

OUACHITA PARISH POLICE JURY

Financial Statements
As of and For the Year Ended December 31, 2010

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 6/29/11

OUACHITA PARISH POLICE JURY

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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, 2010, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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 are not reasonably determinable. In addition, the amounts by which the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information are not reasonably determinable.

Ouachita Parish Police Jury
Monroe, Louisiana

In our opinion, because of the omission of the discretely presented component units, as discussed above, 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, 2010, 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, 2010, and the changes in financial position 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, 2010, 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 June 2, 2011 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 grant agreements and other matters. 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 considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary information on pages 5 through 16 and pages 61 through 66 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

**Ouachita Parish Police Jury
Monroe, Louisiana**

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's financial statements as a whole. The accompanying financial information included in Schedules 7 through 22 listed as schedules in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards – Schedule 24 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Schedule of Insurance Coverage – Schedule 23, is the responsibility of management and is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Haffey, Huffman, Raydale, & Sargison

(A Professional Accounting Corporation)

June 2, 2011

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2010**

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, 2010. 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 \$262.1 million (net assets). Of this amount, \$22.2 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 \$1.03 million during 2010. Governmental activities' net assets increased \$1.2 million during 2010, while business-type activities' net assets decreased by approximately \$170,000.
- As of the close of the most recent fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$71.3 million, an increase of approximately \$870,000 in comparison with the prior year. Approximately 92.7% of this total amount, \$66.1 million, is unreserved and available for use at the Police Jury's discretion.
- At the end of the most recent fiscal year, unreserved/undesignated fund balance for the General Fund was \$3.8 million, or 73.6% of total 2010 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 for 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 the Fire Department Capital Projects Fund, as well as, the 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, 2010**

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, 2010**

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 G) 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 schedules 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, 2010**

schedules 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. The Police Jury had no fiduciary funds at December 31, 2010.

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, 2010, 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 the Schedule of Expenditures of Federal Awards.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

THE POLICE JURY AS A WHOLE The Police Jury's net assets were \$262.1 million at December 31, 2010. 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.

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2010

The following table reflects the condensed Statement of Net Assets for 2010, with comparative figures from 2009:

Table 1
OUACHITA PARISH POLICE JURY
Condensed Statement of Net Assets
December 31, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<u>Assets</u>						
Current and other assets	\$ 84,224,494	\$ 81,360,064	\$ 105,390	\$ 118,830	\$ 84,329,884	\$ 81,478,894
Capital Assets	185,855,847	185,740,699	3,086,997	3,257,735	188,942,844	188,998,434
Total Assets	<u>270,080,341</u>	<u>267,100,763</u>	<u>3,192,387</u>	<u>3,376,565</u>	<u>273,272,728</u>	<u>270,477,328</u>
<u>Liabilities</u>						
Current and other liabilities	5,521,516	4,293,343	19,731	15,037	5,541,247	4,308,380
Long-term liabilities	5,120,137	4,568,709	517,704	536,436	5,637,841	5,105,145
Total Liabilities	<u>10,641,653</u>	<u>8,862,052</u>	<u>537,435</u>	<u>551,473</u>	<u>11,179,088</u>	<u>9,413,525</u>
<u>Net Assets</u>						
Invested in capital assets, net of debt	185,855,847	185,740,699	2,569,293	2,721,299	188,425,140	188,461,998
Restricted	51,413,334	55,807,006	-	-	51,413,334	55,807,006
Unrestricted	22,169,507	16,691,006	85,659	103,793	22,255,166	16,794,799
Total Net Assets	<u>\$ 259,438,688</u>	<u>\$ 258,238,711</u>	<u>\$ 2,654,952</u>	<u>\$ 2,825,092</u>	<u>\$ 262,093,640</u>	<u>\$ 261,063,803</u>

The \$22.2 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 \$1.2 million from the prior year. The changes in net assets are discussed later in this MD&A.

The Police Jury's *combined* net assets at year end total \$262.1 million. Approximately 71.9% (\$188.4 million) of the Police Jury's net assets as of December 31, 2010, 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 19.6% of the Police Jury's net assets (\$51.4 million) are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes. The remaining 8.5% (\$22.3 million) of net assets, referred to as unrestricted, may be used to meet the ongoing obligations of the Police Jury to citizens and creditors.

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, 2010, with comparative figures from 2009:

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
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Table 2
OUACHITA PARISH POLICE JURY
Condensed Statement of Activities
For the years ended December 31, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Program revenues						
Charges for services	\$ 5,499,943	\$ 5,736,455	\$ 249,961	\$ 233,220	\$ 5,749,904	\$ 5,969,675
Operating grants and contributions	9,759,103	9,748,769	-	-	9,759,103	9,748,769
Capital grants and contributions	2,608,609	1,782,722	-	-	2,608,609	1,782,722
General Revenues						
Ad valorem taxes	30,756,547	29,468,704	-	-	30,756,547	29,468,704
Sales taxes	11,488,253	11,765,942	-	-	11,488,253	11,765,942
Other general revenues	12,870,617	12,014,234	1,047	1,325	12,871,664	12,015,559
Total revenues	72,983,072	70,516,826	251,008	234,545	73,234,080	70,751,371
Functions/Program Expenses:						
Current						
Legislative	199,144	208,857	-	-	199,144	208,857
Judicial	7,743,358	7,312,583	-	-	7,743,358	7,312,583
Elections	138,248	162,724	-	-	138,248	162,724
Finance and administrative	2,346,878	2,281,083	-	-	2,346,878	2,281,083
Other general government	7,385,099	7,539,932	-	-	7,385,099	7,539,932
Public safety	29,644,090	28,139,408	-	-	29,644,090	28,139,408
Public works	7,827,999	6,788,490	-	-	7,827,999	6,788,490
Health and welfare	2,773,278	2,738,427	-	-	2,773,278	2,738,427
Culture and recreation	6,785,876	6,683,857	-	-	6,785,876	6,683,857
Economic development and assistance	6,939,125	7,989,866	-	-	6,939,125	7,989,866
Sewer	-	-	421,148	416,256	421,148	416,256
Total function/program expenses	71,783,095	69,845,227	421,148	416,256	72,204,243	70,261,483
Increase (decrease) in net assets	\$ 1,199,977	\$ 671,599	\$ (170,140)	\$ (181,711)	\$ 1,029,837	\$ 489,888

Changes in Net Assets The Police Jury's total revenues were \$73.2 million and the total cost of all programs and services was \$72.2 million. Therefore, net assets increased \$1 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

Governmental Activities net assets increased \$1.2 million in 2010. The cost of all of the *governmental* activities this year was \$71.8 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$53.9 million because some of the cost was paid by those who benefited from the programs (\$5.5 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$12.4 million).

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2010**

In the table which follows, we have presented the cost of each of the Police Jury's seven largest functions -judicial, other general government, 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, 2010 and 2009**

	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
Judicial	\$ 7,743,358	\$ 7,312,583	\$ 5,822,778	\$ 5,928,931
Other General Government	7,385,099	7,253,776	7,385,099	7,253,776
Public Safety	29,644,090	28,139,408	25,469,521	23,362,023
Public Works	7,827,999	6,788,490	4,021,514	4,747,279
Health and Welfare	2,773,278	2,738,427	2,773,278	2,488,728
Culture and Recreation	6,785,876	6,683,857	6,613,749	6,499,935
Economic and Government Assistance	6,939,125	7,989,865	603,256	730,935
All Others	2,684,270	2,938,821	1,226,245	1,565,674
Totals	<u>\$ 71,783,095</u>	<u>\$ 69,845,227</u>	<u>\$ 53,915,440</u>	<u>\$ 52,577,281</u>

Governmental Activities net assets increased \$1.2 million. Some factors affecting the change in net assets for governmental activities were:

(1) a \$1.3 million increase in property taxes due to changes in levied millages, increased value of assessments. \$1.8 million levy collected in 2009 to support the V-Vehicle plant was not collected in 2010.

(2) a \$627,000 increase in rents and royalties earned.

(3) a \$515,000 increase in other post employment benefits.

Business-Type Activities net assets decreased by approximately \$170,000 in 2010.

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.

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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 \$71.3 million, an increase of approximately \$900,000 in comparison with the prior year. Approximately 92.7% of this total amount (\$66.1 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 (\$66,000), inventories (\$855,000), payment of debt service (\$1.5 million) and capital improvements (\$2.8 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 \$7.9 million of which \$3.8 million was unreserved but designated leaving \$4.1 million unreserved. For 2010, fund balance increased by \$850,000 versus the \$259,000 increase in 2009.

Public Works fund balance decreased by approximately \$565,000 as compared with a \$296,000 decrease in 2009. This difference is largely due to having received \$352,000 less in Federal and State grants, \$139,000 less in sales tax revenue, and a \$55,000 decrease in sales of assets.

The Fire Department fund balance increased by approximately \$1.5 million in 2010 versus a \$973,000 increase in 2009. The Fire Department experienced a \$1 million increase in property taxes, a \$262,000 decrease in Federal grants, a \$500,000 increase in use of money and property, and a \$700,000 increase in expenditures. Finally, in 2010 and 2009, the Fire Department transferred \$1.4 million and \$1.5 million, respectively, to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library fund balance decreased by approximately \$3 million in 2010 versus a \$620,000 decrease in 2009. This change is largely due to an increase of approximately \$2.5 million increase in capital expenditures related to construction of two new libraries.

The Correctional Center fund decreased by nearly \$746,000 in 2010 as compared to 2009's \$408,000 decrease. This change is primarily due to a \$300,000 increase in expenditures.

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 \$9.3 million, an increase of approximately \$690,000 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 \$856,000. Resources budgeted decreased about \$64,000 due

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mainly to a decrease in Federal grants (\$229,000) that was only partially offset by increases in favorable changes in taxes (\$17,000), local sources (\$3,800), use of money and property (\$46,000), and other sources (\$68,400). These changes resulted in a net increase of approximately \$368,000 in budgeted fund balance.

When actual results for 2010 are compared with the final budget, budget exceeded revenue collections by nearly \$8,000. Expenditures and transfers were approximately \$400,000 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, 2010, amounted to \$185.9 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.

Table 4
OUACHITA PARISH POLICE JURY
Capital Assets (Net of Accumulated Depreciation)
December 31, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 8,738,055	\$ 8,968,266	\$ -	\$ -	\$ 8,738,055	\$ 8,968,266
Construction in progress	8,369,654	4,086,745	-	-	8,369,654	4,086,745
Buildings	52,901,275	49,792,133	-	-	52,901,275	49,792,133
Equipment and Furniture	27,249,489	25,878,675	5,291,322	5,290,902	32,540,811	31,169,577
Books	4,849,862	4,852,869	-	-	4,849,862	4,852,869
Infrastructure	255,386,423	255,350,642	-	-	255,386,423	255,350,642
Less: accumulated depreciation	(171,638,911)	(163,188,631)	(2,204,325)	(1,971,587)	(173,843,236)	(165,160,218)
Total Net Capital Assets	\$185,855,847	\$185,740,699	\$ 3,086,997	\$ 3,319,315	\$188,942,844	\$189,060,014

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

- Construction in Progress on the following projects:
 - Drainage for \$1,300,000
 - Urban Systems for \$4,000,000
 - Public Library for \$2,400,000
 - Major road infrastructure for \$458,000

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 \$518,000 in revenue bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues. There were no general obligation bonds outstanding for the Police Jury at the end of the fiscal year.

**Ouachita Parish Police Jury
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**Table 5
OUACHITA PARISH POLICE JURY
Summary of Outstanding Debt at Year End
December 31, 2010 and 2009**

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Claims payable	\$ 801,650	\$ 900,856	\$ -	\$ -	\$ 801,650	\$ 900,856
Other Post-employment benefits	3,117,011	2,601,467	-	-	3,117,011	2,601,467
Compensated absences	1,240,512	1,112,840	-	-	1,240,512	1,112,840
Utilities revenue bonds	-	-	517,703	536,435	517,703	536,435
Total	\$ 5,159,173	\$ 4,615,163	\$ 517,703	\$ 536,435	\$ 5,676,876	\$ 5,151,598

Compensated absences include accrued vacation pay. We present more detailed information about our long-term liabilities in Notes 7 and 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 2011. Sales Tax is collected only by Public Works and the Fire Department. There is no indication that collections will decrease for the year 2011. 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.

- 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. The Jury has allowed departments to include a cost of living increase within their budgets in the amount of 2%. Unfortunately, personnel related benefits such as health insurance and retirement have seen major increase for the year 2011, and it appears that the increases in retirement are here to stay for the short term, and the increase in health insurance is here to stay for the long term.
- Using conservative practices in the past few years, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all demands placed upon the fund by State laws that mandate support for a variety of "reasonable and necessary" expenses of the local Judiciary system as well as other Parish-level officials. However with the legislature approving two additional judgeships for the Fourth Judicial District, the Police Jury's General Fund will not be able to maintain that trend for 2011, which has a budgeted deficit of \$83,917.
- The Ouachita Parish Public Works Department performs maintenance on gravel and hard surface roads totaling 874 miles. Sales tax collections for 2010 totaled \$5,744,141 which amounts to a 2 percent decrease from 2009, but is above the original 2010 budget of

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\$5,569,440. The sales tax revenue had remained basically flat from 2005 through 2008 at just above \$6 million. From a high of \$6,287,118 in 2007, this revenue has fallen in every subsequent year. This difference in sales tax collections from 2007 to 2010 amounts to \$542,977.

- 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 2010 amounted to \$175,505.
- The Public Works Department completed the 2009 chip seal and overlay program in 2010. This project had been delayed because of weather issues. The department also completed the 2010 Road Improvement Program on schedule. A total of \$899,321 was spent to complete this work. Contract paint striping of parish roads continued in 2010 with funding coming from the Public Works budget. A total of \$225,000 was transferred to the program in 2010. Through funding made available by the Louisiana Government Assistance Program, Barr Lane was extended on to Laird Street from Cypress Street. Work began in late 2009 on 2 bridges and an additional 6 structures in 2010. Reconstruction on 5 more bridges is scheduled to begin in 2011.
- 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 department maintains a balanced budget with primary funding sources of an Ad Valorem tax and a sales tax. The Ad Valorem tax of 19.11 mills is projected to generate \$7.4 million in 2011. The one-cent sales tax remains fairly constant and is projected to generate \$5.5 million in 2011. The Police Jury has chosen to set aside capital funds in a Fire District No. 1 Capital Outlay Fund each year starting in 2006. All fire fighting apparatus, vehicles, and major equipment purchases are made from this fund. The balanced budget for 2011 designates a deposit of \$300,000 into the Capital Outlay Fund. The balance in the Fire Capital Outlay Fund is expected to be \$3,850,105 at December 31, 2011.
- Two new facilities for the Ouachita Parish Public Library were constructed during 2010. The Ollie Burns Memorial Branch Library was dedicated and opened to the public on August 12, 2010. An identical facility, located in southwest Ouachita Parish at the corner of Highway 34 and Mount Vernon Church Road opened in early 2011. The materials collection includes 392,889 total items including books, DVDs, videos, recordings, e-books, periodicals, art prints and more.
- West Nile Virus continues to be a risk for individuals residing in Ouachita Parish. Fortunately in 2010, Ouachita Parish saw extremely unusual low numbers in regards to West Nile Virus. This, in addition to the extremely low numbers of mosquitoes present due to the drought allowed Ouachita Parish Mosquito Abatement District to spray at a lower dosage rate. The district also saw a surplus in 2010. This surplus has allowed the district to dedicate \$200,000 to the Emergency Disease Control Fund bringing the fund balance to the desired \$1

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million. In reaching the goal of \$1 million, the OPMAD Board of Commissioners voted to reduce the millage from 1.9 mills to 1.6 mills. This millage reduction will take effect in 2011.

- 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 .30 mills for 5 years to construct a new Juvenile Detention Alternative Center (JDAC). The new JDAC houses juvenile related services, such as Fourth Juvenile District Attorney's Office, Juvenile Drug Court, Families in Need of Services, and other Juvenile Diversion Programs. The Juvenile Detention Center also added an eight bed dorm for girls at a cost of \$750,000 out of its regular operations fund. These improvements were completed in 2010, and 2010 will be the last year of levying the construction millage. In the fall of 2010, the 2.91 mills for operations was renewed by the voters and will expire December 31, 2015. At the present time, the Green Oaks millage is being levied below the authorized level. It is anticipated that within the next 1-2 years it will be necessary to return this to the authorized level.
- The Correctional Center completed a new "trusty" dorm in 2010 that will house 100 inmates. The addition increased the capacity at the Jail by only 60 beds since the previous dorm for the trustees held 40 trustees, which are Department of Corrections (DOC) inmates. The State of Louisiana currently pays \$24.39 per day for each DOC inmate. During the time of construction of the trusty dorm, OCC was not able to house 40 DOC inmates. Therefore the revenue during 2010 dropped substantially. While it is anticipated that the dorm will be filled with DOC inmates and generate some revenues in support of OCC, this is by no means guaranteed. The millage of 8.60 for operations and the .60 millage dedicated for future capital outlay improvements will expire in 2011. The fund balance for OCC continues to experience substantial depletion. State law dictates responsibilities for both the Police Jury and the Sheriff regarding provision and staffing of a local Jail. Early in 2011 the Jury was required to call an election for an increased millage. The voters declined to approve the millage, however, the Police Jury plans to present this tax to the voters again in early 2012. If this measure fails again, the General fund will be the only source of funding available to fulfill the Police Jury portion of those obligations in the amount of approx \$3.5 million. Given that the General Fund already has a planned deficit and unobligated balance of less than 3 months of normal expenses, the financial condition of the OCC fund represents a substantial risk to general parish government.

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, 301 South Grand 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, 2010

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash	\$ 47,640,019	\$ 164,814	\$ 47,804,833
Investments, at market value	750,000	-	750,000
Receivables			
Ad valorem taxes	27,829,076	-	27,829,076
Sales taxes	1,901,364	-	1,901,364
Special assessments	365,739	-	365,739
Other receivables	938,704	33,992	972,696
Due from other governmental	3,567,477	2,238	3,569,715
Internal balance	103,180	(103,180)	-
Prepaid expenses	273,399	7,526	280,925
Inventories	855,536	-	855,536
Capital assets, net	185,855,847	3,086,997	188,942,844
Total assets	<u>270,080,341</u>	<u>3,192,387</u>	<u>273,272,728</u>
Liabilities			
Accounts payable and accrued expenses	4,418,034	19,681	4,437,715
Deferred revenues	923,328	-	923,328
Deposits held	180,154	50	180,204
Long-term liabilities			
Due within one year	1,240,512	19,665	1,260,177
Due in more than one year	3,879,625	498,039	4,377,664
Total liabilities	<u>10,641,653</u>	<u>537,435</u>	<u>11,179,088</u>
Net Assets			
Invested in capital assets (net of related debt)	185,855,847	2,569,293	188,425,140
Restricted for			
Public works	3,516,197	-	3,516,197
Public safety	27,398,034	-	27,398,034
Health and welfare	3,246,635	-	3,246,635
Culture and recreation	6,373,642	-	6,373,642
Debt service	1,479,411	-	1,479,411
Capital improvement	2,768,703	-	2,768,703
Insurance claims	6,630,712	-	6,630,712
Unrestricted	22,169,507	85,659	22,255,166
Total net assets	<u>\$ 259,438,688</u>	<u>\$ 2,654,952</u>	<u>\$ 262,093,640</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, 2010

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
Primary government							
Governmental activities							
General government							
Legislative	\$ 199,144	\$ -	\$ -	\$ -	(199,144)	\$ -	(199,144)
Judicial	7,743,358	245,089	1,675,491	-	(5,822,778)	-	(5,822,778)
Elections	138,247	-	-	-	(138,247)	-	(138,247)
Finance and administration	2,346,878	1,458,024	-	-	(888,854)	-	(888,854)
Other general government	7,385,099	-	-	-	(7,385,099)	-	(7,385,099)
Total general government	17,812,727	1,703,113	1,675,491	-	(14,434,123)	-	(14,434,123)
Public safety	29,644,090	2,847,185	1,318,723	8,661	(25,469,521)	-	(25,469,521)
Public works	7,827,999	134,980	1,091,101	2,580,404	(4,021,514)	-	(4,021,514)
Health and welfare	2,773,278	-	-	-	(2,773,278)	-	(2,773,278)
Culture and recreation	6,785,876	124,067	48,061	-	(6,613,749)	-	(6,613,749)
Economic and government assistance	6,939,125	690,598	5,625,727	19,544	(603,256)	-	(603,256)
Total governmental activities	71,783,095	5,499,943	9,759,103	2,608,609	(53,915,440)	-	(53,915,440)
Business-type activities							
Sewer	421,148	249,961	-	-	-	(171,187)	(171,187)
Total business-type activities	421,148	249,961	-	-	-	(171,187)	(171,187)
Total primary government	\$ 72,204,243	\$ 5,749,904	\$ 9,759,103	\$ 2,608,609	(53,915,440)	(171,187)	(54,086,627)
General revenues							
Taxes							
Ad valorem taxes levied for							
General purposes					2,723,369	-	2,723,369
Special revenue purposes					28,033,178	-	28,033,178
Sales taxes levied for							
Special revenue purposes					11,488,253	-	11,488,253
Other taxes					3,312,191	-	3,312,191
Grants and contributions not restricted to specific programs					937,921	-	937,921
Licenses and permits					835,354	-	835,354
Assessments					194,005	-	194,005
Fines and forfeitures					3,231,043	-	3,231,043
Insurance premiums					2,180,326	-	2,180,326
Interest and investment earnings					354,092	1,047	355,139
Rents and royalties					868,386	-	868,386
Loss on disposals of assets (net)					(12,075)	-	(12,075)
Miscellaneous					969,374	-	969,374
Total general revenues					55,115,417	1,047	55,116,464
Change in net assets					1,199,977	(170,140)	1,029,837
Net assets at beginning of year					258,238,711	2,825,092	261,063,803
NET ASSETS AT END OF YEAR					\$ 259,438,688	\$ 2,654,952	\$ 262,093,640

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, 2010

	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	FIRE DEPARTMENT CAPITAL PROJECTS FUND 304		OTHER GOVERNMENTAL FUNDS
ASSETS									
Cash	\$ 4,012,209	\$ 2,252,442	\$ 5,188,449	\$ 1,149,166	\$ 4,832,017	\$ 954,086	\$ 5,186,705	\$ 17,631,201	\$ 41,206,275
Receivables									
Ad valorem taxes	2,472,386	-	7,277,921	6,082,497	2,168,912	6,898,906	-	2,928,454	27,829,076
Sales taxes	-	949,634	951,730	-	-	-	-	-	1,901,364
Special assessments	-	6,093	-	-	-	-	-	-	365,739
Other receivables	147,727	52,329	4,612	2,114	146	117,622	-	359,646	897,773
Due from other funds	2,042,288	-	-	-	-	-	-	-	2,042,288
Due from other governments	227,934	4,386	76,774	-	27,707	190,828	-	3,038,332	3,565,961
Prepaid expenses & other assets	45	-	-	200	-	-	-	65,815	66,060
Inventories	4,323	278,498	-	-	22,404	155,268	-	395,043	855,536
TOTAL ASSETS	\$ 8,906,912	\$ 3,543,382	\$ 13,499,486	\$ 7,233,977	\$ 7,051,186	\$ 8,316,710	\$ 5,186,705	\$ 24,991,714	\$ 78,730,072
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable and accrued expenses	\$ 871,145	\$ 265,784	\$ 508,834	\$ 727,521	\$ 145,581	\$ 265,116	\$ 776,970	\$ 818,047	\$ 4,378,998
Due to other funds	-	-	-	-	-	-	-	1,939,108	1,939,108
Deferred revenues	74,822	-	344,411	132,814	55,513	147,246	-	168,522	923,328
Deposits held	4,450	161,339	-	-	-	2,647	-	10,550	178,986
Total liabilities	950,417	427,123	853,245	860,335	201,094	415,009	776,970	2,936,227	7,420,420
Fund equity									
Fund balances									
Reserved for prepaid and other assets	45	-	-	-	-	-	-	65,815	65,860
Reserved for inventories	4,323	278,498	-	-	22,404	155,268	-	395,043	855,536
Reserved for capital improvement	-	-	-	-	-	-	-	2,768,703	2,768,703
Reserved for debt service	-	-	-	-	-	-	-	1,479,411	1,479,411
Unreserved - designated	3,827,388	-	-	-	-	-	-	-	3,827,388
Unreserved/undesignated	4,124,739	2,837,761	12,646,241	6,373,642	6,827,688	7,746,433	4,409,735	17,346,515	62,312,754
Total fund balances	7,956,495	3,116,259	12,646,241	6,373,642	6,850,092	7,901,701	4,409,735	22,055,487	71,309,652
TOTAL LIABILITIES AND FUND EQUITY	\$ 8,906,912	\$ 3,543,382	\$ 13,499,486	\$ 7,233,977	\$ 7,051,186	\$ 8,316,710	\$ 5,186,705	\$ 24,991,714	\$ 78,730,072

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, 2010

Total fund balances - governmental funds		\$ 71,309,652
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.		
Governmental capital assets	\$ 357,494,759	
Less accumulated depreciation	<u>(171,638,912)</u>	185,855,847
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	(1,240,512)	
Other post employment benefits	<u>(3,117,011)</u>	(4,357,523)
Elimination of interfund assets and liabilities		
Interfund assets	(1,939,108)	
Interfund liabilities	<u>1,939,108</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	6,433,744	
Investments	750,000	
Receivables-other	40,931	
Due from other governmental units	1,516	
Prepays	207,339	
Accounts payable and accrued expenses	(39,036)	
Customer deposits	(1,168)	
Other noncurrent liabilities	<u>(762,614)</u>	6,630,712
Net assets		\$ <u>259,438,688</u>

OUACHITA PARISH POLICE JURY

Monroe, Louisiana

Statement of Revenues, Expenditures,
and Changes in Fund Balances
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

	MAJOR FUNDS							AGGREGATE REMAINING FUNDS	
	SPECIAL REVENUE FUNDS							OTHER GOVERNMENTAL FUNDS	
	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110	FIRE DEPARTMENT CAPITAL PROJECTS FUND 304			TOTAL
Revenues									
Taxes									
Ad valorem	\$ 2,723,369	\$ 8,043,007	\$ 6,692,688	\$ 2,365,493	\$ 7,593,970	\$ -	\$	\$ 3,316,020	\$ 30,756,547
Sales	-	5,744,141	-	-	-	-	-	-	11,488,233
Other	1,577,373	1,173	-	-	-	-	-	1,695,034	3,274,580
Licenses, permits, and assessments	703,278	7,955	-	-	-	-	-	318,126	1,029,359
Intergovernmental									
Federal	32,807	118,676	1,913	1,973	1,722	-	-	8,983,209	9,143,717
State	252,314	-	367,254	115,386	24,976	-	-	1,431,534	2,694,251
Local	156,207	-	1,397	-	-	-	-	1,310,061	1,467,665
Fees, charges, and commissions for services	8,983	61,708	71,216	224,328	2,596,198	-	-	2,537,510	5,499,943
Fines and forfeitures	350	-	98,388	-	-	-	-	3,132,305	3,231,043
Use of money and property	255,708	14,335	581,221	33,071	25,464	22,667	-	106,690	1,067,935
Other Revenues	62,442	501,859	39,446	4,608	252,390	-	-	232,229	1,122,595
Total Revenues	5,772,831	6,449,847	7,289,363	2,744,859	10,496,720	22,667	-	23,087,718	70,775,888
Expenditures									
Current									
General government									
Legislative	197,024	-	-	-	-	-	-	4,884,336	7,476,808
Judicial	2,592,472	-	-	-	-	-	-	132,490	2,155,589
Electoral	126,309	-	-	6,181	-	-	-	-	756,948
Finance and administration	602,187	-	-	-	-	-	-	-	28,240,031
Other	756,948	-	-	-	-	-	-	-	732,898
Public safety	88,549	11,989,329	-	2,880,927	11,125,148	142	-	2,155,736	7,258,028
Public works	90,324	-	-	-	-	-	-	1,326,243	1,331,271
Health and welfare	5,012	-	-	-	16	-	-	148,832	5,920,192
Culture and recreation	60,695	-	5,710,615	-	-	-	-	6,697,204	6,844,448
Economic development	147,218	-	-	-	-	-	-	3,699,556	9,864,458
Capital expenditures	202,851	31,963	4,594,251	32,398	117,198	81,379	-	21,198,257	70,177,287
Total expenditures	4,869,589	6,809,668	10,304,866	2,919,306	11,242,362	81,379	-	-	-
Excess (deficiency) of revenues over expenditures	903,242	2,890,391	(3,015,503)	(174,647)	(745,642)	(788,880)	-	1,889,461	598,601
Other financing sources/(uses)									
Sale of assets	256,780	9,815	-	-	-	-	-	1,882	269,207
Transfers in	21,500	9,400	-	-	-	-	-	853,361	2,284,261
Transfers out	(332,650)	(225,000)	-	-	-	-	-	(326,611)	(2,284,261)
Total other financing sources/(uses)	(54,370)	(205,785)	-	-	-	-	-	528,632	269,207
Excess (deficiency) of revenues and other sources over expenditures and other uses	848,872	(565,666)	(3,015,503)	(174,647)	(745,642)	(788,880)	-	2,418,093	867,808
Fund balances at beginning of year	7,107,623	3,681,865	9,389,145	7,024,739	8,647,343	3,798,615	-	19,637,394	70,441,844
FUND BALANCES AT END OF YEAR	\$ 7,956,495	\$ 3,116,259	\$ 6,373,642	\$ 6,850,092	\$ 7,901,701	\$ 4,409,735	\$	\$ 22,055,487	\$ 71,209,652

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, 2010

Total net change in fund balances-governmental funds \$ 867,808

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	\$ 9,773,685	
Depreciation	<u>(9,377,260)</u>	396,425

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.

Loss on sale of assets	(12,075)	
Proceeds from sales	<u>(269,207)</u>	
Capital assets (cost \$1,208,257 less accumulated depreciation of \$926,975)		(281,282)

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. (515,544)

Elimination of interfund transfers

Transfers in	(2,284,261)	
Transfers out	<u>2,284,261</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. 860,241

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. (127,671)

Change in net assets of governmental activities \$ 1,199,977

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Assets
Proprietary Funds
December 31, 2010

	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	
ASSETS				
Cash	\$ 92,263	\$ 72,551	\$ 164,814	\$ 6,433,744
Investments	-	-	-	750,000
Receivables				
Trade	-	5,744	5,744	-
Other	11,483	16,765	28,248	40,931
Due from other governments	-	2,238	2,238	1,516
Prepaid expenses and other current assets	7,526	-	7,526	207,339
Capital assets, net	615,975	2,471,022	3,086,997	-
TOTAL ASSETS	\$ 727,247	\$ 2,568,320	\$ 3,295,567	\$ 7,433,530
LIABILITIES AND NET ASSETS				
Liabilities				
Current				
Accounts payable and accrued expenses	\$ 11,145	\$ 8,536	\$ 19,681	\$ 39,036
Due to other funds	-	103,180	103,180	-
Current liabilities payable from restricted assets				
Customer deposits	-	-	-	1,168
Revenue bonds payable	19,665	-	19,665	-
Non-current				
Revenue bonds payable	498,039	-	498,039	-
Other noncurrent liabilities	-	50	50	762,614
Total liabilities	528,849	111,766	640,615	802,818
Net Assets				
Invested in capital assets - net of related debt	98,271	2,471,022	2,569,293	-
Restricted for insurance claims	-	-	-	6,630,712
Unrestricted	100,127	(14,468)	85,659	-
Total net assets	198,398	2,456,554	2,654,952	6,630,712
TOTAL LIABILITIES AND NET ASSETS	\$ 727,247	\$ 2,568,320	\$ 3,295,567	\$ 7,433,530

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenses,
and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	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	
Operating revenues				
Sewer service charges	\$ 136,704	\$ 113,257	\$ 249,961	\$ 2,180,326
Premiums	-	-	-	-
Total operating revenues	<u>136,704</u>	<u>113,257</u>	<u>249,961</u>	<u>2,180,326</u>
Operating expenses				
Amortization	418	-	418	-
Billing cost	13,676	-	13,676	-
Board member compensation	1,000	-	1,000	-
Depreciation	33,988	136,750	170,738	-
Indirect cost allocation	2,608	1,620	4,228	-
Insurance	3,467	3,537	7,004	-
Interest expense	25,730	8	25,738	-
Miscellaneous	264	11,091	11,355	-
Repairs and maintenance	66,725	46,914	113,639	-
Treatment fees	-	7,482	7,482	-
Utilities	38,202	27,668	65,870	-
Administrative expenses	-	-	-	109,877
Benefit payments & reinsurance	-	-	-	1,249,141
Total operating expenses	<u>186,078</u>	<u>235,070</u>	<u>421,148</u>	<u>1,359,018</u>
Operating income (loss)	(49,374)	(121,813)	(171,187)	821,308
Non-operating revenues				
Interest earned	618	429	1,047	38,933
Total non-operating revenues	<u>618</u>	<u>429</u>	<u>1,047</u>	<u>38,933</u>
Increase (decrease) in net assets	(48,756)	(121,384)	(170,140)	860,241
Net assets at beginning of year	<u>247,154</u>	<u>2,577,938</u>	<u>2,825,092</u>	<u>5,770,471</u>
NET ASSETS AT END OF YEAR	<u>\$ 198,398</u>	<u>\$ 2,456,554</u>	<u>\$ 2,654,952</u>	<u>\$ 6,630,712</u>

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, 2010

	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	\$ 136,303	\$ 108,988	\$ 245,291	\$ -
Premiums received	-	-	-	2,216,144
Payments to suppliers for goods and services	(148,675)	(96,623)	(245,298)	(109,877)
Payments for claims	-	-	-	(1,467,930)
Net cash provided (used) by operating activities	(12,372)	12,365	(7)	638,337
Cash flows from capital and related financing activities				
Payments on bonds	(18,731)	-	(18,731)	-
Receipts from (payments to) other funds	-	(20,502)	(20,502)	-
Net cash provided (used) by capital and related financing activities	(18,731)	(20,502)	(39,233)	-
Cash flows from investing activities				
Interest earnings	618	429	1,047	38,933
Net cash provided (used) by investing activities	618	429	1,047	38,933
Net increase (decrease) in cash	(30,485)	(7,708)	(38,193)	677,270
Cash at beginning of year	122,748	80,259	203,007	5,756,474
Cash at end of year	\$ 92,263	\$ 72,551	\$ 164,814	\$ 6,433,744
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (49,374)	\$ (121,813)	\$ (171,187)	\$ 821,308
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	33,988	136,750	170,738	-
Amortization of bond issuance cost	418	-	418	-
Change in assets and liabilities				
Receivables	(401)	(4,269)	(4,670)	35,818
Prepaid expenses	-	-	-	(119,583)
Accounts payable and accrued expenses	2,997	1,697	4,694	(7,414)
Other noncurrent liabilities	-	-	-	(91,792)
Net cash provided (used) by operating activities	\$ (12,372)	\$ 12,365	\$ (7)	\$ 638,337
Cash shown on statement of net assets	\$ 92,263	\$ 72,551	\$ 164,814	\$ 6,433,744

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010**

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, 2010**

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, 2010**

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. 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, 2010**

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 39 nonmajor special revenue funds.

Debt Service Funds – Debt Services Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable primarily from ad valorem taxes levied on all taxable property and improvements within the parish. There are 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. The Fire Department Capital Projects fund is a major fund and 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, 2010**

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. The Police Jury has no Agency Funds.

D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS

Government-Wide Financial Statements (GWFS)

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

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, 2010**

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, 2010**

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, 2010**

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, 2010**

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. The Police Jury elected to delay the retroactive recognition of these costs until that time because of the complexity of estimating historical costs.

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

Three Years	Computer equipment
Five Years	Furniture and fixtures
	Library books
	Motorized vehicles, excluding fire trucks
	Office equipment
	Plant Equipment
Ten Years	Audio visual equipment
	Phone systems
	Radio towers
	Safety Equipment, including fire fighting equipment
Fifteen Years	Fire trucks
Twenty Years	Playground equipment
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, 2010, 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

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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:

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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 Capital Improvements

This amount represents a portion of fund balance that has been set aside for future capital improvements.

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.

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Note 2 PROPERTY TAXES

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

	<u>Maximum Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	2.11	2.09	Statutory
Outside municipalities	4.22	4.18	Statutory
Special Revenue Funds:			
Correctional Facilities	8.60	8.51	12/31/11
Mosquito Abatement District No. 1	1.99	1.99	12/31/18
Fire Protection District No. 1	19.24	19.11	12/31/19
Green Oaks Detention Home	2.91	2.65	12/31/10
Road Lighting District No. 1	4.81	2.00	12/31/10
Health Unit	0.79	0.74	12/31/13
Library Maintenance & Operations	7.75	7.50	12/31/15
Debt Service Fund:			
Economic Development	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 maximum 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 2010 is equal to \$1,076,046,224. 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 \$202,146,476 of the assessed value in 2010.

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

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

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Taxes paid in protest in the amount of \$885,119 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, 2010. 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	\$ 47,802,062	\$ 48,577,985
Petty Cash	2,771	-
Certificate of Deposit	750,000	750,000
TOTAL	\$ 48,554,833	\$ 49,327,985

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 500,000
Uninsured Deposits:	
Collateralized	48,827,985
Total Deposits	\$ 49,327,985

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The Police Jury's investments at December 31, 2010, 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, 2010 were as follows:

	Governmental Activities			
	Balance 1/1/2010	Additions and Transfers	Deletions and Transfers	Balance 12/31/2010
Capital assets, not being depreciated				
Land	\$ 8,958,266	\$ 8,786	\$ 228,997	\$ 8,738,055
Construction in progress	4,086,745	4,835,575	552,666	8,369,654
Total capital assets, not being depreciated	13,055,011	4,844,361	781,663	17,107,709
Capital assets being depreciated				
Buildings	49,790,103	3,159,321	48,149	52,901,275
Furniture, fixtures and equipment	25,725,767	1,766,789	243,067	27,249,489
Books	5,017,808	520,097	688,043	4,849,862
Infrastructure				
Roads	248,323,111	35,783	-	248,358,894
Bridge	6,541,105	-	-	6,541,105
Drainage	486,426	-	-	486,426
Total capital assets, being depreciated	335,884,320	5,481,990	979,259	340,387,051
Total capital assets before accumulated depreciation	348,939,331	10,326,351	1,760,922	357,504,760

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	Governmental Activities (Concluded)			Balance 12/31/2010
	Balance 1/1/2010	Additions and Transfers	Deletions and Transfers	
Less accumulated depreciation				
Building	15,839,904	1,138,624	22,451	16,956,077
Furniture, fixtures and equipment	18,743,193	1,471,114	216,481	19,997,826
Books	3,648,179	461,247	688,043	3,421,383
Infrastructure				
Roads	122,572,321	6,199,603	-	128,771,924
Bridge	2,267,301	87,215	-	2,354,516
Drainage	117,728	19,457	-	137,185
Total accumulated depreciation	163,188,626	9,377,260	926,975	171,638,911
Total capital assets, being depreciated, net	185,750,705	(3,895,270)	52,285	181,803,150
Governmental activities capital assets, net	<u>\$ 185,740,704</u>	<u>\$ 949,091</u>	<u>\$ 833,948</u>	<u>\$ 185,855,847</u>

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 174,959
Elections	4,207
Finance and Administration	59,524
Other General Government	6,532,672
Public Safety	1,062,089
Public Works	513,565
Health and Welfare	181,921
Culture and Recreation	790,067
Economic Development	58,256
Total	<u>\$ 9,377,260</u>

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A summary of changes in capital assets for business-type activities for the year ended December 31, 2010, were as follows:

	Business-Type Activities		
	Balance 1/1/2009	Additions	Deletions
West Ouachita Sewer District No. 9			
Capital assets	\$ 853,107	\$ -	\$ -
Accumulated depreciation	(203,145)	(33,988)	-
Total capital assets	649,962	(33,988)	-
Green Acres Sewerage District No. 13			
Capital assets	139,420	-	-
Accumulated depreciation	(72,325)	(3,486)	-
Total capital assets	67,095	(3,486)	-
Southeast Sewer District No. 3			
Capital assets	2,287,537	-	-
Accumulated depreciation	(1,294,059)	(56,482)	-
Total capital assets	993,478	(56,482)	-
Eastern Forest Sewer District No. 14			
Capital assets	238,778	-	-
Accumulated depreciation	(119,132)	(5,900)	-
Total capital assets	119,646	(5,900)	-
West Ouachita Sewerage District No. 16			
Capital assets	949,730	-	-
Accumulated depreciation	(298,328)	(37,989)	-
Total capital assets	651,402	(37,989)	-
Ingleside Sewer District			
Capital assets	822,750	-	-
Accumulated depreciation	(46,598)	(32,893)	-
Total capital assets	776,152	(32,893)	-
Total business-type activities capital assets, net	\$ 3,257,735	\$ (170,738)	\$ -

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

West Ouachita Sewer District No. 9	\$	33,988
Green Acres Sewerage District No. 13		3,486
Southeast Sewer District No. 3		56,482
Eastern Forest Sewer District No. 14		5,900
West Ouachita Sewerage District No. 16		37,989
Ingleside Sewer District		32,893
Total	\$	<u>170,738</u>

Note 5 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)

Individual balances due to/from other funds at December 31, 2010, are as follows:

<u>Due From</u>	<u>Due To</u>
	<u>General Fund</u>
Nonmajor Special Revenue Funds:	
W.I.A. - Adult Program	\$ 66,242
W.I.A. - Youth Program	57,838
W.I.A. - Dislocated Worker	12,006
W.I.A. - Trade Adjust Assist	39,840
Juvenile Detention Alternative Ctr	100,553
DOJ - Arrest Grant	63,068
DOJ - Safe Haven	11,796
LLEBG - Code Enforcement	100,484
Ouachita Parish Homeland Security	319,053
Criminal Court	818,083
Urban System	240,321
CDBG Burney's Subdivision	35,082
Lake Park Drainage	28
LEAP	24,813
Road Lighting Districts	49,901
Nonmajor Enterprise Funds:	
West Ouachita Sewer 16	99,818
Ingleside Sewer District	3,362
Total	\$ <u>2,042,288</u>

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

Note 6 INTERFUND TRANSFERS

Transfers to/from other funds for the year ended December 31, 2010, were as follows:

	Transfers In	Transfers Out
Major Funds		
General Fund	\$ 21,500	\$ 332,650
Special Revenue Funds		
Public Works	9,400	225,000
Fire Department	-	1,400,000
Nonmajor Funds:		
Special Revenue Funds:		
Cheniere Lake Park	100,000	-
Health Unit	-	50,000
Capital Outlay - Road Program	225,000	76,611
Capital Outlay - Drainage	1,500	-
LLEBG - Code Enforcement	65,000	-
LCDBG - Street Improvement	76,611	-
Ouachita Parish Homeland Security	57,250	-
OMAD Emergency Disease Control	200,000	-
Mosquito Abatement District 1	-	200,000
Capital Projects Funds:		
Fire Department	1,400,000	-
J.S. Clark Cemetary	78,000	-
Health Unit Capital Projects	50,000	-
Total	<u>\$ 2,284,261</u>	<u>\$ 2,284,261</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.

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Note 7 LONG TERM OBLIGATIONS

At December 31, 2010, employees of the Ouachita Parish Police Jury have accumulated and vested \$1,240,512 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

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

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

	Compensated Absences	Other Post-Emp Benefits	Series 2002 Revenue Bond	Total
Balance due at January 1, 2010	\$ 1,112,840	\$2,601,467	\$ 536,435	\$4,250,742
Additions during 2010	2,161,464	1,014,412	-	3,175,876
Retirements during 2010	(2,033,792)	(498,868)	(18,732)	(2,551,392)
Balance due at December 31,	<u>\$ 1,240,512</u>	<u>\$3,117,011</u>	<u>\$ 517,703</u>	<u>\$4,875,226</u>
Amounts due within one year	<u>\$ 1,240,512</u>	<u>\$ -</u>	<u>\$ 19,666</u>	<u>\$1,260,178</u>

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

Year	Principal	Interest	Total
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	23,891	20,572	44,463
2016-2020	138,553	83,759	222,312
2021-2025	176,710	45,602	222,312
2026-2028	93,805	5,370	99,052
Total	<u>\$ 517,703</u>	<u>\$ 248,407</u>	<u>\$ 765,987</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, 2010, the balance available to pay such liabilities if and when they arise is \$6,630,712. An analysis of the changes in the claims liability for the year ended December 31, 2010, is as follows:

	Balance, 12/31/2009	Changes in Estimates	Benefits & Claims	Balance, 12/31/2010
Insurance Loss Reserve \$	<u>361,040</u>	<u>\$ 597,554</u>	<u>\$ (855,406)</u>	<u>\$ 103,188</u>
Workers' Compensation \$	<u>539,816</u>	<u>\$ 3,024,608</u>	<u>\$ (2,865,962)</u>	<u>\$ 698,462</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 remitted

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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 2010 financial statements of the Police Jury pertaining to those plans are \$1,303,821. 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

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the years ending December 31, 2010, 2009, and 2008, were \$1,895,977, \$1,457,451 and \$1,378,988, 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, 2010, 2009, and 2008, were \$1,218,942, \$900,687, and \$820,754, respectively, equal to the required contributions for each year.

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

C. LOUISIANA DISTRICT ATTORNEYS RETIREMENT SYSTEM

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

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

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

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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 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, 2010, 2009, and 2008, were \$72,578, \$21,340, and \$0, 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

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Registrars of Voters Retirement System for the years ending December 31, 2010, 2009, and 2008 were \$5,644, \$1,746, and \$2,442, 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

Plan Description. The Ouachita Parish Police Jury's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Complete plan provisions are included in the official plan documents.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Until Fiscal Year Ending December 31, 2007, the Ouachita Parish Police Jury recognized the cost of providing post-employment medical benefits (the Ouachita Parish Police Jury's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the Fiscal Year beginning January 1, 2008, the Ouachita Parish Police Jury implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In Fiscal Year Ending December 31, 2010, the Ouachita Parish Police Jury's portion of health care funding cost for retired employees totaled \$498,868. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Annual Required Contribution. The Ouachita Parish Police Jury's Annual Required

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Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning January 1, 2010 is \$1,060,796, as set forth below:

	Medical
Normal Cost	\$ 361,422
30-year UAL amortization amount	699,374
Annual required contribution (ARC)	<u>\$ 1,060,796</u>

Net Post-employment Benefit Obligation (Asset). The table below shows the Ouachita Parish Police Jury's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending December 31, 2010:

	<u>Medical</u>
1. Beginning Net OPEB Obligation (Asset) 1/1/2010	\$ 2,601,467
2. Annual required contribution	1,060,796
3. Interest on Net OPEB Obligation (Asset): .04 X [1]	104,059
4. ARC Adjustment: [1]/17.292	<u>150,443</u>
5. OPEB Cost: [2]+[3]-[4]	1,014,412
6. Contribution	0
7. Current year retiree premium	<u>498,868</u>
8. Change in Net OPEB Obligation: [5]-[6]-[7]	<u>515,544</u>
9. Ending Net OPEB Obligation: (Asset) 12/31/2010: [1]+[8]	<u>\$ 3,117,011</u>

The following table shows the Ouachita Parish Police Jury's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	December 31, 2008	\$ 1,592,205	18.70%	\$ 1,293,742
Medical	December 31, 2009	\$ 1,307,725	21.80%	\$ 2,601,467
Medical	December 31, 2010	\$ 1,014,412	49.18%	\$ 3,117,011

Funded Status and Funding Progress. In the fiscal year ending December 31, 2010, the

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Ouachita Parish Police Jury made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of December 31, 2010, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$12,093,565, which is defined as that portion, as determined by a particular actuarial cost method (the Ouachita Parish Police Jury uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2010, the entire actuarial accrued liability of \$12,093,565 was unfunded.

	Medical
Actuarial Accrued Liability (AAL)	\$ 12,093,565
Actuarial Value of Plan Assets	0
Unfunded Act. Accrued Liability (UAAL)	12,093,565
Funded Ratio (Act. Val. Assets/AAL)	0%
Covered Payroll (active plan members)	\$ 21,667,053
UAAL as a percentage of covered payroll	55.82%

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) health care 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 actual 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 plan (the plan 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 plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations 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 calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**OUACHITA PARISH POLICE JURY
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Actuarial Value of Plan Assets. Since the OPEB obligation has not as yet been funded, there are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board Actuarial Standards of Practice Number 6 (ASOP 6), as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 15%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 - 25	30.0%
26 - 40	18.0%
41 - 54	12.0%
55+	10.0%

Post employment Benefit Plan Eligibility Requirements. Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the D.R.O.P. Medical benefits are provided to employees upon actual retirement. Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Since the ARC is not currently being funded and not expected to be funded in the near future, we have performed this valuation using a 4% annual investment return assumption.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans.

**OUACHITA PARISH POLICE JURY
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Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays approximately 80% of the cost of the medical insurance for the retirees and dependents until age 65. However, the rates applicable before age 65 are "blended" rates (active and retired). Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates for retired before Medicare eligibility to be 130% of the blended rate.

Note 11 IMPLEMENTATION OF WIRELESS 911 SYSTEM

The 911 Communication District received \$445,484 in 2010 from landline telephone providers and \$1,002,846 in 2010 from wireless telephone providers for a total of \$1,019,859 in emergency telephone service charges for 2010. 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 2010 related to the District are \$1,208,982 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 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

**OUACHITA PARISH POLICE JURY
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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010**

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.

The 8.60 and .60 mill property taxes for the operation of and capital improvements at the Ouachita Correctional Center (OCC) will expire in 2011. See Subsequent Events – Note 15.

Note 13 FUND DEFICITS

The CDBG-Burney's Subdivision, Lake Park Drainage District and Louisiana Job Employment Training Special Revenue Funds have deficits of \$21,820, \$28 and \$1,260 respectively. These deficits will be cleared by future revenues and/or transfers.

Note 14 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 \$3,827,387 is current year's activity of \$21,520 of interest earnings and \$43,132 of expenditures and other uses.

Note 15 SUBSEQUENT EVENTS

On April 30, 2011, a proposition for an 11.3 mill tax to satisfy the Police Jury's statutory obligations with respect to the parish jail, maintenance of prisoners and operation of the OCC was presented to the voters. This tax, which was expected to produce approximately \$9,875,000 a year, was defeated by the citizens.

The Police Jury intends to place the proposition on the ballot again in the spring of 2012. If this measure fails again, the General fund will be the only source of funding available to fulfill the Police Jury portion of those obligations. Given that the General Fund already has a planned deficit and unobligated balance of less than 3 months of normal expenses, the financial condition of the OCC fund represents a substantial risk to the Police Jury's general parish government.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 6,907,780	\$ 7,107,623	7,107,623	\$ -
Resources				
Taxes				
Ad valorem	2,571,000	2,538,000	2,723,369	185,369
Other taxes	1,490,000	1,540,000	1,577,373	37,373
Total taxes	<u>4,061,000</u>	<u>4,078,000</u>	<u>4,300,742</u>	<u>222,742</u>
Licenses and permits	693,000	690,000	703,278	13,278
Intergovernmental revenues				
Federal grants	458,400	229,200	32,807	(196,393)
Other state funds	170,858	178,358	252,314	73,956
Local funds	137,000	140,801	156,207	15,406
Total intergovernmental	<u>766,258</u>	<u>548,359</u>	<u>441,328</u>	<u>(107,031)</u>
Fees, charges, and commissions for services	56,500	65,084	8,983	(56,101)
Fines and forfeitures	1,000	1,000	350	(650)
Use of money and property	199,075	245,425	255,708	10,283
Other revenues	58,755	75,733	62,442	(13,291)
Other sources				
Sale of assets	261,000	255,780	256,780	1,000
Transfers in	25,880	21,500	21,500	-
Total resources	<u>6,122,468</u>	<u>5,980,881</u>	<u>6,051,111</u>	<u>70,230</u>
Amounts available for appropriations	<u>13,030,248</u>	<u>13,088,504</u>	<u>13,158,734</u>	<u>70,230</u>
Charges to appropriations				
Current				
General government				
Legislative	234,820	222,038	197,024	25,014
Judicial	2,790,523	2,623,256	2,592,472	30,784
Elections	159,638	164,469	126,309	38,160
Finance and administration	653,271	611,365	602,187	9,178
Other general government	1,395,349	756,474	756,948	(474)
Total general government	<u>5,233,601</u>	<u>4,377,602</u>	<u>4,274,940</u>	<u>102,662</u>
Public safety	56,375	56,375	88,549	(32,174)
Public works	65,922	115,922	90,324	25,598
Health and welfare	9,400	22,401	5,012	17,389
Culture and recreation	60,430	63,487	60,695	2,792
Economic development	153,214	153,214	147,218	5,996
Capital outlay	-	478,375	202,851	275,524
Transfers out	253,130	332,650	332,650	-
Total charges to appropriations	<u>5,832,072</u>	<u>5,600,026</u>	<u>5,202,239</u>	<u>397,787</u>
Budgetary fund balance at end of year	\$ 7,198,176	\$ 7,488,478	7,956,495	\$ 468,017

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Works Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 3,143,517	\$ 3,681,865	\$ 3,681,865	\$ -
Resources				
Taxes				
Sales	5,458,172	5,569,440	5,744,141	174,701
Other taxes	1,100	1,100	1,173	73
Total taxes	5,459,272	5,570,540	5,745,314	174,774
Licenses, permits and assessments	8,350	9,700	7,955	(1,745)
Intergovernmental revenues				
Federal grants	-	118,676	118,676	-
Total intergovernmental	-	118,676	118,676	-
Fees, charges, and commissions for services	26,000	32,224	61,708	29,484
Use of money and property	25,000	15,000	14,334	(666)
Other revenues	7,500	122,000	501,859	379,859
Other sources				
Sale of assets	20,000	10,000	9,816	(184)
Transfers in	5,000	9,400	9,400	-
Total resources	5,551,122	5,887,540	6,469,062	581,522
Amounts available for appropriations	8,694,639	9,569,405	10,150,927	581,522
Charges to appropriations				
Current				
Public works	5,717,211	5,644,529	6,434,806	(790,277)
Capital outlay	1,683,331	1,447,387	374,862	1,072,525
Transfers out	225,000	225,000	225,000	-
Total charges to appropriations	7,625,542	7,316,916	7,034,668	282,248
Budgetary fund balance at end of year	\$ 1,069,097	\$ 2,252,489	\$ 3,116,259	\$ 863,770

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Fire Protection District No. 1 Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 10,583,737	\$ 11,155,120	\$ 11,155,120	\$ -
Resources				
Taxes				
Ad valorem	7,272,000	7,272,000	8,043,007	771,007
Sales	5,500,000	5,500,000	5,744,112	244,112
Total taxes	<u>12,772,000</u>	<u>12,772,000</u>	<u>13,787,119</u>	<u>1,015,119</u>
Intergovernmental revenues				
Federal funds	-	-	1,913	1,913
Other state funds	491,665	505,217	500,787	(4,430)
Local funds	-	-	1,397	1,397
Total intergovernmental	<u>491,665</u>	<u>505,217</u>	<u>504,097</u>	<u>(1,120)</u>
Use of money and property	92,124	56,060	59,091	3,031
Other revenues	10,600	30,033	39,446	9,413
Other sources				
Sale of assets	-	-	730	730
Proceeds from trust fund	-	525,000	523,500	(1,500)
Total resources	<u>13,366,389</u>	<u>13,888,310</u>	<u>14,913,983</u>	<u>1,025,673</u>
Amounts available for appropriations	<u>23,950,126</u>	<u>25,043,430</u>	<u>26,069,103</u>	<u>1,025,673</u>
Charges to appropriations				
Current				
Public safety	12,280,065	12,181,656	11,989,529	192,127
Capital outlay	147,240	175,500	31,963	143,537
Transfers out	750,000	1,400,000	1,400,000	-
Total charges to appropriations	<u>13,177,305</u>	<u>13,757,156</u>	<u>13,421,492</u>	<u>335,664</u>
Budgetary fund balance at end of year	\$ <u>10,772,821</u>	\$ <u>11,286,274</u>	\$ <u>12,647,611</u>	\$ <u>1,361,337</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Library Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 6,572,669	\$ 9,389,145	\$ 9,389,145	\$ -
Resources				
Taxes				
Ad valorem	<u>6,537,450</u>	<u>6,357,850</u>	<u>6,692,688</u>	<u>334,838</u>
Intergovernmental revenues				
Federal funds	<u>-</u>	<u>1,417</u>	<u>1,417</u>	<u>-</u>
Other state funds	<u>368,465</u>	<u>364,657</u>	<u>367,054</u>	<u>2,397</u>
Total intergovernmental	<u>368,465</u>	<u>366,074</u>	<u>368,471</u>	<u>2,397</u>
Fees, charges, and commissions for services	<u>59,350</u>	<u>64,748</u>	<u>71,216</u>	<u>6,468</u>
Fines and forfeitures	<u>115,500</u>	<u>100,000</u>	<u>98,388</u>	<u>(1,612)</u>
Use of money and property	<u>25,000</u>	<u>30,000</u>	<u>28,779</u>	<u>(1,221)</u>
Other revenues	<u>27,700</u>	<u>26,100</u>	<u>29,621</u>	<u>3,521</u>
Total resources	<u>7,133,465</u>	<u>6,944,772</u>	<u>7,289,163</u>	<u>344,391</u>
Amounts available for appropriations	<u>13,706,134</u>	<u>16,333,917</u>	<u>16,678,308</u>	<u>344,391</u>
Charges to appropriations				
Current				
Culture and recreation	<u>6,105,792</u>	<u>5,922,227</u>	<u>5,710,615</u>	<u>211,612</u>
Capital outlay	<u>1,717,354</u>	<u>4,736,840</u>	<u>4,594,251</u>	<u>142,589</u>
Total charges to appropriations	<u>7,823,146</u>	<u>10,659,067</u>	<u>10,304,866</u>	<u>354,201</u>
Budgetary fund balance at end of year	\$ 5,882,988	\$ 5,674,850	\$ 6,373,442	\$ 698,592

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Green Oaks Detention Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ <u>7,056,141</u>	\$ <u>7,024,739</u>	\$ <u>7,024,739</u>	\$ <u>-</u>
Resources				
Taxes				
Ad valorem	<u>2,286,000</u>	<u>2,286,000</u>	<u>2,365,493</u>	<u>79,493</u>
Intergovernmental revenues				
Federal funds	<u>-</u>	<u>1,500</u>	<u>1,973</u>	<u>473</u>
Other state funds	<u>176,500</u>	<u>115,000</u>	<u>115,386</u>	<u>386</u>
Total intergovernmental	<u>176,500</u>	<u>116,500</u>	<u>117,359</u>	<u>859</u>
Fees, charges, and commissions for services	<u>215,000</u>	<u>215,000</u>	<u>224,328</u>	<u>9,328</u>
Use of money and property	<u>66,984</u>	<u>32,000</u>	<u>33,071</u>	<u>1,071</u>
Other revenues	<u>2,600</u>	<u>2,600</u>	<u>4,608</u>	<u>2,008</u>
Total resources	<u>2,747,084</u>	<u>2,652,100</u>	<u>2,744,859</u>	<u>92,759</u>
Amounts available for appropriations	<u>9,803,225</u>	<u>9,676,839</u>	<u>9,769,598</u>	<u>92,759</u>
Charges to appropriations				
Current				
Elections	<u>-</u>	<u>-</u>	<u>6,181</u>	<u>(6,181)</u>
Public safety	<u>3,022,542</u>	<u>2,998,382</u>	<u>2,880,927</u>	<u>117,455</u>
Capital outlay	<u>59,000</u>	<u>59,000</u>	<u>32,398</u>	<u>26,602</u>
Total charges to appropriations	<u>3,081,542</u>	<u>3,057,382</u>	<u>2,919,506</u>	<u>144,057</u>
Budgetary fund balance at end of year	\$ <u>6,721,683</u>	\$ <u>6,619,457</u>	\$ <u>6,850,092</u>	\$ <u>230,635</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Correctional Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ <u>8,495,288</u>	\$ <u>8,647,343</u>	\$ <u>8,647,343</u>	\$ <u>-</u>
Resources				
Taxes				
Ad valorem	<u>7,250,000</u>	<u>7,250,000</u>	<u>7,595,970</u>	<u>345,970</u>
Intergovernmental revenues				
Federal funds	<u>-</u>	<u>-</u>	<u>1,722</u>	<u>1,722</u>
Other state funds	<u>18,000</u>	<u>18,000</u>	<u>24,976</u>	<u>6,976</u>
Total intergovernmental	<u>18,000</u>	<u>18,000</u>	<u>26,698</u>	<u>8,698</u>
Fees, charges, and commissions for services	<u>2,897,170</u>	<u>2,160,000</u>	<u>2,596,198</u>	<u>436,198</u>
Use of money and property	<u>25,000</u>	<u>25,000</u>	<u>25,464</u>	<u>464</u>
Other revenues	<u>239,100</u>	<u>239,100</u>	<u>252,390</u>	<u>13,290</u>
Total resources	<u>10,429,270</u>	<u>9,692,100</u>	<u>10,496,720</u>	<u>804,620</u>
Amounts available for appropriations	<u>18,924,558</u>	<u>18,339,443</u>	<u>19,144,063</u>	<u>804,620</u>
Charges to appropriations				
Current				
Public safety	<u>10,993,656</u>	<u>11,103,556</u>	<u>11,125,148</u>	<u>(21,592)</u>
Capital outlay	<u>144,500</u>	<u>144,700</u>	<u>117,198</u>	<u>27,502</u>
Total charges to appropriations	<u>11,138,156</u>	<u>11,248,256</u>	<u>11,242,346</u>	<u>5,910</u>
Budgetary fund balance at end of year	\$ <u>7,786,402</u>	\$ <u>7,091,187</u>	\$ <u>7,901,717</u>	\$ <u>810,530</u>

OUACHITA PARISH POLICE JURY

NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2010

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, 2010

	SPECIAL REVENUE FUNDS TOTAL (Schedule 9)	DEBT SERVICE FUNDS TOTAL (Schedule 11)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 13)	TOTAL (Statement C)
ASSETS				
Cash	\$ 13,873,960	\$ 1,566,190	\$ 2,191,051	\$ 17,631,201
Receivables				
Ad valorem taxes	2,223,358	309	704,787	2,928,454
Special assessments	359,646	-	-	359,646
Other receivables	573,223	-	-	573,223
Due from other governments	3,038,332	-	-	3,038,332
Prepays & other assets	65,815	-	-	65,815
Inventories	395,043	-	-	395,043
TOTAL ASSETS	\$ 20,529,377	\$ 1,566,499	\$ 2,895,838	\$ 24,991,714
LIABILITIES AND FUND EQUITY				
Liabilities				
Current liabilities				
Accounts payable & accrued expenses	\$ 791,465	\$ -	\$ 26,582	\$ 818,047
Due to other funds	1,838,555	-	100,553	1,939,108
Deferred revenues	81,434	87,088	-	168,522
Deposits held	10,550	-	-	10,550
Total liabilities	2,722,004	87,088	127,135	2,936,227
Fund Equity				
Fund balance				
Reserved for prepaids and other assets	65,815	-	-	65,815
Reserved for inventories	395,043	-	-	395,043
Reserved for capital improvement	-	-	2,768,703	2,768,703
Reserved for debt service	-	1,479,411	-	1,479,411
Unreserved/undesignated	17,346,515	-	-	17,346,515
Total fund equity	17,807,373	1,479,411	2,768,703	22,055,487
TOTAL LIABILITIES AND FUND EQUITY	\$ 20,529,377	\$ 1,566,499	\$ 2,895,838	\$ 24,991,714

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, 2010

	SPECIAL REVENUE FUNDS TOTAL (Schedule 10)	DEBT SERVICE FUNDS TOTAL (Schedule 12)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 14)	TOTAL (Statement D)
Revenues				
Taxes				
Ad valorem	\$ 2,445,167	\$ 93,985	\$ 796,868	\$ 3,336,020
Other	1,696,034	-	-	1,696,034
Licenses, permits, and assessments	318,126	-	-	318,126
Intergovernmental				
Federal	8,984,823	213	173	8,985,209
State	1,419,896	-	13,638	1,433,534
Local	1,310,061	-	-	1,310,061
Fees, charges, and commissions for services	2,537,510	-	-	2,537,510
Fines and forfeitures	3,132,305	-	-	3,132,305
Use of money and property	85,701	8,165	12,824	106,690
Other revenues	232,229	-	-	232,229
Total revenues	<u>22,161,852</u>	<u>102,363</u>	<u>823,503</u>	<u>23,087,718</u>
Expenditures				
Current				
General government				
Judicial	4,884,336	-	-	4,884,336
Finance and administration	1,489,001	50	64,351	1,553,402
Public safety	2,139,674	315	15,747	2,155,736
Public works	732,898	-	-	732,898
Health and welfare	1,326,222	-	21	1,326,243
Culture and recreation	148,882	-	-	148,882
Economic development	6,697,204	-	-	6,697,204
Capital expenditures	3,197,057	-	502,499	3,699,556
Total expenditures	<u>20,615,274</u>	<u>365</u>	<u>582,618</u>	<u>21,198,257</u>
Excess (deficiency) of revenues over expenditures	1,546,578	101,998	240,885	1,889,461
Other financing sources/(uses)				
Sale of assets	1,882	-	-	1,882
Transfers in	725,361	-	128,000	853,361
Transfers out	(326,611)	-	-	(326,611)
Total other financing sources/(uses)	<u>400,632</u>	<u>-</u>	<u>128,000</u>	<u>528,632</u>
Excess of revenues and other sources over expenditures and other uses	1,947,210	101,998	368,885	2,418,093
Fund balances at beginning of year	15,860,163	1,377,413	2,399,818	19,637,394
FUND BALANCES AT END OF YEAR	\$ 17,807,373	\$ 1,479,411	\$ 2,768,703	\$ 22,055,487

NON-MAJOR SPECIAL REVENUE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2010

	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
ASSETS						
Cash	\$ 2,524,547	\$ -	\$ 776,692	\$ 49,590	\$ 1,316,429	\$ 312,728
Receivables						
Ad valorem taxes	-	-	1,613,771	-	400,124	200,032
Special assessments	35,093	-	-	-	-	-
Other receivables	16,338	36,706	-	-	-	3,129
Due from other governments	175,961	942,044	-	-	-	2,560
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	395,043	-	-	-
TOTAL ASSETS	\$ 2,751,939	\$ 978,750	\$ 2,785,506	\$ 49,590	\$ 1,716,553	\$ 518,449
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and accrued expenses	\$ 9,602	\$ 160,667	\$ 20,643	\$ 8,270	\$ 13,185	\$ 12,229
Due to other funds	-	818,083	-	-	-	-
Deferred revenues	-	-	20,044	-	18,777	4,404
Deposits held	-	-	-	9,550	-	-
Total liabilities	9,602	978,750	40,687	17,820	31,962	16,633
Fund Equity						
Fund balance (deficit)						
Reserved for prepaids and other assets	-	-	-	-	-	-
Reserved for inventories	-	-	395,043	-	-	-
Unreserved/undesignated	2,742,337	-	2,349,776	31,770	1,684,591	501,816
Total fund balances	2,742,337	-	2,744,819	31,770	1,684,591	501,816
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,751,939	\$ 978,750	\$ 2,785,506	\$ 49,590	\$ 1,716,553	\$ 518,449

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 FUNDS 129 / 141	DRAINAGE PROGRAM FUND 131
\$ 227,029	\$ 3,659,899	\$ 291,164	\$ 586,040	\$ 357,373	\$ 85,658	\$ 266,000	\$ 892,588
-	-	-	-	-	-	-	-
-	-	-	-	5,040	-	-	-
-	280,744	-	-	-	6,177	-	-
-	32,453	-	-	1,000	-	274,267	40,824
-	-	-	-	-	65,815	-	-
-	-	-	-	-	-	-	-
<u>\$ 227,029</u>	<u>\$ 3,973,096</u>	<u>\$ 291,164</u>	<u>\$ 586,040</u>	<u>\$ 363,413</u>	<u>\$ 157,650</u>	<u>\$ 540,267</u>	<u>\$ 933,412</u>
\$ 21,957	\$ 98,961	\$ 5,000	\$ -	\$ 332	\$ -	\$ 10,555	\$ 559
-	-	-	-	-	-	319,053	-
-	-	-	-	-	-	29,216	-
-	-	-	-	1,000	-	-	-
<u>21,957</u>	<u>98,961</u>	<u>5,000</u>	<u>-</u>	<u>1,332</u>	<u>-</u>	<u>358,824</u>	<u>559</u>
-	-	-	-	-	65,815	-	-
-	-	-	-	-	-	-	-
<u>205,072</u>	<u>3,874,135</u>	<u>286,164</u>	<u>586,040</u>	<u>362,081</u>	<u>91,835</u>	<u>181,443</u>	<u>932,853</u>
<u>205,072</u>	<u>3,874,135</u>	<u>286,164</u>	<u>586,040</u>	<u>362,081</u>	<u>157,650</u>	<u>181,443</u>	<u>932,853</u>
<u>\$ 227,029</u>	<u>\$ 3,973,096</u>	<u>\$ 291,164</u>	<u>\$ 586,040</u>	<u>\$ 363,413</u>	<u>\$ 157,650</u>	<u>\$ 540,267</u>	<u>\$ 933,412</u>

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2010

	URBAN SYSTEM FUND 132	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION ROAD FUND 157	DOJ ARREST GRANT FUND 164
ASSETS						
Cash	\$ -	\$ 3,296	\$ 188,389	\$ 101,715	\$ 8,507	\$ -
Receivables						
Ad valorem taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Other receivables	-	9,065	971	648	-	-
Due from other governments	1,125,471	-	45,014	-	-	77,593
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,125,471	\$ 12,361	\$ 234,374	\$ 102,363	\$ 8,507	\$ 77,593
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and						
accrued expenses	\$ 36,457	\$ -	\$ 73,752	\$ -	\$ -	\$ 14,525
Due to other funds	240,321	-	-	-	-	63,068
Deferred revenues	-	8,875	-	-	-	-
Deposits held	-	-	-	-	-	-
Total liabilities	276,778	8,875	73,752	-	-	77,593
Fund Equity						
Fund balance (deficit)						
Reserved for prepaids and other assets	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Unreserved/undesignated	848,693	3,486	160,622	102,363	8,507	-
Total fund balance	848,693	3,486	160,622	102,363	8,507	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,125,471	\$ 12,361	\$ 234,374	\$ 102,363	\$ 8,507	\$ 77,593

<u>BLOCK GRANT FUND</u>							
CDBG 2008-2009 GRANT FUND 165	CDBG BURNLEY'S SUBDIVISION FUND 166	EMERGENCY DISEASE CONTROL FUND 169	DOJ SAFE HAVEN GRANT FUND 170	LLEBG CODE ENFORCEMENT FUND 182	FAMILY JUSTICE CENTER FUND 184	LAKE PARK DRAINAGE DISTRICT FUND 186	JUVENILE DRUG COURT FUND 188
\$ 9	\$ -	\$ 1,003,502	\$ -	\$ -	\$ 118	\$ -	\$ 457
-	-	-	-	-	-	-	-
-	13,326	-	-	198,752	-	-	-
-	-	-	16,477	18,150	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 9</u>	<u>\$ 13,326</u>	<u>\$ 1,003,502</u>	<u>\$ 16,477</u>	<u>\$ 216,902</u>	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ 457</u>
\$ -	\$ 64	\$ -	\$ 4,681	\$ 3,432	\$ -	\$ -	\$ 457
-	35,082	-	11,796	100,484	-	28	-
-	-	-	-	-	118	-	-
-	-	-	-	-	-	-	-
-	35,146	-	16,477	103,916	118	28	457
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9	(21,820)	1,003,502	-	112,986	-	(28)	-
9	(21,820)	1,003,502	-	112,986	-	(28)	-
<u>\$ 9</u>	<u>\$ 13,326</u>	<u>\$ 1,003,502</u>	<u>\$ 16,477</u>	<u>\$ 216,902</u>	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ 457</u>

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2010

	LCDBG 2010 STREET IMPROVEMENT FUND 190	STEP PROGRAM FUND 434	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	LEAP FUND 461	SECTION 8 HOUSING CHOICE VOUCHER FUND 470	ROAD LIGHTING DISTRICTS FUNDS 5xx
ASSETS						
Cash	\$ 65,291	\$ 436	\$ -	\$ -	\$ 1,016,552	\$ 139,891
Receivables						
Ad valorem taxes	-	-	-	-	-	9,431
Special assessments	-	-	-	-	-	319,513
Other receivables	-	-	-	-	1,587	-
Due from other governments	-	-	-	42,373	1,213	-
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
TOTAL ASSETS	\$ 65,291	\$ 436	\$ -	\$ 42,373	\$ 1,019,352	\$ 468,835
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and accrued expenses	\$ -	\$ 436	\$ 1,263	\$ 17,560	\$ 185,068	\$ 18,996
Due to other funds	-	-	-	24,813	-	49,901
Deferred revenues	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-
Total liabilities	-	436	1,263	42,373	185,068	68,897
Fund Equity						
Fund balance (deficit)						
Reserved for prepaids and other assets	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Unreserved/undesignated	65,291	-	(1,263)	-	834,284	399,938
Total fund balance	65,291	-	(1,263)	-	834,284	399,938
TOTAL LIABILITIES AND FUND EQUITY	\$ 65,291	\$ 436	\$ -	\$ 42,373	\$ 1,019,352	\$ 468,835

WORK FORCE INVESTMENT ACT					
ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	TRADE ADJUSTMENT ASSISTANCE FUND 458	TOTAL (Schedule 7)
\$ -	\$ -	\$ -	60	\$ -	13,873,960
-	-	-	-	-	2,223,358
-	-	-	-	-	359,646
5,780	-	-	-	-	573,223
90,831	96,295	15,934	-	39,872	3,038,332
-	-	-	-	-	65,815
-	-	-	-	-	395,043
<u>\$ 96,611</u>	<u>\$ 96,295</u>	<u>\$ 15,934</u>	<u>\$ 60</u>	<u>\$ 39,872</u>	<u>20,529,377</u>
\$ 30,369	\$ 38,457	\$ 3,928	60	\$ -	791,465
66,242	57,838	12,006	-	39,840	1,838,555
-	-	-	-	-	81,434
-	-	-	-	-	10,550
96,611	96,295	15,934	60	39,840	2,722,004
-	-	-	-	-	65,815
-	-	-	-	-	395,043
-	-	-	-	32	17,346,515
-	-	-	-	32	17,807,373
<u>\$ 96,611</u>	<u>\$ 96,295</u>	<u>\$ 15,934</u>	<u>\$ 60</u>	<u>\$ 39,872</u>	<u>20,529,377</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, 2010

	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
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ 1,774,389	\$ -	\$ 440,289	\$ 220,112
Other	-	-	-	-	-	-
Total taxes	-	-	1,774,389	-	440,289	220,112
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	-	-	354	-	94	47
State	1,008,785	336,527	-	19,150	23,519	11,758
Local	-	1,254,861	-	-	-	-
Total intergovernmental	1,008,785	1,591,388	354	19,150	23,613	11,805
Fees, charges and commissions for services	-	7,290	-	52,852	-	73,273
Fines and forfeitures	-	2,797,210	-	-	-	8,670
Use of money and property	12,942	513	8,126	523	8,246	2,084
Other revenues	-	-	-	65	115,608	31,976
Total revenue	1,021,727	4,396,401	1,782,869	72,590	587,756	347,920
Expenditures						
Current						
General government						
Judicial	-	4,396,401	-	-	-	-
Finance and administration	9,808	-	-	-	-	-
Total general government	9,808	4,396,401	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	232,707	-	-	-	-	-
Health and welfare	-	-	631,121	-	414,559	280,542
Culture and recreation	-	-	-	148,882	-	-
Economic development	-	-	-	-	-	-
Capital outlay	68,601	-	26,319	123,832	14,983	594
Total expenditures	311,116	4,396,401	657,440	272,714	429,542	281,136
Excess (deficiency) of revenues over expenditures	710,611	-	1,125,429	(200,124)	158,214	66,784
Other financing sources (uses)						
Sale of Assets	-	-	1,767	115	-	-
Transfers in	225,000	-	-	100,000	-	-
Transfers out	(76,611)	-	(200,000)	-	(50,000)	-
Total other financing sources (uses)	148,389	-	(198,233)	100,115	(50,000)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	859,000	-	927,196	(100,009)	108,214	66,784
Fund Balances at Beginning of Year	1,883,337	-	1,817,623	131,779	1,576,377	435,032
FUND BALANCES AT END OF YEAR	\$ 2,742,337	\$ -	\$ 2,744,819	\$ 31,770	\$ 1,684,591	\$ 501,816

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 FUNDS 129/141	DRAINAGE PROGRAM FUND 131
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,502,029	-	-	-	-	-	-
-	1,502,029	-	-	-	-	-	-
318,126	-	-	-	-	-	-	-
-	-	-	-	-	-	574,343	-
-	-	-	-	-	-	55,200	-
-	-	-	-	-	-	629,543	-
-	-	-	237,801	-	-	-	-
-	-	258,531	-	-	-	-	-
1,384	19,916	1,523	3,170	2,136	481	1,172	5,405
10	-	-	-	3,420	-	-	-
119,520	1,521,945	260,054	240,971	5,556	481	630,715	5,405
-	-	194,290	169,585	-	-	-	-
-	-	-	-	-	-	16,606	-
-	-	194,290	169,585	-	-	16,606	-
4,800	1,192,637	-	-	-	-	676,665	-
325,004	-	-	-	-	-	-	30,718
-	-	-	-	-	-	-	-
-	-	-	-	39,692	3	-	-
-	16,345	-	-	-	-	12,271	81,108
329,804	1,208,982	194,290	169,585	39,692	3	705,542	111,826
(10,284)	312,963	65,764	71,386	(34,136)	478	(74,827)	(106,421)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,250	1,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,250	1,500
(10,284)	312,963	65,764	71,386	(34,136)	478	(17,577)	(104,921)
215,356	3,561,172	220,400	514,654	396,217	157,172	199,020	1,037,774
\$ 205,072	\$ 3,874,135	\$ 286,164	\$ 586,040	\$ 362,081	\$ 157,650	\$ 181,443	\$ 932,853

(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, 2010

	URBAN SYSTEM FUND 132	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION - ROAD FUND 157	DOJ ARREST GRANT FUND 164
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	2,511,803	-	-	-	-	195,587
State	-	-	-	-	-	-
Local	-	-	-	-	-	-
Total intergovernmental	2,511,803	-	-	-	-	195,587
Fees, charges and commissions for services	-	-	1,449,041	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	5,025	41	852	1,010	47	-
Other revenues	-	3,670	-	4,568	-	-
Total revenue	2,516,828	3,711	1,449,893	5,578	47	195,587
Expenditures						
Current						
General government						
Judicial	-	-	-	-	-	65,147
Finance and administration	-	-	1,423,687	-	-	-
Total general government	-	-	1,423,687	-	-	65,147
Public safety	-	10,414	3,354	-	-	126,409
Public works	7,221	-	-	4	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	2,722,449	-	50,546	-	-	4,031
Total expenditures	2,729,670	10,414	1,477,587	4	-	195,587
Excess (deficiency) of revenues over expenditures	(212,842)	(6,703)	(27,694)	5,574	47	-
Other financing sources (uses)						
Sale of Assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(212,842)	(6,703)	(27,694)	5,574	47	-
Fund Balances at beginning of year	1,061,535	10,189	188,316	96,789	8,460	-
FUND BALANCES AT END OF YEAR	\$ 848,693	\$ 3,486	\$ 160,622	\$ 102,363	\$ 8,507	\$ -

BLOCK GRANT FUND							
CDBG 2008-2009 GRANT FUND 165	CDBG BURNLEY'S SUBDIVISION FUND 166	EMERGENCY DISEASE CONTROL FUND 169	DOJ SAFE HAVEN GRANT FUND 170	LLEBG CODE ENFORCEMENT FUND 182	FAMILY JUSTICE CENTER FUND 184	LAKE PARK DRAINAGE DISTRICT FUND 186	JUVENILE DRUG COURT FUND 188
\$ -	-	-	-	\$ -	\$ -	\$ -	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	65,953	-	-	-	-
-	-	-	-	18,150	-	-	-
-	-	-	-	-	-	-	-
-	-	-	65,953	18,150	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	26,656	-	-	-
-	-	-	-	67,894	-	-	-
-	-	3,524	-	-	-	-	-
-	37,611	-	-	10	-	-	-
-	37,611	3,524	65,953	112,710	-	-	-
-	-	-	-	-	-	-	-
-	-	-	54,538	-	-	-	-
-	-	-	21	-	-	-	-
-	-	-	54,559	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	4,500	120,895	-	-	-
-	12,913	22	6,894	-	-	28	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	46,518	-	-	2,176	-	-	-
-	59,431	22	65,953	123,071	-	28	-
-	-	-	-	-	-	-	-
-	(21,820)	3,502	-	(10,361)	-	(28)	-
-	-	-	-	-	-	-	-
-	-	200,000	-	65,000	-	-	-
-	-	-	-	-	-	-	-
-	-	200,000	-	65,000	-	-	-
-	-	-	-	-	-	-	-
-	(21,820)	203,502	-	54,639	-	(28)	-
9	-	800,000	-	58,347	-	-	-
\$ 9	(21,820)	1,003,502	-	112,985	\$ -	(28)	\$ -

(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, 2010

	LCDBG 2010 STREET IMPROVEMENT FUND 190	STEP PROGRAM FUND 454	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	LEAP FUND 461	SECTION 8 HOUSING CHOICE VOUCHER FUND 470	ROAD LIGHTING DISTRICTS FUNDS 5xx
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	10,377
Other	-	-	-	-	-	194,005
Total taxes	-	-	-	-	-	204,382
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	-	98,590	246,017	81,165	2,737,059	71
State	-	-	-	-	-	2,007
Local	-	-	-	-	-	-
Total intergovernmental	-	98,590	246,017	81,165	2,737,059	2,078
Fees, charges and commissions for services	-	-	-	-	690,597	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	6,538	1,043
Other revenues	-	200	-	-	28,971	-
Total revenue	-	98,790	246,017	81,165	3,463,165	207,503
Expenditures						
Current						
General government						
Judicial	4,375	-	-	-	-	-
Finance and administration	-	6,999	-	-	-	-
Total general government	4,375	6,999	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	117,387
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	91,791	254,593	81,165	3,782,775	-
Capital outlay	6,945	-	-	-	19,544	-
Total expenditures	11,320	98,790	254,593	81,165	3,802,319	117,387
Excess (deficiency) of revenues over expenditures	(11,320)	-	(8,576)	-	(339,154)	90,116
Other financing sources (uses)						
Sale of Assets	-	-	-	-	-	-
Transfers in	76,611	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	76,611	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	65,291	-	(8,576)	-	(339,154)	90,116
Fund Balances at Beginning of Year	-	-	7,313	-	1,173,438	309,822
FUND BALANCES AT END OF YEAR	\$ 65,291	\$ -	\$ (1,263)	\$ -	\$ 834,284	\$ 399,938

WORK FORCE INVESTMENT ACT					
ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	TRADE ADJUSTMENT ASSISTANCE FUND 458	TOTAL (Schedule 8)
\$ -	\$ -	\$ -	\$ -	\$ -	2,445,167
-	-	-	-	-	1,696,034
-	-	-	-	-	4,141,201
-	-	-	-	-	318,126
725,198	706,150	299,100	90,964	652,328	8,984,823
-	-	-	-	-	1,419,896
-	-	-	-	-	1,310,061
725,198	706,150	299,100	90,964	652,328	11,714,780
-	-	-	-	-	2,537,510
-	-	-	-	-	3,132,305
-	-	-	-	-	85,701
6,120	-	-	-	-	232,229
731,318	706,150	299,100	90,964	652,328	22,161,852
-	-	-	-	-	4,884,336
18,659	-	13,221	-	-	1,489,001
18,659	-	13,221	-	-	6,373,337
-	-	-	-	-	2,139,674
-	-	-	-	-	732,898
-	-	-	-	-	1,326,222
-	-	-	-	-	148,882
712,659	705,355	285,879	90,964	652,328	6,697,204
-	795	-	-	-	3,197,057
731,318	706,150	299,100	90,964	652,328	20,615,274
-	-	-	-	-	1,546,578
-	-	-	-	-	1,882
-	-	-	-	-	725,361
-	-	-	-	-	(326,611)
-	-	-	-	-	400,632
-	-	-	-	-	1,947,210
-	-	-	-	32	15,860,163
\$ -	\$ -	\$ -	\$ -	\$ 32	17,807,373

NON-MAJOR DEBT SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
DEBT SERVICE FUNDS (Non Major)
December 31, 2010

	CORRECTIONAL CENTER FUND 201	DETENTION HOME FUND 206	ECONOMIC DEVELOPMENT FUND 210	TOTAL (Schedule 7)
ASSETS				
Cash	\$ 87,107	\$ 13,455	\$ 1,465,628	\$ 1,566,190
Receivables				
Ad valorem taxes	-	-	309	309
TOTAL ASSETS	\$ 87,107	\$ 13,455	\$ 1,465,937	\$ 1,566,499
LIABILITIES AND FUND EQUITY				
Liabilities				
Deferred revenues	75,854	11,234	-	87,088
Total liabilities	75,854	11,234	-	87,088
Fund equity				
Fund balance				
Reserved for debt service	11,253	2,221	1,465,937	1,479,411
TOTAL LIABILITIES AND FUND EQUITY	\$ 87,107	\$ 13,455	\$ 1,465,937	\$ 1,566,499

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, 2010

	CORRECTIONAL CENTER FUND 201	DETENTION HOME FUND 206	ECONOMIC DEVELOPMENT FUND 210	TOTAL (Schedule 8)
Revenues				
Ad Valorem Taxes	\$ -	\$ -	\$ 93,985	\$ 93,985
Intergovernmental revenue - federal	-	-	213	213
Use of money and property	490	75	7,600	8,165
Total revenues	<u>490</u>	<u>75</u>	<u>101,798</u>	<u>102,363</u>
Expenditures				
Current				
General Government				
Finance and administration	3	-	47	50
Public Safety	-	-	315	315
Total expenditures	<u>3</u>	<u>-</u>	<u>362</u>	<u>365</u>
Excess of revenues over expenditures	487	75	101,436	101,998
Fund balances at beginning of year	<u>10,766</u>	<u>2,146</u>	<u>1,364,501</u>	<u>1,377,413</u>
FUND BALANCES AT END OF YEAR	\$ <u>11,253</u>	\$ <u>2,221</u>	\$ <u>1,465,937</u>	\$ <u>1,479,411</u>

NON-MAJOR CAPITAL PROJECTS FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
CAPITAL PROJECTS FUNDS (Non Major)
December 31, 2010

	J.S. CLARK CEMETARY FUND 009	JAIL FUND 301	DETENTION HOME FUND 306/316	JAIL 2007 FUND 310	HEALTH UNIT FUND 311	TOTAL (Schedule 7)
ASSETS						
Cash	\$ 78,000	\$ 177,352	\$ 241,605	\$ 1,064,894	\$ 629,200	\$ 2,191,051
Ad valorem taxes receivable	-	-	223,605	481,182	-	704,787
TOTAL ASSETS	\$ 78,000	\$ 177,352	\$ 465,210	\$ 1,546,076	\$ 629,200	\$ 2,895,838
LIABILITIES						
Accounts payable	\$ -	\$ 12,359	\$ -	\$ -	\$ 14,223	\$ 26,582
Due to other funds	-	-	100,553	-	-	100,553
TOTAL LIABILITIES	-	12,359	100,553	-	14,223	127,135
FUND EQUITY						
Fund balance						
Reserved for capital improvement	78,000	164,993	364,657	1,546,076	614,977	2,768,703
Total fund balance	78,000	164,993	364,657	1,546,076	614,977	2,768,703
TOTAL LIABILITIES AND FUND EQUITY	\$ 78,000	\$ 177,352	\$ 465,210	\$ 1,546,076	\$ 629,200	\$ 2,895,838

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, 2010

	J.S. CLARK CEMETARY FUND 009	JAIL FUND 301	DETENTION HOME FUND 306/316	JAIL 2007 FUND 310	HEALTH UNIT FUND 311	TOTAL (Schedule 8)
Revenues						
Ad valorem tax	\$ -	\$ -	\$ 267,071	\$ 529,797	\$ -	\$ 796,868
Intergovernmental revenue - federal	-	-	53	120	-	173
Intergovernmental revenue - state	-	-	11,896	1,742	-	13,638
Use of money and property	-	2,290	1,359	5,842	3,333	12,824
Total revenues	-	2,290	280,379	537,501	3,333	823,503
Expenditures						
Current						
General government						
Finance and administration	-	2,017	9,115	53,219	-	64,351
Public safety	-	-	53	15,694	-	15,747
Health and welfare	-	-	-	-	21	21
Capital outlay	-	480,556	-	7,720	14,223	502,499
Total expenditures	-	482,573	9,168	76,633	14,244	582,618
Excess (deficiency) of revenues over expenditures	-	(480,283)	271,211	460,868	(10,911)	240,885
Other financing sources (uses)						
Transfers in	78,000	-	-	-	50,000	128,000
Total other financing sources (uses)	78,000	-	-	-	50,000	128,000
Excess (deficiency) of revenues and other sources over expenditures	78,000	(480,283)	271,211	460,868	39,089	368,885
Fund balances at beginning of year	-	645,276	93,446	1,085,208	575,888	2,399,818
FUND BALANCES AT END OF YEAR	\$ 78,000	\$ 164,993	\$ 364,657	\$ 1,546,076	\$ 614,977	\$ 2,768,703

NON-MAJOR ENTERPRISE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Net Assets
ENTERPRISE FUNDS (Non Major)
December 31, 2010

	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)
ASSETS						
Cash	\$ 52,088	\$ -	\$ 20,463	\$ -	\$ -	\$ 72,551
Receivables						
Trade	-	5,744	-	-	-	5,744
Other	2,348	3,937	1,124	-	9,356	16,765
Due from other public bodies	-	-	-	2,238	-	2,238
Capital assets	63,609	936,995	113,746	743,258	613,414	2,471,022
TOTAL ASSETS	\$ 118,045	\$ 946,676	\$ 135,333	\$ 745,496	\$ 622,770	\$ 2,568,320
LIABILITIES AND NET ASSETS						
Liabilities						
Current liabilities						
Accounts payable and accrued expenses	\$ 635	\$ -	\$ -	\$ 191	\$ 7,710	\$ 8,536
Due to other funds	-	-	-	3,362	99,818	103,180
Current liabilities payable from restricted assets						
Customer deposits payable	50	-	-	-	-	50
Total liabilities	685	-	-	3,553	107,528	111,766
Net assets (deficit)						
Invested in capital assets	63,609	936,995	113,746	743,258	613,414	2,471,022
Unrestricted (deficit)	53,751	9,681	21,587	(1,315)	(98,172)	(14,468)
Total net assets (deficit)	117,360	946,676	135,333	741,943	515,242	2,456,554
TOTAL LIABILITIES AND NET ASSETS	\$ 118,045	\$ 946,676	\$ 135,333	\$ 745,496	\$ 622,770	\$ 2,568,320

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, 2010

	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 F)
Operating revenues						
Sewer service charges	\$ -	\$ -	\$ -	\$ 3,348	\$ 109,909	\$ 113,257
Operating expenses						
Depreciation	3,485	56,482	5,901	32,893	37,989	136,750
Indirect cost allocation	229	-	-	-	1,391	1,620
Insurance	263	-	-	923	2,351	3,537
Interest	-	-	-	8	-	8
Miscellaneous	2	-	-	-	11,089	11,091
Maintenance and repairs	-	-	-	310	46,604	46,914
Treatment fees	7,482	-	-	-	-	7,482
Utilities	159	-	-	2,309	25,200	27,668
Total operating expenses	11,620	56,482	5,901	36,443	124,624	235,070
Operating income (loss)	(11,620)	(56,482)	(5,901)	(33,095)	(14,715)	(121,813)
Non-operating revenues						
Interest earned	314	-	115	-	-	429
Net increase (decrease) in net assets	(11,306)	(56,482)	(5,786)	(33,095)	(14,715)	(121,384)
Net assets at beginning of year	128,666	1,003,158	141,119	775,038	529,957	2,577,938
NET ASSETS (Deficits) AT AT END OF YEAR	\$ 117,360	\$ 946,676	\$ 135,333	\$ 741,943	\$ 515,242	\$ 2,456,554

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2010

	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 G)
Cash flows from operating activities						
Receipts from customers	\$ -	\$ -	\$ -	\$ 1,110	\$ 107,878	\$ 108,988
Payments to suppliers for goods and services	(8,137)	-	-	(3,559)	(84,927)	(96,623)
Net cash provided (used) by operating activities	(8,137)	-	-	(2,449)	22,951	12,365
Cash flows from capital and related financing activities						
Receipts from (payments to) other funds	-	-	-	2,449	(22,951)	(20,502)
Net cash provided by capital and related operating activities	-	-	-	2,449	(22,951)	(20,502)
Cash flows from investing activities						
Interest earnings	314	-	115	-	-	429
Net cash provided by investing activities	314	-	115	-	-	429
Net increase (decrease) in cash and cash equivalents	(7,823)	-	115	-	-	(7,708)
Cash at beginning of year	59,911	-	20,349	-	-	80,260
CASH AT END OF YEAR	<u>\$ 52,088</u>	<u>\$ -</u>	<u>\$ 20,464</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,552</u>
Reconciliation of operating income to net cash used by operating activities						
Operating income (loss)	\$ (11,620)	\$ (56,482)	\$ (5,901)	\$ (33,095)	\$ (14,715)	\$ (121,813)
Adjustments to reconcile operating loss to net cash provided by operating activities						
Depreciation	3,485	56,482	5,901	32,893	37,989	136,750
Change in assets and liabilities						
Receivables	-	-	-	(2,234)	(2,031)	(4,269)
Accounts payable	(2)	-	-	(9)	1,708	1,697
Net cash provided (used) by operating activities	<u>\$ (8,137)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,449)</u>	<u>\$ 22,951</u>	<u>\$ 12,365</u>
Cash shown on schedule of net assets	<u>\$ 52,088</u>	<u>\$ -</u>	<u>\$ 20,463</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,551</u>

NON-MAJOR INTERNAL SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Net Assets
INTERNAL SERVICE FUNDS (Non Major)
December 31, 2010

	INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement E)
ASSETS			
Cash	\$ 5,054,142	\$ 1,379,602	\$ 6,433,744
Investments at market value	-	750,000	750,000
Receivables - other	6,042	34,889	40,931
Due from other governments	1,516	-	1,516
Prepaid and other assets	-	207,339	207,339
TOTAL ASSETS	\$ 5,061,700	\$ 2,371,830	\$ 7,433,530
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 2,775	\$ 36,261	\$ 39,036
Deposits held	1,168	-	1,168
Other noncurrent liabilities	100,413	662,201	762,614
Total liabilities	104,356	698,462	802,818
Net assets			
Restricted for Insurance Claims	4,957,344	1,673,368	6,630,712
Total net assets	4,957,344	1,673,368	6,630,712
TOTAL LIABILITIES AND NET ASSETS	\$ 5,061,700	\$ 2,371,830	\$ 7,433,530

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, 2010

	INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement F)
Operating Revenues			
Premiums	\$ 1,486,989	\$ 693,337	\$ 2,180,326
Operating Expenses			
Administrative expenses	17,500	92,377	109,877
Benefit payments and reinsurance	607,726	641,415	1,249,141
Total expenditures	<u>625,226</u>	<u>733,792</u>	<u>1,359,018</u>
Operating income (loss)	861,763	(40,455)	821,308
Nonoperating revenues			
Interest income	23,358	15,575	38,933
Total nonoperating revenues	<u>23,358</u>	<u>15,575</u>	<u>38,933</u>
Changes in net assets	885,121	(24,880)	860,241
Net assets at beginning of year	<u>4,072,223</u>	<u>1,698,248</u>	<u>5,770,471</u>
NET ASSETS AT END OF YEAR	<u>\$ 4,957,344</u>	<u>\$ 1,673,368</u>	<u>\$ 6,630,712</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2010

	INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement G)
Cash flows from operating activities			
Premiums received	\$ 1,487,487	\$ 728,657	\$ 2,216,144
Payments to suppliers for goods and services	(17,500)	(92,377)	(109,877)
Payments for claims	(865,578)	(602,352)	(1,467,930)
Net cash provided by operating activities	<u>604,409</u>	<u>33,928</u>	<u>638,337</u>
Cash flows from investing activities			
Interest earnings	<u>23,358</u>	<u>15,575</u>	<u>38,933</u>
Net cash provided by investing activities	<u>23,358</u>	<u>15,575</u>	<u>38,933</u>
Net increase in cash	627,767	49,503	677,270
Cash at beginning of year	4,426,375	1,330,099	5,756,474
CASH AT END OF YEAR	<u>\$ 5,054,142</u>	<u>\$ 1,379,602</u>	<u>\$ 6,433,744</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income	\$ 861,763	\$ (40,455)	\$ 821,308
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	498	35,320	35,818
Prepaid expenses	-	(119,583)	(119,583)
Accounts payable	(28,581)	21,167	(7,414)
Noncurrent liabilities	(229,271)	137,479	(91,792)
Net cash provided by operating activities	<u>\$ 604,409</u>	<u>\$ 33,928</u>	<u>\$ 638,337</u>
Cash shown on statement of net assets	<u>\$ 5,054,142</u>	<u>\$ 1,379,602</u>	<u>\$ 6,433,744</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 2010

***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, 2010**

		SALARY
Jackson, Charles E, III	District A	\$ 14,400
Calhoun, Hugh "Mack"	District B	14,400
Caldwell, Walt, IV	District C	14,400
Reddix, Ollibeth	District D	14,400
Smiley, Shane	District E	14,400
Moore, Pat	District F	14,400
TOTAL		\$ <u>86,400</u>

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

For the Year Ended December 31, 2010

Beaird, David Lane	\$ 500
Dans, Steven L	500
TOTAL	\$ <u>1,000</u>

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, 2010

<u>Board Member</u>	<u>Expiration of Term</u>
Lane Beaird	Indefinite
Steven L. Dans	Indefinite
Douglas Seegers	Indefinite

<u>Number of Customers</u>	
Residential	379
Commercial	1
Total	<u>380</u>

Schedule of Changes in Restricted Assets

	<u>Bond Sinking Fund</u>	<u>Bond Reserve Fund</u>	<u>Bond Contingency Fund</u>
Balance - January 1, 2010	\$ -	\$ 44,654	\$ 47,697
Add			
Transfers (net)	44,462	(342)	(21,890)
Interest earned	-	150	272
Total funds available	\$ 44,462	\$ 44,462	\$ 26,079
Less			
Payment of principal and interest	(44,462)	-	-
Balance - December 31, 2010	<u>\$ -</u>	<u>\$ 44,462</u>	<u>\$ 26,079</u>

West Ouachita Sewerage District No. 9
(A Component Unit of Ouachita Parish Police Jury)
For the Year Ended December 31, 2010
(Unaudited)

Company	Risk Covered	Limits of Coverage	Expiration Date
St. Paul Fire & Marine Ins. Co.	Primary Coverage	\$1 Million per occurrence \$2 Million in aggregate	01/01/2011
	Automobile Liability	\$1 Million per occurrence	01/01/2011
	Employee Theft	\$100,000 per occurrence	01/01/2011
	Excess Liability Coverage	\$2 Million in aggregate	01/01/2011

This schedule, prepared from the policies, is intended only as a descriptive summary.

**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)
Francis I. Huffman, CPA
Philip A. Ragsdale, CPA
David Ray Soignier, CPA, MBA

John Herman, CPA
Lynn Andries, CPA
Esther Atteberry, CPA
Sandra Harrington, CPA
Lori Woodard, MBA, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON 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, each major fund and the aggregate remaining fund information for the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2010 which collectively comprise the basic financial statements of the Police Jury's primary government, and have issued our report thereon dated June 2, 2011. Our report includes an adverse opinion on the aggregate discretely presented component units due to the omission of the discretely presented component units which are required by accounting principles generally accepted in the United States of America to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the reporting entity that includes the financial data for its component units. We issued an unqualified opinion on the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the primary government. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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.

A *deficiency in internal control* 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 *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

**Ouachita Parish Police Jury
Monroe, Louisiana**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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*.

This report is intended solely for the information and use of management, the jurors, others within the entity, 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 provisions of Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Huffman, Hoffman, Reynolds, & Simpson

(A Professional Accounting Corporation)

June 2, 2011

LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, MBA, CPA (1963-2002)
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 Ouachita Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2010. The Police Jury's major federal programs are identified in the summary of auditors' 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 of the Police Jury's compliance with those requirements.

In our opinion, the Police Jury complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

**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 the 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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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 material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the jurors, others within the entity, federal awarding agencies and pass-through entities and the Legislative Auditor of the State of Louisiana and is not intended to be 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, Reynolds, & Squires

(A Professional Accounting Corporation)

June 2, 2011

OUACHITA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	Expenditures
Department of Agriculture			
Passed Through Louisiana Department of Social Services			
State Administrative Matching Grants for Food Stamp Program (LaJet)	10.561	671533	\$ 246,017
Passed Through Louisiana Department of Education			
Special Milk Program for Children	10.556	N/A	1,459
Total Department of Agriculture			<u>247,476</u>
Department of Entergy Commerce			
Passed Through State of Louisiana Office of			
Homeland Security and Emergency Preparedness			
Public Safety Interoperable Communications Grant Program	11.555	2007-GS-H7-0014	1,156
Department of Entergy			
Direct Program			
ARRA - Dept. of Energy	81.128	N/A	32,240
Total Department of Energy			<u>32,240</u>
Department of Transportation			
Passed Through Louisiana Department of Transportation			
ARRA - Highway Planning and Construction	20.205	742-37-0021	705,336
ARRA - Highway Planning and Construction	20.205	742-37-0022	439,751
ARRA - Highway Planning and Construction	20.205	742-37-0023	236,907
ARRA - Highway Planning and Construction	20.205	742-37-0024	759,079
ARRA - Highway Planning and Construction	20.205	742-37-0025	370,730
Total Department of Transportation			<u>2,511,803</u>
Department of Health and Human Services			
Passed Through the La. Dept of Labor			
Temporary Assistance for Needy Families-STEP	93.558	692960	98,590
Temporary Assistance for Needy Families-LEAP	93.558	697014	81,165
Total Department of Health and Human Services			<u>179,755</u>
Department of Housing and Urban Development (HUD)			
Direct Programs			
Section 8 Choice Voucher Program	14.871	N/A	2,695,723
Total Department of Housing and Urban Development			<u>2,695,723</u>
Department of Interior			
Direct Program			
Payment In-Lieu-of Taxes	15.226	N/A	7,085
Total Department of Justice			<u>7,085</u>
Department of Justice			
Direct Program			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	195,587
Supervised Visitation, Safe Havens for Children	16.527	N/A	65,953
Total Department of Justice			<u>261,540</u>
Department of Labor			
Passed Through the Louisiana Department of Labor			
Workforce Investment Act (WIA)			
Adult Program	17.258	474-689377	638,186
Adult Program (ARRA)	17.258	474-689377	125,133
Youth Program	17.259	474-689377	667,950
Youth Program (ARRA)	17.259	474-689377	75,320
Dislocated Worker Program	17.260	474-689377	211,063
Dislocated Worker Program (ARRA)	17.260	474-689377	103,760
WIA Trade Adjustment Assistance Program	17.245	474-683282	652,328
Total WIA Cluster			<u>2,473,740</u>
Total Department of Labor			<u>2,473,740</u>

OUACHITA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	Expenditures
Department of Homeland Security			
Direct Program			
Disaster Housing Assistance Program - HUD Katrina	97.109	N/A	1,000
Disaster Housing Assistance Program - HUD Ike	97.109	N/A	40,336
Passed Through State of Louisiana Office of Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance	97.036	FEMA-1786-DR-LA	118,676
State Homeland Security Program	97.067	2009-SS-T9-0059	219,009
State Homeland Security Program	97.067	2008-GE-T8-0013	108,062
State Homeland Security Program	97.067	2007-GE-T7-0019	97,556
State Homeland Security Program - Citizens Corps	97.067	2009-SS-T9-0059	5,419
State Homeland Security Program - Citizens Corps	97.067	2008-GE-T8-0013	2,625
State Homeland Security Program - Citizens Corps	97.067	2007-GE-T7-0019	9,271
State Homeland Security Program	97.067	2008-EM-E8-0047	6,243
Interoperable Emergency Communications	97.055	2009-IP-T9-0003	17,294
Emergency Management Performance Grants	97.042	2010-EP-E0-0058	70,946
Emergency Management Performance Grants	97.042	2009-EP-E9-0004	36,762
Total Federal Emergency Management Agency			<u>733,199</u>
Total Federal Awards Expended			<u>\$ 9,143,717</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, 2010

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, 2010.

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

The following reconciliation is provided to help the reader of the Police Jury's financial statements relate federal revenues to the Schedule of Expenditures of Federal Awards at December 31, 2010.

	Revenues
	Statement D
Major Governmental Funds	
General Fund	\$ 32,807
Public Works	118,676
Fire Department	1,913
Public Library	1,417
Green Oaks Detention Center	1,973
Correctional Center	1,722
Non-Major Governmental Funds	8,985,209
Expenditures of Federal Awards - Schedule 24	<u>\$ 9,143,717</u>

OUACHITA PARISH POLICE JURY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

	Adult	Youth	Dislocated Worker	Administration
Expenditures Per Award Schedule	\$ 763,319	\$ 743,270	\$ 314,823	\$ -
Administrative Funds	(38,121)	(37,120)	(15,723)	90,964
Revenues per Schedule 10	<u>\$ 725,198</u>	<u>\$ 706,150</u>	<u>\$ 299,100</u>	<u>\$ 90,964</u>

Included in federal revenues above is \$7,085 of payments in-lieu of taxes, distributed as follows:

General Fund	\$ 567
Special Revenue Funds	
Fire Department	1,913
Public Library	1,417
Green Oaks Detention Center	514
Correctional Center	1,722
Mosquito Abatement	354
Health Unit	94
Animal Shelter and Control	47
Road Lighting Districts	71
Debt Service Funds	
Economic Development	213
Capital Projects Funds	
Jail 2007	120
Detention Home	53
Expenditures of Federal Awards - Schedule 24	<u>\$ 7,085</u>

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

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

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ 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 ☒ No

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Identification of major programs:

<u>CDFA Number</u>	<u>Name of Federal Program</u>
14.871	Section 8 Choice Voucher Program
20.205	ARRA - Highway Planning and Construction
97.067	Homeland Security Grant Program

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*: None

Section III. Findings or questioned costs for Federal awards, including those specified by OMB Circular A-133: None

**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 14, 2010 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, 2009.

09-01 Financial Statements Not Filed Timely

(First Reported – 2008)

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.

Status

This finding has been resolved. Management has made records for the year ended December 31, 2010 available in sufficient time for the auditors to express an opinion on the financial statements within six months of year-end.

09-02 Reporting of Capital Assets

(First Reported – 2007)

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.

Status

This finding has been resolved. The Ouachita Parish Police Jury reconciled assets and made documentation available in a timely manner for the year ended December 31, 2010.

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

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

09-03 Grant Activity

(First Reported – 2006)

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.

Status

This finding has been resolved. The Ouachita Parish Police Jury has employed new personnel to assist with grants and are now being reviewed in a timely manner.