

**OUACHITA PARISH POLICE JURY**

**Financial Statements**  
**As of and For the Year Ended December 31, 2005**

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

Release Date 7/26/06

**OUACHITA PARISH POLICE JURY**  
**Financial Statements**  
**As of and for the Year Ended December 31, 2005**

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## 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, 2005, 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 and the *Louisiana Governmental Audit Guide* issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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, 2005 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.

As discussed in Note 15 to the financial statements, the Federal Emergency Management Agency (FEMA) is investigating whether grants received by the Police Jury through the State of Louisiana were used to purchase nonqualifying property. If FEMA requests reimbursement from the State, the State could pass this reimbursement onto the Police Jury. Such a reimbursement could be material to the financial condition of the Police Jury.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2006, 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.

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, 2005 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 15 and pages 56 through 62 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 no 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 included in Schedules 7 through 25 (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 9, 2006

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART A)**

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2005**

Our discussion and analysis of Ouachita Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2005. Please read it in conjunction with the Police Jury's financial statements

**FINANCIAL HIGHLIGHTS**

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

- Assets of the Police Jury exceeded its liabilities at the close of the most recent fiscal year by \$102.7 million (net assets). Of this amount, \$8.1 million (unrestricted net assets) may be used to meet the Police Jury's obligations to citizens and creditors within the Jury's designation and policies.
- The Police Jury's total net assets increased by \$4.5 million during 2005. Governmental activities' net assets increased \$4.8 million during 2005, while business-type activities' net assets decreased by approximately \$315,000.
- As of the close of the most recent fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$44.7 million, an increase of \$1.4 million in comparison with the prior year. Approximately 97% of this total amount, \$43.3 million, is unreserved and available for use within the Police Jury's designation and policies (unreserved fund balance).
- At the end of the most recent fiscal year, unreserved fund balance for the General Fund was \$2.1 million, or 39.5% of total 2005 General Fund expenditures and transfers.

**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 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 Oaks Detention Center, the Correctional Center Special Revenue Fund, the Correctional Center Capital Projects Fund and West Ouachita Sewerage District No. 9.

With the implementation of Governmental Accounting Standards Board Statement No. 34, a government's presentation of financial statements has been greatly changed. The statements focus on the Police Jury as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government), and should enhance the Police Jury's accountability.



Ouachita 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**

*Government-Wide Financial Statements*

The government-wide financial statements (see Statements A and B) are designed to be similar to private-sector business in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. These statements combine governmental funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government.

*The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B)* 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 changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services and/or subsidy to various business-type activities.

These two statements report the Police Jury's *net assets* - the difference between assets and liabilities, as reported in the Statement of Net Assets - as 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 is 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 governmental activities reflect the Police Jury's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance and administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes and government grants. The business-type activities reflect private sector type operations

**Ouachita Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2005**

where the fee for service typically covers all or most of the cost of operations including depreciation. The Police Jury's solid waste collection programs are reported here.

**Reporting the Police Jury's Most Significant Funds**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for *specific activities* or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

**Fund Financial Statements** The Police Jury's fund financial statements (Statements C through H) 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 Mosquito Abatement District).

**Governmental Funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Statements C and D) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically developed. Unlike the government-wide financial statements, 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 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 *short-term view* of the Police Jury's operations and the services it provides. Such information may be useful in evaluating a government's current financing requirements. All non-major governmental funds are presented in one column, titled Other Governmental Funds. Combining financial statements of the non-major funds can be found in the other supplementary information section that follows the Basic Financial Statements.

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 differences) 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.

**Proprietary Funds** encompass both enterprise and internal service funds on the fund financial statements (see Statements E, F, and G). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Police Jury's various functions. The Police Jury uses internal service funds to account for its self-insured insurance and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2005**

statements of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements.

*Fiduciary funds* are used to account for resources held by the Police Jury in a trustee capacity or as an agent for others. These funds (see Statement H) are restricted in purpose and do not represent discretionary assets of the Police Jury. Therefore, these assets are not presented as part of the government-wide financial statements.

The total columns on the governmental funds financial statements (see Statements C and D) at the government-wide financial statements require reconciliation. The governmental funds' differences result from the different measurement focus and the reconciliation is presented on the pages following each statement (see Statements C and D). The flow of current financial resources will reflect interfund transfers as other financial sources as well as capital expenditures as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the *Governmental Activities* column in the government-wide statements.

#### **Capital Assets**

General capital assets include land, construction in progress, buildings, equipment and furniture, books, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the Police Jury's capitalization threshold (see Note 1 – J). All projects completed and acquisitions occurring in the year ended December 31, 2005 have been capitalized. Governmental Accounting Standards Board Statement No. 34 allows the Police Jury a transitional period to December 31, 2007 for reporting infrastructure assets. The Police Jury has capitalized all purchased capital assets and all donated capital assets. Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time in the 2003 financial statements based on the date of acquisition and the estimated useful life of the asset.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required *supplementary information* (Part B), the budgetary comparison schedules. Required supplementary information can be found in Schedules 1 through 6 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Schedules 7 through 21.

Also included in the report are the Office of Management and Budget A-133 Single Audit reports and schedules.

**Ouachita Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2005**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**THE POLICE JURY AS A WHOLE** The Police Jury's net assets were \$102.7 million at December 31, 2005. Of this amount, \$94.6 million was restricted or invested in capital assets. 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.

The following table reflects the condensed Statement of Net Assets for 2005, with comparative figures from 2004:

Table 1  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Net Assets**  
**December 31, 2005 and 2004**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2005</b>	<b>2004</b>	<b>2005</b>	<b>2004</b>	<b>2005</b>	<b>2004</b>
<b><u>Assets</u></b>						
Current and other assets	\$ 54,775,913	\$ 50,389,939	\$ 339,420	\$ 325,448	\$ 55,115,333	\$ 50,715,387
Capital Assets	55,568,094	52,836,835	2,231,184	2,593,202	57,799,278	55,430,037
Total Assets	<u>110,344,007</u>	<u>103,226,774</u>	<u>2,570,604</u>	<u>2,918,650</u>	<u>112,914,611</u>	<u>106,145,424</u>
<b><u>Liabilities</u></b>						
Current and other liabilities	6,375,543	3,547,830	2,491	20,784	6,378,034	3,568,614
Long-term liabilities	3,224,881	3,759,998	602,807	617,444	3,827,688	4,377,442
Total Liabilities	<u>9,600,424</u>	<u>7,307,828</u>	<u>605,298</u>	<u>638,228</u>	<u>10,205,722</u>	<u>7,946,056</u>
<b><u>Net Assets</u></b>						
Invested in capital assets, net of debt	55,568,094	52,836,835	1,628,427	1,975,758	57,196,521	54,812,593
Restricted	37,368,607	36,807,803	-	-	37,368,607	36,807,803
Unrestricted	7,806,882	6,274,308	336,879	304,664	8,143,761	6,578,972
Total Net Assets	<u>\$ 100,743,583</u>	<u>\$ 95,918,946</u>	<u>\$ 1,965,306</u>	<u>\$ 2,280,422</u>	<u>\$ 102,708,889</u>	<u>\$ 98,199,368</u>

The \$7.8 million in unrestricted net assets of governmental activities represents the *accumulated* results of all past year's operations. Net assets of governmental activities increased \$4.8 million from the prior year. The changes in net assets are discussed later in this MD&A.

The Police Jury's *combined* net assets at year end total \$102.7 million. Approximately 56% (\$57.2 million) of the Police Jury's net assets as of December 31, 2005 reflects the Police Jury's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 36% of the Police Jury's net assets (\$37.4 million) are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes. The remaining 8% (\$8.1 million) of net assets, referred to as unrestricted, may be used to meet the ongoing obligations of the Police Jury to citizens and creditors.

**Ouachita Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2005**

The results of this year's operations for the primary government as a whole are reported in the Statement of Activities. The following Table 2 provides a summary of the changes in net assets for the year ended December 31, 2005, with comparative figures from 2004:

**Table 2**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Activities**  
**For the years ended December 31, 2005 and 2004**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2005</b>	<b>2004</b>	<b>2005</b>	<b>2004</b>	<b>2005</b>	<b>2004</b>
<b>Program revenues</b>						
Charges for services	\$ 5,217,999	\$ 4,962,427	\$ 146,467	\$ 149,404	\$ 5,364,466	\$ 5,111,831
Operating grants and contributions	8,374,591	6,746,953	-	-	8,374,591	6,746,953
Capital grants and contributions	2,320,577	2,673,325	-	-	2,320,577	2,673,325
<b>General Revenues</b>						
Ad valorem taxes	24,675,007	23,460,782	-	-	24,675,007	23,460,782
Sales taxes	9,965,709	10,027,124	-	-	9,965,709	10,027,124
Other general revenues	14,958,242	13,761,307	(253,255)	3,990	14,704,987	13,765,297
<b>Total revenues</b>	<b>65,512,125</b>	<b>61,631,918</b>	<b>(106,788)</b>	<b>153,394</b>	<b>65,405,337</b>	<b>61,785,312</b>
<b>Functions/Program Expenses:</b>						
<b>Current</b>						
Legislative	168,399	191,248	-	-	168,399	191,248
Judicial	5,995,028	5,020,035	-	-	5,995,028	5,020,035
Elections	184,159	153,057	-	-	184,159	153,057
Finance and administrative	2,107,059	2,182,041	-	-	2,107,059	2,182,041
Other general government	1,139,330	1,065,875	-	-	1,139,330	1,065,875
Public safety	25,456,169	23,408,991	-	-	25,456,169	23,408,991
Public works	5,989,906	5,445,525	-	-	5,989,906	5,445,525
Health and welfare	6,278,888	5,369,163	-	-	6,278,888	5,369,163
Culture and recreation	6,033,083	5,166,007	-	-	6,033,083	5,166,007
Economic development and assistance	7,278,225	6,044,237	-	-	7,278,225	6,044,237
Sewer	-	-	208,328	219,590	208,328	219,590
Interest on long-term debt	57,246	62,549	-	-	57,246	62,549
<b>Total function/program expenses</b>	<b>60,687,492</b>	<b>54,108,728</b>	<b>208,328</b>	<b>219,590</b>	<b>60,895,820</b>	<b>54,328,318</b>
<b>Increase (decrease) in net assets</b>	<b>\$ 4,824,633</b>	<b>\$ 7,523,190</b>	<b>\$ (315,116)</b>	<b>\$ (66,196)</b>	<b>\$ 4,509,517</b>	<b>\$ 7,456,994</b>

**Changes in Net Assets** The Police Jury's total revenues were \$65.4 million and the total cost of all programs and services was \$60.9 million. Therefore, net assets increased \$4.5 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

**Ouachita Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2005**

*Governmental Activities* net assets increased \$4.8 million in 2005. The cost of all of our *governmental* activities this year was \$60.7 million. As shown in the Statement of Activities in Statement B, the amount that our taxpayers ultimately financed for these activities was only \$44.8 million because some of the cost was paid by those who benefited from the programs (\$5.2 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$10.7 million).

In the table which follows, we have presented the cost of each of the Police Jury's seven largest functions -judicial, finance and administration, 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.

**Table 3**  
**OUACHITA PARISH POLICE JURY**  
**Governmental Activities**  
**Years Ended December 31, 2005 and 2004**

	Total Cost of Services		Net Cost of Services	
	2005	2004	2005	2004
Judicial	\$ 5,995,028	\$ 5,020,035	\$ 4,455,998	\$ 3,873,886
Finance and Administration	2,107,059	2,182,041	1,040,445	717,123
Public Safety	25,456,169	23,408,991	21,588,587	20,879,269
Public Works	5,989,906	5,445,525	4,254,016	2,408,684
Health and Welfare	6,278,888	5,369,163	6,278,888	5,366,062
Culture and Recreation	6,033,083	5,166,007	5,882,676	5,038,192
Economic and Government Assistance	7,278,225	6,044,237	(275,419)	216,888
All Others	1,549,134	1,472,729	1,549,134	1,225,919
<b>Totals</b>	<b>\$ 60,687,492</b>	<b>\$ 54,108,728</b>	<b>\$ 44,774,325</b>	<b>\$ 39,726,023</b>

*Governmental Activities* net assets increased \$4.8 million. Some factors affecting the change in net assets for governmental activities were:

- (1) An increase in net capital assets of \$2.7 million capitalized during the year.
- (2) An increase of \$1.2 million in property taxes due to economic growth.

*Business-Type Activities* net assets decreased by approximately \$315,000 in 2005. A major portion of the decrease (\$261,000) is due to the abandonment of an oxidation pond. Charges for services make up 95% of the revenues in the business-type activities. The Sewerage Systems' operating revenues decreased \$3,000 and expenses decreased \$11,000.

Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2005

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

**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.

**Governmental Funds** The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, *unreserved fund* balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$44.7 million, an increase of \$1.4 million in comparison with the prior year. Approximately 97% of this total amount (\$43.3 million) constitutes *unreserved fund balance*, which is available for spending at the Police Jury's discretion in accordance with the individual fund's restrictions. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to: payment of debt service (\$200,000) and capital improvements (\$1.2 million).

The General Fund is the chief operating fund of the Ouachita Parish Police Jury. At the end of the fiscal year, total fund balance of the General Fund was approximately \$2.1 million which was unreserved. For 2005, fund balance increased approximately \$351,000 versus the \$937,000 increase in 2004. Key factors contributing to this change were as follows:

- (1) An increase in tax revenues by approximately \$400,000.
- (2) An increase in capital expenditures of approximately \$526,000, mostly related to new heating and air conditioning systems for the Courthouse and the Courthouse Annex.
- (3) A decrease in sale of assets of approximately \$342,000

Public Works fund balance decreased by approximately \$400,000 due to higher insurance costs, higher costs of materials and more public works projects.

The Fire Department fund balance decreased by approximately \$44,000 in 2005 as compared to a \$1.0 million decrease in 2004. This change was brought about by a \$474,000 increase in property taxes and a \$513,000 decrease in expenditures.

The Public Library's tax revenues increased by \$200,000. However, this fund also had an \$375,000 increase in spending on capital assets and a \$571,000 increase in operating costs caused by bringing the Williams Library online. Overall, the Public Library fund balance decreased by \$700,000 in 2005 compared to a \$44,000 decrease in 2004.

The Green Oaks Detention Center Fund enjoyed another increase in fund balance, \$429,000 in 2005 versus \$214,000 in 2004. Most of this change is attributable to the \$236,000 in higher fees earned in 2005 as well as another \$100,000 earned in interest revenues due to its healthy cash balance and slightly higher interest rates.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2005**

The Correctional Center Special Revenue Fund encountered a rough year in 2005 with a \$495,000 decrease in fund balance versus the \$20,000 increase the year before. This fund's revenues did increase by \$750,000 due to a moderate \$210,000 increase in tax revenue and a \$323,000 increase in fees charged for housing prisoners from outside the parish. However, this fund incurred an additional \$1,300,000 in expenditures due to a \$397,000 increase in salaries and benefits with the remaining \$903,000 balance being associated with increased costs of the housing of prisoners

The Correctional Center Capital Projects Fund experienced a \$1,055,000 increase in its 2005 fund balance versus 2004's \$2,700,000 increase. The \$1,646,000 increase in capital expenditures accounts for the decline from 2004.

***Proprietary Funds*** The Police Jury's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net assets of \$1.97 million, a decrease of approximately \$315,000 in comparison with the prior year.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

**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.

The total difference between the original General Fund budget and the final amended budget was an increase in appropriations by approximately \$669,000. Most of this increase is attributable to judicial, other general government and capital outlay expenditures. Revenues budgeted increased about \$912,000 due to favorable changes in ad valorem and sales taxes and other state funding. These changes resulted in approximately a \$1,018,000 net increase in budgeted fund balance.

When actual results for 2005 are compared with the final budget, revenue collections exceeded budget by \$353,000. Expenditures and transfers were \$81,000 less than appropriated. This resulted in a positive variance of \$434,000 when compared to budget. There were no overruns on expenditures at the legal level of control.

#### **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** The Policy Jury's investment in capital assets for its governmental and business type activities as of December 31, 2005 amounts to \$57.8 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress buildings, equipment and furniture, and infrastructure assets such as roads, highways, and drainage and sewer systems. During fiscal year 2005, the Policy Jury recorded assets of approximately \$706,000 for governmental activities that were not previously recorded when GASB Statement No. 34 was first implemented. The net increase in the Police Jury's investment in capital assets for the current fiscal year was 5.2% for governmental activities.



**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2005**

Table 4  
**OUACHITA PARISH POLICE JURY**  
*Capital Assets (Net of Accumulated Depreciation)*  
December 31, 2005 and 2004

	Governmental		Business-Type		Total	
	Activities		Activities			
	2005	2004	2005	2004	2005	2004
Land	\$ 9,051,982	\$ 9,043,301	\$ -	\$ -	\$ 9,051,982	\$ 9,043,301
Construction in progress	4,935,419	1,800,249	-	-	4,935,419	1,800,249
Buildings	41,794,631	41,355,617	-	-	41,794,631	41,355,617
Equipment and Furniture	21,321,571	21,193,871	3,518,842	4,040,842	24,840,413	25,234,713
Books	3,310,138	2,888,337	-	-	3,310,138	2,888,337
Infrastructure	5,160,343	5,160,343	-	-	5,160,343	5,160,343
Less: accumulated depreciation	(30,005,990)	(28,604,883)	(1,287,658)	(1,447,640)	(31,293,648)	(30,052,523)
Total Net Capital Assets	\$ 55,568,094	\$ 52,836,835	\$ 2,231,184	\$ 2,593,202	\$ 57,799,278	\$ 55,430,037

Major capital asset events during the current fiscal year included the following:

- Construction in Progress on the following projects
  - Drainage improvement projects for approximately \$594,000
  - Major road programs for approximately \$1,464,000
  - Expansion of the Correctional Center for approximately \$1,762,000
- Additions
  - Completion of the Louise Williams library branch for approximately \$1,730,000
- Retirements
  - Sale of the West Monroe Health Unit for \$1,050,000

Additional information on the Police Jury's capital assets can be found in Note 5 of this report.

**Long-Term Debt** At the end of the current fiscal year, the Policy Jury had \$603,000 in revenue bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues. There were no general obligation bonds outstanding for the Police Jury at the end of the fiscal year.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2005**

**Table 5  
OUACHITA PARISH POLICE JURY  
Summary of Outstanding Debt at Year End  
December 31, 2005 and 2004**

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Claims Payable	\$ 2,138,959	\$ 2,510,885	\$ -	\$ -	\$ 2,138,959	\$ 2,510,885
Compensated absences	938,519	888,327	-	-	938,519	888,327
Capital leases	147,303	360,786	-	-	147,303	360,786
Utilities revenue bonds	-	-	602,757	617,444	602,757	617,444
Total	\$ 3,224,781	\$ 3,759,998	\$ 602,757	\$ 617,444	\$ 3,827,538	\$ 4,377,442

Other obligations include accrued vacation pay and capital leases. We present more detailed information about our long-term liabilities in Notes 8 and 9 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 2006 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 2006. The 2005 assessed valuation for Ouachita Parish increased 4.1% compared to 2004. However, due to the closure of a major company in the parish and the sale of a hospital to a not for profit organization, the Assessor's estimate is that assessed valuation will decrease by 4.14%. The Police Jury did take this valuation into account when budgeting for 2006.

Major revenue sources to the Police Jury General Fund include ad valorem taxes and licenses and permits which make up 75% of the Police Jury's General Fund budgeted revenues. These were \$3.2 million in 2005 and are projected at \$3.3 million for the 2006 budget.

Amounts available for appropriation in the General Fund budget are \$5.2 million, a decrease of 5.2% over the final 2005 budget of \$5.9 million. The decline in revenues is attributed to the lack of assets scheduled to be sold in 2006 and the loss of approximately \$50,000 in property taxes and insurance tax credits due to the effect of loss in assessed valuation as discussed above.

The 2006 budget estimates that the Police Jury's budgetary General Fund fund balance is expected to decrease by \$260,000 by the close of 2006. However, the projected fund balance at the close of 2006 would still represent 17% of General Fund revenues.

The 2% sales and use tax are major revenue sources to the Public Works Fund and the Fire Department, making up approximately 97% of revenues in the Public Works Fund and 50% in the Fire Department. Sales and use taxes decreased by 0.1% in 2005. The projected sales tax budgets for 2006 are the same as for 2005.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2005**

The Fire Department will experience a positive cash flow during 2006. The fund balance anticipated for December 31, 2006 is \$4.4 million. Since the property tax millage is expiring in 2005, a renewal of the same millage was approved by the voters. It will be in effect for 2006 through 2009. Positive cash flow is anticipated for all of these years mainly as a result of the Fire Chief's reduction in overtime, the retirement of some firefighters, and an honorable voluntary reduction in base pay that the fire union voted on in order to save an involuntary layoff of personnel. The Police Jury / Fire Board of Commissioners will be looking at reinstating some or all of the pay reduction as soon as funds are available and assurance that it will not affect the positive cash flow.

A branch library is currently under construction in the Swartz community in the amount of \$1.7 million and a branch will be bid in the Town of Sterlington during 2006.

As for business-type activities, revenues and expenses are expected to remain fairly constant for 2006.

**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 N. Cammack, CPA, Treasurer at the Ouachita Parish Police Jury, 300 St. John Street, Monroe, Louisiana 71201, telephone number (318) 327-1340.

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

## Statement A

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

**Statement of Net Assets**  
**December 31, 2005**

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash	\$ 25,674,507	\$ 304,015	\$ 25,978,522
Investments, at market value	750,000	-	750,000
Receivables:			
Ad valorem taxes	21,952,180	-	21,952,180
Special assessments	167,372	-	167,372
Other receivables	1,179,242	26,370	1,205,612
Due from other governmental units	3,882,116	-	3,882,116
Internal balance	582	(582)	-
Prepaid expenses	783,276	9,617	792,893
Inventories	386,638	-	386,638
Capital assets, net	55,568,094	2,231,184	57,799,278
<b>Total assets</b>	<u>110,344,007</u>	<u>2,570,604</u>	<u>112,914,611</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	5,258,048	2,491	5,260,539
Deferred revenues	958,515	-	958,515
Deposits held	158,980	50	159,030
Long-term liabilities:			
Due within one year	1,085,822	15,420	1,101,242
Due in more than one year	2,139,059	587,337	2,726,396
<b>Total liabilities</b>	<u>9,600,424</u>	<u>605,298</u>	<u>10,205,722</u>
<b>Net Assets</b>			
Invested in capital assets (net of related debt)	55,568,094	1,628,427	57,196,521
Restricted for:			
Public Works	1,090,076	-	1,090,076
Public Safety	20,713,030	-	20,713,030
Health and Welfare	1,429,112	-	1,429,112
Culture and Recreation	9,191,271	-	9,191,271
Debt Service	200,010	-	200,010
Capital Improvement	3,213,292	-	3,213,292
Insurance Claims	1,531,816	-	1,531,816
Unrestricted	7,806,882	336,879	8,143,761
<b>Total net assets</b>	<u>\$ 100,743,583</u>	<u>\$ 1,965,306</u>	<u>\$ 102,708,889</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Activities**  
**For the Year Ended December 31, 2005**

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Total
					Governmental Activities	Business-Type Activities
<b>Functions/Programs</b>						
<b>Primary government:</b>						
Governmental activities:						
General government						
Legislative	\$ 168,399	\$ -	\$ -	\$ -	\$ (168,399)	\$ -
Judicial	5,995,028	280,288	1,256,379	2,363	(4,455,998)	-
Elections	184,159	-	-	-	(184,159)	-
Finance and administration	2,107,059	1,066,614	-	-	(1,040,445)	-
Other general government	1,139,330	-	-	-	(1,139,330)	-
<b>Total general government</b>	<b>9,593,975</b>	<b>1,346,902</b>	<b>1,256,379</b>	<b>2,363</b>	<b>(6,988,331)</b>	<b>-</b>
Public safety	25,456,169	2,798,095	544,871	711,475	(21,401,728)	-
Public works	5,989,906	143,899	7,380	1,397,752	(4,440,875)	-
Health and welfare	6,278,888	-	-	-	(6,278,888)	-
Culture and recreation	6,033,083	96,831	15,000	38,576	(5,882,676)	-
Economic and government assistance	7,278,225	832,272	6,550,961	170,411	275,419	-
Interest and fiscal charges on long-term debt	57,246	-	-	-	(57,246)	-
<b>Total governmental activities</b>	<b>60,687,492</b>	<b>5,217,999</b>	<b>8,374,591</b>	<b>2,320,577</b>	<b>(44,774,325)</b>	<b>-</b>
Business-type activities:						
Sewer	208,328	146,467	-	-	-	(61,861)
<b>Total business-type activities</b>	<b>208,328</b>	<b>146,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(61,861)</b>
<b>Total primary government</b>	<b>\$ 60,895,820</b>	<b>\$ 5,364,466</b>	<b>\$ 8,374,591</b>	<b>\$ 2,320,577</b>	<b>(44,774,325)</b>	<b>(44,836,186)</b>
<b>General revenues:</b>						
Taxes:						
Ad valorem taxes levied for:						
General purposes					1,985,761	-
Special revenue purposes					19,765,692	-
Debt service purposes					2,923,554	-
Sales taxes levied for:						
Special revenue purposes					9,965,709	-
Other taxes					2,852,686	-
Grants and contributions not restricted to specific programs					906,167	-
Licenses and permits					732,366	-
Fines and forfeitures					2,679,833	-
Insurance premiums					5,497,438	-
Interest and investment earnings					1,261,685	7,745
Rents and royalties					528,303	-
Loss on disposals of assets (net)					(266,093)	(261,000)
Miscellaneous					765,857	-
<b>Total general revenues</b>					<b>49,598,958</b>	<b>(253,255)</b>
<b>Change in net assets</b>					<b>4,824,633</b>	<b>(315,116)</b>
<b>Net assets at beginning of year as restated (Note 5)</b>					<b>95,918,950</b>	<b>2,280,422</b>
<b>NET ASSETS AT END OF YEAR</b>					<b>\$ 100,743,583</b>	<b>\$ 1,965,306</b>
						<b>\$ 102,708,889</b>

## **FUND FINANCIAL STATEMENTS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2005**

	MAJOR FUNDS								AGGREGATE REMAINING FUNDS
	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS		
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110	CORRECTIONAL CENTER FUND 301	OTHER GOVERNMENTAL FUNDS	
ASSETS									
Cash	\$ -	\$ 311,364	\$ 791,754	\$ 5,059,640	\$ 5,126,736	\$ 992,452	\$ 2,646,617	\$ 7,932,990	\$ 22,881,573
Receivables									
Ad valorem taxes	1,766,742	-	4,836,659	4,596,643	1,812,620	5,116,020	-	3,823,496	21,952,180
Special assessments	-	2,531	-	-	-	-	-	164,841	167,372
Other receivables	243,424	56,993	12,546	15,566	459	55,098	-	322,745	706,831
Due from other									
governmental units	308,337	753,986	743,470	10,640	62,238	345,661	-	1,656,248	3,880,600
Due from other funds	533,269	-	-	-	-	2,331,965	-	55,214	2,920,448
Prepaid expenses & other assets	-	-	-	-	-	-	-	113,403	113,403
Inventories	3,939	228,372	-	-	13,371	68,011	-	72,946	386,639
TOTAL ASSETS	\$ 2,855,711	\$ 1,353,246	\$ 6,384,429	\$ 9,682,489	\$ 7,015,464	\$ 8,909,207	\$ 2,646,617	\$ 14,161,883	\$ 53,009,046
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable and									
accrued expenses	\$ 693,337	\$ 311,346	\$ 493,722	\$ 358,404	\$ 139,066	\$ 412,814	\$ 673,458	\$ 1,158,042	\$ 4,242,189
Due to other funds	-	-	-	-	-	-	-	2,919,866	2,919,866
Deferred revenues	74,426	-	344,411	132,814	55,512	147,246	-	204,106	958,515
Deposits held	13,900	143,283	-	-	-	1,299	-	-	158,982
Total liabilities	781,663	455,129	840,133	491,218	194,578	561,359	673,458	4,282,014	8,279,552
Fund equity:									
Fund balances									
Reserved for capital improvement	-	-	-	-	-	-	-	1,240,133	1,240,133
Reserved for debt service	-	-	-	-	-	-	-	200,010	200,010
Unreserved/undesignated	2,074,048	898,117	5,544,296	9,191,271	6,820,886	8,347,848	1,973,159	8,439,726	43,289,351
Total fund balances	2,074,048	898,117	5,544,296	9,191,271	6,820,886	8,347,848	1,973,159	9,879,869	44,729,494
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,855,711	\$ 1,353,246	\$ 6,384,429	\$ 9,682,489	\$ 7,015,464	\$ 8,909,207	\$ 2,646,617	\$ 14,161,883	\$ 53,009,046

The accompanying notes are an integral part of this statement.



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

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

December 31, 2005

Total fund balances - governmental funds		\$	44,729,494
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.			
Governmental capital assets	\$	85,574,084	
Less accumulated depreciation		<u>(30,005,990)</u>	55,568,094
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.			
Compensated absences		(938,519)	
Leases payable		<u>(147,303)</u>	(1,085,822)
Elimination of interfund assets and liabilities			
Interfund assets		(2,919,866)	
Interfund liabilities		<u>2,919,866</u>	-
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.			
			<u>1,531,817</u>
Net Assets		\$	<u>100,743,583</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2005**

	MAJOR FUNDS							AGGREGATE REMAINING FUNDS
	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS		
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110	CORRECTIONAL CENTER FUND 301	
Revenues								
Taxes:								
Ad valorem	\$ 1,985,761	\$	\$ 5,475,990	\$ 5,155,162	\$ 2,032,984	\$ 5,738,205	\$	\$ 4,286,905
Sales		4,937,251	5,028,458					9,965,709
Other	1,485,162							2,852,686
Licenses, permits, and assessments	537,387	6,354						732,366
Intergovernmental:								
Federal	66,335	47,364	27,047	10,638	1,875	72,762		8,002,887
State	342,604		399,448	378,640	142,035	17,570		3,333,214
Local	200,653		7,380					2,054,917
Fees, charges, and commissions for services	29,143	48,700		55,625	349,477	2,441,738		55,200
Fines and forfeitures	1,583			78,788				363,233
Use of money and property	418,705	21,463	100,231	239,856	196,694	190,305	75,922	3,217,999
Other Revenues	410,232	10,388	13,595	43,663	3,872	166,164		2,599,462
Total Revenues	5,477,565	5,063,920	11,052,149	5,963,372	2,227,037	8,626,744	75,922	688,135
								21,121,544
								60,107,253
Expenditures								
Current								
General government:								
Legislative	168,252							168,252
Judicial	2,165,407							5,857,536
Elections	125,554		46,114		12,021		682	183,689
Finance and administration	426,205							1,718,771
Other	893,254							893,254
Public safety	128,749		10,814,669	10,780	2,284,069	9,101,213		24,416,081
Public works	31,982	5,002,864						5,608,523
Health and welfare	43,291							1,183,806
Culture and recreation	107,199			4,780,389				5,243,939
Economic development	227,578							7,177,523
Debt service			224,399					6,949,945
Capital Expenditures	543,650	447,400	18,199	1,873,260	2,046	20,523	1,762,174	270,604
Total Expenditures	4,863,121	5,450,264	11,103,381	6,660,429	2,298,136	9,121,736	1,762,856	2,322,166
								18,643,463
								59,907,386
Excess (Deficiency) of Revenues Over Expenditures	614,444	(386,344)	(51,232)	(702,057)	428,901	(494,992)	(1,686,934)	199,867
Other Financing Sources/(Uses)								
Sale of assets	139,603	34,250	7,380	2,500				1,050,111
Transfers in	46	21,601					2,741,647	569,521
Transfers Out	(393,123)	(75,000)						(2,866,692)
Total Other Financing Sources/(Uses)	(253,474)	(17,149)	7,380	2,500			2,741,647	(1,247,060)
								1,223,844
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	350,970	(403,493)	(43,852)	(699,557)	428,901	(494,992)	1,054,713	1,231,021
Fund Balances at Beginning of Year	1,723,078	1,201,610	5,588,148	9,890,828	6,391,985	8,842,840	918,446	8,648,848
FUND BALANCES AT END OF YEAR	\$ 2,074,048	\$ 898,117	\$ 5,544,296	\$ 9,893,371	\$ 6,820,886	\$ 8,347,848	\$ 1,973,159	\$ 9,879,869
								44,729,494

The accompanying notes are an integral part of this statement.

**OUACHITA 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, 2005**

**Total net change in fund balances-governmental funds** **\$ 1,423,711**

Amounts 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 those assets  
is allocated over their estimated useful lives as depreciation expense.  
Capital outlays exceeded depreciation expense for the year.

Capital outlays	\$ 7,189,418	
Depreciation	<u>(2,937,811)</u>	4,251,607

Capital assets nor depreciation are reported in the Governmental Funds.  
In the Statement of Net Assets, capital assets and accumulated  
depreciation are reported. When an asset is disposed of, it results in a gain  
or loss on the disposal of the asset in the Statement of Activities. During  
the current year, the Police Jury sold assets with a carrying value of  
\$1,489,939 for \$1,223,844 that resulted in a net loss of \$266,093.

(1,489,939)

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.

476,088

Repayment of certain debt is an expenditure in the governmental funds,  
but the repayment reduces the long-term liabilities in the statement of  
net assets.

Repayment of capital leases		213,358
-----------------------------	--	---------

In the Statement of Activities, certain operating expenses - compensated  
absences - are measured by the amounts earned 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, vacation and sick time earned exceeded the amounts used.

(50,192)

**Change in net assets of governmental activities** **\$ 4,824,633**

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

**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2005**

	Business-Type Activities			Governmental Activities Internal Service Funds
	Enterprise Funds			
	Major Fund			
	West Ouachita Sewerage District No 9	Other Enterprise Funds	Total Enterprise Funds	
ASSETS				
Cash	\$ 230,555	\$ 73,460	\$ 304,015	\$ 2,792,934
Investments	-	-	-	750,000
Receivables				
Trade	-	5,743	5,743	-
Other	11,224	9,403	20,627	472,411
Due from other governmental units	-	-	-	1,516
Prepaid expenses and other current assets	9,617	-	9,617	669,873
Property, Plant, and Equipment, net	785,097	1,446,087	2,231,184	-
TOTAL ASSETS	\$ 1,036,493	\$ 1,534,693	\$ 2,571,186	\$ 4,686,734
LIABILITIES AND NET ASSETS				
Liabilities				
Current:				
Accounts payable and accrued expenses	\$ 2,480	\$ 11	\$ 2,491	\$ 1,015,859
Due to other funds	-	582	582	-
Current liabilities payable from restricted assets:				
Customer Deposits	-	50	50	-
Revenue bonds payable	15,420	-	15,420	-
Non-Current:				
Revenue bonds payable	587,337	-	587,337	-
Other noncurrent liabilities	-	-	-	2,139,058
Total liabilities	605,237	643	605,880	3,154,917
Net Assets				
Invested in capital assets - net of related debt	182,340	1,446,087	1,628,427	-
Restricted for insurance claims	-	-	-	1,531,817
Unrestricted	248,916	87,963	336,879	-
Total net assets	431,256	1,534,050	1,965,306	1,531,817
TOTAL LIABILITIES AND NET ASSETS	\$ 1,036,493	\$ 1,534,693	\$ 2,571,186	\$ 4,686,734

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, 2005**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Major Fund West Ouachita Sewerage District No 9	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues				
Sewer service charges	\$ 134,995	\$ 11,472	\$ 146,467	\$ -
Premiums	-	-	-	5,497,438
Total Operating Revenues	134,995	11,472	146,467	5,497,438
Operating Expenses				
Amortization	418	-	418	-
Billing cost	13,785	-	13,785	-
Board member compensation	1,500	-	1,500	-
Depreciation	34,005	67,013	101,018	-
Indirect cost allocation	1,407	693	2,100	-
Insurance	2,968	1,179	4,147	-
Interest Expense	29,775	10	29,785	-
Miscellaneous	1,119	3	1,122	-
Repairs and maintenance	35,033	-	35,033	-
Treatment fees	-	4,706	4,706	-
Utilities	14,545	134	14,679	-
Administrative expenses	35	-	35	354,831
Benefit payments & reinsurance	-	-	-	4,840,046
Total Operating Expenses	134,590	73,738	208,328	5,194,877
Operating Income (Loss)	405	(62,266)	(61,861)	302,561
Non-Operating Revenues and Expenses				
Interest earned	5,266	2,479	7,745	95,755
Other income	-	-	-	77,772
Loss on disposal of assets	(261,000)	-	(261,000)	-
Total Non-Operating Revenues and Expenses	(255,734)	2,479	(253,255)	173,527
Increase (Decrease) in Net Assets	(255,329)	(59,787)	(315,116)	476,088
Net Assets at Beginning of Year	686,585	1,593,837	2,280,422	1,055,729
NET ASSETS AT END OF YEAR	\$ 431,256	\$ 1,534,050	\$ 1,965,306	\$ 1,531,817

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Cash Flows**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2005**

	Business-Type Activities Enterprise Funds			Governmental Activities Internal Service Funds
	Major Fund West Ouachita Sewerage District No. 9	Other Enterprise Funds	Total	
Cash flows from operating activities				
Receipts from customers	\$ 133,732	\$ 11,204	\$ 144,936	\$ -
Premiums received	-	-	-	5,463,534
Payments to suppliers for goods and services	(101,127)	(23,589)	(124,716)	536,022
Payments for claims	-	-	-	(5,211,872)
Net cash provided (used) by operating activities	32,605	(12,385)	20,220	787,684
Cash flows from capital and related financing activities				
Proceeds from bond issuance	-	-	-	-
Payments on bonds	(14,687)	-	(14,687)	-
Due from other governmental units	-	-	-	10,000
Due from other funds	-	582	582	995,477
Net cash provided (used) by capital and related financing activities	(14,687)	582	(14,105)	1,005,477
Cash flows from investing activities				
Interest earnings	5,266	2,479	7,745	95,755
Other cash receipts	-	-	-	77,771
Net cash provided by investing activities	5,266	2,479	7,745	173,526
Net increase (decrease) in cash	23,184	(9,324)	13,860	1,966,687
Cash at beginning of year	207,371	82,784	290,155	826,247
Cash at end of year	\$ 230,555	\$ 73,460	\$ 304,015	\$ 2,792,934
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 405	\$ (62,266)	\$ (61,861)	\$ 302,561
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	34,005	67,013	101,018	-
Amortization of bond issuance cost	418	-	418	-
Change in assets and liabilities:				
Receivables	(845)	(268)	(1,113)	(33,904)
Accounts payable and accrued expenses	(1,378)	(16,865)	(18,243)	890,853
Other Noncurrent Liabilities	-	-	-	(371,826)
Net cash provided (used) by operating activities	\$ 32,605	\$ (12,386)	\$ 20,219	\$ 787,684
Cash shown on statement of net assets	\$ 230,555	\$ 73,460	\$ 304,015	\$ 2,792,934

The accompanying notes are an integral part of this statement

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Statement of Net Assets**  
**FIDUCIARY FUNDS**  
**December 31, 2005**

	<u>Firemen's Pension &amp; Relief Fund</u>	<u>Renewal Inc. / Kellogg Grant Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$ -	\$ 101	\$ 101
Investments, at market value	<u>474,230</u>	<u>-</u>	<u>474,230</u>
<b>TOTAL ASSETS</b>	<u>\$ 474,230</u>	<u>\$ 101</u>	<u>\$ 474,331</u>
<b>LIABILITIES</b>			
Assets held for others	\$ -	\$ 101	\$ 101
Net assets available for benefits	<u>474,230</u>	<u>-</u>	<u>474,230</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 474,230</u>	<u>\$ 101</u>	<u>\$ 474,331</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, 2005**

**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 2008.

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

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

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

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

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



**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

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

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

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

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups under the Police Jury's control, and certain organizations for which the Police Jury maintains the accounting records. The

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

organizations for which the Police Jury maintains the accounting records are considered part of the Ouachita Parish Police Jury and include the Ouachita Parish Homeland Security and Emergency Preparedness Agency, 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. 3 and Eastern Forest Sewerage District No. 14, Proprietary - Enterprise Funds and the Firemen's Pension and Relief Fund - a Fiduciary-Trust Fund. These funds are included in the primary government financial statements because they are no longer considered to be separate reporting entities.

*GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. Therefore, 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 those 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, 2005**

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 are major funds: the Public Works, the Fire Department, the Public Library, the Green Oaks Detention Center, the Correctional Facilities Special Revenue Funds and the Correctional Center Capital Projects Fund. For a more detailed description of the Special Revenue Funds, see the Required Supplemental Information – Part B, Special Revenue Funds. There are 39 nonmajor special revenue funds.

***Debt Service Funds*** – Debt Services 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 2 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 financial administration. Proprietary funds differ from governmental funds in that

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

their focus is on income measurement, which together with the maintenance of fund 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 Ouachita Sewerage District No 9 Enterprise Fund is a major fund. There are 3 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.

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

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 susceptible 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 unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences when 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:

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
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*Revenues*

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

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

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

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

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

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

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

*Expenditures*

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

*Other Financing Sources (Uses)*

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

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

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment.

**F. ENCUMBRANCES**

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

**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 funds are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with the provisions of GASB Statement 31, investments are carried at fair market value or amortized cost, as further discussed in Note 4.

**I. INVENTORIES**

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

**J. 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. Assets acquired since this date have been capitalized and depreciated as required by GASB Statement 34.



**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
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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:

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

**K. 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, 2005 is reported in the business-type activities as 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.

**L. COMPENSATED ABSENCES**

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

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

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unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 260 working day year. In addition, all full-time employees earn from 4 to 12 days of sick leave each year depending upon length of employment. Sick leave may be accumulated without limitation. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 5 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

**M. 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.

**N. SALES AND USE TAXES**

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

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

**O. 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;

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Imposed by law through constitutional provisions or enabling legislation.

**P. 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 appropriable for expenditure or is legally segregated for a specific future use. The nature and purpose of those reserves are:

*Reserved for Prepaids/Other Assets/Inventory*

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

*Reserved for Debt Service*

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

*Reserved for Insurance Claims*

Certain assets have been reserved in the Insurance Loss Reserve 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.

**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 those estimates.

**Note 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The Court Fees Fund has a deficit of \$32,945. This deficit will be cleared by future collections of court fees.

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**Note 3    PROPERTY TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	2.09	2.03	Statutory
Outside municipalities	4.19	4.06	Statutory
Special Revenue Funds:			
Green Oaks Detention Home	3.75	2.91	12/31/05
Health Unit	0.75	0.75	12/31/13
Library Maintenance & Operations	7.75	7.38	12/31/15
Road Lighting District No. 1	5.00	4.81	12/31/10
Fire Protection District No. 1	20.10	19.24	12/31/05
Mosquito Abatement District No. 1	1.19	1.17	12/31/08
Correctional Facilities	8.60	8.19	12/31/06
Debt Service Funds:			
Detention Home Debt Service	1.45	-	12/31/05
Correctional Facilities Debt Service	4.35	4.21	12/31/05

Differences between authorized and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2004 is equal to \$896,024,130. 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 \$186,218,825 of the assessed value in 2005.

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

Assessment date	January 1, 2005
Official levy date	November 15, 2005
Date taxes become due	December 31, 2005
Lien date	January 1, 2006

Taxes paid in protest in the amount of \$883,290 are included in Deferred Revenue on the Statement of Net Assets.

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**Note 4 CASH**

*Custodial credit risk - deposits.* The Police Jury's cash and certificates of deposit consist of deposits with financial institutions. State statutes govern the Police Jury's investment policy. Permissible investments include direct obligations of the U.S. Government and agency securities, certificates of deposit, and savings accounts or savings certificates of savings and loan associations and repurchase agreements. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates the local government investment pool. Collateral is required for demand deposits, certificates of deposit, savings certificates of savings and loan associations and repurchase agreements at 100% of all amounts not covered by deposit insurance. Obligations that may be pledged as collateral are obligations of the United States government and its agencies and obligations of the state and its subdivisions. Per Louisiana State law, collateral is not required for funds invested in LAMP.

The following is a schedule of the Police Jury's cash and certificates of deposit at December 31, 2005. Differences between Police Jury balances and the bank balances arise because of the net effect of deposits-in-transit and outstanding checks.

	Police Jury Balance	Bank Balance
Cash on Deposit	\$ 25,978,522	\$ 26,989,633
Certificate of Deposit	<u>750,000</u>	<u>750,000</u>
<b>TOTAL</b>	<b><u>\$ 26,728,522</u></b>	<b><u>\$ 27,739,633</u></b>

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 202,079
Uninsured Deposits:	
Collateralized	<u>27,537,554</u>
<b>Total Deposits</b>	<b><u>\$ 27,739,633</u></b>

The Police Jury's investments at December 31, 2005, consist of a certificate of deposit with a carrying and market value of \$750,000. It is held by the Police Jury's agent in the Police Jury's name, and is collateralized.

*Credit risk.* The Police Jury's only investment is the certificate of deposit mentioned above, therefore the Police Jury is exposed to no credit risk.

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*Concentration of credit risk.* The Police Jury does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

*Interest rate risk.* The Police Jury manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

**Note 5 CAPITAL ASSETS**

A summary of changes in capital assets for the year ended December 31, 2005 were as follows:

	Balance 1/1/2005	Additions	Deletions	Balance 12/31/2005
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 9,043,301	\$ 135,995	\$ 127,314	\$ 9,051,982
Construction in progress	1,800,249	4,865,935	1,730,765	4,935,419
Total capital assets, not being depreciated	10,843,550	5,001,930	1,858,079	13,987,401
Capital assets being depreciated:				
Buildings	41,355,617	2,269,940	1,830,926	41,794,631
Furniture, fixture and equipment	21,193,871	1,226,512	1,098,812	21,321,571
Books	2,888,337	421,801	-	3,310,138
Infrastructure:				
Drainage	486,426	-	-	486,426
Roads	3,724,187	-	-	3,724,187
Sewer	949,730	-	-	949,730
Total capital assets, being depreciated	70,598,168	3,918,253	2,929,738	71,586,683
Total capital assets before accumulated depreciation	81,441,718	8,920,183	4,787,817	85,574,084
Less accumulated depreciation:				
Building	11,174,480	892,935	588,068	11,479,347
Furniture, fixture and equipment	15,784,177	1,495,296	948,636	16,330,837
Books	1,474,310	468,624	-	1,942,934
Infrastructure:				
Drainage	24,218	21,123	-	45,341
Roads	39,316	21,844	-	61,160
Sewer	108,382	37,989	-	146,371
Total accumulated depreciation	28,604,883	2,937,811	1,536,704	30,005,990
Total capital assets, being depreciated, net	41,993,285	980,442	1,393,034	41,580,693
Governmental activities:				
Capital assets, net	\$ 52,836,835	\$ 5,982,372	\$ 3,251,113	\$ 55,568,094

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The Police Jury revised its beginning balance of capital assets before depreciation by \$69,618 to reflect the inclusion of the assets of the Ouachita Parish Homeland Security and Emergency Preparedness Agency. This department had a separate audit in 2004 and its assets were therefore not included in the Police Jury's report. Another \$949,730 was added to the beginning balance to reflect the inclusion of West Ouachita Sewerage District No 16. Finally, \$157,713 was also added to the beginning balance to reflect assets that were omitted in the prior year.

Accumulated depreciation was adjusted by \$155,012 to reflect the inclusion of the accumulated depreciation of assets of the Ouachita Parish Homeland Security (\$46,630) & Emergency Preparedness Agency and West Ouachita Sewerage District No 16 (\$108,382). Another \$315,912 was also added to the beginning balance to reflect \$156,509 in assets that were already fully depreciated in 2005 and a remaining \$159,403 in an adjustment for the new Monroe Health Unit building that had not been depreciated since its addition in late 2003. As a result of these issues, beginning net assets increased by \$706,137.

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 132,402
Elections	310
Finance and Administration	31,651
Other General Government	245,298
Public Safety	1,024,833
Public Works	376,499
Health and Welfare	249,791
Culture and Recreation	782,576
Economic Development	94,451
Total	<u>\$ 2,937,811</u>

The Proprietary Funds, West Ouachita Sewer District No. 9; Green Acres Sewerage District No. 13; Southeast Sewer District No. 3; and Eastern Forest Sewer District No. 14 have capital assets of \$853,108; \$139,420; \$2,287,537 and \$238,778 respectively. Accumulated depreciation is \$68,011; \$58,384; \$1,068,130 and \$93,134, respectively, at December 31, 2005. The assets are being depreciated over 40-50 years by the straight-line method. Depreciation expense for the current year is equal to \$33,588; \$3,486; \$56,482 and \$7,045 respectively. West Ouachita Sewer District No 9 removed an oxidation pond from its capital assets. This pond had an original cost of \$522,000 and accumulated depreciation of \$261,000, resulting in a loss on disposal of \$261,000.

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**Note 6 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)**

Individual balances due to/from other funds at December 31, 2005, are as follows:

	<u>Due From</u>		<u>Due To</u>	
			<u>Major Funds</u>	<u>NonMajor</u>
	<u>General</u>	<u>Correctional</u>	<u>Capital</u>	<u>Capital Outlay</u>
	<u>Fund</u>	<u>Center</u>	<u>Projects</u>	<u>Drainage Special</u>
		<u>Fund</u>	<u>Fund</u>	<u>Revenue Fund</u>
<b>Nonmajor Special Revenue Funds:</b>				
Capital Outlay/Council on Aging	\$ 41,813	\$ -	\$ -	-
Correctional Center Debt Service	-	2,331,965	-	-
Court Fees	29,145	-	-	-
Criminal Court	63,321	-	-	55,214
Little Theater of Monroe	2,245	-	-	-
Road Lighting Districts	36,211	-	-	-
F.E.M.A. Terrorism Grant	12,001	-	-	-
Family Justice Center	61,660	-	-	-
Juvenile Drug Court	7,132	-	-	-
LAJET	37,698	-	-	-
STEP Program	19,297	-	-	-
W.I.A. - Adult Program	134,469	-	-	-
W.I.A. - Dislocated Worker	45,493	-	-	-
W.I.A. - Youth Program	42,202	-	-	-
<b>Nonmajor Enterprise Fund:</b>				
Southeast Sewer District No. 3	582	-	-	-
Totals	\$ <u>533,269</u>	\$ <u>2,331,965</u>	\$ <u>55,214</u>	

Interfund receivables/payables are due primarily to cash overdrafts in individual funds.



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**Note 7 INTERFUND TRANSFERS**

Transfers to/from other funds for the year ended December 31, 2005 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 33	\$ 389,894
Special Revenue Funds:		
Public Works	23,601	75,000
Nonmajor Funds:		
Special Revenue Funds:		
Capital Outlay - Drainage	150,000	-
Capital Outlay - Road Program	75,001	125,000
Capital Outlay - Urban Systems	125,000	-
Cheniere Lake Park	100,000	-
EMPG - LA O.E.P.	-	33
LAJET	8,442	-
Lake Park Drainage District	600	-
LLEBG - Code Enforcement	50,000	-
Ouachita Parish Homeland Security	57,250	-
Debt Service Funds:		
Correctional Center	-	2,741,647
Capital Projects Funds:		
Jail Capital Projects	2,741,647	-
Total	<u>\$ 3,331,574</u>	<u>\$ 3,331,574</u>

General fund transfers are used to supplant the operations of various funds. Public Works and the Road Program transfers are used to provide funding of specific Public Works projects approved by the parish engineer. The Debt Service-Correction Center transfer occurs since the debt service is fully amortized and the remainder of the tax proceeds can be used for future construction or renovations.

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**Note 8      LONG TERM OBLIGATIONS**

At December 31, 2005, employees of the Ouachita Parish Police Jury have accumulated and vested \$938,519 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

Sewer Revenue Bond, Series 2002 totaling \$628,000 was issued to cover the cost of construction, acquisition and improvements to the sewerage system of the West Ouachita Sewerage District No 9. This bond series is payable in monthly installments of \$3,705 from April 13, 2004 to March 13, 2028. The interest rate is 4.875%. The bond resolution requires a "Reserve Fund" be established with at least 5% of the monthly debt requirement being deposited until there has been accumulated an amount equal to the highest combined principal and interest requirement for any succeeding 12 month period. The bond resolution also requires a "Depreciation and Contingencies Fund" be established with at least 5% of the monthly debt requirement being deposited over the life of the bonds. This fund is to care for necessary improvements and replacements in order to keep the system operational.

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

	Compensated Absences	Revenue Bond	Total
Balance due at January 1, 2005	\$ 888,327	\$ 617,444	\$ 1,505,771
Additions during 2005	987,187	-	987,187
Retirements during 2005	(936,995)	(14,687)	(951,682)
Balance due at December 31, 2005	<u>\$ 938,519</u>	<u>\$ 602,757</u>	<u>\$ 1,541,276</u>
Amounts due within one year	<u>\$ 938,519</u>	<u>\$ 15,420</u>	<u>\$ 903,014</u>

Principal and interest are due as follows:

Year	Principal	Interest	Total
2006	\$ 15,420	29,043	\$ 44,463
2007	16,188	28,274	44,462
2008	16,995	27,467	44,462
2009	17,843	26,620	44,463
2010	18,732	25,730	44,462
2011-2015	108,635	113,677	222,312
2016-2020	138,553	83,759	222,312
2021-2025	176,710	45,602	222,312
2026-2028	93,681	5,371	99,052
Total	<u>\$ 602,757</u>	<u>\$ 385,543</u>	<u>\$ 988,300</u>

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**Note 9 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 governmental funds. Capital leases, however, do give rise to both property rights and long-term lease obligations. At December 31, 2005 future minimum lease payments under capital lease obligations are as follows:

<u>Year</u>	<u>Amount</u>
2006	\$ 149,599
Less: Amounts Representing Interest	<u>(2,296)</u>
Net Present Value of Future Minimum Lease Payments	<u>\$ 147,303</u>

**Note 10 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, 2005 was \$2,278,420. Contribution rates for group insurance are equal to 79% employer and 21% employees, respectively. This program ended on December 31, 2005 and is now being administered by a private carrier. Any remaining claims of the self-insurance program will be paid in 2006.

The Insurance Loss Reserve and Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, self funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the self-insured amount of \$100,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, *"Accounting and Financial Reporting for Risk Financing and Related Insurance Issues"*, the Police Jury uses the funds mentioned above to account for its risk financing activities. At December 31, 2005, the balance available to pay such liabilities if and when they arise is \$1,531,817. An analysis of the changes in the claims liability for the year ended December 31, 2005 is as follows:

	Balance, 01/01/2005	Changes in Estimates	Benefits & Claims	Balance, 12/31/2005
Health and Dental	\$ 762,762	\$ 1,780,701	\$ (2,543,463)	\$ -
Insurance Loss Reserve	\$ 917,808	\$ 1,660,074	\$ (1,344,588)	\$ 1,233,294
Workers' Compensation	\$ 830,315	\$ 1,027,345	\$ (951,995)	\$ 905,665

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**Note 11    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 Louisiana District Attorneys Retirement System and the Registrar of Voters Retirement System as part of the funding for pension benefits under those retirement systems. On-behalf payments recorded as revenues and expenditures in the 2005 financial statements of the Police Jury pertaining to those plans are \$753,331. The retirement plans are:

**A.    PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**

Substantially all employees of the Ouachita Parish Police Jury except fire department personnel and the District Attorney and his assistants are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A. All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

*Funding Policy.* State statute requires employees covered by Plan A to contribute 9.50% 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 12.75% of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the ad valorem 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

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members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the years ending December 31, 2005, 2004, and 2003, were \$1,302,806; \$1,149,046; and \$759,804, respectively, equal to the required contributions for each year.

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

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

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

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

*Funding Policy.* State statute requires employees to contribute 8% of their salary to the retirement system. The Police Jury is required to contribute 18% of covered employees' salaries. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:2252 through 2269, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the Firefighters' Retirement

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System for the years ending December 31, 2005, 2004, and 2003, were \$1,219,293; \$1,375,386; and \$973,606, respectively, equal to the required contributions for each year.

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

***C. LOUISIANA DISTRICT ATTORNEYS RETIREMENT SYSTEM***

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

*Funding Policy.* State statute requires covered employees to contribute 7% of their salaries to the System. The Ouachita Parish Police Jury is required to contribute 6% to the Louisiana District Attorneys Retirement System. Contributions to the System also include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The Police Jury's contributions to the Louisiana District Attorneys Retirement System for the years ending December 31, 2005, 2004, and 2003, were \$39,629; \$13,868; and none, respectively, equal to the required contributions for each year.

The Louisiana District Attorneys Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5551.

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

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

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

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

*Funding Policy.* Contributions to the system include one-sixteenth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. Under the provision of LRS 11:2135(E) currently the Police Jury is required to contribute 11% of covered salaries. Member contributions are established by state statute and are equal to 7% of each employee's salary. The Police Jury's contributions to the Registrars of Voters Retirement System for the years ending December 31, 2005, 2004 and 2003 were \$5,239; \$2,949 and \$808, respectively, equal to the required contributions for each year.

The Registrars of Voters Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Registrars of Voters Retirement System, PO Box 57, Jennings, Louisiana 70546, or by calling (337) 824-0834.

**Note 12 OTHER POSTEMPLOYMENT BENEFITS**

The Police Jury provides certain continuing health care and life insurance benefits, provided through an insurance company, to substantially cover all employees that reach normal retirement age while working for the Police Jury. The Police Jury contributed \$216,077, which is equal to 79 per cent of the premiums for health care insurance. Retirees participating in the program contributed \$57,435, the remaining 21 per cent of the premium. Premiums for any available life insurance are paid 100 per cent by the retirees. The Police Jury provides postemployment health insurance benefits for 38 retired employees.

**Note 13 SEGMENT INFORMATION**

The Police Jury's enterprise funds provide sewer services to the public. As provided by GASB Codification 2500.107, the following table presents segment information for the Police Jury's enterprise funds.



**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

	West Ouachita Sewerage District No. 9	Green Acres Sewerage District No. 13	Southeast Sewerage District No. 3	Eastern Forest Sewerage District No. 14	Total
Operating revenues	\$134,995	\$11,472	\$ -	\$ -	\$146,467
Depreciation and amortization	34,005	3,486	56,482	7,045	101,018
Operating income (loss)	405	2,252	(57,378)	(7,140)	(61,861)
Non-operating revenue(expenses)	(255,734)	1,858	5	616	(253,255)
Net income (loss)	(255,329)	4,110	(57,373)	(6,524)	(314,216)
Net working capital	233,496	59,870	9,098	18,995	321,459
Total assets	1,036,493	140,967	1,229,087	164,639	2,571,186
Total equity	431,256	140,906	1,228,505	164,639	1,965,306

**Note 14 IMPLEMENTATION OF WIRELESS 911 SYSTEM**

The 911 Communication District received \$541,366 from landline phone providers and \$826,158 from wireless phone providers for a total of \$1,367,524 in emergency telephone service charges for 2005. In compliance with FCC order no. 94-102, 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.

Phase II was completed in 2005 for Sprint, AllTel, and T-Mobile. Cingular is 70% compliant and full completion is expected by August 2006. Nextel, the only other carrier in the Parish, should complete Phase II by September 2006. \$85,800 was spent on the implementation of phase II services in 2005. The landline service has been fully implemented in prior years. The total of expenditures related to the District is \$1,064,071 which, other than those mentioned above, has been used solely for operation of the implemented services.

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

**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 several years the Police Jury has received and expended approximately \$5.5 million from FEMA in connection with these grants. It is the Police Jury's understanding that the close out of these grants across Louisiana has resulted in claims by FEMA against the Louisiana Office of Homeland Security/Emergency Preparedness (LOHS-EP). If LOHS-EP seeks to pass FEMA's reimbursement claims through to the local governments around the state, and is successful, these claims could have a material and adverse impact on the financial condition of the Ouachita Parish Police Jury. The parish engineer has estimated the possible liability to be in a range from \$870,000 to \$1,360,000. However, because the outcome of this investigation is unknown, no liability has been recorded in the Police Jury's financial statements.

The board of commissioners of Hospital Service District No. 1 and Glenwood Regional Medical Center, Inc. are considering selling the hospital and its assets. If the hospital is sold, it is uncertain as to whether the general fund of the Police Jury would continue to receive the \$350,000 per year.

A catastrophic natural disaster was caused by Hurricanes Katrina and Rita which occurred in the southern region of Louisiana in August and September of 2005. The future financial effects on the Louisiana economy is uncertain. The effects of these events, if any, on the Police Jury is also uncertain.

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART B)**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2005**

	<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	\$ 948,372	\$ 1,723,078	\$ 1,723,078	\$ -
<b>Resources</b>				
<b>Taxes:</b>				
Ad valorem	1,765,000	1,900,000	1,985,761	85,761
Other taxes	995,470	1,309,107	1,485,162	176,055
Total taxes	<u>2,760,470</u>	<u>3,209,107</u>	<u>3,470,923</u>	<u>261,816</u>
Licenses and permits	<u>480,624</u>	<u>535,252</u>	<u>537,387</u>	<u>2,135</u>
<b>Intergovernmental revenues:</b>				
Federal grants	-	-	66,335	66,335
Other state funds	156,858	344,365	342,604	(1,761)
Local funds	<u>184,075</u>	<u>199,087</u>	<u>200,653</u>	<u>1,566</u>
Total intergovernmental	<u>340,933</u>	<u>543,452</u>	<u>609,592</u>	<u>66,140</u>
Fees, charges, and commissions for services	35,750	30,750	29,143	(1,607)
Fines and forfeitures	1,000	1,000	1,583	583
Use of money and property	340,821	412,354	418,705	6,351
Other revenues	382,450	409,473	410,232	759
<b>Other sources:</b>				
Sale of assets	-	112,953	129,603	16,650
Transfers in	-	33	46	13
<b>Amounts available for appropriations</b>	<u>5,290,420</u>	<u>6,977,452</u>	<u>7,330,292</u>	<u>352,840</u>
<b>Charges to appropriations</b>				
<b>Current:</b>				
<b>General government:</b>				
Legislative	205,852	192,646	168,252	24,394
Judicial	1,974,665	2,147,575	2,165,407	(17,832)
Elections	120,204	133,157	125,554	7,603
Finance and administration	453,037	452,129	426,205	25,924
Other general government	<u>836,961</u>	<u>986,263</u>	<u>893,254</u>	<u>93,009</u>
Total general government	<u>3,590,719</u>	<u>3,911,770</u>	<u>3,778,672</u>	<u>133,098</u>
Public safety	34,461	104,907	128,749	(23,842)
Public works	10,000	27,187	33,982	(6,795)
Health and welfare	100	25,100	43,291	(18,191)
Culture and recreation	144,516	117,455	107,199	10,256
Economic development	159,061	234,061	227,578	6,483
Capital outlay	399,626	526,859	543,650	(16,791)
Transfers out	<u>329,482</u>	<u>389,893</u>	<u>393,123</u>	<u>(3,230)</u>
<b>Total charges to appropriations</b>	<u>4,667,965</u>	<u>5,337,232</u>	<u>5,256,244</u>	<u>80,988</u>
Budgetary fund balance at end of year	\$ 622,455	\$ 1,640,220	\$ 2,074,048	\$ 433,828

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Works Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2005**

	<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	\$ 786,890	\$ 1,301,610	\$ 1,301,610	\$ -
<b>Resources</b>				
Taxes:				
Sales	4,997,500	4,751,100	4,937,251	186,151
Other taxes	1,100	2,228	2,229	1
Total taxes	<u>4,998,600</u>	<u>4,753,328</u>	<u>4,939,480</u>	<u>186,152</u>
Licenses, permits and assessments	-	4,000	4,125	125
Intergovernmental revenues - Federal grants	-	-	47,564	47,564
Fees, charges, and commissions for services	15,000	62,000	40,700	(21,300)
Use of money and property	5,000	20,000	21,463	1,463
Other revenues	203,050	4,666	10,588	5,922
Other sources:				
Sale of assets	73,000	14,250	34,250	20,000
Transfers in	5,000	23,601	23,601	-
Amounts available for appropriations	<u>6,086,540</u>	<u>6,183,455</u>	<u>6,423,381</u>	<u>239,926</u>
<b>Charges to appropriations</b>				
Current:				
Public works	5,548,144	5,147,479	5,002,864	144,615
Capital outlay	393,700	593,484	447,400	146,084
Transfers out	75,000	75,000	75,000	-
Total charges to appropriations	<u>6,016,844</u>	<u>5,815,963</u>	<u>5,525,264</u>	<u>290,699</u>
Budgetary fund balance at end of year	\$ <u>69,696</u>	\$ <u>367,492</u>	\$ <u>898,117</u>	\$ <u>530,625</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2005**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	<b>\$ 4,787,139</b>	<b>\$ 5,588,148</b>	<b>\$ 5,588,148</b>	<b>\$ -</b>
<b>Resources</b>				
<b>Taxes:</b>				
Ad valorem	4,664,917	5,176,933	5,475,990	299,057
Sales	5,000,000	4,600,000	5,028,458	428,458
Total taxes	<u>9,664,917</u>	<u>9,776,933</u>	<u>10,504,448</u>	<u>727,515</u>
<b>Intergovernmental revenues:</b>				
Federal grants	-	-	27,047	27,047
Other state funds	355,961	394,859	399,448	4,589
Local funds	-	6,020	7,380	1,360
Total intergovernmental	<u>355,961</u>	<u>400,879</u>	<u>433,875</u>	<u>32,996</u>
Use of money and property	30,000	88,980	100,231	11,251
Other revenues	15,980	115,000	13,595	(101,405)
Other sources:				
Sale of assets	-	7,380	7,380	-
<b>Amounts available for appropriations</b>	<b><u>14,853,997</u></b>	<b><u>15,977,320</u></b>	<b><u>16,647,677</u></b>	<b><u>670,357</u></b>
<b>Charges to appropriations</b>				
<b>Current:</b>				
Elections	-	40,000	46,114	6,114
Public safety	12,080,987	11,073,822	10,814,670	259,152
Debt service	224,400	224,400	224,398	2
Capital outlay	150,000	24,700	18,199	6,501
<b>Total charges to appropriations</b>	<b><u>12,455,387</u></b>	<b><u>11,362,922</u></b>	<b><u>11,103,381</u></b>	<b><u>271,769</u></b>
<b>Budgetary fund balance at end of year</b>	<b>\$ <u>2,398,610</u></b>	<b>\$ <u>4,614,398</u></b>	<b>\$ <u>5,544,296</u></b>	<b>\$ <u>929,898</u></b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Library Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2005**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	<b>\$ 9,137,328</b>	<b>\$ 9,890,828</b>	<b>\$ 9,890,828</b>	<b>\$ -</b>
<b>Resources</b>				
Taxes:				
Ad valorem	4,815,036	4,955,616	5,155,162	199,546
Intergovernmental revenues - other state funds	383,287	386,158	389,278	3,120
Fees, charges, and commissions for services	56,100	58,100	55,625	(2,475)
Fines and forfeitures	103,000	90,000	78,788	(11,212)
Use of money and property	90,000	200,000	239,855	39,855
Other revenues	14,800	50,669	43,664	(7,005)
Other sources:				
Sale of assets	1,000	2,500	2,500	-
<b>Amounts available for appropriations</b>	<b>14,600,551</b>	<b>15,633,871</b>	<b>15,855,700</b>	<b>221,829</b>
<b>Charges to appropriations</b>				
Current:				
Public Safety	-	12,180	10,780	1,400
Culture and recreation	4,671,398	4,938,098	4,780,389	157,709
Capital outlay	1,629,200	1,949,389	1,873,260	76,129
<b>Total charges to appropriations</b>	<b>6,300,598</b>	<b>6,899,667</b>	<b>6,664,429</b>	<b>235,238</b>
<b>Budgetary fund balance at end of year</b>	<b>\$ 8,299,953</b>	<b>\$ 8,734,204</b>	<b>\$ 9,191,271</b>	<b>\$ 457,067</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Green Oaks Detention Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2005**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	<b>\$ 6,065,639</b>	<b>\$ 6,391,985</b>	<b>\$ 6,391,985</b>	<b>\$ -</b>
<b>Resources</b>				
Taxes:				
Ad valorem	<u>1,852,508</u>	<u>2,010,000</u>	<u>2,032,984</u>	<u>22,984</u>
Intergovernmental revenues:				
Federal grants	<u>3,000</u>	<u>3,000</u>	<u>1,875</u>	<u>(1,125)</u>
Other state funds	<u>125,000</u>	<u>125,000</u>	<u>142,035</u>	<u>17,035</u>
Total intergovernmental	<u>128,000</u>	<u>128,000</u>	<u>143,910</u>	<u>15,910</u>
Fees, charges, and commissions for services	<u>80,000</u>	<u>225,000</u>	<u>349,477</u>	<u>124,477</u>
Use of money and property	<u>75,000</u>	<u>150,000</u>	<u>196,694</u>	<u>46,694</u>
Other revenues	<u>5,000</u>	<u>5,000</u>	<u>3,972</u>	<u>(1,028)</u>
<b>Amounts available for appropriations</b>	<b><u>8,206,147</u></b>	<b><u>8,909,985</u></b>	<b><u>9,119,022</u></b>	<b><u>209,037</u></b>
<b>Charges to appropriations</b>				
Current:				
Elections	<u>-</u>	<u>10,000</u>	<u>12,021</u>	<u>(2,021)</u>
Public safety	<u>2,391,904</u>	<u>2,364,667</u>	<u>2,284,069</u>	<u>80,598</u>
Capital outlay	<u>915,500</u>	<u>8,000</u>	<u>2,046</u>	<u>5,954</u>
<b>Total charges to appropriations</b>	<b><u>3,307,404</u></b>	<b><u>2,382,667</u></b>	<b><u>2,298,136</u></b>	<b><u>84,531</u></b>
<b>Budgetary fund balance at end of year</b>	<b>\$ <u>4,898,743</u></b>	<b>\$ <u>6,527,318</u></b>	<b>\$ <u>6,820,886</u></b>	<b>\$ <u>293,568</u></b>



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Correctional Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2005**

	<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	\$ 8,134,850	\$ 8,842,840	\$ 8,842,840	\$ -
<b>Resources</b>				
Taxes:				
Ad valorem	4,845,475	5,675,000	5,738,205	63,205
Intergovernmental revenues:				
Federal grants	2,000	60,865	72,762	11,897
Other state funds	25,000	17,570	17,570	-
Total intergovernmental	27,000	78,435	90,332	11,897
Fees, charges, and commissions for services	1,663,023	2,286,469	2,441,738	155,269
Use of money and property	70,000	185,000	190,305	5,305
Other revenues	-	148,184	166,164	17,980
Amounts available for appropriations	14,740,348	17,215,928	17,469,584	253,656
<b>Charges to appropriations</b>				
Current:				
Public safety	8,753,684	9,367,282	9,101,213	266,069
Capital outlay	246,218	24,550	20,523	4,027
Total charges to appropriations	8,999,902	9,391,832	9,121,736	270,096
Budgetary fund balance at end of year	\$ 5,740,446	\$ 7,824,096	\$ 8,347,848	\$ 523,752

## **OUACHITA PARISH POLICE JURY**

### **NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2005**

**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, 2005**

	SPECIAL REVENUE FUNDS TOTAL (Schedule 9)	DEBT SERVICE FUNDS TOTAL (Schedule 11)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 13)	TOTAL (Statement C)
<b>ASSETS</b>				
Cash	\$ 6,701,106	\$ 11,751	\$ 1,240,133	\$ 7,952,990
Receivables				
Ad valorem taxes	1,216,184	2,607,312	-	3,823,496
Special assessments	164,841	-	-	164,841
Other receivables	322,745	-	-	322,745
Due from other governmental units	1,656,248	-	-	1,656,248
Due from other funds	55,214	-	-	55,214
Prepays & other assets	113,403	-	-	113,403
Inventories	72,946	-	-	72,946
<b>TOTAL ASSETS</b>	<b>\$ 10,302,687</b>	<b>\$ 2,619,063</b>	<b>\$ 1,240,133</b>	<b>\$ 14,161,883</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Current liabilities				
Accounts payable & accrued expenses	\$ 1,158,042	\$ -	\$ -	\$ 1,158,042
Due to other funds	587,901	2,331,965	-	2,919,866
Deferred revenues	117,018	87,088	-	204,106
Total liabilities	1,862,961	2,419,053	-	4,282,014
<b>Fund Equity</b>				
Fund balance				
Reserved for capital improvement	-	-	1,240,133	1,240,133
Reserved for debt service	-	200,010	-	200,010
Unreserved/undesignated	8,439,726	-	-	8,439,726
Total fund equity	8,439,726	200,010	1,240,133	9,879,869
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 10,302,687</b>	<b>\$ 2,619,063</b>	<b>\$ 1,240,133</b>	<b>\$ 14,161,883</b>

**OUACHITA 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**

	<b>SPECIAL REVENUE FUNDS TOTAL (Schedule 10)</b>	<b>DEBT SERVICE FUNDS TOTAL (Schedule 12)</b>	<b>CAPITAL PROJECTS FUNDS TOTAL (Schedule 14)</b>	<b>TOTAL (Statement D)</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,363,351	\$ 2,923,554	\$ -	\$ 4,286,905
Other	1,367,524	-	-	1,367,524
Licenses, permits, and assessments	188,625	-	-	188,625
Intergovernmental:				
Federal	7,776,666	-	-	7,776,666
State	2,046,026	8,891	-	2,054,917
Local	55,200	-	-	55,200
Fees, charges, and commissions for services	2,301,316	-	-	2,301,316
Fines and forfeitures	2,599,462	-	-	2,599,462
Use of money and property	408,650	404	41,954	451,008
Other Revenues	39,921	-	-	39,921
<b>Total Revenues</b>	<b>18,146,741</b>	<b>2,932,849</b>	<b>41,954</b>	<b>21,121,544</b>
<b>Expenditures</b>				
Current				
General government:				
Judicial	3,692,119	-	-	3,692,119
Finance and administration	1,202,046	89,832	6	1,291,884
Public safety	2,070,601	-	-	2,070,601
Public works	571,677	-	-	571,677
Health and welfare	1,140,515	-	-	1,140,515
Culture and recreation	358,351	-	-	358,351
Economic development	6,949,945	-	-	6,949,945
Debt service	4,540	41,665	-	46,205
Capital expenditures	2,519,828	2,338	-	2,522,166
<b>Total expenditures</b>	<b>18,509,622</b>	<b>133,835</b>	<b>6</b>	<b>18,643,463</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(362,881)</b>	<b>2,799,014</b>	<b>41,948</b>	<b>2,478,081</b>
<b>Other financing sources/(uses)</b>				
Sale of assets	1,050,111	-	-	1,050,111
Transfers in	569,521	-	-	569,521
Transfers out	(125,045)	(2,741,647)	-	(2,866,692)
<b>Total other financing sources/(uses)</b>	<b>1,494,587</b>	<b>(2,741,647)</b>	<b>-</b>	<b>(1,247,060)</b>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<b>1,131,706</b>	<b>57,367</b>	<b>41,948</b>	<b>1,231,021</b>
<b>Fund balances at beginning of year</b>	<b>7,308,020</b>	<b>142,643</b>	<b>1,198,185</b>	<b>8,648,848</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 8,439,726</b>	<b>\$ 200,010</b>	<b>\$ 1,240,133</b>	<b>\$ 9,879,869</b>

**NON-MAJOR SPECIAL REVENUE FUNDS**

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana  
Combining Balance Sheet  
SPECIAL REVENUE FUNDS (Non Major)  
December 31, 2005

	ANIMAL PROTECTION & CONTROL FUND 112	CRIMINAL COURT FUND 107	HEALTH UNIT FUND 111	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND 119	JUVENILE DRUG COURT FUND 188
<b>ASSETS</b>						
Cash	\$ 101,127	\$ -	\$ 647,043	\$ 105,800	\$ -	\$ -
Receivables:						
Ad valorem taxes	155,879	-	311,804	19,796	-	-
Special assessments	-	-	-	122,947	-	-
Other receivables	5,310	321	-	-	-	-
Due from other governmental units	2,560	249,721	1,509	-	-	24,471
Due from other funds	-	-	-	-	-	-
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 264,876</b>	<b>\$ 250,042</b>	<b>\$ 960,356</b>	<b>\$ 248,543</b>	<b>\$ -</b>	<b>\$ 24,471</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable and accrued expenses	\$ 13,624	\$ 131,507	\$ 12,743	\$ 6,689	\$ 3,800	\$ 17,339
Due to other funds	-	118,535	-	36,211	29,145	7,132
Deferred revenues	4,404	-	18,777	13,684	-	-
<b>Total liabilities</b>	<b>18,028</b>	<b>250,042</b>	<b>31,520</b>	<b>56,584</b>	<b>32,945</b>	<b>24,471</b>
<b>Fund Equity:</b>						
Fund balance (deficit):						
Unreserved/undesignated	246,848	-	928,836	191,959	(32,945)	-
<b>Total fund balance</b>	<b>246,848</b>	<b>-</b>	<b>928,836</b>	<b>191,959</b>	<b>(32,945)</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 264,876</b>	<b>\$ 250,042</b>	<b>\$ 960,356</b>	<b>\$ 248,543</b>	<b>\$ -</b>	<b>\$ 24,471</b>



## Schedule 9

CRIMINAL JUROR FEES FUND 120	PERMIT OFFICE FUND 113	ADMINISTRATIVE FUND 144	W. QUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	CHENIERE LAKE PARK FUND 109	EAGLE LAKE SUBDIVISION ROAD FUND 157
\$ 123,955	\$ 13,947	\$ 92,113	\$ 575,244	\$ 21,970	\$ 88,762	\$ 7,429
-	-	-	-	-	-	-
-	-	-	2,700	-	-	-
-	340	234	-	1,873	-	-
-	-	9,831	-	-	34	-
-	-	-	-	-	-	-
-	-	-	-	110,403	-	-
-	-	-	-	-	-	-
<u>\$ 123,955</u>	<u>\$ 14,287</u>	<u>\$ 102,178</u>	<u>\$ 577,944</u>	<u>\$ 134,246</u>	<u>\$ 88,796</u>	<u>\$ 7,429</u>
\$ -	\$ 5,938	\$ 75,173	\$ 328	\$ -	\$ 6,621	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	6,775	-
-	5,938	75,173	328	-	13,396	-
<u>123,955</u>	<u>8,349</u>	<u>27,005</u>	<u>577,616</u>	<u>134,246</u>	<u>25,400</u>	<u>7,429</u>
<u>123,955</u>	<u>8,349</u>	<u>27,005</u>	<u>577,616</u>	<u>134,246</u>	<u>75,400</u>	<u>7,429</u>
<u>\$ 123,955</u>	<u>\$ 14,287</u>	<u>\$ 102,178</u>	<u>\$ 577,944</u>	<u>\$ 134,246</u>	<u>\$ 88,796</u>	<u>\$ 7,429</u>

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana  
Combining Balance Sheet  
SPECIAL REVENUE FUNDS (Non Major)  
December 31, 2005

	CAPITAL OUTLAY PROGRAMS				COMMUNICATIONS
	ROAD PROGRAM FUND 101	DRAINAGE PROGRAM FUND 131	URBAN SYSTEM FUND 132	COUNCIL MANAGING FUND 161	DISTRICT 911 SERVICE FUND 117
<b>ASSETS</b>					
Cash	\$ 832,266	\$ 659,096	\$ 474,415	\$ -	\$ 1,793,254
Receivables:					
Ad valorem taxes	-	-	-	-	-
Special assessments	39,194	-	-	-	-
Other receivables	10,577	-	-	-	230,333
Due from other governmental units	166,487	40,824	84,712	41,816	20
Due from other funds	-	55,214	-	-	-
Prepaid expenses & other assets	-	3,000	-	-	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,048,524</b>	<b>\$ 758,134</b>	<b>\$ 559,127</b>	<b>\$ 41,816</b>	<b>\$ 2,023,607</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable and accrued expenses	\$ 106,588	\$ 12,147	\$ -	\$ -	\$ 75,906
Due to other funds	-	-	-	41,813	-
Deferred revenues	-	41,671	-	-	-
<b>Total liabilities</b>	<b>106,588</b>	<b>53,818</b>	<b>-</b>	<b>41,813</b>	<b>75,906</b>
<b>Fund Equity</b>					
Fund balance (deficit):					
Unreserved/undesignated	941,936	704,316	559,127	3	1,947,701
<b>Total fund balance</b>	<b>941,936</b>	<b>704,316</b>	<b>559,127</b>	<b>3</b>	<b>1,947,701</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,048,524</b>	<b>\$ 758,134</b>	<b>\$ 559,127</b>	<b>\$ 41,816</b>	<b>\$ 2,023,607</b>

## Schedule 9

WORK FORCE INVESTMENT ACT				STEP PROGRAM FUND 454	SECTION 8 HOUSING CHOICE VOUCHER FUND 470	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	MOSQUITO ABATEMENT DISTRICT FUND 108
ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455				
\$ -	\$ -	\$ -	\$ 9,333	\$ -	\$ 620,164	\$ -	\$ 366,630
-	-	-	-	-	-	-	728,705
-	-	42,954	-	-	11,586	40	-
185,992	135,769	106,879	-	27,484	27,023	59,788	50,279
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	72,946
<u>\$ 185,992</u>	<u>\$ 135,769</u>	<u>\$ 149,833</u>	<u>\$ 9,333</u>	<u>\$ 27,484</u>	<u>\$ 658,773</u>	<u>\$ 59,828</u>	<u>\$ 1,218,560</u>
\$ 51,523	\$ 93,567	\$ 104,340	\$ 1,958	\$ 8,187	\$ 14,876	\$ 16,740	\$ 16,252
134,469	42,202	45,493	-	19,297	-	37,698	-
-	-	-	1,375	-	-	-	20,044
<u>185,992</u>	<u>135,769</u>	<u>149,833</u>	<u>9,333</u>	<u>27,484</u>	<u>14,876</u>	<u>54,438</u>	<u>36,296</u>
-	-	-	-	-	643,897	5,390	1,182,264
-	-	-	-	-	643,897	5,390	1,182,264
<u>\$ 185,992</u>	<u>\$ 135,769</u>	<u>\$ 149,833</u>	<u>\$ 9,333</u>	<u>\$ 27,484</u>	<u>\$ 658,773</u>	<u>\$ 59,828</u>	<u>\$ 1,218,560</u>

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana  
Combining Balance Sheet (Concluded)  
SPECIAL REVENUE FUNDS (Non Major)  
December 31, 2005

	BLOCK GRANT FUNDS					
	LCDBG SEWER IMPROVEMENT FUND 120	LCDBG METALFORMS/ SUPERLIFT FUND 126	ILEBG CODE ENFORCEMENT FUND 182	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EMPG LA O & P FUND 155	HMEP LA O & P FUND 156
<b>ASSETS</b>						
Cash	\$ 31,298	\$ 447	\$ -	\$ 64,540	\$ -	\$ -
Receivables:						
Ad valorem taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Other receivables	-	-	10,138	652	-	-
Due from other governmental units	104,112	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 135,410</b>	<b>\$ 447</b>	<b>\$ 10,138</b>	<b>\$ 65,192</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable and accrued expenses	\$ 103,970	\$ -	\$ 6,698	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Total liabilities	103,970	-	6,698	-	-	-
Fund Equity:						
Fund balance (deficit):						
Unreserved/undesignated	31,440	447	3,440	65,192	-	-
Total fund balance	31,440	447	3,440	65,192	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 135,410</b>	<b>\$ 447</b>	<b>\$ 10,138</b>	<b>\$ 65,192</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule 9

F.E.M.A. BUY OUT FUND 139	LITTLE THEATER MONROE FUND 151	WEST OUACHITA SEWERAGE DISTRICT FUND 185	LAKE PARK DRAINAGE FUND 186	FAMILY JUSTICE CENTER FUND 184	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUND 129	F.E.M.A. TERRORISM GRANT FUND 141	TOTAL
\$ 19,015	\$ -	\$ 19,337	\$ 112	\$ -	\$ 33,809	\$ -	6,701,106
-	-	-	-	-	-	-	1,216,184
-	-	-	-	-	-	-	164,841
4,665	-	3,658	-	-	64	-	322,745
-	2,245	-	-	105,136	217,540	12,016	1,656,248
-	-	-	-	-	-	-	55,214
-	-	-	-	-	-	-	113,403
-	-	-	-	-	-	-	72,946
<u>\$ 23,680</u>	<u>\$ 2,245</u>	<u>\$ 22,995</u>	<u>\$ 112</u>	<u>\$ 105,136</u>	<u>\$ 251,413</u>	<u>\$ 12,016</u>	<u>\$ 10,302,687</u>
\$ -	\$ -	\$ 8,985	\$ 50	\$ 42,064	\$ 214,429	\$ -	1,158,042
-	2,245	-	-	61,660	-	12,001	587,901
8,876	-	-	-	1,412	-	-	117,018
<u>8,876</u>	<u>2,245</u>	<u>8,985</u>	<u>50</u>	<u>105,136</u>	<u>214,429</u>	<u>12,001</u>	<u>1,862,961</u>
<u>14,804</u>	<u>-</u>	<u>14,010</u>	<u>62</u>	<u>-</u>	<u>36,984</u>	<u>15</u>	<u>8,439,726</u>
<u>14,804</u>	<u>-</u>	<u>14,010</u>	<u>62</u>	<u>-</u>	<u>36,984</u>	<u>15</u>	<u>8,439,726</u>
<u>\$ 23,680</u>	<u>\$ 2,245</u>	<u>\$ 22,995</u>	<u>\$ 112</u>	<u>\$ 105,136</u>	<u>\$ 251,413</u>	<u>\$ 12,016</u>	<u>\$ 10,302,687</u>

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

	ANIMAL PROTECTION & CONTROL FUND 112	CRIMINAL COURT FUND 107	HEALTH UNIT FUND 111	ROAD LIGHTING DISTRICT FUNDS	COURT FEES FUND 119	JUVENILE DRUG FUND 108
<b>Revenues</b>						
Taxes:						
Ad valorem	\$ 174,831	\$ -	\$ 349,712	\$ 21,560	\$ -	\$ -
Other	-	-	-	-	-	-
Total taxes	174,831	-	349,712	21,560	-	-
Licenses, permits and assessments	-	-	-	90,415	-	-
Intergovernmental:						
Federal	-	-	1,509	-	-	31,751
State	8,297	812,725	16,596	3,955	-	-
Local	-	-	-	-	-	-
Total intergovernmental	8,297	812,725	18,105	3,955	-	31,751
Fees, charges and commissions for services	54,132	3,722	-	-	-	-
Fines and forfeitures	8,155	2,465,428	-	-	120,902	-
Use of money and property	4,805	1,620	150,784	3,804	296	-
Other revenues	22,743	-	-	-	-	-
Total revenues	272,963	3,283,495	518,601	119,734	121,198	31,751
<b>Expenditures</b>						
Current:						
General government:						
Judicial	-	3,283,539	-	-	206,972	29,388
Elections	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-
Total general government	-	3,283,539	-	-	206,972	29,388
Public safety	-	-	415	-	-	-
Public works	-	-	-	201,900	-	-
Health and welfare	229,999	-	204,781	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	3,981	-	559	-
Capital outlay	139	-	187	-	-	2,363
Total expenditures	230,138	3,283,539	209,364	201,900	207,531	31,751
Excess (deficiency) of revenues over expenditures	42,825	(44)	309,237	(82,166)	(86,333)	-
Other financing sources (uses)						
Sale of assets	-	-	1,050,000	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,050,000	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	42,825	(44)	1,359,237	(82,166)	(86,333)	-
Fund balances beginning of year	204,023	44	(430,401)	274,125	53,388	-
<b>FUND BALANCES (Deficits) AT END OF YEAR</b>	<b>\$ 246,848</b>	<b>\$ -</b>	<b>\$ 928,836</b>	<b>\$ 191,959</b>	<b>\$ (32,945)</b>	<b>\$ -</b>

CRIMINAL JUROR FEES FUND 120	PERMIT OFFICE FUND 113	ADMINISTRATIVE FUND 144	W. OUCHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	CHENIERE LAKE PARK FUND 109	EAGLE LAKE SUBDIVISION - ROAD FUND 157
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	98,210	-	-	-	-	-
-	-	1,929	-	-	-	-
-	-	-	-	-	-	-
-	-	1,929	-	-	-	-
276,566	-	1,057,473	-	-	41,205	-
-	-	-	-	-	-	-
3,270	681	9,720	21,105	6,803	2,660	236
-	100	-	4,320	-	73	-
279,836	98,911	1,049,122	25,423	6,803	43,938	236
172,220	-	-	-	-	-	-
-	-	1,165,338	-	-	-	-
172,220	-	1,165,338	-	-	-	-
-	-	-	-	-	-	-
-	102,702	-	-	-	-	-
-	-	-	-	-	114,799	-
-	-	-	23,223	-	-	-
-	-	-	-	-	-	-
-	470	6,845	87,000	-	1,195	-
172,220	103,172	1,172,183	110,223	-	115,994	-
107,616	(4,261)	(123,061)	(84,800)	6,803	(72,056)	236
-	-	111	-	-	-	-
-	-	-	-	-	100,000	-
-	-	-	-	-	-	-
-	-	111	-	-	100,000	-
107,616	(4,261)	(122,950)	(84,800)	6,803	27,944	236
16,339	12,610	149,955	662,416	127,443	47,456	7,193
\$ 123,955	\$ 8,349	\$ 27,005	\$ 577,616	\$ 134,246	\$ 75,400	\$ 7,429

(Continued)

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

	CAPITAL OUTLAY PROGRAMS				COMMUNICATIONS
	ROAD PROGRAM FUND 101	DRAINAGE PROGRAM FUND 131	URBAN SYSTEM FUND 132	COUNCIL ON AGING FUND 161	DISTRICT 911 SERVICE FUND 117
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	1,367,524
Total taxes	-	-	-	-	1,367,524
Licenses, permits and assessments	-	-	-	-	-
Intergovernmental:					
Federal grants	-	-	17,623	-	-
Other state revenue	991,299	212,154	-	-	-
Parish transportation funds	-	-	-	-	-
Total intergovernmental	991,299	212,154	17,623	-	-
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	58,201	24,606	16,613	-	57,821
Other revenues	-	-	-	-	-
Total revenue	1,049,500	236,760	34,236	-	1,425,345
<b>Expenditures</b>					
Current:					
General government:					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	22,705	-	-	-	-
Total general government	22,705	-	-	-	-
Public safety	-	-	-	-	1,012,210
Public works	59,140	91,746	54,991	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	1,463,772	400,925	174,147	-	51,861
Total expenditures	1,545,617	492,671	229,138	-	1,064,071
Excess (deficiency) of revenues over expenditures	(496,117)	(255,911)	(194,902)	-	361,274
Other financing sources (uses)					
Sale of assets	-	-	-	-	-
Transfers in	75,000	150,000	125,000	-	-
Transfers out	(125,000)	-	-	-	-
Total other financing sources (uses)	(50,000)	150,000	125,000	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(546,117)	(105,911)	(69,902)	-	361,274
Fund balances beginning of year	1,488,053	810,227	629,029	3	1,586,427
<b>FUND BALANCES (Deficits) AT END OF YEAR</b>	<b>\$ 941,936</b>	<b>\$ 704,316</b>	<b>\$ 559,127</b>	<b>\$ 3</b>	<b>\$ 1,947,701</b>



WORK FORCE INVESTMENT ACT					SECTION 8 HOUSING CHOICE VOUCHER FUND 478	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	MOSQUITO ABATEMENT DISTRICT FUND 108
ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	STEP PROGRAM FUND 454			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 817,248
-	-	-	-	-	-	-	817,248
-	-	-	-	-	-	-	-
1,075,859	1,049,764	1,558,391	264,871	90,453	2,411,282	193,757	50,279
-	-	-	-	-	1,000	-	-
1,075,859	1,049,764	1,558,391	264,871	90,453	2,412,282	193,757	50,279
-	-	-	-	-	832,273	-	-
-	-	-	-	-	19,701	-	21,657
-	-	-	-	200	1,500	-	1,904
1,075,859	1,049,764	1,558,391	264,871	90,653	3,265,756	193,757	891,088
-	-	-	-	-	-	-	-
9,169	-	-	5,995	-	-	-	-
9,169	-	-	5,995	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	705,735
1,030,639	997,429	1,498,858	243,552	90,072	3,103,828	205,896	-
36,051	52,335	59,533	17,326	581	21,379	-	2,332
1,075,859	1,049,764	1,558,391	264,871	90,653	3,125,207	205,896	708,067
-	-	-	-	-	140,549	(12,139)	183,021
-	-	-	-	-	-	8,442	-
-	-	-	-	-	-	8,442	-
-	-	-	-	-	140,549	(3,697)	183,021
-	-	-	-	-	503,348	9,087	999,243
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 643,897	\$ 5,390	\$ 1,182,264

(Continued)

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

	<b>BLOCK GRANT FUNDS</b>			<b>HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154</b>	<b>EMPG LA O.E.P. FUND 155</b>	<b>HMEP LA O.E.P. FUND 156</b>
	<b>LCDBG SEWER IMPROVEMENT FUND 180</b>	<b>LCDBG METALFORMS/ SUPERLIFT FUND 126</b>	<b>LEERG CODE ENFORCEMENT FUND 182</b>			
<b>Revenues</b>						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental:						
Federal grants	104,112	-	-	-	-	-
Other state revenue	-	-	-	-	-	-
Parish transportation funds	-	-	-	-	-	-
Total intergovernmental	104,112	-	-	-	-	-
Fees, charges and commissions for services	-	-	6,880	-	-	-
Fines and forfeitures	-	-	4,977	-	-	-
Use of money and property	-	6	3	2,140	1	-
Other revenues	-	-	111	5,560	-	-
Total revenue	104,112	6	11,971	7,700	1	-
<b>Expenditures</b>						
Current:						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
Public safety	-	-	63,603	-	-	-
Public works	-	-	-	2	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	104,112	-	-	-	-	-
Total expenditures	104,112	-	63,603	2	-	-
Excess (deficiency) of revenues over expenditures	-	6	(51,632)	7,698	1	-
<b>Other financing sources (uses)</b>						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	53,229	-	-	-
Transfers out	-	-	-	-	(33)	(12)
Total other financing sources (uses)	-	-	53,229	-	(33)	(12)
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	6	1,597	7,698	(32)	(12)
Fund balances beginning of year	31,440	441	1,843	57,494	32	12
<b>FUND BALANCES (Deficits) AT END OF YEAR</b>	<b>\$ 31,440</b>	<b>\$ 447</b>	<b>\$ 3,440</b>	<b>\$ 65,192</b>	<b>\$ -</b>	<b>\$ -</b>

F.E.M.A. BUY OUT FUND 139	LITTLE THEATER MONROE FUND 151	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	LAKE PARK DRAINAGE FUND 186	FAMILY JUSTICE CENTER FUND 184	OUACHITA PARISH HOME AND SECURITY & EMERGENCY PREPAREDNESS FUND 129	F.E.M.A. TERRORISM GRANT FUND 141	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,363,351
-	-	-	-	-	-	-	1,367,524
-	-	-	-	-	-	-	2,730,875
-	-	-	-	-	-	-	188,625
-	-	-	-	399,254	276,397	249,435	7,776,666
-	-	-	-	-	-	-	2,046,026
-	-	-	-	-	55,200	-	55,200
-	-	-	-	399,254	331,597	249,435	9,177,892
-	-	49,065	-	-	-	-	2,301,316
-	-	-	-	-	-	-	2,599,462
-	-	1,106	6	-	1,087	-	408,650
3,410	-	-	-	-	-	-	39,921
3,410	-	50,171	6	399,254	332,684	249,435	18,146,741
-	-	-	-	-	-	-	3,692,119
-	-	-	-	-	-	-	-
-	-	846	(5)	-	-	-	1,202,046
-	-	846	(5)	-	-	-	4,894,165
(264)	-	-	-	362,268	382,931	249,435	2,070,601
-	-	60,659	537	-	-	-	571,677
-	-	-	-	-	-	-	1,140,515
-	-	-	-	-	-	-	358,351
-	-	-	-	-	-	-	6,949,945
-	-	-	-	-	-	-	4,540
-	-	-	-	36,986	289	-	2,519,828
(264)	-	61,505	532	399,254	383,223	249,435	18,509,622
3,674	-	(11,334)	(526)	-	(50,539)	-	(362,881)
-	-	-	-	-	-	-	1,050,111
-	-	-	600	-	57,250	-	569,521
-	-	-	-	-	-	-	(125,045)
-	-	-	600	-	57,250	-	1,494,587
3,674	-	(11,334)	74	-	6,711	-	1,131,706
11,130	-	25,344	(12)	-	30,273	15	7,308,020
\$ 14,804	\$ -	\$ 14,010	\$ 62	\$ -	\$ 56,984	\$ 15	\$ 8,439,726

**NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**DEBT SERVICE FUNDS (Non Major)**  
**December 31, 2005**

	<u>CORRECTIONAL CENTER FUND 201</u>	<u>DETENTION HOME FUND 206</u>	<u>TOTAL (Schedule 7)</u>
<b>ASSETS</b>			
Cash	\$ -	\$ 11,751	\$ 11,751
Receivables			
Ad valorem taxes	<u>2,607,312</u>	<u>-</u>	<u>2,607,312</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,607,312</u></b>	<b>\$ <u>11,751</u></b>	<b>\$ <u>2,619,063</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Due to other funds	2,331,965	-	2,331,965
Deferred revenues	<u>75,854</u>	<u>11,234</u>	<u>87,088</u>
Total liabilities	2,407,819	11,234	2,419,053
<b>Fund equity</b>			
Fund balance:			
Reserved for debt service	<u>199,493</u>	<u>517</u>	<u>200,010</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>2,607,312</u></b>	<b>\$ <u>11,751</u></b>	<b>\$ <u>2,619,063</u></b>

**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, 2005**

	<u>CORRECTIONAL CENTER FUND 201</u>	<u>DETENTION HOME FUND 206</u>	<u>TOTAL (Schedule 8)</u>
<b>Revenues</b>			
Taxes:			
Ad valorem	\$ 2,923,554	\$ -	\$ 2,923,554
Intergovernmental:			
State revenue sharing	8,891	-	8,891
Use of money and property		404	404
Total revenues	<u>2,932,445</u>	<u>404</u>	<u>2,932,849</u>
<b>Expenditures</b>			
Current:			
General government:			
Finance and administration	89,832	-	89,832
Debt service	41,665	-	41,665
Capital expenditures	2,338	-	2,338
Total expenditures	<u>133,835</u>	<u>-</u>	<u>133,835</u>
<b>Excess of revenues over expenditures</b>	2,798,610	404	2,799,014
<b>Other financing uses</b>			
Transfers out	<u>(2,741,647)</u>		<u>(2,741,647)</u>
Total other financing uses	<u>(2,741,647)</u>	<u>-</u>	<u>(2,741,647)</u>
<b>Excess of revenues over   expenditures and other uses</b>	56,963	404	57,367
<b>Fund balances at beginning of year</b>	<u>142,530</u>	<u>113</u>	<u>142,643</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 199,493</u>	<u>\$ 517</u>	<u>\$ 200,010</u>

**NON-MAJOR CAPITAL PROJECTS FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**December 31, 2005**

	DETENTION HOME FUND 306	LIBRARY FUND 305	TOTAL (Schedule 7)
<b>ASSETS</b>			
Cash	\$ 205,234	\$ 1,034,899	\$ 1,240,133
<b>TOTAL ASSETS</b>	<b>\$ 205,234</b>	<b>\$ 1,034,899</b>	<b>\$ 1,240,133</b>
<b>FUND EQUITY</b>			
<b>Fund balance</b>			
Reserved for capital improvement	205,234	1,034,899	1,240,133
Total fund balance	205,234	1,034,899	1,240,133
<b>TOTAL FUND EQUITY</b>	<b>\$ 205,234</b>	<b>\$ 1,034,899</b>	<b>\$ 1,240,133</b>



**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**

	<b>DETENTION HOME FUND 306</b>	<b>LIBRARY FUND 305</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>			
Use of money and property	\$ 7,055	\$ 34,899	\$ 41,954
Other revenue	-	-	-
Total revenues	<u>7,055</u>	<u>34,899</u>	<u>41,954</u>
<b>Expenditures</b>			
Current:			
General government:			
Finance and administration	<u>6</u>	<u>-</u>	<u>6</u>
Total expenditures	<u>6</u>	<u>-</u>	<u>6</u>
<b>Excess of revenues over expenditures</b>	7,049	34,899	41,948
<b>Fund balances at beginning of year</b>	<u>198,185</u>	<u>1,000,000</u>	<u>1,198,185</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 205,234</u>	<u>\$ 1,034,899</u>	<u>\$ 1,240,133</u>

**NON-MAJOR ENTERPRISE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Net Assets**  
**ENTERPRISE FUNDS (Non Major)**  
**December 31, 2005**

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	TOTAL (Statement E)
<b>ASSETS</b>				
Cash	\$ 55,589	\$ -	\$ 17,871	\$ 73,460
Receivables - trade	4,342	3,937	1,124	9,403
Prepays & other assets	-	5,743	-	5,743
Property, plant & equipment, net	<u>81,036</u>	<u>1,219,407</u>	<u>145,644</u>	<u>1,446,087</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>140,967</u></b>	<b>\$ <u>1,229,087</u></b>	<b>\$ <u>164,639</u></b>	<b>\$ <u>1,534,693</u></b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Liabilities</b>				
Current liabilities:				
Accounts payable and accrued expenses	\$ 11	\$ -	\$ -	\$ 11
Due to other funds	-	582	-	582
Current liabilities payable from restricted assets:				
Customer deposits payable	<u>50</u>	<u>-</u>	<u>-</u>	<u>50</u>
Total liabilities	<u>61</u>	<u>582</u>	<u>-</u>	<u>643</u>
<b>Net Assets</b>				
Invested in capital assets	81,036	1,219,407	145,644	1,446,087
Unrestricted	<u>59,870</u>	<u>9,098</u>	<u>18,995</u>	<u>87,963</u>
Total net assets	<u>140,906</u>	<u>1,228,505</u>	<u>164,639</u>	<u>1,534,050</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>140,967</u></b>	<b>\$ <u>1,229,087</u></b>	<b>\$ <u>164,639</u></b>	<b>\$ <u>1,534,693</u></b>

**OUACHITA 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, 2005**

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	TOTAL (Statement F)
<b>Operating revenues</b>				
Sewer service charges	\$ 11,472	\$ -	\$ -	\$ 11,472
<b>Operating expenses</b>				
Depreciation	3,486	56,482	7,045	67,013
Utilities	134	-	-	134
Indirect cost allocation	596	97	-	693
Insurance	296	789	94	1,179
Treatment fees	4,706	-	-	4,706
Miscellaneous	2	10	1	13
Total operating expenses	<u>9,220</u>	<u>57,378</u>	<u>7,140</u>	<u>73,738</u>
<b>Operating income (loss)</b>	2,252	(57,378)	(7,140)	(62,266)
<b>Non-operating revenues</b>				
Interest earned	<u>1,858</u>	<u>5</u>	<u>616</u>	<u>2,479</u>
<b>Net increase (decrease) in net assets</b>	4,110	(57,373)	(6,524)	(59,787)
<b>Net assets at beginning of year</b>	<u>136,796</u>	<u>1,285,878</u>	<u>171,163</u>	<u>1,593,837</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 140,906</u>	<u>\$ 1,228,505</u>	<u>\$ 164,639</u>	<u>\$ 1,534,050</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**ENTERPRISE FUNDS (Non Major)**  
**For the Year Ended December 31, 2005**

	Green Acres Sewerage District No. 13 Fund 128	Southeast Sewerage District No. 3 Fund 152	Eastern Forest Sewerage District No. 14 Fund 158	Total (Statement G)
<b>Cash flows from operating activities</b>				
Receipts from customers	\$ 11,204	\$ -	\$ -	\$ 11,204
Payments to suppliers for goods and services	(22,599)	(895)	(95)	(23,589)
Net cash (used) by operating activities	(11,395)	(895)	(95)	(12,385)
<b>Cashflows from capital and related financing activities</b>				
Payments to other funds	-	582	-	582
Net cash provided by capital and related operating activities	-	582	-	582
<b>Cash flows from Investing activities</b>				
Interest earnings	1,858	5	616	2,479
Net cash provided by investing activities	1,858	5	616	2,479
<b>Net increase (decrease) in cash and cash equivalents</b>	(9,537)	(308)	521	(9,324)
<b>Cash at beginning of year</b>	65,126	308	17,350	82,784
<b>CASH AT END OF YEAR</b>	<u>\$ 55,589</u>	<u>\$ -</u>	<u>\$ 17,871</u>	<u>\$ 73,460</u>
<b>Reconciliation of operating income to net cash used by operating activities</b>				
Operating income (loss)	\$ 2,252	\$ (57,378)	\$ (7,140)	\$ (62,266)
Adjustments to reconcile operating loss to net cash provided by operating activities:				
Depreciation	3,486	56,483	7,045	67,014
Change in assets and liabilities				
Receivables	(268)	-	-	(268)
Accounts payable	(16,865)	-	-	(16,865)
Net cash (used) by operating activities	<u>\$ (11,395)</u>	<u>\$ (895)</u>	<u>\$ (95)</u>	<u>\$ (12,385)</u>
<b>Cash shown on statement of net assets</b>	<u>\$ 55,589</u>	<u>\$ -</u>	<u>\$ 17,871</u>	<u>\$ 73,460</u>

**NON-MAJOR INTERNAL SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Net Assets**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**December 31, 2005**

	<u>HEALTH AND DENTAL INSURANCE FUND 122</u>	<u>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement G)</u>
<b>ASSETS</b>				
Cash	\$ 631,603	\$ 1,366,816	\$ 794,515	\$ 2,792,934
Investments at market value	-	-	750,000	750,000
Receivables - other	220,927	62,185	189,299	472,411
Due from other governmental units	-	1,516	-	1,516
Prepaid expenses	-	576,037	93,836	669,873
<b>TOTAL ASSETS</b>	<b>\$ <u>852,530</u></b>	<b>\$ <u>2,006,554</u></b>	<b>\$ <u>1,827,650</u></b>	<b>\$ <u>4,686,734</u></b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 854,367	\$ 121,511	\$ 38,813	\$ 1,014,691
Deposits held	-	1,168	-	1,168
Other noncurrent liabilities	-	1,233,394	905,665	2,139,059
<b>Total liabilities</b>	<b><u>854,367</u></b>	<b><u>1,356,073</u></b>	<b><u>944,478</u></b>	<b><u>3,154,918</u></b>
<b>Net assets</b>				
Restricted for Insurance Claims	<u>(1,837)</u>	<u>650,481</u>	<u>883,172</u>	<u>1,531,816</u>
<b>Total net assets</b>	<b><u>(1,837)</u></b>	<b><u>650,481</u></b>	<b><u>883,172</u></b>	<b><u>1,531,816</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>852,530</u></b>	<b>\$ <u>2,006,554</u></b>	<b>\$ <u>1,827,650</u></b>	<b>\$ <u>4,686,734</u></b>

**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, 2005**

	<b>HEALTH AND DENTAL INSURANCE FUND 122</b>	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement F)</b>
<b>Operating Revenues</b>				
Premiums	\$ 3,285,323	\$ 1,517,688	\$ 694,427	\$ 5,497,438
<b>Operating Expenses</b>				
Administrative expenses	325,546	12,890	16,395	354,831
Benefit payments and reinsurance	2,543,463	1,344,588	951,995	4,840,046
Total expenditures	<u>2,869,009</u>	<u>1,357,478</u>	<u>968,390</u>	<u>5,194,877</u>
<b>Operating income (loss)</b>	416,314	160,210	(273,963)	302,561
<b>Nonoperating revenues</b>				
Interest income	430	42,614	52,711	95,755
Other income	-	-	77,771	77,771
Total nonoperating revenues	<u>430</u>	<u>42,614</u>	<u>130,482</u>	<u>173,526</u>
<b>Changes in net assets</b>	416,744	202,824	(143,481)	476,087
<b>Net assets at beginning of year</b>	<u>(418,581)</u>	<u>447,657</u>	<u>1,026,653</u>	<u>1,055,729</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ (1,837)</u>	<u>\$ 650,481</u>	<u>\$ 883,172</u>	<u>\$ 1,531,816</u>



**OUACHITA 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 FUND 122	INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement G)
<b>Cash flows from operating activities</b>				
Premiums received	\$ 3,244,832	\$ 1,598,026	\$ 620,676	\$ 5,463,534
Payments to suppliers for goods and services	501,147	60,592	(25,717)	536,022
Payments for claims	(3,306,225)	(1,029,002)	(876,645)	(5,211,872)
Net cash (used) by operating activities	439,754	629,616	(281,686)	787,684
<b>Cash flows from capital and related financing activities</b>				
Payments from other governmental units	-	-	10,000	10,000
Payments to other funds	-	59,758	935,719	995,477
Net cash provided by capital and related operating activities	-	59,758	945,719	1,005,477
<b>Cash flows from investing activities</b>				
Interest earnings	430	42,614	52,711	95,755
Other cash receipts	-	-	77,771	77,771
Net cash provided by investing activities	430	42,614	130,482	173,526
Net increase in cash	440,184	731,988	794,515	1,966,687
Cash at beginning of year	191,419	634,828	-	826,247
<b>CASH AT END OF YEAR</b>	<b>\$ 631,603</b>	<b>\$ 1,366,816</b>	<b>\$ 794,515</b>	<b>\$ 2,792,934</b>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>				
Operating income (loss)	\$ 416,314	\$ 160,210	\$ (273,963)	\$ 302,561
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in assets and liabilities:				
Receivables	(40,491)	80,338	(73,751)	(33,904)
Accounts payable	826,693	73,482	(9,322)	890,853
Noncurrent liabilities	(762,762)	315,586	75,350	(371,826)
Net cash provided (used) by operating activities	\$ 439,754	\$ 629,616	\$ (281,686)	\$ 787,684
Cash shown on statement of net assets	\$ 631,603	\$ 1,366,816	\$ 794,515	\$ 2,792,934

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2005

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

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

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**SCHEDULE OF POLICE JUROR COMPENSATION**

For the Year Ended December 31, 2005

		<b>SALARY</b>
Hargrove, Paul	District A	14,400
Calhoun, Hugh "Mack"	District B	14,400
Caldwell, Walt	District C	14,400
Blade, Dorth	District D	14,400
Golden, Kimberly, President	District E	14,400
Dawson, King	District F	<u>14,400</u>
<b>TOTAL</b>		<b>\$ <u>86,400</u></b>

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

For the Year Ended December 31, 2005

Beaird, David Lane	\$	500
Dans, Steven L		500
Ginn, David		<u>500</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>1,500</u></b>

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



Francis I. Huffman, CPA  
L. Fred Monroe, CPA  
Esther Atteberry, CPA

John L. Luffey, MBA, CPA (1963-2002)

**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 Police Jury) as of and for the year ended December 31, 2005, and have issued our report thereon dated June 9, 2006. 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 Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls over financial reporting that might be a material weakness. 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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

performing their assigned functions. We noted no matters involving the internal controls over financial reporting and its operation that we consider material weaknesses.

This report is intended for the information of management of the Police Jury, federal awarding agencies and pass-through entities, other entities granting funds to the Police 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 9, 2006



Francis I. Huffman, CPA  
L. Fred Monroe, CPA  
Esther Atteberry, CPA

John L. Luffey, MBA, CPA (1963-2002)

**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 Police 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, 2005. The Police 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 Police Jury's management. Our responsibility is to express an opinion on the Police 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 Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Police Jury's compliance with those requirements.

In our opinion, the Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended December 31, 2005.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Internal Control Over Compliance**

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

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

This report is intended for the information of management of the Police Jury, Federal awarding agencies and pass-through entities, other entities granting funds to the Police 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 9, 2006



**OUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2005**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>CFDA No.</b>	<b>Pass-Through Grantor ID No.</b>	<b>Expenditures</b>
<b>Department of Labor</b>			
Passed Through the Louisiana Department of Labor:			
Workforce Investment Act (WIA):			
Adult Program	17 258	474-401189	\$ 1,162,579
Youth Program	17 259	474-401189	1,154,886
Dislocated Worker Program	17 260	474-401189	1,631,420
Total WIA Cluster			3,948,885
Temporary Assistance for Needy Families	93 558	474-607670	90,453
Total Department of Labor			<u>4,039,338</u>
<b>Department of Housing and Urban Development (HUD)</b>			
Direct Programs:			
Section 8 Voucher	14 871	N/A	2,411,282
Passed Through Louisiana Division of Administration -			
Community Development Block Grant			
CDBG - Sewer Improvements	14 218	574362	104,111
			<u>2,515,393</u>
<b>Department of Health and Human Services</b>			
Passed Through the La. Dept of Social Services:			
State Administrative Matching Grants for Food Stamp Program	10 561	355-301409	192,890
<b>Department of Transportation</b>			
Passed Through the Louisiana Department of Transportation and Development:			
Highway Planning and Construction	20 205	742-37-007	17,623
<b>Department of Justice</b>			
Direct Program:			
Drug Court Discretionary Grant Program	16 585	N/A	31,751
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16 590	N/A	399,254
Total Department of Justice			<u>431,005</u>
<b>Department of Homeland Security</b>			
Passed Through State of Louisiana Office of			
Homeland Security and Emergency Preparedness:			
State Domestic Preparedness Equipment Support Grant	97 004	2003-IE-CX-0001	249,435
Disaster Grants-Public Assistance (Hurricane Katrina)	97 036	FEMA-1603-DR-LA	454,088
Disaster Grants-Public Assistance (Hurricane Rita)	97 036	FEMA-1607-DR-LA	53,642
Emergency Management Performance Grants	97 042	FY2005 EMF-13-01 ALG	16,565
Emergency Management Performance Grants	97 042	FY2006 EMF-13-01 ALG	31,033
Total Federal Emergency Management Agency			<u>804,763</u>
<b>Department of Agriculture</b>			
Passed Through Louisiana Department of Education:			
Special Milk Program for Children	10 556	N/A	1,875
Total Federal Awards Expended			\$ <u>8,002,887</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, 2005**

**Note 1 - General**

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

**Note 2 - Basis of Accounting**

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

**Note 3 - Loans Outstanding**

The Police Jury has loans outstanding under Federal loan or loan guarantee award programs of was \$110,403 at December 31, 2005.

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

Intergovernmental revenues -- Federal Grants totaling \$8,002,788 recorded in the Governmental Funds represent the Federal Awards expended by the Police Jury for the year ended December 31, 2005.

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**Section I. Summary of Auditors' Report**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

• Material weaknesses identified? \_\_\_\_\_ Yes X 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? \_\_\_\_\_ Yes X 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 510(a) 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, 2005**

**Identification of major programs:**

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.871	Section 8 Housing Voucher
17.258	WIA-Adult
17.259	WIA-Youth
17.260	WIA-Dislocated Worker
97.036	Disaster Grants-Public Assistance

Dollar threshold used to distinguish between Type A and Type B programs was \$300,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

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

The following is a summary of the status of the prior year findings included in Luffey, Huffman, & Monroe CPA's audit report dated June 24, 2005 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, 2004.

**04-01 Capital Assets**

**Finding -**

The Police Jury should ensure that the depreciation schedules are clerically correct. Schedules should be prepared by function or be convertible into a schedule by function.

**Status -**

This finding has been resolved. The Police Jury is using an outside CPA firm to assist with the preparation of depreciation schedules.

**04-02 Receivables-Road Lighting Districts**

**Finding -**

The Police Jury should review options in enforcing assessments, including the possibility of adding assessments to the property tax bill issued by the Tax Assessor's Office. The Police Jury should also write off uncollected balances older than three years since Article 7, Section 16 of the Louisiana Constitution bars collecting assessments older than three years.

**Status -**

The Police Jury has written off balances older than three years. However, we are still in the process of exploring better avenues of processing and collecting charges for lighting.

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

**04-03 CFDA 17.258, 17.259 and 17.260 Workforce Investment Act –  
Federal Financial Reporting**

**Finding -**

The Police Jury should review its method for recording costs incurred in the Workforce Investment Programs and reconcile the Monthly Expense Reports to the Request for Payment on Letter of Credit and Status of Funds Reports to ensure that all requests are for current expenditures and that all expenditures are included in the requests. In addition, the requests should be prepared based on monthly expenditures after any necessary accruals have been made. Supporting workpapers should also be prepared to support the administrative costs being charged to each program for reimbursement.

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

**Status -**

The Workforce Investment Board does have an accountant hired and trained and does monthly compare the expense reports with an accountant from the Police Jury Treasurer's office.

**Management Letter**

**Vending Machines Located on Premises Owned by the Ouachita Parish Police Jury:**

Written agreements should be obtained from each vendor and/or owner as may be required to be in compliance with all applicable provisions of the Louisiana Constitution.

**Status:**

The various departments are handling this issue in a variety of ways. At present, the Library has purchased its own machines. The Fire Department is still negotiating on a commission fee with its vendors, and the Public Works Department is negotiating a square foot rental with its vendors. We are making progress on this issue.

**All Cash Collected From Vending Machines at Ouachita Parish Correctional Center (OCC) is not Being Deposited in Tact :**

All cash collections from the vending machines should be performed and processed for deposit by more than one person. Also, OCC should enter into an agreement with the Police Jury pursuant to which its benevolent fund provides a rental payment to the Police Jury for the space utilized by the vending machines at OCC.

**Status:**

Resolved.

**Schedule 23**

**West Ouachita Sewerage District No. 9  
(A Component Unit of Ouachita Parish Police Jury)  
For the Year Ended December 31, 2005**

<b>Board Member</b>	<b>Expiration of Term</b>
Lane Beaird	02/18/2006
Steven L. Dans	Indefinite
David Ginn	Indefinite

**Schedule 24**

**West Ouachita Sewerage District No. 9  
(A Component Unit of Ouachita Parish Police Jury)  
For the Year Ended December 31, 2005**

**Number of Customers**

Residential	373
Commercial	<u>1</u>
Total	<u><u>374</u></u>



## Schedule 25

**West Ouachita Sewerage District No. 9**  
**(A Component Unit of Ouachita Parish Police Jury)**  
**For the Year Ended December 31, 2005**

<b>Company</b>	<b>Risk Covered</b>	<b>Limits of Coverage</b>	<b>Expiration Date</b>
St. Paul Fire & Marine Ins. Co.	General Liability	\$1 Million per occurrence \$2 Million in aggregate	01/01/2006
	Automobile Liability	\$1 Million	01/01/2006
	Employee Theft	\$50,000	01/01/2006