-	181,762
Deposits held	-	-	-	3,238
Total liabilities	<u>2,400</u>	<u>0</u>	<u>2,000</u>	<u>3,885,000</u>
Fund Equity				
Total fund balance	-	2,000	0	830,000
- Governmental fund	-	2,000	0	830,000
Total fund balance	<u>-</u>	<u>2,000</u>	<u>0</u>	<u>830,000</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,400	\$ 4,000	\$ 20,000	\$ 5,545,000

SHACHTLA PARKER POLICE FUND
Shreve, Louisiana
Continuing Schedule of Revenues, Expenditures,
and Changes in Fund Balances
SPECIAL DEFERRED FUNDS (One Major)
For the Year Ended December 31, 2013

	APPROPRIATION DEFERRED FUND		CRIMINAL FUND		HEALTH FUND		ROAD LAPAR INC DEFERRED FUND		COURT FEES FUND		CRIMINAL JUROR FUND	
	\$	10,000 \$	\$	10,000 \$	\$	10,000 \$	\$	10,000 \$	\$	10,000 \$	\$	10,000 \$
Revenues:												
Taxes												
ad valorem	\$	15,000 \$	\$	- \$	\$	60,000 \$	\$	24,000 \$	\$	- \$	\$	- \$
other												
Total taxes		15,000		-		60,000		24,000		-		-
Grants, permits and assessments												
Intergovernmental								64,000				
Public utility												
Public transportation funds												
Other state revenues		10,000		1,000,000		100,000		4,000				
Total intergovernmental		10,000		1,000,000		100,000		4,000				
Fees, charges and commissions for services												
Fees and forfeitures		40,000		4,000		200		-				44,000
Use of money and property		6,000		1,000,000		-		-		20,000		-
Other revenues		10,000		-		10,000		-		1,000		-
Total revenues		114,000		1,004,000		100,200		117,000		21,000		44,000
Expenditures:												
Current												
General government												
Interest		-		3,440,000		-		-		75,000		60,000
Services		-		-		-		20		-		-
Personnel and administration		-		-		-		10		-		40
Total general government		-		3,440,000		-		30		75,000		60,000
Public safety												
Public works								90,000				
Health and welfare		60,000		-		60,000		-				
Culture and recreation												
Economic development												
Education						10,000						
Capital outlay		100		-		100,000		10				
Total public safety		60,100		-		100,100		100		75,000		60,000
Some (deficiency) of revenues and other resources												
and expenditures		60,100		-		(70,900)		10,000		(6,000)		(1,000)
Other financing sources (used)												
Sale of assets												
Transfers in												
Transfers out												
Total other financing sources (used)		-				-		-		-		-
Some (deficiency) of revenues and other resources and expenditures available and												
fund balances beginning of year		10,000		60		(100,000)		(20,000)		(10,000)		-
FUND BALANCE AT END OF YEAR	\$	20,000 \$	\$	60 \$	\$	(100,000) \$	\$	(20,000) \$	\$	(10,000) \$	\$	(1,000) \$

PERIOD OFFICE FISCAL	ADMINISTRATIVE FISCAL	IN COUNTY SUPPORTS		BUSINESS DEVELOPMENT FISCAL	URBAN LEAD MAINTENANCE FISCAL	COURTNEY LEAD FARM FISCAL	EAGLE LEAD MEMORIAL - BOAT FISCAL
		DEVELOPMENT FISCAL	MAINTENANCE FISCAL				
-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,000	-
-	-	-	-	-	-	15,000	-
-	1,000,000	-	-	-	-	60,187	-
400	80	3,817	1,000	-	-	782	679
20	148	28	-	-	-	-	-
11,500	1,000,248	3,845	1,000	-	-	61,169	679
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,000,178	-	388	-	-	-	-
-	1,000,178	-	388	-	-	-	-
60,000	-	-	-	-	-	-	-
-	-	-	-	-	11	64,407	18
-	-	-	-	-	-	60,000	-
-	-	1,000	1,000	-	-	-	-
1,000	1,000	1,000	-	-	-	1,000	-
100,000	1,000,000	1,000	1,000	-	11	124,418	60
500	10,000	1,000	1,000	-	10	10,000	60
-	-	10,000	-	-	-	-	-
-	-	-	-	-	-	10,000	-
-	-	10,000	-	-	-	10,000	-
500	10,000	11,000	1,000	-	10	10,000	60
100,000	1,000,000	11,000	1,000	-	10	11,000	60,000
20,000	2,000,000	40,000	10,000	-	10	20,000	10,000

(Continued)

DEACHTS PARISH POLICE JURY
Moore, Louisiana
Containing Schedule of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
SPECIAL REVENUE FUNDS (See Major)
For the Year Ended December 31, 2001

	CAPITAL OUTLAY PROGRAMS				COMMONS AND PROPERTY TAX SERVICES
	ROAD PROGRAM FUND	SEWERAGE PROGRAM FUND	TRAILER SYSTEM FUND	GENERAL FUND	
Revenues					
Taxes					
Ad valorem	\$	-	-	-	-
Other	-	-	-	-	1,244.00
Total taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,244.00</u>
Grants, permits and reimbursements	-	-	-	-	-
Intergovernmental					
Federal grants	-	24,177	44,078	-	-
State transportation funds	49,410	-	-	-	-
Other state sources	-	44,427	-	-	-
Total intergovernmental	<u>49,410</u>	<u>68,604</u>	<u>44,078</u>	<u>-</u>	<u>-</u>
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money otherwise	14,444	2,228	4,277	-	12,949
Other revenues	-	-	-	-	-
Total revenues	<u>49,410</u>	<u>70,832</u>	<u>48,355</u>	<u>-</u>	<u>12,949</u>
Expenditures					
Current					
General government					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Operational administration	1,442	-	-	-	-
Total general government	<u>1,442</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	-	49,504
Public works	-	48,794	12,000	-	-
Health and welfare	-	-	-	-	-
Cultural resources	-	-	-	-	-
Economic development	-	-	-	-	-
Other services	-	-	-	-	-
Capital outlay	75,000	44,411	44,100	-	1,724
Total expenditures	<u>76,442</u>	<u>93,205</u>	<u>56,100</u>	<u>-</u>	<u>51,228</u>
Reconciliation of revenues and expenditures	<u>49,410</u>	<u>70,832</u>	<u>48,355</u>	<u>-</u>	<u>12,949</u>
Other financing sources (uses)					
Sale of assets	-	-	-	-	-
Transfer in	17,000	40,000	40,000	-	-
Transfer out	(17,000)	-	-	-	-
Total other financing sources (uses)	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>0</u>
Reconciliation of revenues and other sources to expenditures and other uses	<u>20,070</u>	<u>64,632</u>	<u>20,655</u>	<u>0</u>	<u>12,949</u>
Reconciliation beginning of year	<u>1,170,000</u>	<u>12,170,000</u>	<u>10,470,000</u>	<u>-</u>	<u>1,014,000</u>
FUND BALANCES AT END OF YEAR	<u>\$</u>	<u>1,190,070</u>	<u>\$</u>	<u>10,530,655</u>	<u>\$</u>
	<u>-</u>	<u>70,832</u>	<u>-</u>	<u>-</u>	<u>1,256,949</u>

WORLD FOOD PROGRAM ACT			SECTION 8	LABORING	IMPROVED	MEMBERS
GRANT	YOUTH	EDUCATED	HOUSEHOLD	JOB	WEALTHY	CLUBS
PROGRAM	PROGRAM	HOUSEHOLD	FOODS	EMPLOYMENT	WEALTHY	CLUBS
YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR
-	-	-	-	-	70,000	-
-	-	-	-	-	70,000	-
-	-	-	-	-	-	-
30,000	70,000	20,000	1,000,000	30,000	40,000	-
-	-	-	-	-	40,000	-
30,000	70,000	20,000	1,000,000	30,000	40,000	-
-	-	-	50,000	-	-	-
-	-	-	-	-	-	-
-	-	-	100	-	1,000	50
-	-	-	-	-	1,000	500
30,000	70,000	20,000	1,000,000	30,000	40,000	500
-	-	-	-	-	-	-
-	-	-	-	-	1,000	-
-	-	-	-	-	1,000	-
-	-	-	-	-	-	10
30,000	70,000	20,000	1,000,000	30,000	40,000	-
500	-	-	1,000	-	1,000	-
30,500	70,000	20,000	1,000,000	30,000	40,000	10
-	-	-	1,000	1,000	40,000	6,000
-	-	-	-	-	-	-
-	-	-	-	-	30,000	-
-	-	-	-	-	30,000	-
-	-	-	1,000	1,000	40,000	6,000
-	-	-	30,000	30,000	40,000	4,000
-	-	-	31,000	40,000	70,000	10,000

(Continued)

DUNSTON PARISH POLICE JURY
Mayor, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
SPECIAL REVENUE FUNDS (See Major)
For the Year Ended December 31, 2000

BLACK SMITH FUND

	BLACK SMITH FUND			
	LCRMS GENERAL IMPROVEMENT FUND	LCRMS GENERAL LIABILITY FUND	LCRMS RETAILED SUPPLY FUND	LCRMS GENERAL EXPENSE FUND
Revenues:				
Taxes				
ad valorem	1	1	1	1
other	-	-	-	-
Total taxes	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Grants, permits and economic development	-	-	-	-
Federal grants	1,075	2,485	-	-
Funds incorporation funds	-	-	-	-
Other grant income	-	-	-	-
Total non-governmental	<u>1,075</u>	<u>2,485</u>	<u>-</u>	<u>-</u>
Fees, charges and reimbursements for services	-	-	-	283
Financial institutions	-	-	-	-
Rent of money and property	-	-	-	283
Other services	-	-	-	-
Total revenues	<u>1,075</u>	<u>2,485</u>	<u>-</u>	<u>283</u>
Expenditures:				
Grants				
General government				
Police	-	-	-	-
Fire	-	-	-	-
Public and administrative	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	11,580
Public works	1,480	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	2,485	-	-
Other services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,480</u>	<u>2,485</u>	<u>-</u>	<u>11,580</u>
Revenues (deficiency) of revenues over expenditures	-	-	-	(11,297)
Other financing sources (used)				
Sale of assets	-	-	-	-
Transfers in	1,000	-	-	10,000
Transfers out	-	-	-	-
Total other financing sources (used)	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Revenues (deficiency) of revenues and other financing sources over expenditures and other use	1,000	-	-	(1,297)
Residual/over beginning of year	<u>(1,470)</u>	<u>-</u>	<u>(81)</u>	<u>(11)</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (81)</u>	<u>\$ (11)</u>

EXTENDING COMMISSION FUND	EMPO LA G.L.P. FUND	EMPP LA G.L.P. FUND	EMMA PROJECT DEVELOP FUND	EMMA REYDIT FUND	EMMA TELEPHONE CREDIT FUND	EMMA TO WALK FUND	EMMA TRAILER MOROSE FUND
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
47,000	1,000	1,000	14,000	-	1,000	-	-
-	-	-	-	-	-	-	-
47,000	1,000	1,000	14,000	-	1,000	-	-
-	-	-	-	-	-	-	-
-	0	0	-	-	-	-	-
47,000	1,000	1,000	14,000	1,000	1,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,000	1,000	14,000	0	1,000	-	-
-	-	-	-	-	-	-	-
48,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
48,000	1,000	1,000	14,000	0	1,000	-	-
-	-	-	-	-	-	-	-
48,000	0	0	-	1,000	0	-	-
1,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-
48,000	0	0	-	1,000	0	-	-
4,000	0	0	-	4,000	-	-	-
-	-	-	-	-	-	-	-
-	0	0	-	1,000	0	-	-

(Continued)

SHREVEPORT PARISH POLICE FUND
Shreveport, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances (Continued)
SPECIAL REVENUE FUND (Fire Major)
For the Year Ended December 31, 2014

	2014		
	BUDGETED REVENUES EXTRACT TOTAL	LAST FISCAL YEAR TOTAL	VARIANCE
Revenues			
Taxes			
Ad valorem	1	1	1,080,000
Other	-----	-----	(20,115)
Total	-----	-----	(19,115)
License, professional assessments	-	-	201,000
Intergovernmental			
Federal grants	-	-	5,000,000
State cooperative funds	-	-	90,000
Other state revenues	-	-	1,000,000
Total intergovernmental	-----	-----	6,000,000
Misc. charges not allocable to services	35,000	-	35,000
Financial activities	-	-	1,700,000
Use of money and property	240	1	170,000
Other revenues	-----	-----	(5,000)
Total	(35,000)	1	(11,000)
Expenditures			
Current			
General government			
Police	-	-	1,100,000
Sheriff	-	-	1,000
Prison and administration	-	-	14,000
Total general government	-----	-----	1,101,000
Public utility	-	-	600,000
Public works	34,000	600	38,000
Multifund activities	-	-	14,000
Cultural resources	-	-	10,000
 Economic development	-	-	2,000,000
Other services	-	-	10,000
Capital outlay	-----	-----	2,000,000
Total expenditures	(34,000)	600	6,000,000
Excess (deficiency) of revenues			
over expenditures	1,000	(599)	600,000
Other financing sources (uses)			
Sale of assets	-	-	20,000
Transfers in	1	600	1,000,000
Transfers out	-----	-----	(700,000)
Total other financing sources (uses)	-----	-----	320,000
Excess (deficiency) of revenues and other			
sources over expenditures and other uses	1,000	(599)	1,000,000
Fund balance beginning of year	10,000	00	4,000,000
FUND BALANCE AT END OF YEAR	(11,000)	(599)	1,000,000

NON-MAJOR DEBT SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
DEBT SERVICE FUNDS (Non Major)
December 31, 2003

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOME</u>	<u>TOTAL</u>
ASSETS			
Cash	\$ -	\$ 18,204	\$ 18,204
Receivables:			
Ad valorem taxes	<u>2,492,878</u>	<u>-</u>	<u>2,492,878</u>
TOTAL ASSETS	\$ <u>2,492,878</u>	\$ <u>18,204</u>	\$ <u>2,511,204</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Due to other funds	2,216,111	-	2,216,111
Deferred revenues	<u>25,824</u>	<u>11,234</u>	<u>87,088</u>
Total liabilities	<u>2,241,935</u>	<u>11,234</u>	<u>2,363,199</u>
Fund equity:			
Fund balance:			
Reserve for debt service	<u>291,085</u>	<u>7,968</u>	<u>298,085</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>2,492,878</u>	\$ <u>18,204</u>	\$ <u>2,511,204</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
DEBT SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2003

	<u>CORRECTIONAL CENTER</u>	<u>DETENTION HOUSE</u>	<u>TOTAL</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,615,580	\$ 24,830	\$ 2,640,410
Intergovernmental:			
State revenue sharing	8,965	39,260	48,225
Use of money and property	-	414	414
Total revenues	<u>2,624,545</u>	<u>64,504</u>	<u>2,719,180</u>
Expenditures:			
Current:			
General government:			
Finance and administration	83,019	-	83,019
Debt service	5,913	1,513,086	1,518,999
Capital expenditures	2,188	326	2,814
Total expenditures	<u>91,120</u>	<u>1,513,412</u>	<u>1,604,532</u>
Excess (deficiency) of revenues over expenditures	2,533,425	(1,448,908)	1,114,429
Other financing sources/(uses)			
Transfer in	-	796,500	796,500
Transfer out	(2,362,350)	-	(2,362,350)
Total other financing sources/(uses)	<u>(2,362,350)</u>	<u>796,500</u>	<u>(1,565,850)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	291,075	(652,418)	(451,044)
Fund balances at beginning of year	-	659,409	659,409
FUND BALANCES AT END OF YEAR	<u>\$ 291,075</u>	<u>\$ 1,000</u>	<u>\$ 292,075</u>

NON-MAJOR CAPITAL PROJECTS FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
CAPITAL PROJECTS FUNDS (Non Major)
December 31, 2003

	<u>CORRECTIONAL CENTER FUND</u>	<u>DETENTION HOME FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and equivalents	\$ -	\$ 187,837	\$ 187,837
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 187,837</u>	<u>\$ 187,837</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 13,278	\$ -	\$ 13,278
Due to other funds	<u>1,767,811</u>	<u>-</u>	<u>1,767,811</u>
Total liabilities	1,781,089	-	1,781,089
Fund equity:			
Fund balance (deficit):			
Reserved for capital improvement	-	187,837	187,837
Unreserved/undesignated	<u>(1,781,089)</u>	<u>-</u>	<u>(1,781,089)</u>
Total fund balance (deficit)	<u>(1,781,089)</u>	<u>187,837</u>	<u>(1,593,249)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ -</u>	<u>\$ 187,837</u>	<u>\$ 187,837</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
CAPITAL PROJECTS FUNDS (Non Major)
For the Year Ended December 31, 2005

	<u>CORRECTIONAL CENTER FUNDS</u>	<u>DEPARTMENT HOUSE FUNDS</u>	<u>LIBRARY FUNDS</u>	<u>TOTAL</u>
Revenues:				
Use of money and property	\$ -	\$ 9,690	\$ -	\$ 9,690
Total revenues	<u>-</u>	<u>9,690</u>	<u>-</u>	<u>9,690</u>
Expenditures:				
Contract				
General government				
Finance and administration	10,000	100	-	10,100
Public safety	11,400	-	-	11,400
Public works	11,100	-	-	11,100
Debt service	17,718	-	-	17,718
Capital outlay	50,455	-	-	50,455
Total expenditures	<u>104,773</u>	<u>100</u>	<u>-</u>	<u>104,873</u>
Excess (deficiency) of revenues over expenditures	(104,773)	9,590	-	(95,183)
Other financing resources (uses)				
Transfers in	2,362,140	-	-	2,362,140
Transfers out	-	(796,500)	(480,500)	(1,277,000)
Total other financing resources (uses)	<u>2,362,140</u>	<u>(796,500)</u>	<u>(480,500)</u>	<u>85,140</u>
Excess (deficiency) of revenues and other resources over expenditures and other uses	2,257,367	(786,910)	(480,500)	85,140
Fund balances (deficits) at beginning of year	<u>(2,583,661)</u>	<u>934,947</u>	<u>480,500</u>	<u>(1,168,214)</u>
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ (326,294)	\$ 148,037	\$ -	\$ (1,178,257)

NON-MAJOR ENTERPRISE FUNDS

QUACHITA PARISH POLICE - RFB
Monroe, Louisiana
 Classified Schedule of Net Assets
ENTERPRISE FUNDS (Non Major)
 December 31, 2000

	GREEN ACRES SEWERAGE DISTRICT NO. 11	SOUTHWEST SEWERAGE DISTRICT NO. 1	EASTERN FOREST SEWERAGE DISTRICT NO. 14	TOTAL
ASSETS				
Cash	\$ 6,200	\$ 499	\$ 17,041	\$ 23,740
Receivables - trade	1,400	2,000	1,114	4,514
Prepays & other assets	-	2,560	-	2,560
Property, plant & equipment, net	84,687	1,733,071	109,774	1,927,532
TOTAL ASSETS	\$ 92,274	\$ 1,735,570	\$ 127,929	\$ 1,855,773
LIABILITIES AND FUND-EQUITY				
Liabilities				
<i>Current liabilities</i>				
Accounts payable and accrued expenses	\$ 14,961	-	-	\$ 14,961
<i>Current liabilities payable from restricted assets</i>				
Customer deposits payable	20	-	-	20
Total liabilities	15,081	-	-	15,081
Net assets				
Invested in capital assets, net of related debt	84,687	1,733,071	109,774	1,927,532
Unrestricted	7,587	10,499	18,155	35,641
Total fund equity	92,274	1,743,570	127,929	1,855,773
TOTAL LIABILITIES AND FUND EQUITY	\$ 92,274	\$ 1,743,570	\$ 127,929	\$ 1,855,773

QUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Assets
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2003

	GREEN ACRES SEWERAGE DISTRICT NO. 12	SOUTH EAST SEWERAGE DISTRICT NO. 3	EASTERN FOREST SEWERAGE DISTRICT NO. 14	TOTAL
Operating revenues				
Sewer service charges	\$ 6,286	\$ -	\$ -	\$ 6,286
Operating expenses				
Repairs and maintenance	1,790	-	-	1,790
Depreciation	1,886	34,482	7,660	44,028
Utilities	139	241	-	380
Indirect cost allocation	348	292	-	640
Insurance	196	2,074	-	2,270
Treatment fees	14,958	-	-	14,958
Miscellaneous	17	1	0	18
Total operating expenses	<u>19,530</u>	<u>37,090</u>	<u>7,660</u>	<u>64,280</u>
Operating income (loss)	(14,676)	(36,870)	(7,660)	(59,206)
Non operating revenues				
Income received	776	21	265	1,062
Net income (loss)	(13,900)	(36,849)	(7,395)	(58,144)
Expenses on fixed assets acquired with government grants	3,756	24,811	4,607	33,174
Increase (decrease) in net assets	(11,144)	(12,038)	(2,788)	(25,970)
Net assets at beginning of year	21,396	(81,963)	21,877	62,310
Change in accounting principal - Capital contributions	121,411	1,399,475	711,674	2,232,560
NET ASSETS AT END OF YEAR	<u>\$ 110,252</u>	<u>\$ 1,135,364</u>	<u>\$ 774,763</u>	<u>\$ 2,020,379</u>

QUACHITA PARISH POLICE JURY
Wheats, Louisiana
Combining Schedule of Cash Flows
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2000

	Green Lake Sewerage District No. 10	Southeast Sewerage District No. 5	Eastern Sewer Sewerage District No. 14	Total
Cash flows from operating activities				
Receipts from customers	\$ 1,588	\$ -	\$ -	\$ 1,588
Payments to suppliers for goods and services	(7,877)	(3,175)	(7)	(11,159)
Net cash provided (used) by operating activities	<u>1,887</u>	<u>(3,175)</u>	<u>(7)</u>	<u>(795)</u>
Cash flows from investing activities				
Interest earnings	796	31	201	1,028
Net cash provided by investing activities	<u>796</u>	<u>31</u>	<u>201</u>	<u>1,028</u>
Net increase (decrease) in cash and cash equivalents	1,691	(3,144)	194	151
Cash at beginning of year	41,604	4,079	16,643	62,326
CASH AT END OF YEAR	<u>\$ 43,295</u>	<u>\$ 935</u>	<u>\$ 16,837</u>	<u>\$ 61,067</u>
Reconciliation of operating income to net cash provided (used) by operating activities				
Operating income (loss)	\$ (14,476)	\$ 69,019	\$ (1,038)	\$ 53,505
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	1,486	16,862	1,641	19,989
Change in restricted liabilities				
Reserve/ies	(903)	-	-	(903)
Accounts payable	14,893	(205)	-	14,688
Net cash provided (used) by operating activities	<u>\$ 1,887</u>	<u>\$ (3,378)</u>	<u>\$ (7)</u>	<u>\$ (798)</u>
Cash flows on statement of net assets	<u>\$ 43,295</u>	<u>\$ 935</u>	<u>\$ 16,837</u>	<u>\$ 61,067</u>

NON-MAJOR INTERNAL SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Net Assets
INTERNAL SERVICE FUNDS (Not Major)
December 31, 2000

	HEALTH AND DENTAL INSURANCE FUND	INSURANCE / GEN LIABILITY RESERVE FUND	WORKERS' COMPENSATION RESERVE FUND	TOTAL
ASSETS				
Cash	\$ 107,180	\$ 471,039	\$ -	\$ 578,219
Investments at market value	-	-	750,000	750,000
Receivables - other	56,254	111,791	9,173	177,218
Due from other funds	-	404,381	1,260,530	1,664,911
Due from other governmental units	-	1,036	-	1,036
TOTAL ASSETS	\$ 163,434	\$ 1,087,247	\$ 2,019,603	\$ 3,270,284
LIABILITIES AND NET ASSETS				
Liabilities:				
Accounts payable and accrued expenses	\$ -	\$ 79,038	\$ 51,040	\$ 130,078
Other accrued liabilities	437,797	1,111,781	551,368	2,100,946
Total liabilities	437,797	1,190,819	602,408	2,231,024
Net assets:				
Unexpended (deficit)	(274,363)	(1,103,572)	(1,572,777)	(2,950,712)
Total net assets	(274,363)	(1,103,572)	(1,572,777)	(2,950,712)
TOTAL LIABILITIES AND NET ASSETS	\$ -	\$ -	\$ -	\$ -

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Assets
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2003

	<u>HEALTH AND DENTAL INSURANCE FUND</u>	<u>INSURANCE/ GEN LIABILITY RESERVE LOSS FUND</u>	<u>WORKERS' COMPENSATION RESERVE FUND</u>	<u>TOTAL</u>
Operating Revenue:				
Premiums	\$ 1,118,044	\$ 1,179,710	\$ 391,500	\$ 2,689,254
Operating Expenses:				
Administrative expenses	210,647	20,488	4,840	236,000
Benefits payments and reimburse	1,444,393	1,655,263	738,628	4,838,284
Total expenditures	<u>1,655,040</u>	<u>1,675,751</u>	<u>743,468</u>	<u>4,074,259</u>
Operating income (loss)	(536,996)	(496,041)	(351,968)	(1,384,905)
Nonoperating revenue:				
Interest income	1,473	9,238	34,514	45,225
Other income	-	188	-	188
Total nonoperating revenue	<u>1,473</u>	<u>9,426</u>	<u>34,514</u>	<u>45,847</u>
Change in net assets	(535,523)	(486,615)	(317,454)	(1,339,592)
Net assets at beginning of year	<u>211,952</u>	<u>387,940</u>	<u>1,594,717</u>	<u>2,194,609</u>
NET ASSETS AT END OF YEAR	\$ (323,571)	\$ (104,675)	\$ 1,277,263	\$ (140,983)

DELCHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2005

	HEALTH AND DENTAL INSURANCE FUNDS	INSURANCE/ GEN LIABILITY RESERVE FUNDS	WORKERS' COMPENSATION RESERVE FUNDS	Total
Cash flows from operating activities:				
Premiums received	\$ 2,091,890	\$ 1,111,208	\$ 891,146	\$ 4,094,244
Payments to suppliers for goods and services	(221,070)	(343,813)	16,914	(347,969)
Payments for claims	(2,076,877)	(1,251,188)	(2,472,822)	(5,799,887)
Net cash provided (used) by operating activities	<u>(205,957)</u>	<u>(483,793)</u>	<u>(2,378,722)</u>	<u>(3,068,472)</u>
Cash flows from investing activities:				
Purchase of investments	-	-	(250,000)	(250,000)
Interest earnings	1,471	5,228	28,114	41,813
Other cash receipts	-	88	-	88
Net cash provided (used) by investing activities	<u>1,471</u>	<u>5,316</u>	<u>(221,886)</u>	<u>(175,099)</u>
Net increase (decrease) in cash	<u>(204,486)</u>	<u>(478,477)</u>	<u>(2,400,638)</u>	<u>(3,183,591)</u>
Cash at beginning of year	<u>891,146</u>	<u>1,261,774</u>	<u>1,883,211</u>	<u>4,036,131</u>
CASH AT END OF YEAR	<u>\$ 686,660</u>	<u>\$ 783,297</u>	<u>\$ 482,573</u>	<u>\$ 1,952,530</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (821,888)	\$ (851,961)	\$ (141,871)	\$ (1,815,720)
Adjustments to reconcile operating income (used) to net cash provided by operating activities:				
Change in assets and liabilities:				
Receivables	(26,026)	(40,883)	(1,243,940)	(1,710,769)
Accounts payable	126,271	(82,252)	123,947	57,966
Net cash provided (used) by operating activities	<u>\$ (691,643)</u>	<u>\$ (975,096)</u>	<u>\$ (1,263,974)</u>	<u>\$ (2,930,713)</u>
Cash flows on statement of net assets	<u>\$ 277,298</u>	<u>\$ 67,821</u>	<u>\$ -</u>	<u>\$ 345,119</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 2000

**COMPENSATION PAID POLICE JURORS
AND OTHER BOARD**

The schedule of compensation paid to police jurors (and members of other boards) is presented in compliance with House Concurrent Resolution No. 24 of the 1978 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1213, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors receive \$1,200 per month.

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana

SCHEDULE OF POLICE JUROR COMPENSATION

For the Year Ended December 31, 2003

			SALARY
Berry, Daryl, President (Jan - Nov)	District D	\$	14,400
Carlson, Hugh "Mack", Pres. (Nov - Dec)	District B		14,400
Dawson, King	District F		14,400
Daly, Ashley	District E		5,813
Ellis, Roger A	District C		14,400
Golden, Kimberly	District E		8,555
Hargrove, Paul	District A		<u>14,400</u>
TOTAL		\$	<u>86,400</u>

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

For the Year Ended December 31, 2003

Beard, David Lane	\$	400
Dunn, Steven L.		800
Gunn, David		<u>800</u>
TOTAL	\$	<u>2,000</u>

**REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS
AND OMB CIRCULAR A-113**



**Luffey
Huffman
& Monroe**

an American Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

Francis L. Huffman, CPA
L. Fred Monroe, CPA
Bobby Adams, CPA

John L. Luffey, MBA, CPA (1982-2004)

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

We have audited the financial statements of the Ouachita Parish Police Jury (the Jury) as of and for the year ended December 31, 2003, and have issued our report thereon dated June 25, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted 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 judgment, 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 03-01, 03-02, 03-03 and 03-04.

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, 03-01, 03-02, 03-03 and 03-04 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



(A Professional Accounting Corporation)

June 25, 2004



**Luffey
Huffman
& Monroe**

MEMBER OF PROFESSIONAL ACCOUNTING FIRM
CERTIFIED PUBLIC ACCOUNTANTS

Francis L. Huffman, CPA
L. Fred Monroe, CPA
Bobby Heston, CPA

John L. Luffey, MBA, CPA (1992-2002)

**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, 2003. 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, 2003.

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 Item 03-03 and 03-04.

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. However, under provisions of Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



(A Professional Accounting Corporation)

June 28, 2004

CHALMERS PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
For the Year Ended December 31, 2000

Federal Description Through Grants/Programs or Charter Title	CFDA No.	Funds Through Grants or Title	Expenditures
Department #71,400			
Funded Through the Louisiana Department of Labor			
Workforce Investment Act (WIA)			
Adult Program	17.200	00970	\$ 17,000
Youth Program	17.200	00950	79,127
Dislocated Worker Program	17.200	00970	79,800
Local WIA Cluster			<u>1,333,000</u>
Total Department of Labor			<u>1,333,000</u>
State Level of Housing and Urban Development (HUD)			
Direct Programs			
Section 8 Voucher	14.070	N/A	<u>2,480,000</u>
Funded Through Louisiana Division of Administration			
Community Development Block Grant			
Empowerment/Grant Program	09.607	00120	427,023
CDHO Grant - Home Investment Partnership Program	14.210	0001	20,873
CDHO Grant - Home Improvements	14.210	00960	2,075
Funded Through Louisiana Housing Finance Agency			<u>2,907,971</u>
Total Department of Housing and Urban Development			<u>2,907,971</u>
Department of Health and Human Services			
Funded Through the U.S. Dept of Social Services			
Work Incentive Program - Louisiana Act/Unemployment Program - LUMP	93.204	000877	<u>80,000</u>
Department of Transportation			
Funded Through the Louisiana Department of Transportation and Development			
Highway Planning and Construction	04.200	760-71-000	800,000
Highway Planning and Construction	04.200	700-04-001	307,070
Highway Planning and Construction	04.200	760-71-000	1,000
Total Department of Transportation			<u>1,107,070</u>
Environmental Protection Agency			
Grant Programs			
Watershed Restoration	06.401	N/A	1,000
Federal Emergency Management Agency (FEMA)			
Funded Through State of Louisiana Office of Emergency Preparedness			
Project Support	03.010	FEMA 004-070-001	15,000
Public Assistance Grants	93.009	FEMA 101-070-001	200
Public Assistance Grants	93.009	FEMA 101-008-001	48,000
Public Assistance Grants	93.009	N/A	1,070
Public Assistance Grants	93.044	N/A	381,717
Emergency Management/Performance Grant	97.043	N/A	22,000
Behavioral Science Grant Program	97.043	N/A	1,000
Research/Behavioral Emergency Planning Grants	97.043	N/A	1,000
Total Federal Emergency Management Agency			<u>480,000</u>
Department of Agriculture			
Funded Through Louisiana Department of Education			
Special Milk Program for Children	10.190	N/A	<u>1,000</u>
Total Federal Funds Expended			<u>\$ 1,228,000</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, 2003**

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 prepared 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 \$140,669 at December 31, 2003.

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

Intergovernmental revenues - Federal Grants totaling \$3,309,228 recorded in the Governmental Funds represent the Federal Awards expended by the Police Jury for the year ended December 31, 2003.

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	Employment Zones	3465,182
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OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003

Section I Summary of Auditors' Report

Financial Statements

Type of auditors' report issued: adverse of discreetly presented component units; unqualified on all other opinion units

Internal control over financial reporting:

- Material weaknesses identified? X Yes ___ No
- Reportable conditions identified that are not considered to be material weaknesses? ___ Yes X No

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

- Material weaknesses identified? X Yes ___ No
- Reportable conditions identified that are not considered to be material weaknesses? ___ Yes X No

Type of auditors' report on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 501(x) of Circular A-133? ___ Yes X No

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
17.258	WIA - Adult
17.259	WIA - Youth
17.268	WIA - Dislocated Worker
20.205	Highway Planning and Construction
83.667	Empowerment Zones

Dollar threshold used to distinguish between Type A and Type B programs was \$500,000

Auditor qualified as low-risk auditor? Yes X No

Section II. Findings related to the financial statements that are required to be reported under Government Auditing Standards:

63-63 Capital Assets

Finding -

The Police Jury in prior years had used a capital asset module to maintain its inventory of capital assets. During 2003, problems arose in using this system for calculating depreciation expense and accumulated depreciation, both of which are newly required information per GASB Statement 34. At this time, the administration moved from the asset module for recording its assets to a spreadsheet in order to produce the information needed to be in compliance with GASB Statement 34. However, in the course of the conversion of such a monumental undertaking, problems did arise that were not detected before the audit began.

The major problem encountered was the lack of sufficient detail on the spreadsheets, including the beginning of the year balance for capital assets, the additions to capital assets, the retirements of capital assets, the beginning accumulated depreciation for retired assets and the retirement of accumulated depreciation of those retired assets. An additional problem encountered was incomplete records of the capital asset schedules whereby some of the assets were not listed. We also encountered calculation errors on some of the schedules, as well as depreciating land and construction in progress, neither of which are depreciable assets. Further work was also required to convert schedules that were by departments to schedules that were by function.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

Certain capital outlay expenditures were also observed that fell outside the range of the traditional account numbers associated with such expenditures. This issue results in items being included on an asset schedule that are not capital outlay expenditures.

Recommendation –

The Police Jury should ensure that the depreciation schedules are clerically correct with only depreciable items being depreciated. Schedules should be prepared by function or be convertible into a schedule by function. The Police Jury should review its coding procedures for setting up capital outlay expenditures and if it does meet the criteria for inclusion as a capital outlay expenditure that it is then included in the account range used to designate a capital expenditure.

Management's Corrective Action Plan –

The Police Jury appreciates the fact that the fixed asset conversion to GASB 34 is monumental. During this first year there were clerical errors that should not be repeated. The Police Jury has also engaged a separate CPA firm to assist in this area and expects that the recommendations will be complied with accordingly.

03-02 Section 8 Housing

Finding –

During our review of the Section 8 Housing Program of the Ouachita Parish Police Jury, we noted that amounts due from other public housing authorities were being accounted for on a cash basis instead of on an accrual basis. Individuals with approved Section 8 Housing Vouchers can move from one housing authority to another and continue to use the approved voucher. It is the responsibility of the housing authority from which the voucher was issued to continue to fund the rent. It is the responsibility of the authority into which the individual moves to bill the authority issuing the voucher. The Section 8 Housing Program of the Jury only bills the responsible housing authority when there is a change in the rent due. We noted that receipts from those authorities are being posted to a manual ledger which, although it contains a total received from the receiving authority, does not include the date of receipt. At December 31, 2003, we were unable to determine the amount, if any, due from other housing authorities.

Recommendation –

We recommend that subsidiary rent ledger contain sufficient information to allow the Jury to determine the amount due from outside housing authorities.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

Management's Corrective Action Plan -

The subsidiary rent ledger will be changed in order to determine aged accounts receivable at any given time.

Section III. Findings on questioned costs for Federal awards, including those specified by OMB Circular A-133:

85-43 CPDA 17,258 - Workforce Investment Act - Facilities Lease

Finding -

The Ouachita Parish Police Jury entered into a lease for 30,000 square feet of office space for their One Stop Center in February 2001. The term of the lease is for sixty months with an option to renew for an additional sixty months at the end of the initial lease. The Jury, in order to get the leased space to the point it could be occupied, spent approximately \$128,000 for improvements. In addition to the Workforce Investment One Stop Center being housed in this space, the Jury subleased 10,938 square feet to the Louisiana Department of Labor at a monthly rental rate of \$12,8408 per square foot. The remainder of the office space, totaling 9,062 square feet, is being used by the Workforce Investment Board without the benefit of a written lease. In the course of our audit we determined that Workforce Investment Board was paying 100% of the lease to the outside vendor, even though the lease with the lessor was with the Police Jury. In essence the Workforce Investment Board paid approximately \$14.77 per square foot for the space being used. Since the lessor of the property is the Police Jury, the Workforce Investment Board should have been paying lease payments to the Police Jury for the actual square footage they were using (9,062 square feet). Fair market value of space leased is allowable under the Workforce Investment Act. Without the benefit of a written lease establishing the terms and cost per square foot, it cannot be determined if the amount paid by the Workforce Investment Board was within the guidelines of the Workforce Investment Act. As a result, the Workforce Investment Board may have paid an amount in excess of what would be allowable based on the fair market value of the square footage being used.

Recommendation -

1. The Police Jury should have an appraisal prepared to determine the fair rental value of the space being used by The Workforce Investment Board.
2. The Workforce Investment Board and the Police Jury should prepare a sublease agreement for the space that is being used by the Board specifying the terms and fair market rental value of the square footage being used.
3. The monthly rent paid to the outside lessor should be paid by the Police Jury and the Workforce Investment Board should pay the Police Jury for the space they are using.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

4. It should be determined if the Workforce Investment Board has been reimbursed through their pass-through grant with the Louisiana Department of Labor for any rent expense in excess of the fair market value of the space being used.

Management's Corrective Action Plan –

Management concurs with this finding. In fact, the Police Jury brought this matter to the attention of the auditors due to its concern of the situation outlined in the finding. Prior Administrators negotiated the leases that created the circumstances as they now stand and current management did not want the situation to continue without correction, if needed.

Management will follow the recommendations as described above.

**03-04 CFDA 17.158, 17.259, and 17.368 Workforce Investment Act –
Federal Financial Reporting**

Finding –

A Monthly Request for Payment on Letter of Credit and Status of Funds Report shows, among other things, the amount of funds being requested. A related WIA Expenditure Report is prepared for the Adult, Youth, and Dislocated Worker Programs 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 found there were significant differences between the amounts reported on the expenditure reports and the Request for Payment on Letter of Credit and Status of Funds Reports. The expenditure reports for the Adult Program showed \$25,000 more than requested and Youth Program more than \$52,000. We, also, found in the Dislocated Worker Program they had requested \$20,000 more than was shown on the Expense Reports. Based on these differences, it indicates that the Ouachita Parish Police Jury may be using its own funds to provide short-term financing for the cost of these programs.

Recommendation –

Management should review its method of recording expenses incurred for these programs and reconcile the Monthly Expense Reports to the Monthly Request for Payment on Letter of Credit and Status Report to insure that all funds are received in a timely manner.

OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009

Management's Corrective Action Plan -

Management acknowledges the need for the Monthly Request for Payment on Letter of Credit and Status Reports to accurately reflect the expenses for the month. The Treasurer will be requested to review the Monthly Request for Payment on Letter of Credit and Status Reports for accuracy each month before the reports are submitted for payment.

**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, & Monaco CPA's audit report and management letter dated June 10, 2003 covering the examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2002.

02-01 Receivables

Finding: The Police Jury should review receivables and revenues on a timely basis for errors in timing and classification.

Status:

The Police Jury regularly reviews these items and makes corrections as necessary.

03-01 Fixed Assets

Finding:

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

Status:

Any known missing or stolen property during 2003 was reported to the proper law enforcement agency and a Fixed Asset Disposal/Transfer form to the treasurer as required by the jury's written policies.

02-03 Procurement Cards

Finding:

The Police Jury should enforce all policies adopted whether they concern purchasing, personnel, public works procedures or any other areas of operations of the jury.

Status:

The Police Jury abandoned the use of procurement cards in 2003.

02-04 Procurement Cards – Fire Chief

Finding:

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

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

Status:

Given that this cause of action for reimbursement would have a liberative prescription period of ten years, the Police Jury voted to defer any civil action for reimbursement pending resolution of criminal charges. If restitution is not realized through criminal prosecution, then civil action is available to the Police Jury.

02-05 Payroll

Finding: Human Resources and Payroll Departments have access and ability to snap new employees and change or alter pay rates.

Status:

The Police Jury has segregated the duties of these two departments to sufficiently segregate the responsibilities.

02-06 Inventory Control

Finding:

The Police Jury should maintain a current and accurate inventory of all road and bridge materials including donations of RAP received from the state or other governmental entities. The Police Jury should also use the inventory system which it already owns or institute policies and procedures to control the receipt and depletion of inventoried materials.

Status:

The Police Jury has a procedure in place to maintain an accurate inventory of materials, including RAP material that has been donated vendors and by the State to the Police Jury.

02-07 Chemical Products

Finding:

The Police Jury should centralize purchasing and monitor purchasing procedures to insure that all established policies are adhered to. The Police Jury should also require employees acknowledge any relationship he has with an outside vendor.

Status:

The Police Jury adopted centralized purchasing during 2003 and has been monitoring the procedures. The Police Jury did require all employees to declare their relationships with vendors on a written survey signed by the employee.

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

02-08 Five Chief Mileage Reimbursement

Finding:

The Police Jury should enforce all travel policies and require reimbursement from any employee that is overpaid.

Status:

The Police Jury has monitored travel during 2003 to ensure proper use of public vehicles and funds.

02-01F Federal Funds Revenues

Finding: The Police Jury should review revenues and expenditures in all reimbursement grant funds on a regular basis and request funds from the grantor agencies and record all accounts in a timely manner to ensure accurate reporting of the activity of those funds.

Status:

There is now a system in place to ensure that reimbursable Federal and State Revenue is requested timely and ensure that the funds are received.

The following is a summary of the status of prior year findings of an investigative audit report dated February 12, 2003 issued by the Legislative Auditor's office and included in the audit report of *in Laffey, Hoffman, & Maurice CPA's* dated June 10, 2003.

Chemical Products Purchased at Excessive Prices

Finding:

The Police Jury did not obtain competitive quotes for chemical products.

Status:

The Police Jury adopted centralized purchasing during 2003 and has been monitoring the procedures. The Police Jury did require all employees to declare their relationships with vendors on a written survey signed by the employee.

Trucking Contractor Given Favorable Treatment

Finding:

The Police Jury gave favorable treatment to a trucking contractor in awarding of Public Works contract.

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

Status:

The Police Jury adopted centralized purchasing during 2003 and has been reconstituting the procedures. The Police Jury did require all employees to declare their relationships with vendors on a written survey signed by the employee.

Unaccounted for Road Materials

Finding:

A portion of the road materials given to the Police Jury by the Department of Transportation and Development could not be accounted for.

Status:

The Police Jury has a procedure in place to maintain an accurate inventory of materials, including RAP material that has been donated vendors and by the State to the Police Jury.

Police Jury Paved Private Roads

Finding:

Four private roads were paved by the Police Jury.

Status:

No private roads were paved by the Police Jury during 2003.

Leased Equipment Used on Private Property

Finding:

The director of Public Works used equipment leased by the Police Jury for work on private property.

Status:

No equipment leased by the Police Jury was used for work on private property during 2003.

Employees Perform Work at Juror's House

Finding:

A sewer line was cleared at a juror's house using equipment leased by the Police Jury.

Status:

No employees were allowed to work on non-public jobs while on public time during 2003.

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

Vehicle Disabled Prior to Public Auction

Finding:

Certain items on a truck were removed before public auction and then added back before delivery of the truck. The truck was purchased by a former juror.

Status:

No vehicles were sold during 2003 that had equipment removed and reinstalled.

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

Finding:

A truckbed was sold to a recycling operation. The owner was instructed to issue a check payable to a reelection campaign of a juror.

Status:

There were no assets sold by the Police Jury during 2003 where the funds were directed to an outside person or agency.

Fire Chief Received Mileage Reimbursement for Use of Public Vehicle

Finding:

The former fire chief was issued mileage reimbursements while using a Police Jury vehicle or a Police Jury credit card.

Status:

The Police Jury has monitored travel during 2003 to ensure proper use of public vehicles and funds.

Employee Took 4-Wheeler

Finding: The shop foreman took a Police Jury 4-wheeler and gave it to a friend for his personal use.

Status:

The Police Jury has taken steps to control all such activities, including training of employees regarding such activities, better documentation of supporting records and enforcing rules and policies.

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

Management Letter

1. Fire Department Holiday Pay

Finding:

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

Status:

The Police Jury has adopted and signed a contract the Firefighters' Union which allows the practice referred to in the finding. The policy will be reviewed when the contract is up for renewal.

2. Telephone Votes

Finding:

The Police Jury took a poll of jurors via telephone which is in violation of Louisiana's open meeting law.

Status:

The Police Jury has not, nor will it conduct polls by telephone in the future.

3. Correctional Center Sanitation Fees

Finding:

The Police Jury should not prepay sanitation fees. Such prepayments are, in effect, loans which are a violation of the Louisiana Constitution.

Status:

The Police Jury has not made any such prepayments since the time this issue was addressed.