

# **OUACHITA PARISH POLICE JURY**

**Financial Statements**  
**As of and For the Year Ended December 31, 2009**

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 8/4/10

**OUACHITA PARISH POLICE JURY**  
**Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**TABLE OF CONTENTS**

	<b><u>Statement</u></b>	<b><u>Page</u></b>
Independent Auditors' Report		1
<b>Required Supplemental Information (Part A)</b>		
Management's Discussion and Analysis		5
<b>BASIC FINANCIAL STATEMENTS</b>		
Government – Wide Financial Statements:		
Statement of Net Assets	A	19
Statement of Activities	B	20
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets		23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	D	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities		25
Statement of Net Assets – Proprietary Funds	E	26
Statement of Revenues, Expenses, and Changes in Net Assets – Proprietary Funds	F	27
Statement of Cash Flows – Proprietary Funds	G	28
Statement of Net Assets – Fiduciary Funds	H	29
Notes to the Financial Statements		30

**OUACHITA PARISH POLICE JURY**  
**Financial Statements**  
**As of and for the Year Ended December 31, 2009**

**TABLE OF CONTENTS**

	<u><b>Statement</b></u>	<u><b>Page</b></u>
Independent Auditors' Report		1
<b>Required Supplemental Information (Part A)</b>		
Management's Discussion and Analysis		5
 <b>BASIC FINANCIAL STATEMENTS</b>		
Government -- Wide Financial Statements:		
Statement of Net Assets	A	19
Statement of Activities	B	20
Fund Financial Statements:		
Balance Sheet -- Governmental Funds	C	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets		23
Statement of Revenues, Expenditures, and Changes in Fund Balances -- Governmental Funds	D	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances -- Governmental Funds to the Statement of Activities		25
Statement of Net Assets -- Proprietary Funds	E	26
Statement of Revenues, Expenses, and Changes in Net Assets -- Proprietary Funds	F	27
Statement of Cash Flows -- Proprietary Funds	G	28
Statement of Net Assets -- Fiduciary Funds	H	29
Notes to the Financial Statements		30

# **OUACHITA PARISH POLICE JURY**

## **Financial Statements As of and for the Year Ended December 31, 2009**

### **TABLE OF CONTENTS (Continued)**

	<b><u>Schedule</u></b>	<b><u>Page</u></b>
<b>Required Supplemental Information (Part B)</b>		
Budgetary Comparison Schedules:		
General Fund	1	65
Public Works Fund	2	66
Fire Protection District No. 1 Fund	3	67
Public Library Fund	4	68
Green Oaks Detention Center Fund	5	69
Correctional Facilities Fund	6	70
Notes to Budgetary Comparison Schedules		71
<b>Other Supplemental Information</b>		
Non-Major Governmental Funds:		
Combining Balance Sheet	7	74
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	8	75
Special Revenue Funds:		
Combining Balance Sheet	9	77
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	10	83
Debt Service Funds:		
Combining Balance Sheet	11	90
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	12	91
Capital Projects Funds:		
Combining Balance Sheet	13	93
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	14	94
Enterprise Funds:		
Combining Balance Sheet	15	96
Combining Schedule of Revenues, Expenses, and Changes in Net Assets	16	97
Combining Schedule of Cash Flows	17	98

# OUACHITA PARISH POLICE JURY

## Financial Statements As of and for the Year Ended December 31, 2009

### TABLE OF CONTENTS (Concluded)

	<u>Schedule</u>	<u>Page</u>
Internal Service Funds:		
Combining Balance Sheet	18	100
Combining Schedule of Revenues, Expenses, and Changes in Net Assets	19	101
Combining Schedule of Cash Flows	20	102
 Schedule of Compensation Paid	 21	 104
 Schedule of Bond Disclosure Requirements of West Ouachita Sewerage District No. 9 (A Component Unit of the Ouachita Parish Police Jury)	 22	 105
 Schedule of Insurance Coverage of the West Ouachita Sewerage District No. 9 (A Component Unit of the Ouachita Parish Police Jury)	 23	 106

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

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	108
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	110
Schedule of Expenditures of Federal Awards	24 112
Notes to Schedule of Expenditures of Federal Awards	113
Schedule of Findings and Questioned Costs	114
Summary Status of Prior Audit Findings	118

# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

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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, 2009, which collectively comprise the basic financial statements of the Police Jury's primary government 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 Society of Louisiana 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.

As discussed in Note 1 - B, the financial statements do not include financial data for all of the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of this departure from accounting principles generally accepted in the United States of America, assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units is not reasonably determinable. In addition, the amounts by which the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information is not reasonably determinable.

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

In our opinion, because of the omission of the discretely presented component units, as discussed previously, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of the Ouachita Parish Police Jury as of December 31, 2009, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Ouachita Parish Police Jury as of December 31, 2009, and the changes in financial position and cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Further, in our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Ouachita Parish Police Jury as of December 31, 2009, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 12 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 non-qualifying 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 14, 2010 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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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.

The Management's Discussion and Analysis and the budgetary information on pages 5 through 17 and pages 65 through 71 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.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

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 24 (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.

*Huffman, Huffman, Regalado, & Sengstacke*

(A Professional Accounting Corporation)

**July 14, 2010**



**REQUIRED SUPPLEMENTAL INFORMATION  
(PART A)**

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2009**

Our discussion and analysis of Ouachita Parish Police Jury's (the Police Jury's) financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2009. 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 \$261.1 million (net assets). Of this amount, \$16.8 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 approximately \$490,000 during 2009. Governmental activities' net assets increased \$672,000 during 2009, while business-type activities' net assets decreased by approximately \$182,000.
- As of the close of the most recent fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$70.4 million, an increase of \$5.6 million in comparison with the prior year. Approximately 87.8% of this total amount, \$61.8 million, is unreserved and available for use within the Police Jury's designation discretion.
- At the end of the most recent fiscal year, unreserved/undesignated fund balance for the General Fund was \$3.3 million, or 62.7% of total 2009 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 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 and the Correctional Center Special Revenue Funds, and West Ouachita Sewerage District No. 9.

In accordance with Governmental Accounting Standards Board Statement No. 34, 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, 2009**

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 Other 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 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, 2009**

where the fee for service typically covers all or most of the cost of operations including depreciation. The Police Jury's sewerage 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, 2009**

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) require reconciliation to the government-wide financial statements. The governmental funds' differences result from the different measurement focus and the reconciliation is presented on the pages following each statement. The flow of current financial resources reflects interfund transfers as other financial sources as well as capital expenditures as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations into the *Governmental Activities* column in the Statement of Net Assets.

#### **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, 2009, have been capitalized. The Police Jury has capitalized all purchased capital assets and all donated capital assets.

#### **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 23.

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, 2009**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**THE POLICE JURY AS A WHOLE** The Police Jury's net assets were \$261.1 million at December 31, 2009. Of this amount, \$188.5 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 2009, with comparative figures from 2008:

**Table 1**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Net Assets**  
**December 31, 2009 and 2008**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
<b><u>Assets</u></b>						
Current and other assets	\$ 81,360,064	\$ 75,459,888	\$ 118,830	\$ 161,864	\$ 81,478,894	\$ 75,621,752
Capital Assets	185,740,699	190,238,345	3,257,735	3,428,655	188,998,434	193,667,000
Total Assets	<u>267,100,763</u>	<u>265,698,233</u>	<u>3,376,565</u>	<u>3,590,519</u>	<u>270,477,328</u>	<u>269,288,752</u>
<b><u>Liabilities</u></b>						
Current and other liabilities	4,293,343	4,702,279	15,037	29,438	4,308,380	4,731,717
Long-term liabilities	4,568,709	3,428,842	536,436	554,278	5,105,145	3,983,120
Total Liabilities	<u>8,862,052</u>	<u>8,131,121</u>	<u>551,473</u>	<u>583,716</u>	<u>9,413,525</u>	<u>8,714,837</u>
<b><u>Net Assets</u></b>						
Invested in capital assets, net of debt	185,740,699	190,238,345	2,721,299	2,874,377	188,461,998	193,112,722
Restricted	55,807,006	51,499,254	-	-	55,807,006	51,499,254
Unrestricted	16,691,006	15,829,513	103,793	132,426	16,794,799	15,961,939
Total Net Assets	<u>\$ 258,238,711</u>	<u>\$ 257,567,112</u>	<u>\$ 2,825,092</u>	<u>\$ 3,006,803</u>	<u>\$ 261,063,803</u>	<u>\$ 260,573,915</u>

The \$16.7 million in unrestricted net assets of governmental activities represents the *accumulated* results of all past year's operations. Net assets of governmental activities increased by \$672,000 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 \$261.1 million. Approximately 72% (\$188.5 million) of the Police Jury's net assets as of December 31, 2009, 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 21% of the Police Jury's net assets (\$55.8 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 7% (\$16.8 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, 2009**

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, 2009, with comparative figures from 2008:

**Table 2**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Activities**  
**For the years ended December 31, 2009 and 2008**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
<b>Program revenues</b>						
Charges for services	\$ 5,736,455	\$ 5,399,128	\$ 233,220	\$ 226,894	\$ 5,969,675	\$ 5,626,022
Operating grants and contributions	9,748,769	7,620,816	-	-	9,748,769	7,620,816
Capital grants and contributions	1,782,722	1,341,331	-	822,750	1,782,722	2,164,081
<b>General Revenues</b>						
Ad valorem taxes	29,468,704	26,189,391	-	-	29,468,704	26,189,391
Sales taxes	11,765,942	12,538,349	-	-	11,765,942	12,538,349
Other general revenues	12,014,234	12,667,167	1,325	6,243	12,015,559	12,673,410
<b>Total revenues</b>	<b>70,516,826</b>	<b>65,756,182</b>	<b>234,545</b>	<b>1,055,887</b>	<b>70,751,371</b>	<b>66,812,069</b>
<b>Functions/Program Expenses:</b>						
<b>Current</b>						
Legislative	208,857	200,689	-	-	208,857	200,689
Judicial	7,312,583	7,347,042	-	-	7,312,583	7,347,042
Elections	162,724	260,930	-	-	162,724	260,930
Finance and administrative	2,281,083	2,169,229	-	-	2,281,083	2,169,229
Other general government	7,539,932	7,357,511	-	-	7,539,932	7,357,511
Public safety	28,139,408	26,228,239	-	-	28,139,408	26,228,239
Public works	6,788,490	8,169,966	-	-	6,788,490	8,169,966
Health and welfare	2,738,427	2,830,736	-	-	2,738,427	2,830,736
Culture and recreation	6,683,857	6,806,164	-	-	6,683,857	6,806,164
Economic development and assistance	7,989,866	5,805,339	-	-	7,989,866	5,805,339
Sewer	-	-	416,256	431,998	416,256	431,998
<b>Total function/program expenses</b>	<b>69,845,227</b>	<b>67,175,843</b>	<b>416,256</b>	<b>431,998</b>	<b>70,261,483</b>	<b>67,607,843</b>
<b>Increase (decrease) in net assets</b>	<b>\$ 671,599</b>	<b>\$ (1,419,661)</b>	<b>\$ (181,711)</b>	<b>\$ 623,889</b>	<b>\$ 489,888</b>	<b>\$ (795,774)</b>

**Changes in Net Assets** The Police Jury's total revenues were \$70.8 million and the total cost of all programs and services was \$70.3 million. Therefore, net assets increased \$490,000 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, 2009**

**Governmental Activities** net assets increased \$672,000 in 2009. The cost of all of the *governmental* activities this year was \$69.8 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$52.6 million because some of the cost was paid by those who benefited from the programs (\$5.7 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$11.5 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 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, 2009 and 2008**

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
Judicial	\$ 7,312,583	\$ 7,347,042	\$ 5,928,931	\$ 5,981,197
Other General Government	7,253,776	7,357,511	7,253,776	7,357,511
Public Safety	28,139,408	26,228,239	23,362,023	22,106,526
Public Works	6,788,490	8,169,966	4,747,279	6,822,950
Health and Welfare	2,738,427	2,830,736	2,488,728	2,830,557
Culture and Recreation	6,683,857	6,806,164	6,499,935	6,618,736
Economic and Government Assistance	7,989,865	5,805,339	730,935	(210,118)
All Others.	2,938,821	2,630,848	1,565,674	1,307,211
<b>Totals</b>	<b>\$ 69,845,227</b>	<b>\$ 67,175,845</b>	<b>\$ 52,577,281</b>	<b>\$ 52,814,570</b>

**Governmental Activities** net assets increased \$672,000. Some factors affecting the change in net assets for governmental activities were:

- (1) a \$3.3 million increase in property taxes due to changes in levied millages, increased value of assessments. \$1.8 million of this was a new levy to support the V-Vehicle plant.
- (2) a \$916,000 decrease in interest earned.
- (3) a \$1.3 million increase in other post employment benefits due to the second year of implementation of GASB Statement No. 45.

**Business-Type Activities** net assets decreased by approximately \$182,000 in 2009. The Sewerage Systems' revenues decreased by approximately \$821,000 due primarily to capital contributions of \$822,000 in 2008 that did not reoccur in 2009.



**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2009**

**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 \$70.4 million, an increase of \$5.6 million in comparison with the prior year. Approximately 87.7% of this total amount (\$61.8 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: prepaid and other assets (\$84,000); inventories (\$953,000) payment of debt service (\$1.4 million) and capital improvements (\$6.2 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 \$7.1 million of which \$3.8 million was unreserved but designated leaving 3.3 million unreserved. For 2009, fund balance increased by \$259,000 versus the \$155,000 increase in 2008.

Public Works fund balance decreased by approximately \$296,000 as compared with a \$568,000 decrease in 2008. This difference is largely due to having received \$469,000 more in Federal and State grants, \$385,000 less in sales tax revenue, \$200,000 less in transfers out to the road program, a \$60,000 increase in sales of assets, and a \$64,000 decrease in interest income.

The Fire Department fund balance increased by approximately \$973,000 in 2009 versus a \$987,000 increase in 2008. The Fire Department experienced a \$454,000 increase in property taxes, a \$387,000 decrease in sales tax, a \$131,000 decrease in interest earnings, a \$138,000 increase in salary expense, and a \$60,000 increase in capital expenditures. Finally, in both 2009 and 2008, the Fire Department transferred \$1,500,000 to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library fund balance decreased by approximately \$620,000 in 2009 versus 2008's \$412,000 increase. This change is largely due to an increase of approximately \$228,000 in property taxes in 2009, a \$64,000 decrease in intergovernmental state grants, a \$126,000 decrease in property interest, a \$139,000 decrease in culture and recreation expense, and \$1,205,000 increase of capital expenditures related to library construction.

The Green Oaks Detention Center fund balance decreased by \$143,000 in 2009 versus the \$509,000 decrease in 2008. Most of this change is attributable to an additional \$70,000 in property taxes, a \$114,000 decrease in interest income, \$415,000 decrease in expenditures.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2009**

The Correctional Center fund decreased by nearly \$408,000 in 2009 as compared to 2008's \$366,000 decrease. The largest increase in expenses is in salaries and benefits of \$465,000 which was offset by a \$423,000 increase in revenues.

**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 \$2.8 million, a decrease of approximately \$200,000 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 a decrease in appropriations by approximately \$207,000. Resources budgeted increased about \$96,000 due mainly to favorable changes in taxes (\$158,000), local sources (\$59,000), licenses and permits (\$51,000), and grants (\$58,000) and a decrease in other sources of \$202,000. These changes resulted in a net increase of approximately \$509,000 in budgeted fund balance.

When actual results for 2009 are compared with the final budget, budget exceeded revenue collections by \$2,000. Expenditures and transfers were \$201,000 less than appropriated, resulting in a positive variance.

### 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, 2009, amounted to \$185.7 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. The net decrease in the Police Jury's investment in capital assets for the current fiscal year was 2.4% for the governmental activities.

**Table 4  
OUACHITA PARISH POLICE JURY  
Capital Assets (Net of Accumulated Depreciation)  
December 31, 2009 and 2008**

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 8,968,266	\$ 8,979,516	\$ -	\$ -	\$ 8,968,266	\$ 8,979,516
Construction in progress	4,086,745	3,057,573	-	-	4,086,745	3,057,573
Buildings	49,792,133	49,517,565	-	-	49,792,133	49,517,565
Equipment and Furniture	25,878,675	24,405,721	5,290,902	5,290,902	31,169,577	29,696,623
Books	4,852,869	4,330,350	-	-	4,852,869	4,330,350
Infrastructure	255,350,642	254,497,403	-	-	255,350,642	254,497,403
Less: accumulated depreciation	(163,188,631)	(154,549,783)	(1,971,587)	(1,862,667)	(165,160,218)	(156,412,450)
Total Net Capital Assets	\$185,740,699	\$190,238,345	\$ 3,319,315	\$ 3,428,235	\$189,060,014	\$193,666,580

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2009**

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

- Construction in Progress on the following projects:
  - Drainage for \$1,200,000
  - Urban Systems for \$1,200,000
  - Public Library for \$1,000,000
  - Major road infrastructure for \$431,000
  - West Ouachita Sewer Treatment facility for \$459,000
  - Street and sewer improvements for \$401,000
- Additions:
  - Wash Facility for \$264,000

Additional information on the Police Jury's capital assets can be found in Note 4 of this report.

**Long-Term Debt** At the end of the current fiscal year, the Policy Jury had \$536,000 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.

**Table 5  
OUACHITA PARISH POLICE JURY  
Summary of Outstanding Debt at Year End  
December 31, 2009 and 2008**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
Claims payable	\$ 900,856	\$ 1,093,983	\$ -	\$ -	\$ 900,856	\$ 1,093,983
Other Post-employment benefits	2,601,467	1,293,742	-	-	2,601,467	-
Compensated absences	1,112,840	1,041,119	-	-	1,112,840	1,041,119
Utilities revenue bonds	-	-	536,435	554,278	536,435	554,278
<b>Total</b>	<b>\$ 4,615,163</b>	<b>\$ 3,428,844</b>	<b>\$ 536,435</b>	<b>\$ 554,278</b>	<b>\$ 5,151,598</b>	<b>\$ 2,689,380</b>

Other obligations include accrued vacation pay. We present more detailed information about our long-term liabilities in Note 8 of the Notes to the Financial Statements.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

It is anticipated that funds or districts with Ad Valorem Tax (property tax) should see revenues remain flat or experience a small increase for the year 2010. Sales Tax is collected only by Public Works and the Fire Department. There is no indication that collections will decrease for the year 2010. The increase in the price of natural gas and oil will affect every fund and department in the areas of utilities, vehicle fuel, road maintenance / reconstruction materials and inflation of every day supplies.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2009**

- The nation's economic crisis has had an impact upon the budgets under the umbrella of the Police Jury, but has yet to have a significant impact. Although energy and fuel costs have risen, the largest expenditure category for the budgets remains personnel costs. Due to the cost of living rising nationwide, the Police Jury has been gracious by allowing departments to include a cost of living (COL) increase within their budgets. The percentage of COL varies by department from 2.5% to 5%. Fortunately, personnel related benefits such as health insurance and retirement have seen only a minor increase for the year 2010.
- Using conservative practices, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all Judicial demands placed upon the fund by State law. With the legislature approving two additional judgeships for the Fourth Judicial District, the Police Jury's General Fund has had to budget for remodeling in order to place the two new judges and their staff.
- The Ouachita Parish Public Works Department performs maintenance on gravel and hard surface roads totaling 874 miles. Sales tax collections for 2009 totaled \$5,876,655 which amounts to a 6.1 percent decrease from 2008. This amount is above the original 2009 budget of \$5,299,196. However, it is the second consecutive year with a decrease in sales tax revenue and the first year since 2004 that actual revenue fell below \$6,000,000. With sales tax being the only funding source for the department, this trend is a cause for concern. Some business expansion is in the development stage as of now but it will be some time before it is known how it will impact sales tax revenue.
- The Town of Sterlington continues to perform maintenance on the streets within the city limits per the agreement with the Police Jury. The sales tax remitted to the town in 2009 amounted to \$203,427.
- The Public Works Department began chip seal and overlay work on 16 miles of hard surface roads in 2009, but due to heavy rain in October and November, the work will be completed in 2010. The Gravel Road Improvement program, budgeted to improve 0.83 miles of gravel road will also not be completed until late spring 2010. A total of \$293,820 was carried over from the 2009 budget to complete the program. An additional \$840,511 is budgeted for the various 2010 programs. \$225,000 has been budgeted for contract road striping, which is managed by the consulting engineer. The vehicle wash facility was completed in 2009 at a cost of \$264,362 including a change order to cover and partially enclose the structure making it an all weather facility.
- The Ouachita Parish Fire Department is the agency of first response to emergencies reported within its jurisdiction, which includes the entire Parish of Ouachita with the exception of the cities of Monroe and West Monroe. The jurisdiction has an approximate population of 84,000. In 2009, OPFD responded to more than 7,000 emergencies, the majority of which were medical or fire. The department has maintained a balanced budget with primary funding sources of an ad valorem tax and a sales tax. The ad valorem tax was renewed for ten years in 2009 at 19.11 mills and is projected to generate \$7,200,000 in 2010. The one-

**Ouachita Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2009**

cent sales tax remains fairly constant and is projected to generate \$5,500,000 in 2010. The balanced budget for 2010 has an appropriation of \$750,000 for capital funds for 2010. The Police Jury has chosen to set aside these capital funds in a Fire District No. 1 Capital Outlay Fund. All fire fighting apparatus, vehicles, and major equipment purchases are made from this fund. The balance in the Fire Capital Outlay Fund is expected to be \$4,553,526 at December 31, 2010.

- Construction is underway for two new facilities for the Ouachita Parish Public Library. Both branches are scheduled to be completed by the end of summer 2010. These twin facilities will be located in the community of Richwood on Highway 165, north of Richwood High School and another facility will be constructed in southwest Ouachita Parish at the corner of Highway 34 and Mount Vernon Church Road. 93,260 of Ouachita Parish's citizens are registered borrowers and these citizens used the library more than 4.2 million times in 2009. The library saw 837,592 people come through its doors and circulated 920,648 items. The library's collection includes 436,494 items including books, DVDs, videos, recordings, e-books and art prints. Also, of special note, Ouachita Parish Public Library leads the state in the total number of programs it offers citizens and in the number of patrons that attend those programs: 2,881 programs with 85,950 attendees.
- Due to the tax increase passed in 2008, Ouachita Parish Mosquito Abatement District was able to increase its control efforts in 2009, not only during peak West Nile season but after substantial flooding events as well. The district had a surplus in 2009, allowing it to establish a dedicated emergency fund to use in case of an Arboviral disease outbreak. The district will also have a surplus in 2010, to which a portion will also go into the dedicated emergency fund. It is OPMAD's goal to have one year's operating budget in the emergency fund.
- The voters approved the Green Oaks Juvenile Detention Center's millage in 2006. The 2.91 mills, for five years, is to operate and maintain the facility. The 0.30 mills is for 5 years to construct a new Juvenile Detention Alternative Center (JDAC). The JDAC will house juvenile related services, such as Fourth Juvenile District Attorney's Office, Juvenile Drug Court, Families in Need of Services, and other Juvenile Diversion Programs, and will cost approximately \$950,000. The Juvenile Detention Center is also adding an eight bed dorm for girls at a cost of \$750,000. These improvements are continuing in 2010.
- The Correctional Center completed renovations of the booking area and constructing new dorms during 2006. The renovations increased the capacity at the Jail from approximately 750 to 920 which has, at least for now, ended the need to house inmates at other correctional centers. With the help of a citizens' committee, an 8.6 millage property tax was passed for operating the jail through the year 2011. In addition a 0.6 millage property tax was passed and dedicated for future capital outlay improvements.
- During 2009 the Office of Public Health/Ouachita Parish Health Unit provided clinic services to over 38,000 patients including the issuance of \$4,200,000 in WIC vouchers. Immunization records were retrieved and printed for 7,000 residents. The Vital Records

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2009**

office received over 21,000 visitors. Environmental Health Services made 7,000 field visits during the course of completing among other duties 3,800 retail food inspections, 400 institution inspections (day care centers, schools, detention centers, hospitals and clinics, and public buildings), reviewed, permitted, and approved the installation of over 1100 individual sewage systems, and 600 private premises for home sale or complaint investigation.

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**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, 2009**

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash	\$ 46,349,728	\$ 203,008	\$ 46,552,736
Investments, at market value	750,000	-	750,000
Receivables			
Ad valorem taxes	27,052,348	-	27,052,348
Sales taxes	1,800,947	-	1,800,947
Special assessments	337,266	-	337,266
Other receivables	843,450	31,559	875,009
Due from other governmental	2,977,025	-	2,977,025
Internal balance	123,682	(123,682)	-
Prepaid expenses	172,361	7,945	180,306
Inventories	953,257	-	953,257
Capital assets, net	185,740,699	3,257,735	188,998,434
<b>Total assets</b>	<u>267,100,763</u>	<u>3,376,565</u>	<u>270,477,328</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	2,996,220	14,987	3,011,207
Deferred revenues	1,120,362	-	1,120,362
Deposits held	176,761	50	176,811
Long-term liabilities			
Due within one year	1,112,840	18,732	1,131,572
Due in more than one year	3,455,869	517,704	3,973,573
<b>Total liabilities</b>	<u>8,862,052</u>	<u>551,473</u>	<u>9,413,525</u>
<b>Net Assets</b>			
Invested in capital assets (net of related debt)	185,740,699	2,721,299	188,461,998
Restricted for			
Public works	3,991,687	-	3,991,687
Public safety	26,827,202	-	26,827,202
Health and welfare	2,252,655	-	2,252,655
Culture and recreation	9,389,145	-	9,389,145
Debt service	1,377,413	-	1,377,413
Capital improvement	6,198,433	-	6,198,433
Insurance claims	5,770,471	-	5,770,471
Unrestricted	16,691,006	103,793	16,794,799
<b>Total net assets</b>	<u>\$ 258,238,711</u>	<u>\$ 2,825,092</u>	<u>\$ 261,063,803</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, 2009**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government</b>							
Governmental activities							
General government							
Legislative	\$ 208,857	\$ -	\$ -	\$ -	(208,857)	\$ -	(208,857)
Judicial	7,312,583	229,747	1,153,905	-	(5,928,931)	-	(5,928,931)
Elections	162,724	-	-	-	(162,724)	-	(162,724)
Finance and administration	2,281,083	1,373,147	-	-	(907,936)	-	(907,936)
Other general government	7,539,932	-	-	-	(7,539,932)	-	(7,539,932)
Total general government	17,505,179	1,602,894	1,153,905	-	(14,748,380)	-	(14,748,380)
Public safety	28,139,408	3,371,159	1,108,199	298,027	(23,362,023)	-	(23,362,023)
Public works	6,788,490	84,246	498,882	1,458,083	(4,747,279)	-	(4,747,279)
Health and welfare	2,738,427	-	249,699	-	(2,488,728)	-	(2,488,728)
Culture and recreation	6,683,857	122,068	61,854	-	(6,499,935)	-	(6,499,935)
Economic and government assistance	7,989,866	556,088	6,676,230	26,612	(730,936)	-	(730,936)
Total governmental activities	69,845,227	5,736,455	9,748,769	1,782,722	(52,577,281)	-	(52,577,281)
Business-type activities							
Sewer	416,256	233,220	-	-	-	(183,036)	(183,036)
Total business-type activities	416,256	233,220	-	-	-	(183,036)	(183,036)
Total primary government	\$ 70,261,483	\$ 5,969,675	\$ 9,748,769	\$ 1,782,722	(52,577,281)	(183,036)	(52,760,317)
<b>General revenues</b>							
Taxes							
Ad valorem taxes levied for							
General purposes					2,490,022	-	2,490,022
Special revenue purposes					26,978,682	-	26,978,682
Sales taxes levied for							
Special revenue purposes					11,765,942	-	11,765,942
Other taxes					3,052,543	-	3,052,543
Grants and contributions not restricted to specific programs					930,455	-	930,455
Licenses and permits					1,080,557	-	1,080,557
Assessments					148,280	-	148,280
Fines and forfeitures					3,304,955	-	3,304,955
Insurance premiums					2,260,677	-	2,260,677
Interest and investment earnings					369,229	1,325	370,554
Rents and royalties					241,740	-	241,740
Gain on disposals of assets (net)					84,689	-	84,689
Miscellaneous					541,109	-	541,109
Total general revenues, special items and transfers					53,248,880	1,325	53,250,205
Change in net assets					671,599	(181,711)	489,888
Net assets at beginning of year, restated					257,567,112	3,006,803	260,573,915
<b>NET ASSETS AT END OF YEAR</b>					<b>\$ 258,238,711</b>	<b>\$ 2,825,092</b>	<b>\$ 261,063,803</b>

The accompanying notes are an integral part of this statement.

## **FUND FINANCIAL STATEMENTS**

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

Balance Sheet

Governmental Funds

December 31, 2009

	MAJOR FUNDS							AGGREGATE REMAINING FUNDS
	SPECIAL REVENUE FUNDS							
	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	OTHER GOVERNMENTAL FUNDS	
ASSETS								
Cash	\$ 3,265,953	\$ 2,603,699	\$ 4,410,417	\$ 4,378,661	\$ 4,789,181	\$ 2,066,405	\$ 19,078,938	\$ 40,593,254
Receivables								
Ad valorem taxes	2,279,917	-	6,493,358	5,690,356	2,029,045	6,454,113	4,105,559	27,052,348
Sales taxes	-	899,949	900,998	-	-	-	-	1,800,947
Special assessments	-	5,181	-	-	-	-	332,085	337,266
Other receivables	81,126	53,022	5,334	29,422	382	89,563	507,852	766,701
Due from other funds	1,814,855	-	-	-	309,547	-	-	2,124,402
Due from other governments	463,997	176	12,617	-	50,238	227,697	2,220,784	2,975,509
Prepaid expenses & other assets	45	-	-	-	-	-	84,560	84,605
Inventories	3,798	513,502	-	-	17,984	163,592	254,381	953,257
TOTAL ASSETS	\$ 7,909,691	\$ 4,075,529	\$ 11,822,724	\$ 10,098,439	\$ 7,196,377	\$ 9,001,370	\$ 26,584,159	\$ 76,688,289
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable and accrued expenses	\$ 721,777	\$ 232,625	\$ 323,193	\$ 576,480	\$ 116,125	\$ 206,402	\$ 773,168	\$ 2,949,770
Due to other funds	-	-	-	-	-	-	2,000,720	2,000,720
Deferred revenues	74,841	-	344,411	132,814	55,513	147,246	365,537	1,120,362
Deposits held	5,450	161,039	-	-	-	379	8,725	175,593
Total liabilities	802,068	393,664	667,604	709,294	171,638	354,027	3,148,150	6,246,445
Fund equity								
Fund balances								
Reserved for prepaid and other assets	45	-	-	-	-	-	84,560	84,605
Reserved for inventories	3,798	513,502	-	-	17,984	163,592	254,381	953,257
Reserved for capital improvement	-	-	-	-	-	-	6,198,433	6,198,433
Reserved for debt service	-	-	-	-	-	-	1,377,413	1,377,413
Unreserved - designated	3,806,002	-	-	-	-	-	-	3,806,002
Unreserved/undesignated	3,297,778	3,158,363	11,155,120	9,389,145	7,006,755	8,483,751	15,521,222	58,022,134
Total fund balances	7,107,623	3,681,865	11,155,120	9,389,145	7,024,739	8,647,343	23,436,009	70,441,844
TOTAL LIABILITIES AND FUND EQUITY	\$ 7,909,691	\$ 4,075,529	\$ 11,822,724	\$ 10,098,439	\$ 7,196,377	\$ 9,001,370	\$ 26,584,159	\$ 76,688,289

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, 2009**

Total fund balances - governmental funds		\$ 70,441,844
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.		
Governmental capital assets	\$ 348,929,330	
Less accumulated depreciation	<u>(163,188,631)</u>	185,740,699
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	(1,112,840)	
Other post employment benefits	<u>(2,601,463)</u>	(3,714,303)
Elimination of interfund assets and liabilities		
Interfund assets	(2,000,720)	
Interfund liabilities	<u>2,000,720</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:		
Cash	5,756,474	
Investments	750,000	
Receivables-other	76,749	
Due from other governmental units	1,516	
Prepays	87,756	
Accounts payable and accrued expenses	(46,450)	
Customer deposits	(1,168)	
Other noncurrent liabilities	<u>(854,406)</u>	5,770,471
Net assets		<u>\$ 258,238,711</u>

**BOUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2009**

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, 2009**

<b>Total net change in fund balances-governmental funds</b>	<b>\$ 5,554,029</b>
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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. Depreciation expense exceeded capital outlays for the year.

Capital outlays	\$ 4,870,227	
Depreciation	<u>(9,346,871)</u>	(4,476,644)

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.

Capital assets (cost \$729,025 less accumulated depreciation of \$708,025)	84,689	
Proceeds from sales	<u>(105,689)</u>	(21,000)

Other post-employment benefits are reported in the Governmental Funds as expenditures when paid. The unfunded annual contribution is reported in the Statement of Activities as it accrues.	(1,307,725)
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Elimination of interfund transfers

Transfers in	(3,544,587)	
Transfers out	<u>3,544,587</u>	-

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.	994,660
--	---------

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.	<u>(71,721)</u>
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<b>Change in net assets of governmental activities</b>	<b>\$ <u>671,599</u></b>
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**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2009**

	BUSINESS-TYPE ACTIVITIES			GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
	ENTERPRISE FUNDS			
	MAJOR FUND			
	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS	
ASSETS				
Cash	\$ 122,748	\$ 80,260	\$ 203,008	\$ 5,756,474
Investments	-	-	-	750,000
Receivables				
Trade	-	5,743	5,743	-
Other	11,082	14,734	25,816	76,749
Due from other governments	-	-	-	1,516
Due from other funds	-	-	-	-
Prepaid expenses and other current assets	7,945	-	7,945	87,756
Capital assets, net	649,963	2,607,772	3,257,735	-
TOTAL ASSETS	\$ 791,738	\$ 2,708,509	\$ 3,500,247	\$ 6,672,495
LIABILITIES AND NET ASSETS				
Liabilities				
Current				
Accounts payable and accrued expenses	\$ 8,148	\$ 6,839	\$ 14,987	\$ 46,450
Due to other funds	-	123,682	123,682	-
Current liabilities payable from restricted assets				
Customer deposits	-	50	50	1,168
Revenue bonds payable	18,732	-	18,732	-
Non-current				
Revenue bonds payable	517,704	-	517,704	-
Other noncurrent liabilities	-	-	-	854,406
Total liabilities	544,584	130,571	675,155	902,024
Net Assets				
Invested in capital assets - net of related debt	113,527	2,607,772	2,721,299	-
Restricted for insurance claims	-	-	-	5,770,471
Unrestricted	133,627	(29,834)	103,793	-
Total net assets	247,154	2,577,938	2,825,092	5,770,471
TOTAL LIABILITIES AND NET ASSETS	\$ 791,738	\$ 2,708,509	\$ 3,500,247	\$ 6,672,495

The accompanying notes are an integral part of this statement.

## Statement F

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2009**

	BUSINESS-TYPE ACTIVITIES			
	ENTERPRISE FUNDS			
	MAJOR FUND			GOVERNMENTAL
	WEST OUACHITA			ACTIVITIES
	SEWERAGE	OTHER	TOTAL	INTERNAL
	DISTRICT NO. 9	ENTERPRISE	ENTERPRISE	SERVICE
	FUND 133	FUNDS	FUNDS	FUNDS
Operating revenues				
Sewer service charges	\$ 135,050	\$ 98,170	\$ 233,220	\$ -
Premiums	-	-	-	2,260,677
Total operating revenues	<u>135,050</u>	<u>98,170</u>	<u>233,220</u>	<u>2,260,677</u>
Operating expenses				
Amortization	418	-	418	-
Billing cost	13,525	-	13,525	-
Board member compensation	1,100	-	1,100	-
Depreciation	33,988	136,932	170,920	-
Indirect cost allocation	1,938	2,127	4,065	-
Insurance	3,462	3,773	7,235	-
Interest expense	26,619	5	26,624	-
Miscellaneous	1,757	9,254	11,011	-
Repairs and maintenance	78,735	49,256	127,991	-
Treatment fees	-	8,103	8,103	-
Utilities	22,815	22,449	45,264	-
Administrative expenses	-	-	-	133,084
Benefit payments & reinsurance	-	-	-	1,187,400
Total operating expenses	<u>184,357</u>	<u>231,899</u>	<u>416,256</u>	<u>1,320,484</u>
Operating income (loss)	(49,307)	(133,729)	(183,036)	940,193
Non-operating revenues				
Interest earned	825	500	1,325	54,467
Total non-operating revenues	<u>825</u>	<u>500</u>	<u>1,325</u>	<u>54,467</u>
Other financing sources				
Capital contributions	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets	(48,482)	(133,229)	(181,711)	994,660
Net assets at beginning of year	<u>295,636</u>	<u>2,711,167</u>	<u>3,006,803</u>	<u>4,775,811</u>
NET ASSETS AT END OF YEAR	\$ 247,154	\$ 2,577,938	\$ 2,825,092	\$ 5,770,471

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, 2009**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
	MAJOR FUND WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS	
Cash flows from operating activities				
Receipts from customers	\$ 135,682	\$ 97,971	\$ 233,653	\$ -
Premiums received	-	-	-	2,207,286
Payments to suppliers for goods and services	(165,818)	(93,499)	(259,317)	(133,084)
Payments for claims	-	-	-	(1,380,114)
Net cash provided (used) by operating activities	(30,136)	4,472	(25,664)	694,088
Cash flows from capital and related financing activities				
Payments on bonds	(17,843)	-	(17,843)	-
Due from other funds	-	-	-	1,269,280
Receipts from (payments to) other funds	-	(13,088)	(13,088)	-
Net cash provided (used) by capital and related financing activities	(17,843)	(13,088)	(30,931)	1,269,280
Cash flows from investing activities				
Interest earnings	825	501	1,326	54,466
Net cash provided (used) by investing activities	825	501	1,326	54,466
Net increase (decrease) in cash	(47,154)	(8,115)	(55,269)	2,017,834
Cash at beginning of year	169,902	88,375	258,277	3,738,640
Cash at end of year	\$ 122,748	\$ 80,260	\$ 203,008	\$ 5,756,474
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (49,307)	\$ (133,728)	\$ (183,035)	\$ 940,193
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	33,988	136,932	170,920	-
Amortization of bond issuance cost	418	-	418	-
Change in assets and liabilities				
Receivables	632	(199)	433	(53,392)
Prepaid expenses	-	-	-	413
Accounts payable and accrued expenses	(15,867)	1,468	(14,399)	(46,505)
Other noncurrent liabilities	-	-	-	(146,621)
Net cash provided (used) by operating activities	\$ (30,136)	\$ 4,473	\$ (25,663)	\$ 694,088
Cash shown on statement of net assets	\$ 122,748	\$ 80,260	\$ 203,008	\$ 5,756,474

The accompanying notes are an integral part of this statement.

**Statement H**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Statement of Net Assets**  
**FIDUCIARY FUNDS**  
**December 31, 2009**

**Firemen's  
Pension &  
Relief Fund**

**ASSETS**

Cash	\$ -
Investments, at market value	<u>549,417</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>549,417</u></b>

**LIABILITIES**

Assets held for others	\$ -
Net assets available for benefits	<u>549,417</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>549,417</u></b>

**NOTES TO FINANCIAL STATEMENTS**

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

**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 2012.

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, 2009**

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>
Cadeville Water District	December 31	1a
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
East Town and Country Drainage District	December 31	1a
Fourth Judicial District Criminal Court Fund	December 31	1a
G.B. Cooley Hospital Service District	June 30	1a
Green Acres Sewerage District No. 13	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Hospital Service District No. 1 of Ouachita Parish	December 31	1a
Ingleside Sewerage District	December 31	1a
Lake Park Drainage District	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2
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
Prairie Road Water District	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
West Ouachita Sewerage District No. 16	December 31	1a

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, 2009**

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, West Ouachita Sewerage District No. 16, Green Acres Sewerage District No. 13, Southeast Sewerage District No. 3, Ingleside Sewerage District, 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, 2009**

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 and the Correctional Facilities Special Revenue. There are 36 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 3 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 5 nonmajor capital projects funds.

***Proprietary Funds:***

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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 5 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 2 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 is 1 nonmajor Agency Fund.

**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.

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-



**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

exchange transactions are recognized when the Police Jury 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:

*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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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 underlying event occurs.

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

*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, 2009**

**G. CASH AND CASH EQUIVALENTS**

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 3.

**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 government-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, major general infrastructure assets were not capitalized. Beginning January 1, 2003, the Police Jury began recording current year additions to general infrastructure assets. Effective January 1, 2008, the Police Jury retroactively recorded all general infrastructure assets acquired prior to January 1, 2003. (See Note 5). The Police Jury elected to delay the retroactive recognition of these costs until that time because of the complexity of estimating historical costs.

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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
Forty Years	Buildings
	Improved roads
Fifty Years	Unimproved roads
Seventy-Five Years	Bridges

**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, 2009, 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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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

**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 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:

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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

Imposed by law through constitutional provisions or enabling legislation.

**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.

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

**Note 2    PROPERTY TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	2.00	2.09	Statutory
Outside municipalities	4.00	4.18	Statutory
Special Revenue Funds:			
Correctional Facilities	8.51	8.51	12/31/11
Mosquito Abatement District No. 1	1.99	1.99	12/31/18
Fire Protection District No. 1	19.11	19.11	12/31/09
Green Oaks Detention Home	2.65	2.65	12/31/10
Road Lighting District No. 1	2.00	2.00	12/31/10
Health Unit	0.74	0.74	12/31/13
Library Maintenance & Operations	7.50	7.50	12/31/15
Debt Service Fund:			
Economic Development	1.80	1.80	12/31/23
Capital Projects Funds:			
Correctional Center Construction Fund	0.59	0.59	12/31/11
Green Oaks Detention Home	0.30	0.30	12/31/10

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 2009 is equal to \$1,050,170,327. 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 \$199,759,353 of the assessed value in 2009.

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

Assessment date	January 1, 2009
Official levy date	November 15, 2009
Date taxes become due	December 31, 2009
Lien date	January 1, 2010



**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Taxes paid in protest in the amount of \$885,138 are included in Deferred Revenue on the Statement of Net Assets.

**Note 3 CASH AND INVESTMENTS**

*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, 2009. 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	\$ 46,550,215	\$ 47,852,565
Petty Cash	2,521	-
Certificate of Deposit	750,000	750,000
<b>TOTAL</b>	<b>\$ 47,302,736</b>	<b>\$ 48,602,565</b>

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 500,000
Uninsured Deposits:	
Collateralized	47,102,565
<b>Total Deposits</b>	<b>\$ 47,602,565</b>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

The Police Jury's investments at December 31, 2009, 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.

*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 4 CAPITAL ASSETS**

A summary of changes in capital assets for governmental activities for the year ended December 31, 2009 were as follows:

	Governmental Activities			
	Balance 1/1/2009	Additions and Transfers	Deletions and Transfers	Balance 12/31/2009
Capital assets, not being depreciated				
Land	\$ 8,979,516	\$ -	\$ 11,250	\$ 8,968,266
Construction in progress	3,057,573	2,606,704	1,577,532	4,086,745
Total capital assets, not being depreciated	12,037,089	2,606,704	1,588,782	13,055,011
Capital assets being depreciated				
Buildings	49,517,565	276,763	2,195	49,792,133
Furniture, fixtures and equipment	24,405,721	2,188,534	715,580	25,878,675
Books	4,330,350	522,519	-	4,852,869
Infrastructure				
Roads	247,469,872	853,239	-	248,323,111
Bridge	6,541,105	-	-	6,541,105
Drainage	486,426	-	-	486,426
Total capital assets, being depreciated	332,751,039	3,841,055	717,775	335,874,319
Total capital assets before accumulated depreciation	344,788,128	6,447,759	2,306,557	348,929,330

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

	Governmental Activities (Concluded)			
	Balance 1/1/2009	Additions and Transfers	Deletions and Transfers	Balance 12/31/2009
Less accumulated depreciation				
Building	14,715,616	1,127,214	421	15,842,409
Furniture, fixtures and equipment	17,973,472	1,512,758	707,604	18,778,626
Books	3,197,954	412,290	-	3,610,244
Infrastructure				
Roads	116,384,383	6,187,938	-	122,572,321
Bridge	2,180,087	87,214	-	2,267,301
Drainage	98,271	19,457	-	117,728
Total accumulated depreciation	154,549,783	9,346,871	708,025	163,188,629
Total capital assets, being depreciated, net	178,201,256	(5,505,817)	9,751	172,685,688
Governmental activities capital assets, net	<u>\$ 190,238,345</u>	<u>\$ (2,899,113)</u>	<u>\$ 1,598,533</u>	<u>\$ 185,740,699</u>

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 175,561
Elections	4,143
Finance and Administration	52,353
Other General Government	6,530,085
Public Safety	1,038,959
Public Works	465,849
Health and Welfare	175,856
Culture and Recreation	840,496
Economic Development	63,569
Total	<u>\$ 9,346,871</u>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

A summary of changes in capital assets for business-type activities for the year ended December 31, 2009, were as follows:

	<b>Business-Type Activities</b>		
	<u>Balance 1/1/2009</u>	<u>Additions</u>	<u>Balance 12/31/2009</u>
West Ouachita Sewer District No. 9			
Capital assets	\$ 853,107	\$ -	\$ 853,107
Accumulated depreciation	<u>(169,157)</u>	<u>(33,988)</u>	<u>(203,145)</u>
Total capital assets	<u>683,950</u>	<u>(33,988)</u>	<u>649,962</u>
Green Acres Sewerage District No. 13			
Capital assets	139,420	-	139,420
Accumulated depreciation	<u>(68,840)</u>	<u>(3,485)</u>	<u>(72,325)</u>
Total capital assets	<u>70,580</u>	<u>(3,485)</u>	<u>67,095</u>
Southeast Sewer District No. 3			
Capital assets	2,287,537	-	2,287,537
Accumulated depreciation	<u>(1,237,577)</u>	<u>(56,482)</u>	<u>(1,294,059)</u>
Total capital assets	<u>1,049,960</u>	<u>(56,482)</u>	<u>993,478</u>
Eastern Forest Sewer District No. 14			
Capital assets	238,778	-	238,778
Accumulated depreciation	<u>(113,050)</u>	<u>(6,082)</u>	<u>(119,132)</u>
Total capital assets	<u>125,728</u>	<u>(6,082)</u>	<u>119,646</u>
West Ouachita Sewerage District No. 16			
Capital assets	949,730	-	949,730
Accumulated depreciation	<u>(260,339)</u>	<u>(37,989)</u>	<u>(298,328)</u>
Total capital assets	<u>689,391</u>	<u>(37,989)</u>	<u>651,402</u>
Ingleside Sewer District			
Capital assets	822,750	-	822,750
Accumulated depreciation	<u>(13,705)</u>	<u>(32,893)</u>	<u>(46,598)</u>
Total capital assets	<u>809,045</u>	<u>(32,893)</u>	<u>776,152</u>
Total business-type activities capital assets, net	<u>\$ 3,428,654</u>	<u>\$ (170,919)</u>	<u>\$ 3,257,735</u>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Depreciation expense was charged to business-type activities as follows:

West Ouachita Sewer District No. 9	\$	33,988
Green Acres Sewerage District No. 13		3,485
Southeast Sewer District No. 3		56,482
Eastern Forest Sewer District No. 14		6,082
West Ouachita Sewerage District No. 16		37,989
Ingleside Sewer District		32,893
Total	\$	<u>170,919</u>

**Note 5 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)**

Individual balances due to/from other funds at December 31, 2009, are as follows:

	Due From		Due To		
		General Fund	Green Oaks Detention		Total
Nonmajor Special Revenue Funds:					
Juvenile Drug Court	\$	4,947	\$ -	\$	4,947
W.I.A. - Adult Program		143,766	-		143,766
W.I.A. - Youth Program		99,389	-		99,389
W.I.A. - Dislocated Worker		53,496	-		53,496
W.I.A. - Trade Adjust Assist		151,625	-		151,625
Juvenile Detention Alternative Ctr		-	309,547		309,547
Community Response Initiative		45,633	-		45,633
LAJET		58,861	-		58,861
DOJ - Arrest Grant		16,428	-		16,428
LLEBG - Code Enforcement		60,167	-		60,167
F.E.M.A. Terrorism Grant		203,023	-		203,023
Criminal Court		797,930	-		797,930
CDBG Burney's Subdivision		48,601	-		48,601
STEP Program		7,308	-		7,308
Nonmajor Enterprise Funds:					
West Ouachita Sewer 16		122,768	-		122,768
Ingleside Sewer District		913	-		913
Total	\$	<u>1,814,855</u>	\$ <u>309,547</u>	\$	<u>2,124,402</u>

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

**Note 6 INTERFUND TRANSFERS**

Transfers to/from other funds for the year ended December 31, 2009, were as follows:

	Transfers In	Transfers Out
Major Funds		
General Fund	\$ 30,229	\$ 521,751
Special Revenue Funds		
Public Works	78,559	100,000
Fire Department	-	1,500,000
Nonmajor Funds:		
Special Revenue Funds:		
Cheniere Lake Park	125,000	-
Health Unit	-	40,000
Capital Outlay - Road Program	100,000	582,836
Capital Outlay - Drainage	200,000	-
Capital Outlay - Urban Systems	500,000	-
LLEBG - Code Enforcement	65,000	-
Ouachita Parish Homeland Security	57,250	-
CDBG-2008-2009 Grant	48,549	-
OMAD Emergency Disease Control	800,000	-
Mosquito Abatement District 1	-	800,000
Capital Projects Funds:		
Fire Department	1,500,000	
Health Unit Capital Projects	40,000	-
Total	<u>\$ 3,544,587</u>	<u>\$ 3,544,587</u>

General Fund transfers are used to supplement 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 Fire Department and Health Unit Special Revenue Funds provided funding to the Capital Projects Fund for future capital expenditures. All other transfers are residual funds no longer required in the respective funds.

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

**Note 7    LONG TERM OBLIGATIONS**

At December 31, 2009, employees of the Ouachita Parish Police Jury have accumulated and vested \$1,112,840 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	Series 2002	
	Absences	Revenue	Total
	Bond		
Balance due at January 1, 2009	\$ 1,041,119	\$ 554,278	\$ 1,595,397
Additions during 2009	2,094,700	-	2,094,700
Retirements during 2009	(2,022,979)	(17,843)	(2,040,822)
Balance due at December 31, 2009	<u>\$ 1,112,840</u>	<u>\$ 536,435</u>	<u>\$ 1,649,275</u>
Amounts due within one year	<u>\$ 1,112,840</u>	<u>\$ 17,842</u>	<u>\$ 1,130,682</u>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Principal and interest on the Revenue Bonds are due as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	18,732	25,730	44,462
2011	19,666	24,796	44,462
2012	20,646	23,816	44,462
2013	21,676	22,786	44,462
2014	22,756	21,706	44,462
2015-2019	131,973	90,339	222,312
2020-2024	168,318	53,994	222,312
2025-2028	132,668	10,971	143,639
Total	<u>\$ 536,435</u>	<u>\$ 274,138</u>	<u>\$ 810,573</u>

**Note 8 SELF-INSURANCE PROGRAMS**

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, 2009, the balance available to pay such liabilities if and when they arise is \$5,770,471. An analysis of the changes in the claims liability for the year ended December 31, 2009, is as follows:

	<u>Balance,</u> <u>12/31/2008</u>	<u>Changes in</u> <u>Estimates</u>	<u>Benefits &amp;</u> <u>Claims</u>	<u>Balance,</u> <u>12/31/2009</u>
Insurance Loss Reserve \$	<u>531,720</u>	<u>\$ 553,365</u>	<u>\$ (724,045)</u>	<u>\$ 361,040</u>
Workers' Compensation \$	<u>562,263</u>	<u>\$ 440,908</u>	<u>\$ (463,355)</u>	<u>\$ 539,816</u>

**Note 9 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



**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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 2009 financial statements of the Police Jury pertaining to those plans are \$962,568. 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 13.25% 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 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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

the years ending December 31, 2009, 2008, and 2007, were \$1,457,451, \$1,378,988, and \$1,359,219, 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 13.75% 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 System for the years ending December 31, 2009, 2008, and 2007, were \$900,687, \$820,754, \$843,739, 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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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.

*Funding Policy.* State statute requires covered employees to contribute 7% of their salaries to the System. The Ouachita Parish Police Jury was required to contribute 3.5% through June 30, 2007 to the Louisiana District Attorneys Retirement System. Subsequent to that date the rate changed to 0%. Contributions to the System also include 0.2% of the ad valorem taxes collected throughout the state and revenue

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

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, 2009, 2008, and 2007, were \$21,340, \$0, and \$15,108, 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.

*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 6.25% 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, 2009,

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

2008 and 2007 were \$1,746, \$2,442, and \$5,073, 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 10      OTHER POST EMPLOYMENT BENEFITS**

Effective for the year ended December 31, 2009, the Ouachita Parish Police Jury (the Police Jury) implemented Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions (GASB 45).

The Police Jury recognizes the cost of providing these benefits (the Police Jury's portion of premiums) as an expenditure in the Governmental Funds when the monthly premiums are due. The cost of retiree benefits totaled \$284,480 during 2009; approximately 49 retirees receive benefits under this plan.

In the Government-wide Financial Statements in accordance with GASB 45 starting with the year ended December 31, 2008, the cost of health care benefits for active employees is expensed when earned. The liability for health care insurance for active and retired employees previously earned benefits has been calculated and will be amortized over 30 years. The normal costs and the accrued liability for previously earned benefits are based on the following data and assumptions:

**Mortality Rate**

The mortality rate was determined by using the RP-2000 Static Healthy Mortality Table using AA projections with the following assumptions:

**Investment Return Assumption (Discount Rate) and Inflation Rate**

While GASB 45 allocates the costs of a postretirement benefit plan over the years of active employment (when the promise of future benefits is potentially motivating an employee), it does not require the funding of such benefits. There are two key points that need to be noted in this regard. First, the choice of the discount rate used in measuring the liabilities of the benefits is tied to the funding vehicle or lack thereof. GASB 45 requires the use of a discount rate for an unfunded plan equal to what the sponsor earns on its general assets. Since a lower discount rate leads to higher liabilities,

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

a funded plan will have lower liabilities than an unfunded plan with identical provisions and membership. Since it is anticipated that the annual required contribution will not be funded, a 4% annual investment return is assumed in the actuarial evaluation which represents a reasonable estimate of short-term pooled funds.

**Amortization Method and Period**

The level dollar closed amortization method has been used. An amortization period of 30 years has been used for the medical benefits and for the life insurance benefits. The valuation used the closed group method, under which future entrants are not considered.

**Healthcare Cost Trend Rate**

The expected rate of increase in healthcare insurance premiums is based on an understanding of the plan and *Milliman's Health Cost Guidelines*. The assumed monthly cost of medical and pharmacy benefits for select ages are illustrated below. These are gross amounts prior to reduction for any retiree contributions.

	Medical	
	Retiree	Retiree + Spouse
HMO	\$ 84.06	\$ 176.54
PPO	\$ 76.78	\$ 161.22

**Retirement Rate**

It is assumed that entitlement to benefits will commence at the expected retirement date (that is, the date at which the eligible employee will actually retire) under the pension plan which covers employees. It is assumed that this retirement date is three years later than the earliest date at which the employee is eligible for regular retirement benefits. That "regular retirement" date is defined as the earliest of the following:

<b>Firefighters</b>	<b>Non - Firefighters</b>
25 years of service credit at any age; or	30 years of service credit at any age; or
20 years of service credit at age 50; or	25 years of service credit at age 55; or
12 years of service credit at age 55	10 years of service credit at age 60.

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

The assumed percent of employees reaching retirement are as follows:

**Retirement Rates**

<b>Firefighters</b>			<b>Non-Firefighters</b>		
<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Age</u>	<u>Male</u>	<u>Female</u>
41 - 50	6.5%	6.5%	46 - 52	22.0%	22.0%
51 - 54	3.5%	3.5%	53 - 64	13.0%	13.0%
55 - 63	12.0%	12.0%	65+	100.0%	100.0%
64 - 65	50.0%	50.0%			

**Actuarial Methods and Assumptions**

The amount of the current employer portion of the healthcare premiums for retiree coverage has been used as the basis for calculating the actuarial present value of benefits to be paid; the Office of Group Benefits' "*Official Schedule of Rates*" effective January 1, 2007, has been used for this purpose. It has been assumed 90 % of employees who elect coverage while in active employment and who are eligible for retiree medical benefits will continue medical coverage in retirement. Active employees with life insurance coverage are assumed to elect retiree life coverage. It is assumed that 70% of future retirees are married with 90% assumed to elect coverage for their spouse. Females are assumed to be three years younger than males.

**Actuarial Cost Method**

The actuarial cost method determines, in a systematic way, the incidence of plan sponsor contributions required to provide plan benefits. It also determines how actuarial gains and losses are recognized in OPEB costs. These gains and losses result from the difference between the actual experience under the plan and what was anticipated by the actuarial assumptions.

The cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the long term assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

Actuarial liabilities and comparative costs were computed using the unit credit actuarial cost method, which consists of the following cost components:

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

1. The normal cost is the actuarial present value of benefits allocated to the evaluation year.
2. The actuarial accrued liability is the actuarial present value of benefits accrued as of the valuation date.
3. Valuation assets are equal to the market value of assets as of the valuation date, if any.
4. Unfunded actuarial accrued liability is the difference between the actuarial accrued liability and the valuation assets. It is amortized over the maximum permissible period under GASB 45 of 30 years.

It should be noted that GASB 45 allows a variety of cost methods to be used. This method was selected because it is generally easy to understand and is widely used for the valuation of post employment benefits other than pensions.

**Actuarial Value of Plan Assets**

Actuarial value of assets is the value of cash, investments, and other property belonging to the plan, as used by the actuary for the purpose of an actuarial valuation. Since this is the first actuarial valuation, there are not any assets to be actuarially valued; however, it is anticipated that future valuations of actuarial assets will be based on Actuarial Standards Board Actuarial Standard of Practice Number 6, *Measuring Retiree Group Benefit Obligations*, which is applicable to post employment benefits plans and generally requires valuing dedicated plan assets using a method that takes into account market value.

**Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) healthcare cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actuarial results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plans (the plans as understood by the Ouachita Parish Police Jury and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Ouachita Parish Police Jury and its plans members to that point. The



**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

projection of benefits for financial reporting purposes does not explicitly incorporate the potential effect of legal or contractual funding limitation on the pattern of cost sharing between the Ouachita Parish Police Jury and plan members in the future. Consistent with the long-term perspective of actuarial calculation, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Fiscal	Annual	Percentage of	Net OPEB
Year Ended	OPEB Cost	OPEB Cost Contributed	Obligation
12/31/2008	\$ 1,592,205	18.7%	\$ 1,293,742
12/31/2009	\$ 1,307,725	21.8%	\$ 2,601,467

**Annual Post Employment Benefits Cost and Net Post Employment Benefits Liability**

The table below shows the Ouachita Parish Police Jury's annual post employment benefits for the year ended December 31, 2009, and changes in the unfunded post employment benefits liability:

**Determination of Annual Required Contribution**

Normal cost at fiscal year end	\$ 763,133
Amortization of UAAL	829,072
Annual required contribution (ARC)	<u>1,592,205</u>

**Determination of Net OPEB Obligation**

Annual required contribution	1,592,205
Interest on prior year net OPEB obligation	-
Adjustment to ARC	-
Annual OPEB cost	1,592,205
Contributions made	<u>(284,480)</u>
Estimated increase in net OPEB obligation	1,307,725
Net OPEB obligation - beginning of year	<u>1,293,742</u>
Estimated net OPEB obligation - end of year	<u>\$ 2,601,467</u>

**Required Contribution Rates**

The Police Jury paid 79% of the premium cost for post employment benefits for retired employees and their families, and the retirees paid 21% of the premium cost; monthly

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

premium cost for retired employees ranged from \$77 for a single retiree in the PPO plan to \$177 for a retiree and spouse in the HMO plan. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits.

The Ouachita Parish Police Jury's annual medical post employment benefits cost (expense) is calculated based on the annual required contribution of the employer, and amount actuarially determined in accordance with the parameters of GASB Statement Number 45. The Ouachita Parish Police Jury's annual required contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize the unfunded actuarial liability (or funding excess) over a period of thirty (30) years for health insurance. The total net annual required contribution for the year ended December 31, 2009, is \$1,307,725, none of which was funded in 2009 because the trust had not been established.

**Funded Status and Funding Progress**

Because the plan is not funded, the Police Jury's entire actuarial accrued liability of \$14,051,857 was unfunded. The funding status of the plan, as determined by an actuary as of December 31, 2009, was as follows:

Actuarial accrued liability (AAL)	\$14,051,857
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$14,051,857</u>
 Funded ratio (actuarial accrued liability/AAL)	 0%
 Covered payroll	 \$25,672,528
 UAAL as a percentage of covered payroll	 54.73%

**Funding Policy**

Currently, there are no requirements for employers to contribute to their post employment benefits plans. In 2009, the Ouachita Parish Police Jury recognized the cost of providing these benefits (the Ouachita Parish Police Jury's portion of premiums) as an expense when the benefits premiums were due and thus financed the cost of post employment benefits on a pay-as-you-go basis. It implemented Governmental Accounting Standards Board Statement Number 45, Accounting and Financial Reporting by employers for Post employment Benefits Other than Pension (GASB Statement 45), prospectively in 2008 and at that time began to record its portion of premiums as an expense during the period of active service by the employee (normal

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

cost). In 2009 and 2008, the Ouachita Parish Police Jury's portion of health care and life insurance benefit premium, for both active and retired employees totaled \$3,344,225 and \$3,344,590, respectively. The Police Jury at this time does not plan to fund the post employment liability other than the monthly health and life insurance premiums as they become due.

**Concentration of Risk**

The Ouachita Parish Police Jury's principal sources of revenue consist mainly of Ad Valorem taxes, sales taxes and Federal and State grants. If the amount of these revenues falls below budgeted levels, the Ouachita Parish Police Jury's ability to fund the unfunded accrued liability could be adversely affected.

**Note 11 IMPLEMENTATION OF WIRELESS 911 SYSTEM**

The 911 Communication District received \$468,547 in 2009 from landline telephone providers and \$1,002,846 in 2009 from wireless telephone providers for a total of \$1,471,393 in emergency telephone service charges for 2009. 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 caller's location on a digital map display with a 125 meter accuracy level. Phase I and Phase II have been fully implemented. Additional enhancements such as address point locations are being added rather than relying solely on street address ranges for call plotting. In practice, actual point locations are necessary to correctly route emergency calls.

The landline service has been fully implemented in prior years. The total expenditures for 2009 related to the District are \$1,190,537 which has been used solely for operation of the implemented services.

**Note 12 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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

determine if any funds were used to purchase nonqualifying property. During the years 1999 to 2003, the Police Jury received and expended approximately \$5.5 million from FEMA in connection with the FEMA 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. Due to the outcome of this uncertainty, no liability has been recorded in the Police Jury's financial statements.

**Note 13    GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT**

In connection with the sale of Glenwood Regional Medical Center in 2007, the Police Jury received \$3,766,113 with \$3,466,113 being deposited into the Hospital Service District Settlement Fund, and the remaining \$300,000 into the School Based Clinics Fund. Both of these funds are part of the General Fund.

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. Included in the General Fund's designated fund balance of \$3,806,002 is current year's activity of \$23,172 of interest earnings and \$245,556 of expenditures and other uses.

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART B)**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2009**

	<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>\$ 6,642,773</b>	<b>6,848,555</b>	<b>6,848,555</b>	<b>\$ -</b>
<b>Resources</b>				
Taxes				
Ad valorem	2,417,984	2,545,500	2,490,022	(55,478)
Other taxes	1,485,000	1,515,000	1,581,150	66,150
Total taxes	<u>3,902,984</u>	<u>4,060,500</u>	<u>4,071,172</u>	<u>10,672</u>
Licenses and permits	680,000	731,000	734,699	3,699
Intergovernmental revenues				
Other state funds	187,858	245,451	257,329	11,878
Local funds	77,500	136,800	153,717	16,917
Total intergovernmental	<u>265,358</u>	<u>382,251</u>	<u>411,046</u>	<u>28,795</u>
Fees, charges, and commissions for services	20,750	21,500	23,153	1,653
Fines and forfeitures	1,000	1,000	3,079	2,079
Use of money and property	232,325	194,046	148,570	(45,476)
Other revenues	49,760	103,510	99,725	(3,785)
Other sources				
Sale of assets	276,000	-	744	744
Transfers in	-	30,229	30,229	-
Total resources	<u>5,428,177</u>	<u>5,524,036</u>	<u>5,522,417</u>	<u>(1,619)</u>
<b>Amounts available for appropriations</b>	<b>12,070,950</b>	<b>12,372,591</b>	<b>12,370,972</b>	<b>(1,619)</b>
<b>Charges to appropriations</b>				
Current				
General government				
Legislative	225,493	245,451	204,208	41,243
Judicial	2,535,578	2,516,218	2,487,208	29,010
Elections	147,145	147,145	126,233	20,912
Finance and administration	567,883	646,500	652,307	(5,807)
Other general government	828,110	790,350	714,954	75,396
Total general government	<u>4,304,209</u>	<u>4,345,664</u>	<u>4,184,910</u>	<u>160,754</u>
Public safety	56,375	56,375	49,270	7,105
Public works	55,876	37,139	83,743	(46,604)
Health and welfare	3,700	5,110	5,010	100
Culture and recreation	60,455	142,773	120,081	22,692
Economic development	220,388	220,418	207,331	13,087
Capital outlay	243,026	135,581	91,253	44,328
Transfers out	727,922	521,751	521,751	-
Total charges to appropriations	<u>5,671,951</u>	<u>5,464,811</u>	<u>5,263,349</u>	<u>201,462</u>
<b>Budgetary fund balance at end of year</b>	<b>\$ 6,398,999</b>	<b>\$ 6,907,780</b>	<b>7,107,623</b>	<b>\$ 199,843</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Works Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2009**

	<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>\$ 3,324,708</b>	<b>\$ 3,978,393</b>	<b>\$ 3,978,393</b>	<b>\$ -</b>
<b>Resources</b>				
Taxes				
Sales	5,299,196	5,907,984	5,883,562	(24,422)
Other taxes	1,100	1,100	-	(1,100)
Total taxes	<u>5,300,296</u>	<u>5,909,084</u>	<u>5,883,562</u>	<u>(25,522)</u>
Licenses, permits and assessments	<u>5,850</u>	<u>8,850</u>	<u>7,642</u>	<u>(1,208)</u>
Intergovernmental revenues				
Federal grants	-	396,871	396,871	-
Other state funds	<u>73,800</u>	<u>73,800</u>	<u>73,800</u>	<u>-</u>
Total intergovernmental	<u>73,800</u>	<u>470,671</u>	<u>470,671</u>	<u>-</u>
Fees, charges, and commissions for services	45,000	10,200	14,246	4,046
Use of money and property	50,500	20,807	19,479	(1,328)
Other revenues	2,500	24,883	26,474	1,591
Other sources				
Sale of assets	20,000	64,574	65,450	876
Transfers in	<u>284,293</u>	<u>78,559</u>	<u>78,559</u>	<u>-</u>
Total resources	<u>5,782,239</u>	<u>6,587,628</u>	<u>6,566,083</u>	<u>(21,545)</u>
<b>Amounts available for appropriations</b>	<b><u>9,106,947</u></b>	<b><u>10,566,021</u></b>	<b><u>10,544,476</u></b>	<b><u>(21,545)</u></b>
<b>Charges to appropriations</b>				
Current				
Public works	6,393,317	6,141,354	5,408,238	733,116
Capital outlay	1,201,148	1,181,150	1,354,373	(173,223)
Transfers out	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b>Total charges to appropriations</b>	<b><u>7,694,465</u></b>	<b><u>7,422,504</u></b>	<b><u>6,862,611</u></b>	<b><u>559,893</u></b>
<b>Budgetary fund balance at end of year</b>	<b>\$ <u>1,412,482</u></b>	<b>\$ <u>3,143,517</u></b>	<b>\$ <u>3,681,865</u></b>	<b>\$ <u>538,348</u></b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2009**

	<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>	\$ <u>9,523,600</u>	\$ <u>10,182,377</u>	\$ <u>10,182,377</u>	\$ <u>-</u>
<b>Resources</b>				
Taxes				
Ad valorem	6,628,030	7,200,000	7,077,442	(122,558)
Sales	5,500,000	5,500,000	5,882,380	382,380
Total taxes	<u>12,128,030</u>	<u>12,700,000</u>	<u>12,959,822</u>	<u>259,822</u>
Intergovernmental revenues				
Federal funds	-	239,009	264,061	25,052
Other state funds	447,501	488,861	499,977	11,116
Local funds	-	-	699	699
Total intergovernmental	<u>447,501</u>	<u>727,870</u>	<u>764,737</u>	<u>36,867</u>
Use of money and property	163,060	89,428	56,080	(33,348)
Other revenues	758,400	17,600	21,669	4,069
Other sources				
Sale of assets	-	550	555	5
Total resources	<u>13,496,991</u>	<u>13,535,448</u>	<u>13,802,863</u>	<u>267,415</u>
<b>Amounts available for appropriations</b>	<u>23,020,591</u>	<u>23,717,825</u>	<u>23,985,240</u>	<u>267,415</u>
		550		
<b>Charges to appropriations</b>				
Current				
General government				
Elections	45,000	45,000	12,348	32,652
Public safety	11,690,187	11,281,748	11,140,177	141,571
Capital outlay	221,340	307,340	177,595	129,745
Transfers out	1,500,000	1,500,000	1,500,000	-
Total charges to appropriations	<u>13,456,527</u>	<u>13,134,088</u>	<u>12,830,120</u>	<u>271,316</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>9,564,064</u>	\$ <u>10,583,737</u>	\$ <u>11,155,120</u>	\$ <u>571,383</u>



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Library Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2009**

	<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>\$ 9,680,735</b>	<b>10,009,160</b>	<b>\$ 10,009,160</b>	<b>\$ -</b>
<b>Resources</b>				
Taxes				
Ad valorem	<u>6,012,085</u>	<u>6,378,000</u>	<u>6,224,939</u>	<u>(153,061)</u>
Intergovernmental revenues				
Federal funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other state funds	<u>427,458</u>	<u>368,465</u>	<u>385,087</u>	<u>16,622</u>
Total intergovernmental	<u>427,458</u>	<u>368,465</u>	<u>385,087</u>	<u>16,622</u>
Fees, charges, and commissions for services	<u>57,850</u>	<u>59,350</u>	<u>61,271</u>	<u>1,921</u>
Fines and forfeitures	<u>100,000</u>	<u>105,000</u>	<u>103,064</u>	<u>(1,936)</u>
Use of money and property	<u>150,050</u>	<u>40,000</u>	<u>41,717</u>	<u>1,717</u>
Other revenues	<u>23,450</u>	<u>27,700</u>	<u>24,324</u>	<u>(3,376)</u>
Total resources	<u>6,770,893</u>	<u>6,978,515</u>	<u>6,840,402</u>	<u>(138,113)</u>
<b>Amounts available for appropriations</b>	<u>16,451,628</u>	<u>16,987,675</u>	<u>16,849,562</u>	<u>(138,113)</u>
<b>Charges to appropriations</b>				
Current				
Culture and recreation	<u>5,820,943</u>	<u>5,587,506</u>	<u>5,411,790</u>	<u>175,716</u>
Capital outlay	<u>4,822,000</u>	<u>4,827,500</u>	<u>2,048,627</u>	<u>2,778,873</u>
<b>Total charges to appropriations</b>	<u>10,642,943</u>	<u>10,415,006</u>	<u>7,460,417</u>	<u>2,954,589</u>
<b>Budgetary fund balance at end of year</b>	<b>\$ 5,808,685</b>	<b>\$ 6,572,669</b>	<b>\$ 9,389,145</b>	<b>\$ 2,816,476</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Green Oaks Detention Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2009**

	<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>\$ 6,901,155</b>	<b>\$ 7,167,890</b>	<b>\$ 7,167,890</b>	<b>\$ -</b>
<b>Resources</b>				
Taxes				
Ad valorem	<u>2,130,000</u>	<u>2,286,000</u>	<u>2,219,628</u>	<u>(66,372)</u>
Intergovernmental revenues				
Federal funds	<u>-</u>	<u>-</u>	<u>1,269</u>	<u>1,269</u>
Other state funds	<u>136,057</u>	<u>136,057</u>	<u>108,889</u>	<u>(27,168)</u>
Total intergovernmental	<u>136,057</u>	<u>136,057</u>	<u>110,158</u>	<u>(25,899)</u>
Fees, charges, and commissions for services	<u>285,000</u>	<u>285,000</u>	<u>223,999</u>	<u>(61,001)</u>
Use of money and property	<u>140,000</u>	<u>75,000</u>	<u>35,590</u>	<u>(39,410)</u>
Other revenues	<u>2,700</u>	<u>16,074</u>	<u>21,844</u>	<u>5,770</u>
Total resources	<u>2,693,757</u>	<u>2,798,131</u>	<u>2,611,219</u>	<u>(186,912)</u>
<b>Amounts available for appropriations</b>	<u>9,594,912</u>	<u>9,966,021</u>	<u>9,779,109</u>	<u>(186,912)</u>
<b>Charges to appropriations</b>				
Current				
Public safety	<u>2,869,506</u>	<u>2,841,685</u>	<u>2,705,661</u>	<u>136,024</u>
Capital outlay	<u>27,000</u>	<u>54,821</u>	<u>48,709</u>	<u>6,112</u>
<b>Total charges to appropriations</b>	<u>2,896,506</u>	<u>2,896,506</u>	<u>2,754,370</u>	<u>142,136</u>
<b>Budgetary fund balance at end of year</b>	<b>\$ 6,698,406</b>	<b>\$ 7,069,515</b>	<b>\$ 7,024,739</b>	<b>\$ (44,776)</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Correctional Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2009**

	<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>\$ 8,849,819</b>	<b>\$ 9,055,521</b>	<b>\$ 9,055,521</b>	<b>\$ -</b>
<b>Resources</b>				
<b>Taxes</b>				
Ad valorem	<u>6,803,920</u>	<u>7,200,000</u>	<u>7,061,030</u>	<u>(138,970)</u>
<b>Intergovernmental revenues</b>				
Federal funds	<u>-</u>	<u>-</u>	<u>1,823</u>	<u>1,823</u>
Other state funds	<u>18,000</u>	<u>18,000</u>	<u>24,967</u>	<u>6,967</u>
Total intergovernmental	<u>18,000</u>	<u>18,000</u>	<u>26,790</u>	<u>8,790</u>
<b>Fees, charges, and commissions for services</b>	<u>2,608,146</u>	<u>3,070,000</u>	<u>3,126,546</u>	<u>56,546</u>
<b>Use of money and property</b>	<u>100,000</u>	<u>30,000</u>	<u>30,130</u>	<u>130</u>
<b>Other revenues</b>	<u>171,300</u>	<u>227,500</u>	<u>230,046</u>	<u>2,546</u>
Total resources	<u>9,701,366</u>	<u>10,545,500</u>	<u>10,474,542</u>	<u>(70,958)</u>
<b>Amounts available for appropriations</b>	<u>18,551,185</u>	<u>19,601,021</u>	<u>19,530,063</u>	<u>(70,958)</u>
<b>Charges to appropriations</b>				
<b>Current</b>				
Public safety	<u>10,797,138</u>	<u>10,997,204</u>	<u>10,766,717</u>	<u>230,487</u>
Capital outlay	<u>94,500</u>	<u>108,529</u>	<u>106,003</u>	<u>2,526</u>
<b>Total charges to appropriations</b>	<u>10,891,638</u>	<u>11,105,733</u>	<u>10,872,720</u>	<u>233,013</u>
<b>Budgetary fund balance at end of year</b>	<b>\$ <u>7,659,547</u></b>	<b>\$ <u>8,495,288</u></b>	<b>\$ <u>8,657,343</u></b>	<b>\$ <u>162,055</u></b>

## **OUACHITA PARISH POLICE JURY**

### **NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2009**

**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, 2009**

	<b>SPECIAL REVENUE FUNDS TOTAL (Schedule 9)</b>	<b>DEBT SERVICE FUNDS TOTAL (Schedule 11)</b>	<b>CAPITAL PROJECTS FUNDS TOTAL (Schedule 13)</b>	<b>TOTAL (Statement C)</b>
<b>ASSETS</b>				
Cash	\$ 13,066,386	\$ 114,609	\$ 5,897,943	\$ 19,078,938
Receivables				
Ad valorem taxes	2,080,697	1,365,519	659,343	4,105,559
Special assessments	332,085	-	-	332,085
Other receivables	507,852	-	-	507,852
Due from other governments	2,220,784	-	-	2,220,784
Prepays & other assets	84,560	-	-	84,560
Inventories	254,381	-	-	254,381
<b>TOTAL ASSETS</b>	<b>\$ 18,546,745</b>	<b>\$ 1,480,128</b>	<b>\$ 6,557,286</b>	<b>\$ 26,584,159</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Current liabilities				
Accounts payable & accrued expenses	\$ 708,235	\$ 15,627	\$ 49,306	\$ 773,168
Due to other funds	1,691,173	-	309,547	2,000,720
Deferred revenues	278,449	87,088	-	365,537
Deposits held	8,725	-	-	8,725
Total liabilities	2,686,582	102,715	358,853	3,148,150
<b>Fund Equity</b>				
Fund balance				
Reserved for prepaids and other assets	84,560	-	-	84,560
Reserved for inventories	254,381	-	-	254,381
Reserved for capital improvement	-	-	6,198,433	6,198,433
Reserved for debt service	-	1,377,413	-	1,377,413
Unreserved/undesignated	15,521,222	-	-	15,521,222
Total fund equity	15,860,163	1,377,413	6,198,433	23,436,009
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 18,546,745</b>	<b>\$ 1,480,128</b>	<b>\$ 6,557,286</b>	<b>\$ 26,584,159</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, 2009**

	<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	\$ 2,245,991	\$ 1,428,376	\$ 721,275	\$ 4,395,642
Other	1,471,393	-	-	1,471,393
Licenses, permits, and assessments	486,496	-	-	486,496
Intergovernmental				
Federal	7,791,306	-	-	7,791,306
State	1,623,041	-	12,967	1,636,008
Local	866,142	-	-	866,142
Fees, charges, and commissions for services	2,287,240	-	-	2,287,240
Fines and forfeitures	3,198,812	-	-	3,198,812
Use of money and property	195,998	592	28,347	224,937
Other revenues	117,006	-	-	117,006
Total revenues	<u>20,283,425</u>	<u>1,428,968</u>	<u>762,589</u>	<u>22,474,982</u>
<b>Expenditures</b>				
Current				
General government				
Judicial	4,457,835	-	-	4,457,835
Elections	1,088	15,628	-	16,716
Finance and administration	1,342,102	48,247	11,252	1,401,601
Public safety	1,669,421	3	16,852	1,686,276
Public works	720,261	-	-	720,261
Health and welfare	1,352,299	-	19	1,352,318
Culture and recreation	141,023	-	-	141,023
Economic development	7,623,916	-	-	7,623,916
Capital expenditures	1,096,130	-	240,720	1,336,850
Total expenditures	<u>18,404,075</u>	<u>63,878</u>	<u>268,843</u>	<u>18,736,796</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,879,350</b>	<b>1,365,090</b>	<b>493,746</b>	<b>3,738,186</b>
<b>Other financing sources/(uses)</b>				
Sale of assets	38,940	-	-	38,940
Transfers in	1,895,799	-	1,540,000	3,435,799
Transfers out	(1,422,836)	-	-	(1,422,836)
Total other financing sources/(uses)	<u>511,903</u>	<u>-</u>	<u>1,540,000</u>	<u>2,051,903</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<b>2,391,253</b>	<b>1,365,090</b>	<b>2,033,746</b>	<b>5,790,089</b>
<b>Fund balances at beginning of year</b>	<b>13,468,910</b>	<b>12,323</b>	<b>4,164,687</b>	<b>17,645,920</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 15,860,163</b>	<b>\$ 1,377,413</b>	<b>\$ 6,198,433</b>	<b>\$ 23,436,009</b>



**NON-MAJOR SPECIAL REVENUE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2009**

	ROAD PROGRAM FUND 101	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112
<b>ASSETS</b>						
Cash	\$ 1,527,844	\$ -	\$ 83,520	\$ 132,894	\$ 1,271,230	\$ 256,398
Receivables						
Ad valorem taxes	-	-	1,509,790	-	374,320	187,132
Special assessments	34,741	-	-	-	-	-
Other receivables	15,136	35,938	-	674	-	4,619
Due from other governments	310,455	860,212	-	16,650	-	2,560
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	254,381	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,888,176</b>	<b>\$ 897,150</b>	<b>\$ 1,847,691</b>	<b>\$ 150,218</b>	<b>\$ 1,645,550</b>	<b>\$ 450,709</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable and accrued expenses	\$ 4,839	\$ 99,220	\$ 10,023	\$ 9,714	\$ 50,396	\$ 11,273
Due to other funds	-	797,930	-	-	-	-
Deferred revenues	-	-	20,045	-	18,777	4,404
Deposits held	-	-	-	8,725	-	-
<b>Total liabilities</b>	<b>4,839</b>	<b>897,150</b>	<b>30,068</b>	<b>18,439</b>	<b>69,173</b>	<b>15,677</b>
<b>Fund Equity</b>						
Fund balance (deficit)						
Reserved for prepaids and other assets	-	-	-	-	-	-
Reserved for inventories	-	-	254,381	-	-	-
Unreserved/unassigned	1,883,337	-	1,563,242	131,779	1,576,377	435,032
<b>Total fund balance</b>	<b>1,883,337</b>	<b>-</b>	<b>1,817,623</b>	<b>131,779</b>	<b>1,576,377</b>	<b>435,032</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,888,176</b>	<b>\$ 897,150</b>	<b>\$ 1,847,691</b>	<b>\$ 150,218</b>	<b>\$ 1,645,550</b>	<b>\$ 450,709</b>

## Schedule 9

PERMIT OFFICE FUND 113	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUND 129	DRAINAGE PROGRAM FUND 131
\$ 241,494	\$ 3,359,495	\$ 227,850	\$ 514,907	\$ 392,409	\$ 85,179	\$ 161,421	\$ 999,325
-	-	-	-	-	-	-	-
-	-	-	-	4,140	-	-	-
1,385	255,620	-	-	-	6,178	-	-
-	20	-	-	-	-	44,607	40,824
-	-	-	-	-	65,815	-	-
-	-	-	-	-	-	-	-
<u>\$ 242,879</u>	<u>\$ 3,615,135</u>	<u>\$ 227,850</u>	<u>\$ 514,907</u>	<u>\$ 396,549</u>	<u>\$ 157,172</u>	<u>\$ 206,028</u>	<u>\$ 1,040,149</u>
\$ 27,523	\$ 53,963	\$ 7,450	\$ 253	\$ 332	\$ -	\$ 7,023	\$ 2,373
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>27,523</u>	<u>53,963</u>	<u>7,450</u>	<u>253</u>	<u>332</u>	<u>-</u>	<u>7,023</u>	<u>2,373</u>
-	-	-	-	-	65,815	-	-
-	-	-	-	-	-	-	-
<u>215,356</u>	<u>3,561,172</u>	<u>220,400</u>	<u>514,654</u>	<u>396,217</u>	<u>91,357</u>	<u>199,005</u>	<u>1,037,774</u>
<u>215,356</u>	<u>3,561,172</u>	<u>220,400</u>	<u>514,654</u>	<u>396,217</u>	<u>157,172</u>	<u>199,005</u>	<u>1,037,774</u>
<u>\$ 242,879</u>	<u>\$ 3,615,135</u>	<u>\$ 227,850</u>	<u>\$ 514,907</u>	<u>\$ 396,549</u>	<u>\$ 157,172</u>	<u>\$ 206,028</u>	<u>\$ 1,040,149</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2009**

	URBAN SYSTEM FUND 132	F.E.M.A. BUY OUT FUND 139	F.E.M.A. TERRORISM GRANT FUND 141	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154
<b>ASSETS</b>					
Cash	\$ 1,128,465	\$ 11,529	\$ -	\$ 221,499	\$ 96,137
Receivables					
Ad valorem taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Other receivables	-	7,535	-	1,011	652
Due from other governments	-	-	205,740	12,531	-
Prepaid expenses & other assets	-	-	-	-	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,128,465</b>	<b>\$ 19,064</b>	<b>\$ 205,740</b>	<b>\$ 235,041</b>	<b>\$ 96,789</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable and accrued expenses	\$ 66,930	\$ -	\$ 2,702	\$ 46,725	\$ -
Due to other funds	-	-	203,023	-	-
Deferred revenues	-	8,875	-	-	-
Deposits held	-	-	-	-	-
Total liabilities	66,930	8,875	205,725	46,725	-
<b>Fund Equity</b>					
Fund balance (deficit)					
Reserved for prepaids and other assets	-	-	-	-	-
Reserved for inventories	-	-	-	-	-
Unreserved/undesignated	1,061,535	10,189	15	188,316	96,789
Total fund balance	1,061,535	10,189	15	188,316	96,789
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,128,465</b>	<b>\$ 19,064</b>	<b>\$ 205,740</b>	<b>\$ 235,041</b>	<b>\$ 96,789</b>

BLOCK GRANT FUND						
EAGLE LAKE SUBDIVISION ROAD FUND 157	DOJ ARREST GRANT FUND 164	CDBG 2008-2009 GRANT FUND 165	CDBG BURNLEY'S SUBDIVISION FUND 166	OMAD EMERGENCY DISEASE CONTROL FUND 169	LLEBG CODE ENFORCEMENT FUND 182	FAMILY JUSTICE CENTER FUND 184
\$ 8,460	\$ -	\$ 9	\$ -	\$ 800,000	\$ -	\$ 118
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	48,701	-	127,836	-
-	28,880	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 8,460</u>	<u>\$ 28,880</u>	<u>\$ 9</u>	<u>\$ 48,701</u>	<u>\$ 800,000</u>	<u>\$ 127,836</u>	<u>\$ 118</u>
\$ -	\$ 12,452	\$ -	\$ 100	\$ -	\$ 9,322	\$ -
-	16,428	-	48,601	-	60,167	-
-	-	-	-	-	-	118
-	-	-	-	-	-	-
-	28,880	-	48,701	-	69,489	118
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,460	-	9	-	800,000	58,347	-
8,460	-	9	-	800,000	58,347	-
<u>\$ 8,460</u>	<u>\$ 28,880</u>	<u>\$ 9</u>	<u>\$ 48,701</u>	<u>\$ 800,000</u>	<u>\$ 127,836</u>	<u>\$ 118</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet (Concluded)**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2009**

	WORK FORCE INVESTMENT ACT				
	ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	TRADE ADJUSTMENT ASSISTANCE FUND 458
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ -	872	\$ -
Receivables					
Ad valorem taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Other receivables	290	-	-	123	39
Due from other governments	177,044	137,411	58,310	5,681	167,995
Prepaid expenses & other assets	7,498	750	7,498	2,437	-
Inventories	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 184,832</b>	<b>\$ 138,161</b>	<b>\$ 65,808</b>	<b>\$ 9,113</b>	<b>\$ 168,034</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable and accrued expenses	\$ 41,067	\$ 38,772	\$ 12,312	\$ 9,113	\$ 16,377
Due to other funds	143,765	99,389	53,496	-	151,625
Deferred revenues	-	-	-	-	-
Deposits held	-	-	-	-	-
<b>Total liabilities</b>	<b>184,832</b>	<b>138,161</b>	<b>65,808</b>	<b>9,113</b>	<b>168,002</b>
<b>Fund Equity</b>					
Fund balance (deficit)					
Reserved for prepaids and other assets	7,498	750	7,498	2,437	-
Reserved for inventories	-	-	-	-	-
Unreserved/undesignated	(7,498)	(750)	(7,498)	(2,437)	32
<b>Total fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 184,832</b>	<b>\$ 138,161</b>	<b>\$ 65,808</b>	<b>\$ 9,113</b>	<b>\$ 168,034</b>

## Schedule 9

JUVENILE DRUG COURT FUND 188	STEP PROGRAM FUND 454	COMMUNITY RESPONSE INITIATIVE FUND 457	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	SECTION 8 HOUSING CHOICE VOUCHER FUND 470	ROAD LIGHTING DISTRICTS FUNDS 5xx	TOTAL (Schedule 7)
\$ -	\$ -	\$ -	\$ -	\$ 1,515,027	\$ 30,304	13,066,386
-	-	-	-	-	9,453	2,080,697
-	-	-	-	-	293,204	332,085
-	-	-	-	1,115	-	307,852
5,404	12,695	50,497	83,268	-	-	2,220,784
-	-	-	562	-	-	84,560
-	-	-	-	-	-	254,381
<u>\$ 5,404</u>	<u>\$ 12,695</u>	<u>\$ 50,497</u>	<u>\$ 83,830</u>	<u>\$ 1,516,142</u>	<u>\$ 332,963</u>	<u>18,546,745</u>
\$ 457	\$ 5,387	\$ 4,864	\$ 17,656	\$ 125,794	\$ 13,821	708,235
4,947	7,308	45,633	58,861	-	-	1,691,173
-	-	-	-	216,910	9,320	278,449
-	-	-	-	-	-	8,725
5,404	12,695	50,497	76,517	342,704	23,141	2,686,582
-	-	-	562	-	-	84,560
-	-	-	-	-	-	254,381
-	-	-	6,751	1,173,438	309,822	15,521,272
-	-	-	7,313	1,173,438	309,822	15,860,163
<u>\$ 5,404</u>	<u>\$ 12,695</u>	<u>\$ 50,497</u>	<u>\$ 83,830</u>	<u>\$ 1,516,142</u>	<u>\$ 332,963</u>	<u>18,546,745</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, 2009**

	ROAD PROGRAM FUND 101	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112
<b>Revenues</b>						
<b>Taxes</b>						
Ad valorem	\$ -	\$ -	\$ 1,621,469	\$ -	\$ 409,489	\$ 204,713
Other	-	-	-	-	-	-
Total taxes	-	-	1,621,469	-	409,489	204,713
Licenses, permits and assessments	-	-	-	-	-	-
<b>Intergovernmental</b>						
Federal	-	-	249,699	-	-	-
State	1,136,992	299,941	-	16,650	22,892	11,444
Local	-	810,942	-	-	-	-
Total intergovernmental	1,136,992	1,110,883	249,699	16,650	22,892	11,444
Fees, charges and commissions for services	-	5,354	-	60,796	-	70,001
Fines and forfeitures	-	2,905,763	-	-	-	9,472
Use of money and property	9,956	1,067	6,700	792	123,375	1,851
Other revenues	-	-	2,088	25	-	30,099
Total revenue	1,146,948	4,023,067	1,879,956	78,263	555,756	327,580
<b>Expenditures</b>						
<b>Current</b>						
<b>General government</b>						
Judicial	-	4,023,067	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	9,481	-	-	-	-	-
Total general government	9,481	4,023,067	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	48,639	-	-	-	-	-
Health and welfare	-	-	778,587	-	306,355	267,357
Culture and recreation	-	-	-	141,023	-	-
Economic development	-	-	-	-	-	-
Capital outlay	67,595	-	-	31,892	8,437	21,812
Total expenditures	125,715	4,023,067	778,587	172,915	314,792	289,169
<b>Excess (deficiency) of revenues over expenditures</b>	1,021,233	-	1,101,369	(94,652)	240,964	38,411
<b>Other financing sources (uses)</b>						
Sale of Assets	-	-	-	1,615	34,000	3,325
Transfers in	100,000	-	-	125,000	-	-
Transfers out	(582,836)	-	(800,000)	-	(40,000)	-
Total other financing sources (uses)	(482,836)	-	(800,000)	126,615	(6,000)	3,325
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	538,397	-	301,369	31,963	234,964	41,736
<b>Fund Balances at Beginning of Year</b>	1,344,940	-	1,516,254	99,816	1,341,413	393,296
<b>FUND BALANCES AT END OF YEAR</b>	\$ 1,883,337	\$ -	\$ 1,817,623	\$ 131,779	\$ 1,576,377	\$ 435,032



PERMIT OFFICE FUND 113	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUND 129	DRAINAGE PROGRAM FUND 131
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,471,393	-	-	-	-	-	-
-	1,471,393	-	-	-	-	-	-
339,383	-	-	-	-	-	-	-
-	-	-	-	-	-	159,678	-
-	-	-	-	-	-	43,086	-
-	-	-	-	-	-	55,200	-
-	-	-	-	-	-	257,964	-
-	-	-	224,394	-	-	-	-
-	-	244,222	-	-	-	-	-
1,487	19,373	1,248	2,822	2,577	1,161	611	5,561
340,870	1,490,766	245,470	227,216	2,577	1,161	258,575	5,561
-	-	199,424	131,757	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	199,424	131,757	-	-	-	-
-	1,074,344	-	-	-	-	146,646	-
342,841	-	-	-	-	-	-	42,572
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	11,792	3	-	-
-	116,193	-	-	128,723	-	35,429	37,173
342,841	1,190,537	199,424	131,757	140,515	3	182,073	79,745
(1,971)	300,229	46,046	95,459	(137,938)	1,158	76,500	(74,184)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,250	200,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,250	200,000
(1,971)	300,229	46,046	95,459	(137,938)	1,158	133,750	125,816
217,327	3,260,943	174,354	419,195	534,155	156,014	65,255	911,958
\$ 215,356	\$ 3,561,172	\$ 220,400	\$ 514,654	\$ 396,217	\$ 157,172	\$ 199,005	\$ 1,037,774

(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, 2009**

	URBAN SYSTEM FUND 132	F.E.M.A. BUY OUT FUND 139	F.E.M.A. TERRORISM GRANT FUND 141	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Total taxes	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-
Intergovernmental					
Federal	-	-	185,035	-	-
State	-	-	91,630	-	-
Local	-	-	-	-	-
Total intergovernmental	-	-	276,665	-	-
Fees, charges and commissions for services	-	-	-	1,349,994	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	5,703	85	-	763	554
Other revenues	-	3,370	-	50	5,456
Total revenue	5,703	3,455	276,665	1,350,807	6,010
<b>Expenditures</b>					
<b>Current</b>					
General government					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	-	-	-	1,297,772	-
Total general government	-	-	-	1,297,772	-
Public safety	-	6,615	252,120	-	-
Public works	179,302	-	-	-	3
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	184,739	-	24,545	6,943	-
Total expenditures	364,041	6,615	276,665	1,304,715	3
Excess (deficiency) of revenues over expenditures	(358,338)	(3,160)	-	46,092	6,007
<b>Other financing sources (uses)</b>					
Sale of Assets	-	-	-	-	-
Transfers in	500,000	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	500,000	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	141,662	(3,160)	-	46,092	6,007
Fund Balances at beginning of year	919,873	13,349	15	142,224	90,782
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 1,061,535</b>	<b>\$ 10,189</b>	<b>\$ 15</b>	<b>\$ 188,316</b>	<b>\$ 96,789</b>

BLOCK GRANT FUND						
EAGLE LAKE SUBDIVISION - ROAD FUND 157	DOJ ARREST GRANT FUND 164	CDBG 2008-2009 GRANT FUND 165	CDBG BURNLEY'S SUBDIVISION FUND 166	EMERGENCY DISEASE CONTROL FUND 169	LLEBG CODE ENFORCEMENT FUND 182	FAMILY JUSTICE CENTER FUND 184
\$ -	\$ -	\$ -	-	-	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	151,940	321,091	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	151,940	321,091	-	-	-	-
-	-	-	-	-	20,613	-
-	-	-	-	-	39,355	-
50	-	9	-	-	-	-
-	-	-	48,701	-	-	-
50	151,940	321,100	48,701	-	59,968	-
-	-	-	-	-	-	-
-	60,566	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	60,566	-	-	-	-	-
-	91,374	-	-	-	98,322	-
-	-	2,991	10,241	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	366,918	38,460	-	647	-
-	151,940	369,909	48,701	-	98,969	-
50	-	(48,809)	-	-	(39,001)	-
-	-	-	-	-	-	-
-	-	48,549	-	800,000	65,000	-
-	-	-	-	-	-	-
-	-	48,549	-	800,000	65,000	-
50	-	(260)	-	800,000	25,999	-
8,410	-	269	-	-	32,348	-
\$ 8,460	\$ -	\$ 9	-	800,000	\$ 58,347	\$ -

(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, 2009**

	WORK FORCE INVESTMENT ACT				
	ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	TRADE ADJUSTMENT ASSISTANCE FUND 458
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Total taxes	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-
Intergovernmental					
Federal	934,452	1,390,612	482,871	148,254	675,851
State	-	-	-	-	-
Local	-	-	-	-	-
Total intergovernmental	934,452	1,390,612	482,871	148,254	675,851
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	-	-
Other revenues	650	-	795	-	-
Total revenue	935,102	1,390,612	483,666	148,254	675,851
<b>Expenditures</b>					
<b>Current</b>					
General government					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	12,000	6,782	14,367	1,700	-
Total general government	12,000	6,782	14,367	1,700	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	912,695	1,383,830	458,892	146,554	675,819
Capital outlay	10,407	-	10,407	-	-
Total expenditures	935,102	1,390,612	483,666	148,254	675,819
Excess (deficiency) of revenues over expenditures	-	-	-	-	32
<b>Other financing sources (uses)</b>					
Sale of Assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	32
Fund Balances at Beginning of Year	-	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ 32

## Schedule 10

JUVENILE DRUG COURT FUND 188	STEP PROGRAM FUND 454	COMMUNITY RESPONSE INITIATIVE FUND 457	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	SECTION 8 HOUSING CHOICE VOUCHER FUND 470	ROAD LIGHTING DISTRICTS FUNDS 5xx	TOTAL (Schedule 8)
\$ -	\$ -	\$ -	\$ -	\$ -	10,320	\$ 2,245,991
-	-	-	-	-	-	1,471,393
-	-	-	-	-	10,320	3,717,384
-	-	-	-	-	147,113	486,496
43,021	116,787	172,342	280,633	2,479,040	-	7,791,306
-	-	-	-	-	406	1,623,041
-	-	-	-	-	-	866,142
43,021	116,787	172,342	280,633	2,479,040	406	10,280,489
-	-	-	-	556,088	-	2,287,240
-	-	-	-	-	-	3,198,812
-	-	-	-	9,540	713	195,698
-	200	-	-	23,072	2,500	117,006
43,021	116,987	172,342	280,633	3,067,740	161,052	20,283,425
43,021	-	-	-	-	-	4,457,835
-	-	-	-	-	1,088	1,088
-	-	-	-	-	-	1,342,102
43,021	-	-	-	-	1,088	5,801,025
-	-	-	-	-	-	1,669,421
-	-	-	-	-	93,672	720,261
-	-	-	-	-	-	1,352,299
-	-	-	-	-	-	141,023
-	116,987	172,342	292,882	3,452,120	-	7,623,916
-	-	-	-	5,798	12	1,096,130
43,021	116,987	172,342	292,882	3,457,918	94,772	18,404,075
-	-	-	(12,249)	(390,178)	66,280	1,879,350
-	-	-	-	-	-	38,940
-	-	-	-	-	-	1,895,799
-	-	-	-	-	-	(1,422,836)
-	-	-	-	-	-	511,903
-	-	-	(12,249)	(390,178)	66,280	2,391,253
-	-	-	19,562	1,563,616	243,542	13,468,910
\$ -	\$ -	\$ -	\$ 7,313	\$ 1,173,438	\$ 309,822	\$ 15,860,163

**NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**DEBT SERVICE FUNDS (Non Major)**  
**December 31, 2009**

	<b>CORRECTIONAL CENTER FUND 201</b>	<b>DETENTION HOME FUND 206</b>	<b>ECONOMIC DEVELOPMENT FUND 210</b>	<b>TOTAL (Schedule 7)</b>
<b>ASSETS</b>				
Cash	\$ 86,620	\$ 13,380	\$ 14,609	\$ 114,609
Receivables				
Ad valorem taxes	-	-	1,365,519	1,365,519
<b>TOTAL ASSETS</b>	<b>\$ 86,620</b>	<b>\$ 13,380</b>	<b>\$ 1,380,128</b>	<b>\$ 1,480,128</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable - Trade	\$ -	\$ -	\$ 15,627	\$ 15,627
Deferred revenues	75,854	11,234	-	87,088
Total liabilities	75,854	11,234	15,627	102,715
<b>Fund equity</b>				
Fund balance				
Reserved for debt service	10,766	2,146	1,364,501	1,377,413
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 86,620</b>	<b>\$ 13,380</b>	<b>\$ 1,380,128</b>	<b>\$ 1,480,128</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, 2009**

	<b>CORRECTIONAL CENTER FUND 201</b>	<b>DETENTION HOME FUND 206</b>	<b>ECONOMIC DEVELOPMENT FUND 210</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$ -	\$ -	\$ 1,428,376	\$ 1,428,376
Use of money and property	513	79	-	592
Total revenues	<u>513</u>	<u>79</u>	<u>1,428,376</u>	<u>1,428,968</u>
<b>Expenditures</b>				
Current				
General Government				
Elections	-	-	15,628	15,628
Finance and administration	-	-	48,247	48,247
Public Safety	3	-	-	3
Total expenditures	<u>3</u>	<u>-</u>	<u>63,875</u>	<u>63,878</u>
Excess of revenues over expenditures	510	79	1,364,501	1,365,090
Fund balances at beginning of year	<u>10,256</u>	<u>2,067</u>	<u>-</u>	<u>12,323</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ <u>10,766</u></b>	<b>\$ <u>2,146</u></b>	<b>\$ <u>1,364,501</u></b>	<b>\$ <u>1,377,413</u></b>



**NON-MAJOR CAPITAL PROJECTS FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**December 31, 2009**

	<u>JAIL FUND 301</u>	<u>FIRE DEPARTMENT FUND 304</u>	<u>DETENTION HOME FUND 306/316</u>	<u>JAIL 2007 FUND 310</u>	<u>HEALTH UNIT FUND 311</u>	<u>TOTAL (Schedule 7)</u>
<b>ASSETS</b>						
Cash	\$ 648,140	\$ 3,798,615	\$ 240,255	\$ 635,045	\$ 575,888	\$ 5,897,943
Ad valorem taxes receivable	-	-	209,185	450,158	-	659,343
<b>TOTAL ASSETS</b>	<u>\$ 648,140</u>	<u>\$ 3,798,615</u>	<u>\$ 449,440</u>	<u>\$ 1,085,203</u>	<u>\$ 575,888</u>	<u>\$ 6,557,286</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 2,864	\$ -	\$ 46,447	\$ (5)	\$ -	\$ 49,306
Due to other funds	-	-	309,547	-	-	309,547
<b>TOTAL LIABILITIES</b>	<u>2,864</u>	<u>-</u>	<u>355,994</u>	<u>(5)</u>	<u>-</u>	<u>358,853</u>
<b>FUND EQUITY</b>						
Fund balance						
Reserved for capital improvement	645,276	3,798,615	93,446	1,085,208	575,888	6,198,433
Total fund balance	<u>645,276</u>	<u>3,798,615</u>	<u>93,446</u>	<u>1,085,208</u>	<u>575,888</u>	<u>6,198,433</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 648,140</u>	<u>\$ 3,798,615</u>	<u>\$ 449,440</u>	<u>\$ 1,085,203</u>	<u>\$ 575,888</u>	<u>\$ 6,557,286</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**For the Year Ended December 31, 2009**

	JAIL FUND 301	FIRE DEPARTMENT FUND 304	DETENTION HOME FUND 306/316	JAIL 2007 FUND 310	HEALTH UNIT FUND 311	TOTAL (Schedule 8)
<b>Revenues</b>						
Ad valorem tax	\$ -	\$ -	\$ 228,847	\$ 492,428	\$ -	\$ 721,275
Intergovernmental revenue - state	-	-	11,226	1,741	-	12,967
Use of money and property	3,895	15,763	1,423	3,985	3,281	28,347
Total revenues	3,895	15,763	241,496	498,154	3,281	762,589
<b>Expenditures</b>						
Current						
General government						
Finance and administration	2,026	-	9,226	-	-	11,252
Public safety	-	92	281	16,479	-	16,852
Health and welfare	-	-	-	-	19	19
Total general government	2,026	92	9,507	16,479	19	28,123
Capital outlay	22,985	-	-	217,735	-	240,720
Total expenditures	25,011	92	9,507	234,214	19	268,843
<b>Excess (deficiency) of revenues over expenditures</b>	(21,116)	15,671	231,989	263,940	3,262	493,746
<b>Other financing sources (uses)</b>						
Transfers in	-	1,500,000	-	-	40,000	1,540,000
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	1,500,000	-	-	40,000	1,540,000
<b>Excess (deficiency) of revenues and other sources over expenditures</b>	(21,116)	1,515,671	231,989	263,940	43,262	2,033,746
<b>Fund balances at beginning of year</b>	666,392	2,282,944	(138,543)	821,268	532,626	4,164,687
<b>FUND BALANCES AT END OF YEAR</b>	\$ 645,276	\$ 3,798,615	\$ 93,446	\$ 1,085,208	\$ 575,888	\$ 6,198,433

**NON-MAJOR ENTERPRISE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Net Assets**  
**ENTERPRISE FUNDS (Non Major)**  
**December 31, 2009**

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement E)
<b>ASSETS</b>						
Cash	\$ 59,911	\$ -	\$ 20,349	\$ -	\$ -	\$ 80,260
Receivables						
Trade	-	5,743	-	-	-	5,743
Other	2,348	3,937	1,124	-	7,325	14,734
Capital assets	67,094	993,478	119,646	776,151	651,403	2,607,772
<b>TOTAL ASSETS</b>	<b>\$ 129,353</b>	<b>\$ 1,003,158</b>	<b>\$ 141,119</b>	<b>\$ 776,151</b>	<b>\$ 658,728</b>	<b>\$ 2,708,509</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>Liabilities</b>						
Current liabilities						
Accounts payable and accrued expenses	\$ 637	\$ -	\$ -	\$ 200	\$ 6,002	\$ 6,839
Due to other funds	-	-	-	913	122,769	123,682
Current liabilities payable from restricted assets						
Customer deposits payable	50	-	-	-	-	50
Total liabilities	687	-	-	1,113	128,771	130,571
<b>Net assets (deficit)</b>						
Invested in capital assets	67,094	993,478	119,646	776,151	651,403	2,607,772
Unrestricted (deficit)	61,572	9,680	21,473	(1,113)	(121,446)	(29,834)
Total net assets (deficit)	128,666	1,003,158	141,119	775,038	529,957	2,577,938
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 129,353</b>	<b>\$ 1,003,158</b>	<b>\$ 141,119</b>	<b>\$ 776,151</b>	<b>\$ 658,728</b>	<b>\$ 2,708,509</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, 2009**

	<b>GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128</b>	<b>SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152</b>	<b>EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158</b>	<b>INGLESIDE SEWERAGE DISTRICT FUND 159</b>	<b>WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185</b>	<b>TOTAL (Statement F)</b>
<b>Operating revenues</b>						
Sewer service charges	\$ -	\$ -	\$ -	\$ 3,308	\$ 94,862	\$ 98,170
<b>Operating expenses</b>						
Depreciation	3,486	56,482	6,082	32,893	37,989	136,932
Indirect cost allocation	736	-	-	-	1,391	2,127
Insurance	243	-	-	506	3,024	3,773
Interest	-	-	-	5	-	5
Miscellaneous	2	-	-	-	9,252	9,254
Maintenance and repairs	-	-	-	3,080	46,176	49,256
Treatment fees	8,103	-	-	-	-	8,103
Utilities	155	-	-	1,811	20,483	22,449
Total operating expenses	12,725	56,482	6,082	38,295	118,315	231,899
<b>Operating income (loss)</b>	(12,725)	(56,482)	(6,082)	(34,987)	(23,453)	(133,729)
<b>Non-operating revenues</b>						
Interest earned	380	-	120	-	-	500
<b>Net increase (decrease) in net assets</b>	(12,345)	(56,482)	(5,962)	(34,987)	(23,453)	(133,229)
<b>Net assets at beginning of year</b>	141,011	1,059,640	147,081	810,025	553,410	2,711,167
<b>NET ASSETS (Deficits) AT AT END OF YEAR</b>	\$ 128,666	\$ 1,003,158	\$ 141,119	\$ 775,038	\$ 529,957	\$ 2,577,938

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**ENTERPRISE FUNDS (Non Major)**  
**For the Year Ended December 31, 2009**

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 118	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement G)
<b>Cash flows from operating activities</b>						
Receipts from customers	\$ -	\$ -	\$ -	\$ 3,309	\$ 94,662	\$ 97,971
Payments to suppliers for goods and services	(8,616)	-	-	(5,269)	(79,614)	(93,499)
Net cash provided (used) by operating activities	(8,616)	-	-	(1,960)	15,048	4,472
<b>Cash flows from capital and related financing activities</b>						
Receipts from (payments to) other funds	-	-	-	1,960	(15,048)	(13,088)
Net cash provided by capital and related operating activities	-	-	-	1,960	(15,048)	(13,088)
<b>Cash flows from investing activities</b>						
Interest earnings	381	-	120	-	-	501
Net cash provided by investing activities	381	-	120	-	-	501
<b>Net increase (decrease) in cash and cash equivalents</b>	(8,235)	-	120	-	-	(8,115)
<b>Cash at beginning of year</b>	68,146	-	20,229	-	-	88,375
<b>CASH AT END OF YEAR</b>	\$ 59,911	\$ -	\$ 20,349	\$ -	\$ -	\$ 80,260
<b>Reconciliation of operating income to net cash used by operating activities</b>						
Operating income (loss)	\$ (12,725)	\$ (56,482)	\$ (6,082)	\$ (34,986)	\$ (23,453)	\$ (133,728)
Adjustments to reconcile operating loss to net cash provided by operating activities						
Depreciation	3,486	56,482	6,082	32,893	37,989	136,932
Change in assets and liabilities						
Receivables	-	-	-	-	(199)	(199)
Accounts payable	624	-	-	133	711	1,468
Net cash provided (used) by operating activities	\$ (8,615)	\$ -	\$ -	\$ (1,960)	\$ 15,048	\$ 4,473
<b>Cash shown on schedule of net assets</b>	\$ 59,911	\$ -	\$ 20,349	\$ -	\$ -	\$ 80,260

**NON-MAJOR INTERNAL SERVICE FUNDS**



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Net Assets**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**December 31, 2009**

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement E)</b>
<b>ASSETS</b>			
Cash	\$ 4,426,375	\$ 1,330,099	\$ 5,756,474
Investments at market value	-	750,000	750,000
Receivables - other	6,540	70,209	76,749
Due from other governments	1,516	-	1,516
Prepaid and other assets	-	87,756	87,756
<b>TOTAL ASSETS</b>	<b>\$ 4,434,431</b>	<b>\$ 2,238,064</b>	<b>\$ 6,672,495</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 31,356	\$ 15,094	\$ 46,450
Deposits held	1,168	-	1,168
Other noncurrent liabilities	329,684	524,722	854,406
Total liabilities	362,208	539,816	902,024
<b>Net assets</b>			
Restricted for Insurance Claims	4,072,223	1,698,248	5,770,471
Total net assets	4,072,223	1,698,248	5,770,471
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,434,431</b>	<b>\$ 2,238,064</b>	<b>\$ 6,672,495</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, 2009**

	<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	\$ 1,471,448	\$ 789,229	\$ 2,260,677
<b>Operating Expenses</b>			
Administrative expenses	13,300	119,784	133,084
Benefit payments and reinsurance	724,045	463,355	1,187,400
Total expenditures	<u>737,345</u>	<u>583,139</u>	<u>1,320,484</u>
<b>Operating income (loss)</b>	734,103	206,090	940,193
<b>Nonoperating revenues</b>			
Interest income	21,470	32,997	54,467
Total nonoperating revenues	<u>21,470</u>	<u>32,997</u>	<u>54,467</u>
<b>Changes in net assets</b>	755,573	239,087	994,660
<b>Net assets at beginning of year</b>	<u>3,316,650</u>	<u>1,459,161</u>	<u>4,775,811</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 4,072,223</u>	<u>\$ 1,698,248</u>	<u>\$ 5,770,471</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2009**

	INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement G)
<b>Cash flows from operating activities</b>			
Premiums received	\$ 1,470,950	\$ 736,336	\$ 2,207,286
Payments to suppliers for goods and services	(13,300)	(119,784)	(133,084)
Payments for claims	(894,725)	(485,389)	(1,380,114)
Net cash provided by operating activities	<u>562,925</u>	<u>131,163</u>	<u>694,088</u>
<b>Cash flows from capital and related financing activities</b>			
Due from other funds	<u>1,269,280</u>	<u>-</u>	<u>1,269,280</u>
Net cash provided by capital and related operating activities	<u>1,269,280</u>	<u>-</u>	<u>1,269,280</u>
<b>Cash flows from investing activities</b>			
Interest earnings	<u>21,470</u>	<u>32,996</u>	<u>54,466</u>
Net cash provided by investing activities	<u>21,470</u>	<u>32,996</u>	<u>54,466</u>
<b>Net increase in cash</b>	1,853,675	164,159	2,017,834
<b>Cash at beginning of year</b>	2,572,700	1,165,940	3,738,640
<b>CASH AT END OF YEAR</b>	<u>\$ 4,426,375</u>	<u>\$ 1,330,099</u>	<u>\$ 5,756,474</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income	\$ 734,103	\$ 206,090	\$ 940,193
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	(498)	(52,894)	(53,392)
Prepaid expenses	-	413	413
Accounts payable	(14,467)	(32,038)	(46,505)
Noncurrent liabilities	(156,213)	9,592	(146,621)
Net cash provided by operating activities	<u>\$ 562,925</u>	<u>\$ 131,163</u>	<u>\$ 694,088</u>
<b>Cash shown on statement of net assets</b>	<u>\$ 4,426,375</u>	<u>\$ 1,330,099</u>	<u>\$ 5,756,474</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2009

***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, 2009**

		<b>SALARY</b>
Jackson, Charles E, III	District A	\$ 14,455
Calhoun, Hugh "Mack"	District B	14,455
Caldwell, Walt, IV	District C	14,455
Blade, Dorth	District D	6,369
Blade, Ruby	District D	5,372
Reddix, Ollibeth	District D	2,382
Smiley, Shane	District E	14,455
Moore, Pat	District F	14,455
<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, 2009**

Beaird, David Lane	\$ 550
Dans, Steven L	550
<b>TOTAL</b>	<b>\$ <u>1,100</u></b>

**West Ouachita Sewerage District No. 9**  
**(A Component Unit of Ouachita Parish Police Jury)**  
**Schedule of Bond Disclosure Requirements**  
**For the Year Ended December 31, 2009**

<b>Board Member</b>	<b>Expiration of Term</b>
Lane Beaird	Indefinite
Steven L. Dans	Indefinite

<b>Number of Customers</b>	
Residential	377
Commercial	1
Total	<u>378</u>

**Schedule of Changes in Restricted Assets**

	<b>Bond Sinking Fund</b>	<b>Bond Reserve Fund</b>	<b>Bond Contingency Fund</b>
Balance - January 1, 2009	\$ -	\$ 44,521	\$ 47,412
Add			
Transfers (net)	44,462	-	-
Interest earned	-	133	285
Total funds available	\$ 44,462	\$ 44,654	\$ 47,697
Less			
Payment of principal and interest	(44,462)	-	-
Balance - December 31, 2009	\$ <u>-</u>	\$ <u>44,654</u>	\$ <u>47,697</u>

**West Ouachita Sewerage District No. 9**  
**(A Component Unit of Ouachita Parish Police Jury)**  
**For the Year Ended December 31, 2009**

<b>Company</b>	<b>Risk Covered</b>	<b>Limits of Coverage</b>	<b>Expiration Date</b>
St. Paul Fire & Marine Ins. Co.	Primary Coverage	\$1 Million per occurrence \$2 Million in aggregate	01/01/2010
	Automobile Liability	\$1 Million per occurrence	01/01/2010
	Employee Theft	\$100,000 per occurrence	01/01/2010
	Excess Liability Coverage	\$2 Million in aggregate	01/01/2010

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



# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

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

John Herman, CPA  
Lynn Andries, CPA  
Esther Atteberry, CPA  
Sandra Harrington, CPA

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS 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 governmental activities, the business-type activities and 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, 2009, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated July 14, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana of Certified Public Accountants and the Louisiana Legislative Auditor.

### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Police Jury's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted

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

accounting principles such that there is more than a remote likelihood that a misstatement of the Police Jury's financial statements that is more than inconsequential will not be prevented or detected by the Police Jury's internal control. We consider the deficiencies described in the accompanying Schedule of Findings listed as findings 09-01, 09-02 and 09-03 to be significant deficiencies in the internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected and corrected by the Police Jury's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiencies listed as findings 09-01, 09-02 and 09-03 to be material weaknesses.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

The Police Jury's response to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the Police Jury's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management of the Police Jury, Federal awarding agencies and pass-through entities, and other entities granting funds to the Police Jury and the Legislative Auditor for the State of Louisiana and is not intended to be 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.

*Huffman, Huffman, Regester & Squires*

(A Professional Accounting Corporation)

**July 14, 2010**

# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON 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, 2009. 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, 2009.

**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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the Police Jury's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a deficiency in internal control over compliance that we considered to be a significant deficiency and a material weakness.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Police Jury's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected and corrected by the Police Jury's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding 09-03 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Police Jury's internal control. The significant deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs is considered to be a material weakness.

The Police Jury's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Police Jury's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of, management of the Police Jury, Federal awarding agencies and pass-through entities and the Legislative Auditor of 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.

*Huffman, Huffman, Royal, & Siggins*

(A Professional Accounting Corporation)

July 14, 2010

**OUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2009**

<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 Agriculture</b>			
Passed Through Louisiana Department of Social Services			
State Administrative Matching Grants for Food Stamp Program	10.561	671533	\$ 280,633
Passed Through Louisiana Department of Education			
Special Milk Program for Children	10.556	N/A	1,269
<b>Total Department of Agriculture</b>			<u>281,902</u>
<b>Department of Health and Human Services</b>			
Passed Through the La. Dept of Labor			
Temporary Assistance for Needy Families-STEP	93.558	681521	116,787
Temporary Assistance for Needy Families-Community Response Initiative	93.558	648056	172,342
<b>Total Department of Health and Human Services</b>			<u>289,129</u>
<b>Department of Housing and Urban Development (HUD)</b>			
Direct Programs			
Section 8 Choice Voucher Program	14.871	N/A	2,024,792
Passed Through Louisiana Division of Administration			
Community Development Block Grant	14.218	670714	321,091
<b>Total Department of Housing and Urban Development</b>			<u>2,345,883</u>
<b>Department of Justice</b>			
Direct Program			
Drug Court Implementation Grant Program	16.585	N/A	43,021
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	151,940
<b>Total Department of Justice</b>			<u>194,961</u>
<b>Department of Labor</b>			
Passed Through the Louisiana Department of Labor			
Workforce Investment Act (WIA)			
Adult Program	17.258	474-676941	704,833
Adult Program (ARRA)	17.258	474-676941	289,706
Youth Program	17.259	474-676941	669,838
Youth Program (ARRA)	17.259	474-676941	776,157
Dislocated Worker Program	17.260	474-676941	318,346
Dislocated Worker Program (ARRA)	17.260	474-676941	197,309
WIA Trade Adjustment Assistance Program	17.245	474-683282	675,851
<b>Total WIA Cluster</b>			<u>3,632,040</u>
<b>Total Department of Labor</b>			<u>3,632,040</u>
<b>Department of Homeland Security</b>			
Direct Program			
Disaster Housing Assistance Program	97.109	N/A	454,248
Assistance to Firefighters Grant	97.044	N/A	239,009
Passed Through State of Louisiana Office of			
Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance	97.036	FEMA-1786-DR-LA	688,794
Homeland Security Grant Program	97.067	2005-GE-T5-0004	171,540
Homeland Security Grant Program	97.067	2006-GE-T6-0069	13,495
Emergency Management Performance Grants	97.042	2007-EM-E7-0032	144,329
<b>Total Federal Emergency Management Agency</b>			<u>1,711,415</u>
<b>Total Federal Awards Expended</b>			<u>\$ 8,455,330</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, 2009**

**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 \$65,815 at December 31, 2009.

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

Intergovernmental revenues – Federal Grants totaling \$8,455,330 recorded in the Governmental Funds represent the Federal Awards expended by the Police Jury for the year ended December 31, 2009.

The reconciliation of Workforce Investment Act expenditures per the Schedule of Expenditures of Federal Awards to federal revenue on Schedule 10 is as follows:

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>Administration</u>
Expenditures Per Award Schedule	\$ 994,539	\$ 1,445,995	\$ 515,655	\$ -
Administrative Funds	(60,087)	(55,383)	(32,784)	148,254
Revenues per Schedule 10	<u>\$ 934,452</u>	<u>\$ 1,390,612</u>	<u>\$ 482,871</u>	<u>\$ 148,254</u>

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

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

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

**Financial Statements**

Type of auditors' report issued:  
adverse for reporting entity;  
unqualified on all other opinion units

Internal control over financial reporting:

- Material weaknesses identified?   X   Yes        No
- Significant deficiencies identified that  
are not considered to be material  
weaknesses?        Yes   X   None  
Reported

Noncompliance material to financial statements  
noted?        Yes   X   No

**Federal Awards**

- Material weaknesses identified?   X   Yes        No
- Significant deficiencies identified that  
are not considered to be material  
weaknesses?        Yes   X   None  
Reported

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, 2009**

**Identification of major programs:**

<u>CDEA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant
17.258	WIA-Adult Program
17.259	WIA-Youth Program
17.260	WIA-Dislocated Worker Program
17.245	WIA-Trade Adjustment Assistance Program
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

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

**09-01 Financial Statements Not Filed Timely**

**(First Reported – 2008)**

***Finding***

Louisiana Revised Statute 24:513 requires that the Police Jury prepare and submit its audited financial statements to the Louisiana Legislative Auditor no later than six months after the end of its most recent fiscal year.

Due to difficulties encountered in accumulating information relating to capital assets and reconciling capital asset records to the accounting records and reconciling certain grant activities to supporting documentation, the Police Jury was unable to produce financial statements within the required time frame.

***Recommendation***

We recommend that the Police Jury ensure that its records are available for audit within a reasonable time frame to allow the auditors sufficient time to express an opinion on the financial statements whereby they can be filed within six months of year-end.

***Response***

Management concurs with the finding and will make every effort to ensure that its records are available for audit within a reasonable time frame to allow the auditors sufficient time to express an opinion on the financial statements whereby they can be filed within six months of year-end.



**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

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

**09-02 Reporting of Capital Assets**

**(First Reported -- 2007)**

***Finding***

Supporting documentation for capital assets was not received until June 29, 2010 with final schedules being received on July 2, 2010. Capital assets (\$188,998,434) accounts for 69.5% of total assets (\$270,477,328).

***Recommendation***

We recommend that all capital expenditure accounts be reconciled by fund with the capital assets schedule on a periodic basis, preferably monthly. At year-end, final schedules should be produced in time for auditing procedures to be applied.

***Management's Corrective Action Plan***

The Ouachita Parish Police Jury concurs with the importance of the finding and is working with a consulting CPA firm in order to keep the assets reconciled as recommended.

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

**09-03 Grant Activity**

**(First Reported -- 2006)**

***Finding***

During our tests of various federal grant activities, we experienced difficulty in obtaining complete and accurate information regarding certain grant information. While the Ouachita Parish Police Jury (the Police Jury) has made strides in establishing a centralized system for grant administration within the Treasurer's department, due to apparent understaffing, there are areas that need additional attention. Many of the reimbursements for federal programs are made by means of electronic funds transfers which does not provide any indication as to what programs the funds are for. Often, the Treasurer's Office must contact the various departments to determine which programs and funds the receipts pertain to. In addition, the Schedule of Expenditures of Federal Awards should be prepared by the Police Jury staff and presented to the auditor. The auditors prepared the schedule which was a time consuming process.

In the Ouachita Parish Office of Homeland Security and Emergency Preparedness, three quarterly Reports of Expenses Claimed for Management Assistance were not submitted to the Governor's Office of Homeland Security and Emergency Preparedness and the corresponding receivable was not recorded until May, 2010. The departure of the employee responsible for

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

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

preparing these reports appears to be a contributing factor in these reports not being filed timely. However, having a centralized system of administration would have detected this and the director could have been made aware of the situation. Also, the lack of an adequate filing system made it difficult to locate other requests and supporting documentation.

Considerable time was consumed by the Treasurer and auditor in determining which revenues in the Section 8 Housing Program were for Housing Assistance Payments (HAP) and which were Disaster Housing Assistance Payments (DHAP) relating to Hurricane Ike. As mentioned above, deposits for the Section 8 Program are by electronic transfer and the accounting staff has no indication as to what the receipts are for. In addition, the Police Jury has only one revenue account in the Section 8 Fund to record all revenues. It would appear that additional accounts indicating the source of the revenues would aid in preparing the Schedule of Expenditures of Federal Awards and matching revenues to expenditures. In order to reconcile revenues between HAP payments and DHAP payments, the Treasurer had to request additional information from the Housing and Urban Development office which oversees the parish's housing program.

As noted in previous audits, we had difficulty in reconciling Workforce Investment Act (WIA) expenditure reports to corresponding requests for funds and the related general ledger accounts. Each WIA fund has one account to record all federal revenue. However, the WIA programs received funds through the American Recovery and Reinvestment Act (ARRA) as well as each program's regular Department of Labor funding. Again, time was consumed in determining which revenues were ARRA and which were regular Adult, Youth and Dislocated Worker program funds. In addition to the program funds recorded in each of the WIA funds, administration reimbursements are recorded in a separate fund with no distinction as to which program they apply.

***Recommendation***

We recommend assigning one individual within the Treasurer's Office to review all requests for reimbursement for the grant programs to ensure that they are based on accurate information. All associated general ledger accounts should also be reconciled monthly. Receipts from grantor agencies should be identified as to their purpose and recorded in the appropriate general ledger accounts. In addition, all requests for funds should be made within a timely manner. We further recommend monthly review of these records by supervisory personnel to insure appropriate internal controls are followed.

***Management's Corrective Action Plan***

The Ouachita Parish Police Jury has employed new personnel to assist in addressing the above finding and adhere to the auditor's recommendation. Although employee turnover has made consistency in addressing this situation a problem, management will continue to keep this a priority.

**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, Ragsdale & Soignier (APAC) audit report dated July 20, 2009 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, 2008.

**08-01 Financial Statements Not Filed Timely**

***Finding***

Louisiana Revised Statute 24:513 requires that the Police Jury prepare and submit its audited financial statements to the Louisiana Legislative Auditor no later than six months after the end of its most recent fiscal year.

***Status***

While the prior year's finding is no longer applicable, the finding is repeated in the current audit as finding number 09-01.

**08-02 Reporting of Infrastructure Assets**

***Finding***

The Police Jury began prospective reporting for infrastructure assets (roads, bridges and drainage) acquired or constructed in years beginning on January 1, 2003 in the Statement of Net Assets as required by GASB 34's *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

Additionally, as a Phase II government as defined by GASB 34, the Police Jury was required to include infrastructure assets acquired or constructed from January 1, 1980 to December 31, 2003 in its financial statements for the year ended December 31, 2007.

***Status***

This finding has been resolved in that infrastructure assets are now being reported in the financial statements.

**08-03 Reconciliation of Certain Federal Programs**

***Finding***

During our tests of federally funded programs, we encountered difficulty in reconciling the monthly expenditure reports of the Workforce Investment Act (WIA) program, STEP, and Community Response Initiative programs to the general ledger and to the corresponding requests for funds.

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

***Status***

We have made significant progress toward reconciling the Workforce Investment Activities programs. However, see finding number 09-03 in the current year audit report related to grant activities.