

# **OUACHITA PARISH POLICE JURY**

**Financial Statements**  
**As of and For the Year Ended December 31, 2011**

# OUACHITA PARISH POLICE JURY

## Financial Statements As of and for the Year Ended December 31, 2011

### TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditors' Report		1
<b>Required Supplemental Information (Part A)</b>		
Management's Discussion and Analysis		5

### BASIC FINANCIAL STATEMENTS

Government – Wide Financial Statements:		
Statement of Net Assets	A	19
Statement of Activities	B	20
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets		23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	D	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities		25
Statement of Net Assets – Proprietary Funds	E	26
Statement of Revenues, Expenses, and Changes in Net Assets – Proprietary Funds	F	27
Statement of Cash Flows – Proprietary Funds	G	28
Notes to the Financial Statements		30

**OUACHITA PARISH POLICE JURY**  
**Financial Statements**  
**As of and for the Year Ended December 31, 2011**

**TABLE OF CONTENTS (Continued)**

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

**OUACHITA PARISH POLICE JURY**  
**Financial Statements**  
**As of and for the Year Ended December 31, 2010**

**TABLE OF CONTENTS (Concluded)**

	<u><b>Schedule</b></u>	<u><b>Page</b></u>
Non-Major Internal Service Funds:		
Combining Balance Sheet	18	100
Combining Schedule of Revenues, Expenses, and Changes in Net Assets	19	101
Combining Schedule of Cash Flows	20	102
Schedule of Compensation Paid	21	104
Schedule of Bond Disclosure Requirements of West Ouachita Sewerage District No. 9 (A Component Unit of the Ouachita Parish Police Jury)	22	105
Schedule of Insurance Coverage of the West Ouachita Sewerage District No. 9 (A Component Unit of the Ouachita Parish Police Jury)	23	106
Other Post Employment Benefits – Schedule of Funding Progress	24	107

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

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	109
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	111
Schedule of Expenditures of Federal Awards	113
Notes to Schedule of Expenditures of Federal Awards	114
Schedule of Findings and Questioned Costs	115

# 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, 2011, 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, 2011, 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, 2011, 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 29, 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 17 and pages 65 through 70 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 24 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 25 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.

*Huffman, Huffman, Reynolds & Squires*

(A Professional Accounting Corporation)

**June 29, 2012**

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART A)**



**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

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, 2011. 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 \$259.8 million (net assets). Of this amount, \$17.4 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 decreased by approximately \$2.3 million during 2011. Governmental activities' net assets decreased \$2.1 million during 2011, while business-type activities' net assets decreased by approximately \$177,000.
- As of the close of the most recent fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$72.7 million, an increase of approximately \$1.4 million in comparison with the prior year. Approximately 5.5% of this total amount, \$4 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 94.5% or \$68.7 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Footnote 14.
- At the end of the most recent fiscal year, unassigned fund balance for the General Fund was \$4 million, or 67% of total 2011 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, 2011**

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, 2011**

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, 2011**

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, 2011.

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, 2011, 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 supplemental information* (Part B), the budgetary comparison schedules. Required supplemental 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 24.

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 (Schedule 25).

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**THE POLICE JURY AS A WHOLE** The Police Jury's net assets were \$259.8 million at December 31, 2011. Of this amount, \$242.4 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, 2011**

The following table reflects the condensed Statement of Net Assets for 2011, with comparative figures from 2010:

**Table 1  
OUACHITA PARISH POLICE JURY  
Condensed Statement of Net Assets  
December 31, 2011 and 2010**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2011</b>	<b>2010</b>	<b>2011</b>	<b>2010</b>	<b>2011</b>	<b>2010</b>
<b><u>Assets</u></b>						
Current and other assets	\$ 84,817,132	\$ 84,224,494	\$ 75,958	\$ 105,390	\$ 84,893,090	\$ 84,329,884
Capital Assets	183,073,030	185,855,847	2,915,839	3,086,997	185,988,869	188,942,844
Total Assets	<u>267,890,162</u>	<u>270,080,341</u>	<u>2,991,797</u>	<u>3,192,387</u>	<u>270,881,959</u>	<u>273,272,728</u>
<b><u>Liabilities</u></b>						
Current and other liabilities	4,469,244	5,521,516	16,402	19,731	4,485,646	5,541,247
Long-term liabilities	6,095,154	5,120,137	497,913	517,704	6,593,067	5,637,841
Total Liabilities	<u>10,564,398</u>	<u>10,641,653</u>	<u>514,315</u>	<u>537,435</u>	<u>11,078,713</u>	<u>11,179,088</u>
<b><u>Net Assets</u></b>						
Invested in capital assets, net of debt	183,073,030	185,855,847	2,417,926	2,569,293	185,490,956	188,425,140
Restricted	56,947,962	51,413,334	-	-	56,947,962	51,413,334
Unrestricted	17,304,772	22,169,507	59,556	85,659	17,364,328	22,255,166
Total Net Assets	<u>\$ 257,325,764</u>	<u>\$ 259,438,688</u>	<u>\$ 2,477,482</u>	<u>\$ 2,654,952</u>	<u>\$ 259,803,246</u>	<u>\$ 262,093,640</u>

The \$17.3 million in unrestricted net assets of governmental activities represents the *accumulated* results of all past year's operations. Net assets of governmental activities decreased by \$2.1 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 \$259.8 million. Approximately 71.4% (\$185.5 million) of the Police Jury's net assets as of December 31, 2011, reflects the Police Jury's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 21.9% of the Police Jury's net assets (\$57 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 6.7% (\$17.3 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, 2011, with comparative figures from 2010:

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

**Table 2  
OUACHITA PARISH POLICE JURY  
Condensed Statement of Activities  
For the years ended December 31, 2011 and 2010**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2011</b>	<b>2010</b>	<b>2011</b>	<b>2010</b>	<b>2011</b>	<b>2010</b>
<b>Program revenues</b>						
Charges for services	\$ 6,469,717	\$ 5,499,943	\$ 273,836	\$ 249,961	\$ 6,743,553	\$ 5,749,904
Operating grants and contributions	7,136,968	9,759,103	-	-	7,136,968	9,759,103
Capital grants and contributions	2,862,789	2,608,609	-	-	2,862,789	2,608,609
<b>General Revenues</b>						
Ad valorem taxes	31,039,169	30,756,547	-	-	31,039,169	30,756,547
Sales taxes	11,624,124	11,488,253	-	-	11,624,124	11,488,253
Other general revenues	11,542,939	12,870,616	293	1,047	11,543,232	12,871,663
<b>Total revenues</b>	<b>70,675,706</b>	<b>72,983,071</b>	<b>274,129</b>	<b>251,008</b>	<b>70,949,835</b>	<b>73,234,079</b>
<b>Functions/Program Expenses:</b>						
<b>Current</b>						
Legislative	198,868	199,144	-	-	198,868	199,144
Judicial	7,988,685	7,743,358	-	-	7,988,685	7,743,358
Elections	229,779	138,247	-	-	229,779	138,247
Finance and administrative	3,640,822	2,346,878	-	-	3,640,822	2,346,878
Other general government	7,347,429	7,385,099	-	-	7,347,429	7,385,099
Public safety	30,512,183	29,644,090	-	-	30,512,183	29,644,090
Public works	7,356,670	7,827,999	-	-	7,356,670	7,827,999
Health and welfare	3,340,772	2,773,278	-	-	3,340,772	2,773,278
Culture and recreation	6,826,985	6,785,876	-	-	6,826,985	6,785,876
Economic development and assistance	5,346,437	6,939,125	-	-	5,346,437	6,939,125
Sewer	-	-	451,599	421,148	451,599	421,148
<b>Total function/program expenses</b>	<b>72,788,630</b>	<b>71,783,094</b>	<b>451,599</b>	<b>421,148</b>	<b>73,240,229</b>	<b>72,204,242</b>
<b>Increase (decrease) in net assets</b>	<b>\$ (2,112,924)</b>	<b>\$ 1,199,977</b>	<b>\$ (177,470)</b>	<b>\$ (170,140)</b>	<b>\$ (2,290,394)</b>	<b>\$ 1,029,837</b>

**Changes in Net Assets** The Police Jury's total revenues were \$70.9 million and the total cost of all programs and services was \$73.2 million. Therefore, net assets decreased \$2.3 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

**Governmental Activities** net assets decreased \$2.1 million in 2011. The cost of all of the *governmental* activities this year was \$72.8 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$56.3 million because some of the cost was paid by those who benefited from the programs (\$6.5 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$10 million).

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

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, finance and administration, 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, 2011 and 2010**

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
Judicial	\$ 7,988,685	\$ 7,743,358	\$ 5,966,970	\$ 5,822,778
Other general government	7,347,429	7,385,099	7,347,429	7,385,099
Public safety	30,512,183	29,644,090	25,587,877	25,469,521
Public works	7,356,670	7,827,999	4,322,682	4,021,514
Finance and administration	3,640,822	2,346,878	2,086,889	888,854
Culture and recreation	6,826,985	6,785,876	6,691,146	6,613,749
Economic and government assistance	5,346,437	6,939,126	646,609	603,256
All others	3,769,419	3,110,669	3,669,554	3,110,669
Totals	<u>\$ 72,788,630</u>	<u>\$ 71,783,095</u>	<u>\$ 56,319,156</u>	<u>\$ 53,915,440</u>

*Governmental Activities* net assets decreased \$2.1 million. Some factors affecting the change in net assets for governmental activities were:

- (1) a \$283,000 thousand increase in property taxes due to changes in levied millages, increased value of assessments and \$879,000 release of protested taxes. \$1.8 million levy collected in 2010 to support the V-Vehicle plant was not collected in 2011.
- (2) a \$569,000 decrease in internal service fund insurance premiums.
- (3) a \$805,000 decrease in other interest, rents and royalties.

*Business-Type Activities* net assets decreased by approximately \$177,000 in 2011.

### 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.

**Ouachita Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2011**

**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, the *restricted*, *committed*, and *unassigned* fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. These fund balances are further described in Footnote 14.

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$72.7 million, an increase of approximately \$1.4 million in comparison with the prior year. Approximately 5.5% of this total amount, \$4 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 94.5% or 68.7 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Footnote 14.

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 \$8.4 million of which \$4.2 million was committed leaving \$4.2 million unassigned. For 2011, fund balance increased by \$412,000 versus the \$850,000 increase in 2010.

Public Works fund balance decreased by approximately \$237,000 as compared with a \$565,000 decrease in 2010. This difference is largely due to having received \$486,000 less in settlements from pipeline companies for damages to road surfaces during 2010.

The Fire Department fund balance increased by approximately \$1.3 million in 2011 versus a \$1.5 million increase in 2010. The Fire Department experienced a \$400,000 increase in property taxes due one time release of protested taxes. Finally, in 2011 and 2010, the Fire Department transferred \$1.2 million and \$1.4 million, respectively, to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library fund balance increased by approximately \$1.1 million in 2011 versus a \$3 million decrease in 2010. This change is largely due to approximately \$3.8 million decrease in capital expenditures related to construction of two new libraries.

The Correctional Center fund increased by approximately \$253,000 in 2011 as compared to 2010's \$746,000 decrease. This change is primarily due to a \$150,000 increase in tax revenue from a one-time release of protested taxes, a \$351,000 increase in revenue for housing state inmates and cost cutting measures implemented by the Sheriff during 2011.

The Economic Development fund decreased by \$1.2 million due to the refund of tax revenues to tax payers. The fund was created in order to account for a dedicated ad valorem tax that would be used to pay the debt service on bonds that would be used for an economic development initiative, commonly known as the V-Vehicle auto plant. The auto plant did not come to fruition and the elected officials voted to return the tax to the tax payers. The tax was levied only in the year 2009, and should be fully returned to tax payers during the year 2012.

**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 \$9.1 million, a decrease of approximately \$170,000 in comparison with the prior year.



**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

**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 increase in appropriations by approximately \$418,446. The increases include a variety of items such as \$45,000 for the purchase of property for a parking lot, \$67,000 for public work projects, \$200,000 for air conditioning renovations paid for by the U.S. Department of Energy. Resources budgeted increased about \$578,016 due mainly to a increase in U.S. Department of Energy Federal grants of \$193,000, an increase in ad valorem taxes of \$70,000 due to a one-time release of protested taxes, an increase in insurance premium taxes of \$124,000, and an increase in state grants of \$100,000. These changes resulted in a net increase of approximately \$173,000 in budgeted fund balance.

When actual results for 2011 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$185,000. Expenditures and transfers were approximately \$142,000 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, 2011, amounted to \$186 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, 2011 and 2010**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Land	\$ 8,793,319	\$ 8,738,055	\$ -	\$ -	\$ 8,793,319	\$ 8,738,055
Construction in progress	6,242,036	8,369,654	-	-	6,242,036	8,369,654
Buildings	56,126,057	52,901,275	-	-	56,126,057	52,901,275
Equipment and Furniture	28,717,045	27,249,489	5,290,902	5,291,322	34,007,947	32,540,811
Books	4,563,146	4,849,862	-	-	4,563,146	4,849,862
Infrastructure	257,690,277	255,386,423	-	-	257,690,277	255,386,423
Less: accumulated depreciation	(179,058,850)	(171,638,911)	(2,375,063)	(2,204,325)	(181,433,913)	(173,843,236)
Total Net Capital Assets	\$ 183,073,030	\$ 185,855,847	\$ 2,915,839	\$ 3,086,997	\$ 185,988,869	\$ 188,942,844

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

- Construction in Progress on the following projects:
  - Drainage for \$1,400,000
  - Urban Systems for \$3,800,000
  - Major road infrastructure for \$451,000

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

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 \$498,000 in revenue bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues. There were no general obligation bonds outstanding for the Police Jury at the end of the fiscal year.

**Table 5  
OUACHITA PARISH POLICE JURY  
Summary of Outstanding Debt at Year End  
December 31, 2011 and 2010**

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Claims payable	\$ 1,083,598	\$ 801,650	\$ -	\$ -	\$ 1,083,598	\$ 801,650
Other Post-employment benefits	3,816,575	3,117,011	-	-	3,816,575	3,117,011
Compensated absences	1,234,838	1,240,512	-	-	1,234,838	1,240,512
Utilities revenue bonds	-	-	497,913	517,703	497,913	517,703
Total	\$ 6,135,011	\$ 5,159,173	\$ 497,913	\$ 517,703	\$ 6,632,924	\$ 5,676,876

Compensated absences include accrued vacation pay. We present more detailed information about our long-term liabilities in Notes 7, 8 and 10 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 2012. Sales Tax is collected only by Public Works and the Fire Department. There is no indication that collections will decrease for the year 2012. However, in the current state of economic conditions, the two departments are using conservative estimates in budgeted for sales tax revenue. The increase in the price of natural gas and oil has had an effect on 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, and is beginning to have a significant impact on the services provided by the Parish due to cuts in funding from Federal and State agencies. 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 2012, 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"

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

expenses of the local Judiciary system as well as other Parish-level officials. The Police Jury's General Fund will not be able to maintain that trend for 2012, which has a budgeted deficit of \$7,435.

- The Ouachita Parish Public Works Department performs maintenance on gravel and hard surface roads totaling 874 miles. This includes roadside drainage and mowing. Sales tax received in 2011 totaled \$ 5,812,075 which was \$190,158 above expectations. The budgeted amount for sales tax collections in 2012 is \$5,621,917. As collections have been flat over the last couple of years the usual 3% increase was not included in the budget for 2012.
- 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 2011 amounted to \$273,689.
- The Public Works Department completed the 2011 Chip Seal/Overlay Program which consisted of work on 5.8 miles of roadway. Another 2.2 miles was improved under the Road Reconstruction Program. Total material cost for the two programs was \$575,764. Contract paint striping of parish roads continued in 2011 with funding coming from the Public Works budget, \$75,000 has been budgeted for contract paint striping in 2011 and in 2012. Work is still ongoing as a result of the stimulus funds made available as a result of the American Recovery and Reinvestment Act of 2009. Funding provided through the Federal Off-System Bridge Replacement Program along with stimulus funds has made the reconstruction of several bridges possible. Bridge replacements are prioritized through the Federal Off-System Bridge Replacement Program and administered by the Louisiana Department of Transportation and Development. Four bridges have been reconstructed in 2011 and a fifth will be completed by early 2012. Since work began in late 2009 a total of 13 timber bridges have been replaced either with concrete bridge structures or concrete box culverts.
- 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 sales tax. The Ad Valorem tax of 19.11 mills is projected to generate \$8,203,867 in 2012. The one-cent sales tax remains fairly constant and is projected to generate \$5,500,000 in 2012. 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 firefighting apparatus, vehicles, and major equipment purchases are made from this fund. Protested taxes from previous years in the amount of \$415,081 were added to the fiscal year 2011 deposit into this fund. The operating budget for fiscal year 2012 designates a deposit of \$400,000 into the Capital Outlay Fund which is expected to have a fund balance of \$4,854,780 at December 31, 2012.
- The Ouachita Parish Public Library System has ten branches, a bookmobile, and outreach van that are well-used by the public. A total of 76,920 citizens are currently active registered borrowers of the library system. From January through November, 2011, the library system

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

circulated a total of 899,837 items to borrowers, which is an increase of 2.6% over the same period for 2010. During the first eleven months of 2011, the public made a total of 851,140 actual visits to all library facilities and 364,091 virtual visits to the library's website, [www.oplib.org](http://www.oplib.org). The materials collection consists of 440,734 total items including books, DVDs, videos, recordings, e-books, audio e-books, periodicals, art prints and more. Although, the construction costs of the two newest branches reduced the operating cash reserve of the Library system to a low level, the Library's Board and Director have made conservative budgeting decisions that have allowed to fund to remain liquid and continue to operate without major changes in services. With annual expenditures of approximately \$7,000,000 and a cash balance at December 31, 2011 of \$1,506,000 the Library will need to continue to be diligent in its efforts.

- West Nile Virus continues to be a risk for individuals residing in Ouachita Parish. Fortunately in 2011, Ouachita Parish encountered virtually zero disease. In regards to the West Nile Virus (WNV), Ouachita saw zero positive mosquito pools and as of the middle of December there had been no human or horse cases reported. The zero positive mosquito pools returned from testing were not only negative for WNV but for St. Louis Encephalitis and Eastern Equine Encephalitis as well. These results are from a total of 771 mosquito pools. The lack of disease presence in Ouachita Parish this year allowed us to save significantly by not spending on contractual costs (aerial spraying) and by only spending approximately 60% of our chemical budget. This has helped to provide us with a surplus for 2011. Also, the mosquito abatement tax millage was reduced from 1.99 mills to 1.6 mills and was reflected on taxpayers' 2011 property tax notices. This is because the Ouachita Parish Mosquito Abatement District met its goal of attaining \$1,000,000 in an Emergency Disease Control Fund.
- The voters approved the Green Oaks Juvenile Detention Center's millage in 2006. The 2.91 mills, for five years, is to operate and maintain the facility. The Green Oaks Juvenile Detention Center's Ad Valorem Tax will be levied for 2012 at 2.65 below an approved 2.91 mills. The present millage will expire December 31, 2015. In 2012, the detention center will construct a classroom building. The funds for this construction will come from funds left over from the 1996 construction of the new detention center and the 2012 operating budget year end fund balance. It is anticipated that within the next 1-2 years it will be necessary to return this to the authorized level.
- The Correctional Center's millage of 8.60 for operations and the .60 millage dedicated for future capital outlay improvements expired in 2011. In April 2012, the voters approved a continuation of the 8.60 millage for five years for operations. The .60 millage dedicated for future capital outlay improvements was rolled in to the operations in the millage proposition totaling 9.20 mills for operations.
- The 911 Communications District is funded by a monthly surcharge on telephone customer fees. These surcharge rates vary from 85 cents for wireless telephone customers, 2% of the base rate for prepaid wireless customers and 3% for landline customers. The Communications District is currently in the process of equalizing and enhancing the

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2011**

communications systems at all seven, 9-1-1 PSAP locations. These enhancements will include a Next Generation Ready telephone system and an integrated Computer Aided Dispatch System (CAD). In an effort to enhance emergency response, the District is implementing an Enterprise Geographic Information System. This system is an intelligent mapping system that is used to display 9-1-1 caller locations along with aerial photography, structure addresses, transportation infrastructure and jurisdictional boundaries. The CAD system to be implemented will use the GIS as a foundation. The total expenditures for 2012 are anticipated to be \$3,948,847 of which 2,400,000 is set aside for the above purposes. The district has been saving for these implementations, and therefore, has sufficient resources available.

**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**

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

**Statement of Net Assets**  
**December 31, 2011**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 47,183,104	\$ 135,642	\$ 47,318,746
Investments, at market value	2,263,500	-	2,263,500
Receivables			
Ad valorem taxes	27,721,499	-	27,721,499
Sales taxes	998,979	-	998,979
Special assessments	195,561	-	195,561
Trade receivables	1,143,542	39,410	1,182,952
Due from other governmental	4,256,065	1,906	4,257,971
Internal balance	108,108	(108,108)	-
Prepaid expenses	292,327	7,108	299,435
Inventories	654,449	-	654,449
Capital assets, net	183,073,030	2,915,839	185,988,869
Total assets	<u>267,890,164</u>	<u>2,991,797</u>	<u>270,881,961</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	4,313,007	16,352	4,329,359
Deferred revenues	8,375	-	8,375
Deposits held	147,864	50	147,914
Long-term liabilities			
Due within one year	1,234,838	20,646	1,255,484
Due in more than one year	4,860,316	477,267	5,337,583
Total liabilities	<u>10,564,400</u>	<u>514,315</u>	<u>11,078,715</u>
<b>Net Assets</b>			
Invested in capital assets (net of related debt)	183,073,030	2,417,926	185,490,956
Restricted for			
Public works	1,849,837	-	1,849,837
Public safety	28,582,946	-	28,582,946
Health and welfare	4,667,308	-	4,667,308
Culture and recreation	7,487,903	-	7,487,903
Debt service	18,060	-	18,060
Capital improvement	7,704,516	-	7,704,516
Insurance claims	6,637,392	-	6,637,392
Unrestricted	17,304,772	59,556	17,364,328
Total net assets	<u>\$ 257,325,764</u>	<u>\$ 2,477,482</u>	<u>\$ 259,803,246</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, 2011**

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		
					Governmental Activities	Business-Type Activities	Total
<b>Primary government</b>							
Governmental activities							
General government							
Legislative	\$ 198,868	\$ -	\$ -	\$ -	\$ (198,868)	\$ -	\$ (198,868)
Judicial	7,988,685	240,121	1,781,594	-	(5,966,970)	-	(5,966,970)
Elections	229,779	-	-	-	(229,779)	-	(229,779)
Finance and administration	3,640,822	1,553,933	-	-	(2,086,889)	-	(2,086,889)
Other general government	7,347,429	-	-	-	(7,347,429)	-	(7,347,429)
Total general government	19,405,584	1,794,054	1,781,594	-	(15,829,936)	-	(15,829,936)
Public safety	30,512,183	3,455,187	965,743	503,376	(25,587,877)	-	(25,587,877)
Public works	7,356,670	247,266	435,440	2,351,282	(4,322,682)	-	(4,322,682)
Health and welfare	3,340,772	69,865	23,263	6,737	(3,240,907)	-	(3,240,907)
Culture and recreation	6,826,985	135,839	-	-	(6,691,146)	-	(6,691,146)
Economic and government assistance	5,346,437	767,506	3,930,928	1,394	(646,609)	-	(646,609)
Total governmental activities	72,788,630	6,469,717	7,136,968	2,862,789	(56,319,156)	-	(56,319,156)
Business-type activities							
Sewer	451,599	273,836	-	-	-	(177,763)	(177,763)
Total business-type activities	451,599	273,836	-	-	-	(177,763)	(177,763)
Total primary government	\$ 73,240,229	\$ 6,743,553	\$ 7,136,968	\$ 2,862,789	(56,319,156)	(177,763)	(56,496,919)
<b>General revenues</b>							
Taxes							
Ad valorem taxes levied for							
General purposes					2,804,923	-	2,804,923
Special revenue purposes					28,234,246	-	28,234,246
Sales taxes levied for							
Special revenue purposes					11,624,124	-	11,624,124
Other taxes					3,204,198	-	3,204,198
Grants and contributions not restricted to specific programs					942,769	-	942,769
Licenses and permits					1,021,279	-	1,021,279
Assessments					173,231	-	173,231
Fines and forfeitures					3,404,256	-	3,404,256
Insurance premiums					1,611,227	-	1,611,227
Interest and investment earnings					144,047	293	144,340
Rents and royalties					274,339	-	274,339
Gain on disposals of assets (net)					235,787	-	235,787
Miscellaneous					531,806	-	531,806
Total general revenues					54,206,232	293	54,206,525
Change in net assets					(2,112,924)	(177,470)	(2,290,394)
Net assets at beginning of year					259,438,688	2,654,952	262,093,640
<b>NET ASSETS AT END OF YEAR</b>					<b>\$ 257,325,764</b>	<b>\$ 2,477,482</b>	<b>\$ 259,803,246</b>

The accompanying notes are an integral part of this statement.



## **FUND FINANCIAL STATEMENTS**

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana  
 Balance Sheet  
 Governmental Funds  
 December 31, 2011

	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	DEBT SERVICE FUND		
			</						

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, 2011**

Total fund balances - governmental funds		\$	72,666,755
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.			
Governmental capital assets	\$	362,131,880	
Less accumulated depreciation		<u>(179,058,850)</u>	183,073,030
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		(1,234,838)	
Other post employment benefits		<u>(3,816,575)</u>	(5,051,413)
Elimination of interfund assets and liabilities			
Interfund assets		(1,984,470)	
Interfund liabilities		<u>1,984,470</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		6,662,610	
Investments		763,500	
Receivables-other		71,516	
Due from other governmental units		1,285	
Prepays		223,247	
Accounts payable and accrued expenses		(39,857)	
Customer deposits		(1,168)	
Other noncurrent liabilities		<u>(1,043,741)</u>	6,637,392
Net assets			\$ <u>257,325,764</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2011**

	MAJOR FUNDS								AGGREGATE REMAINING FUNDS
	SPECIAL REVENUE FUNDS					DEBT SERVICE FUND			
	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	ECONOMIC DEVELOPMENT FUND 210	OTHER GOVERNMENTAL FUNDS	
Revenues									TOTAL
Taxes									
Ad valorem	\$ 2,804,923	\$ -	\$ 8,512,511	\$ 6,803,731	\$ 2,414,650	\$ 7,701,723	\$ 2,330	\$ 2,799,298	\$ 31,039,166
Sales	-	5,812,075	5,812,049	-	-	-	-	-	11,624,124
Other	1,540,945	-	-	-	-	-	-	1,836,484	3,377,429
Licenses, permits, and assessments	748,637	6,168	-	-	-	-	-	266,475	1,021,280
Intergovernmental									
Federal	433,304	-	-	-	1,759	-	-	6,206,229	6,641,292
State	331,349	21,517	549,364	356,839	117,889	25,093	-	1,546,595	2,948,646
Local	162,708	-	2,540	-	-	-	-	1,187,341	1,352,589
Fees, charges, and commissions for services	94,417	35,384	-	80,835	266,538	2,887,218	-	3,105,325	6,469,717
Fines and forfeitures	150	-	-	98,057	-	-	-	3,306,050	3,404,257
Use of money and property	160,157	5,266	33,104	9,088	11,848	9,364	2,973	165,498	397,298
Other Revenues	39,364	9,787	17,903	30,901	5,475	299,448	-	128,932	531,810
Total Revenues	6,315,954	5,890,197	14,927,471	7,379,451	2,818,159	10,922,846	5,303	20,548,227	68,807,608
Expenditures									
Current									
General government									
Legislative	196,493	-	-	-	-	-	-	-	196,493
Judicial	2,728,560	-	-	-	-	-	-	4,980,049	7,708,609
Elections	191,057	-	-	-	-	33,676	-	-	224,733
Finance and administration	544,779	-	-	-	-	-	1,311,154	1,605,623	3,461,556
Other	780,430	-	-	-	-	-	-	-	780,430
Public safety	88,647	-	12,358,621	-	2,921,926	10,589,729	-	2,987,387	28,946,310
Public works	121,888	5,915,759	-	-	-	-	-	736,899	6,774,546
Health and welfare	5,012	-	-	-	-	-	-	1,634,511	1,639,523
Culture and recreation	36,616	-	-	5,619,866	-	-	-	152,379	5,808,861
Economic development	118,010	-	-	-	-	-	-	5,170,004	5,288,014
Capital expenditures	722,270	325,292	113,406	645,124	2,299	46,003	-	5,140,991	6,995,385
Total expenditures	5,533,762	6,241,051	12,472,027	6,264,990	2,924,225	10,669,408	1,311,154	22,407,843	67,824,460
Excess (deficiency) of revenues over expenditures	782,192	(350,854)	2,455,444	1,114,461	(106,066)	253,438	(1,305,851)	(1,859,616)	983,148
Other financing sources/(uses)									
Sale of assets	-	331,433	38,000	-	3,064	-	-	1,458	373,955
Transfers in	70,703	67,749	-	-	-	-	47,150	2,923,357	3,108,959
Transfers out	(441,237)	(285,703)	(1,215,081)	-	-	-	-	(1,166,938)	(3,108,959)
Total other financing sources/(uses)	(370,534)	113,479	(1,177,081)	-	3,064	-	47,150	1,757,877	373,955
Excess (deficiency) of revenues over expenditures and other sources	411,658	(237,375)	1,278,363	1,114,461	(103,002)	253,438	(1,258,701)	(101,739)	1,357,103
Fund balances at beginning of year	7,956,495	3,116,259	12,646,241	6,373,642	6,850,092	7,901,701	1,465,937	24,999,285	71,309,652
FUND BALANCES AT END OF YEAR	\$ 8,368,153	\$ 2,878,884	\$ 13,924,604	\$ 7,488,103	\$ 6,747,090	\$ 8,155,139	\$ 207,236	\$ 24,897,546	\$ 72,666,755

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, 2011**

<b>Total net change in fund balances-governmental funds</b>	<b>\$ 1,357,103</b>
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Amounts reported for governmental activities in the Statement of Activities are different because

Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense exceeded capital outlays for the year.

Capital outlays	\$ 6,973,257	
Depreciation	<u>(9,617,902)</u>	(2,644,645)

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.

Gain on sale of assets	235,787	
Proceeds from sales	<u>(373,958)</u>	
Capital assets (cost \$1,399,734 less accumulated depreciation of \$1,261,563)		(138,171)

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.	(699,564)
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Elimination of interfund transfers

Transfers in	(3,108,959)	
Transfers out	<u>3,108,959</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.	6,680
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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 used exceeded the amounts earned.	<u>5,673</u>
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<b>Change in net assets of governmental activities</b>	<b>\$ <u>(2,112,924)</u></b>
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**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2011**

	BUSINESS-TYPE ACTIVITIES							
	ENTERPRISE FUNDS							
	MAJOR FUND				GOVERNMENTAL			
	WEST OUACHITA				ACTIVITIES			
	SEWERAGE			OTHER	INTERNAL			
	DISTRICT NO. 9			ENTERPRISE	SERVICE			
	FUND 133			FUNDS	FUNDS			
ASSETS								
Current assets								
Cash and cash equivalents	\$	-	\$	64,958	\$	64,958	\$	6,662,610
Investments		-		-		-		763,500
Receivables								
Trade		15,191		24,219		39,410		71,516
Due from other governments		-		1,906		1,906		1,285
Prepaid expenses and other current assets		7,108		-		7,108		223,247
Total current assets		<u>22,299</u>		<u>91,083</u>		<u>113,382</u>		<u>7,722,158</u>
Restricted assets								
Cash and cash equivalents		<u>70,684</u>		<u>-</u>		<u>70,684</u>		<u>-</u>
Noncurrent assets								
Capital assets, net		<u>581,987</u>		<u>2,333,852</u>		<u>2,915,839</u>		<u>-</u>
TOTAL ASSETS	\$	<u>674,970</u>	\$	<u>2,424,935</u>	\$	<u>3,099,905</u>	\$	<u>7,722,158</u>
LIABILITIES AND NET ASSETS								
Liabilities								
Current								
Accounts payable and accrued expenses	\$	9,448	\$	6,904	\$	16,352	\$	39,857
Due to other funds		3,108		105,000		108,108		-
Current liabilities payable from restricted assets								
Customer deposits		-		-		-		1,168
Revenue bonds payable		20,646		-		20,646		-
Non-current								
Revenue bonds payable		477,267		-		477,267		-
Other noncurrent liabilities		-		50		50		1,043,741
Total liabilities		<u>510,469</u>		<u>111,954</u>		<u>622,423</u>		<u>1,084,766</u>
Net Assets (deficit)								
Invested in capital assets - net of related debt		84,074		2,333,852		2,417,926		-
Restricted								
Debt Service		70,684		-		-		-
Insurance claims		-		-		-		6,637,392
Unrestricted (deficit)		9,743		(20,871)		59,556		-
Total net assets		<u>164,501</u>		<u>2,312,981</u>		<u>2,477,482</u>		<u>6,637,392</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>674,970</u>	\$	<u>2,424,935</u>	\$	<u>3,099,905</u>	\$	<u>7,722,158</u>

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, 2011**

	BUSINESS-TYPE ACTIVITIES			
	ENTERPRISE FUNDS			
	MAJOR FUND			GOVERNMENTAL
	WEST OUACHITA			ACTIVITIES
	SEWERAGE	OTHER	TOTAL	INTERNAL
	DISTRICT NO. 9	ENTERPRISE	ENTERPRISE	SERVICE
	FUND 133	FUNDS	FUNDS	FUNDS
Operating revenues				
Sewer service charges	\$ 151,159	\$ 122,677	\$ 273,836	\$ -
Premiums	-	-	-	1,611,226
Total operating revenues	151,159	122,677	273,836	1,611,226
Operating expenses				
Amortization	418	-	418	-
Billing cost	15,522	-	15,522	-
Board member compensation	1,700	-	1,700	-
Depreciation	33,988	136,750	170,738	-
Indirect cost allocation	2,608	1,656	4,264	-
Insurance	2,049	2,108	4,157	-
Interest expense	24,799	3	24,802	-
Miscellaneous	630	11,623	12,253	-
Repairs and maintenance	73,300	80,135	153,435	-
Treatment fees	-	7,482	7,482	-
Utilities	30,194	26,634	56,828	-
Administrative expenses	-	-	-	128,511
Benefit payments & reinsurance	-	-	-	1,497,124
Total operating expenses	185,208	266,391	451,599	1,625,635
Operating income (loss)	(34,049)	(143,714)	(177,763)	(14,409)
Non-operating revenues				
Interest earned	152	141	293	21,089
Total non-operating revenues	152	141	293	21,089
Increase (decrease) in net assets	(33,897)	(143,573)	(177,470)	6,680
Net assets at beginning of year	198,398	2,456,554	2,654,952	6,630,712
NET ASSETS AT END OF YEAR	\$ 164,501	\$ 2,312,981	\$ 2,477,482	\$ 6,637,392

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, 2011**

	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	\$ 147,451	\$ 121,299	\$ 268,750	\$ -
Premiums received	-	-	-	1,580,641
Payments to suppliers for goods and services	(149,391)	(131,273)	(280,664)	(128,511)
Payments for claims	-	-	-	(1,231,084)
Net cash provided (used) by operating activities	(1,940)	(9,974)	(11,914)	221,046
Cash flows from capital and related financing activities				
Payments on bonds	(19,790)	-	(19,790)	-
Receipts from (payments to) other funds	-	2,240	2,240	231
Net cash provided (used) by capital and related financing activities	(19,790)	2,240	(17,550)	231
Cash flows from investing activities				
Interest earnings	152	141	293	21,089
Investments matured	-	-	-	750,000
Investments purchased	-	-	-	(763,500)
Net cash provided (used) by investing activities	152	141	293	7,589
Net increase (decrease) in cash	(21,578)	(7,593)	(29,171)	228,866
Cash at beginning of year	92,262	72,551	164,813	6,433,744
Cash at end of year	\$ 70,684	\$ 64,958	\$ 135,642	\$ 6,662,610
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (34,049)	\$ (143,714)	\$ (177,763)	\$ (14,409)
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	(3,708)	(1,378)	(5,086)	(30,585)
Prepaid expenses	-	-	-	(15,908)
Interfund receivables/payables	3,108	-	3,108	-
Accounts payable and accrued expenses	(1,697)	(1,632)	(3,329)	821
Other noncurrent liabilities	-	-	-	281,127
Net cash provided (used) by operating activities	\$ (1,940)	\$ (9,974)	\$ (11,914)	\$ 221,046
Cash shown on statement of net assets	\$ 70,684	\$ 64,958	\$ 135,642	\$ 6,662,610

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, 2011**

**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, 2013.

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, 2011**

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, 2011**

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, 2011**

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 41 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. The Economic Development Debt Service Fund is a major fund and there are 2 nonmajor debt service funds.

*Capital Projects Funds* – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. There are 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, 2011**

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, 2011**

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, 2011**

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, 2011**

*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, 2011**

**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.

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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, 2011, is reported in the business-type activities as issuance costs associated with these bonds will be amortized over the life of the bonds prospectively from the date of adoption of GASB Statement 34.

**L. COMPENSATED ABSENCES**

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

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**M. INTERFUND TRANSACTIONS**

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

**N. SALES AND USE TAXES**

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

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

**O. RESTRICTED NET ASSETS**

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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. NONSPENDABLE, RESTRICTED, COMMITTED, ASSIGNED AND  
UNASSIGNED FUND FINANCIAL STATEMENTS**

*Nonspendable* fund balance represents resources that cannot be physically used to settle obligations of the Police Jury, such as inventories and prepaid items.

*Restricted* fund balances represent resources restricted by tax ordinances or by local, state or federal grant regulations for future use and are, therefore, not available for future appropriation or expenditure.

*Committed* fund balances indicate the Police Jury's tentative plans for the use of financial resources in a future period. Fund balance commitments are made by Police Jury action.

*Assigned* fund balances are those determined by management of the Police Jury under authority given by action of the Jury as needed for the payment of future commitments.

The Jury has not established a formal policy regarding order of spending fund balances that are restricted, committed or assigned. The Police Jury's informal policy for the spending prioritization of fund balances is that *restricted* would receive top priority, followed by *committed*. *Assigned* would receive the least priority and would be authorized to be spent if adequate funds were available. If expenditures incurred exceed the amounts that have been committed or assigned to the specific purpose, amounts assigned or committed would be reduced to eliminate the deficit. See Note 14 for more detail of fund balance restrictions, assignments and commitments.

**Q. USE OF ESTIMATES**

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**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	1.60	12/31/18
Fire Protection District No. 1	19.24	19.11	12/31/19
Green Oaks Detention Home	2.91	2.65	12/31/15
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

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 2011 is equal to \$1,102,118,003. 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 \$204,782,239 of the assessed value in 2011.

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

Assessment date	January 1, 2011
Official levy date	November 15, 2011
Date taxes become due	December 31, 2011
Lien date	January 1, 2012

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**Note 3 CASH, CASH EQUIVALENTS AND INVESTMENTS**

*Custodial credit risk - deposits.* The Police Jury's cash and cash equivalents 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 cash equivalents at December 31, 2011. Differences between Police Jury balances and the bank balances arise because of the net effect of deposits-in-transit and outstanding checks.

	Police Jury Balance	Bank Balance
Cash on Deposit	\$ 46,565,725	\$ 47,343,672
Petty Cash	3,021	-
Certificate of Deposit	750,000	750,000
<b>TOTAL</b>	<b>\$ 47,318,746</b>	<b>\$ 48,093,672</b>

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 820,684
Uninsured Deposits:	
Collateralized	49,536,488
<b>Total Deposits</b>	<b>\$ 50,357,172</b>

The Police Jury's investments at December 31, 2011, consist of a certificate of deposit with a carrying and market value of \$2,263,500. 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.

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

*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, 2011 were as follows:

	Governmental Activities			
	Balance 1/1/2011	Additions and Transfers	Deletions and Transfers	Balance 12/31/2011
Capital assets, not being depreciated				
Land	\$ 8,738,055	\$ 55,264	\$ -	\$ 8,793,319
Construction in progress	8,369,654	2,295,282	4,422,900	6,242,036
Total capital assets, not being depreciated	17,107,709	2,350,546	4,422,900	15,035,355
Capital assets being depreciated				
Buildings	52,901,275	3,224,782	-	56,126,057
Furniture, fixtures and equipment	27,249,489	3,032,903	1,565,347	28,717,045
Books	4,849,862	484,074	770,790	4,563,146
Infrastructure				
Roads	248,358,894	2,303,852	-	250,662,746
Bridge	6,541,105	-	-	6,541,105
Drainage	486,426	-	-	486,426
Total capital assets, being depreciated	340,387,051	9,045,611	2,336,137	347,096,525
Total capital assets before accumulated depreciation	357,494,760	11,396,157	6,759,037	362,131,880



**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

	Governmental Activities (Concluded)		
	Balance 1/1/2011	Additions and Transfers	Deletions and Transfers
Less accumulated depreciation			
Building	16,956,077	1,262,153	-
Furniture, fixtures and equipment	19,997,828	1,534,374	1,427,175
Books	3,421,383	469,034	770,790
Infrastructure			
Roads	128,771,924	6,245,669	-
Bridge	2,354,516	87,215	-
Drainage	137,185	19,457	-
Total accumulated depreciation	171,638,913	9,617,902	2,197,965
Governmental activities capital assets, net	\$ 185,855,847	\$ 1,778,255	\$ 4,561,072
	<u>\$ 185,855,847</u>	<u>\$ 1,778,255</u>	<u>\$ 4,561,072</u>

\$ 183,073,030

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 175,026
Elections	3,229
Finance and Administration	25,228
Other General Government	6,540,639
Public Safety	1,173,213
Public Works	526,258
Health and Welfare	195,454
Culture and Recreation	932,322
Economic Development	46,533
Total	<u>\$ 9,617,902</u>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

A summary of changes in capital assets for business-type activities for the year ended December 31, 2011, were as follows:

	<b>Business-Type Activities</b>		
	Balance 1/1/2011	Additions	Balance 12/31/2011
West Ouachita Sewer District No. 9			
Capital assets	\$ 853,107	\$ -	\$ 853,107
Accumulated depreciation	(237,133)	(33,988)	(271,121)
Total capital assets	615,974	(33,988)	581,986
Green Acres Sewerage District No. 13			
Capital assets	139,420	-	139,420
Accumulated depreciation	(75,811)	(3,486)	(79,297)
Total capital assets	63,609	(3,486)	60,123
Southeast Sewer District No. 3			
Capital assets	2,287,537	-	2,287,537
Accumulated depreciation	(1,350,541)	(56,482)	(1,407,023)
Total capital assets	936,996	(56,482)	880,514
Eastern Forest Sewer District No. 14			
Capital assets	238,778	-	238,778
Accumulated depreciation	(125,032)	(5,900)	(130,932)
Total capital assets	113,746	(5,900)	107,846
West Ouachita Sewerage District No. 16			
Capital assets	949,730	-	949,730
Accumulated depreciation	(336,317)	(37,989)	(374,306)
Total capital assets	613,413	(37,989)	575,424
Ingleside Sewer District			
Capital assets	822,750	-	822,330
Accumulated depreciation	(79,491)	(32,893)	(112,384)
Total capital assets	743,259	(32,893)	709,946
Total business-type activities capital assets, net	\$ 3,086,997	\$ (170,738)	\$ 2,915,839

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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, 2011, are as follows:

<u>Due From</u>	<u>Due To</u>
	<u>General Fund</u>
Major Enterprise Funds:	
West Ouachita Sewer 9	\$ 3,108
Nonmajor Special Revenue Funds:	
W.I.A. - Adult Program	42,000
W.I.A. - Youth Program	11,591
W.I.A. - Dislocated Worker	11,923
DOJ - Arrest Grant	57,415
DOJ - Safe Haven	10,930
LLEBG - Code Enforcement	113,848
Ouachita Parish Homeland Security	89,460
Criminal Court	150,976
Urban System	1,273,793
CDBG Burney's Subdivision	156,122
LEAP	54,071
Regional National Emergency	
Grant - On the Job Training	9,143
F.E.M.A. Buy Out	3,198
Nonmajor Enterprise Funds:	
West Ouachita Sewer 16	102,327
Ingleside Sewer District	2,673
Total	\$ <u>2,092,578</u>

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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, 2011, were as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ 70,703	\$ 441,237
Special Revenue Funds		
Public Works	67,749	285,703
Fire Department	-	1,215,081
Debt Service Funds		
Economic Development	47,150	102,438
Nonmajor Funds:		
Special Revenue Funds		
Cheniere Lake Park	125,000	-
Health Unit	-	20,000
Capital Outlay - Road Program	285,703	1,044,500
Capital Outlay - Drainage	6,000	-
Capital Outlay - Urban Systems	1,000,000	-
LLEBG - Code Enforcement	65,000	-
LCDBG - Street Improvement	44,500	-
Ouachita Parish Homeland Security	57,250	-
F.E.M.A. Buy-Out \$3,800,000	1,714	-
LAJET	671	-
Capital Projects Funds:		
Fire Department	1,215,081	-
Ouachita Correctional Center	102,438	-
Health Unit Capital Projects	20,000	-
Total	<u>\$ 3,108,959</u>	<u>\$ 3,108,959</u>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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.

**Note 7      LONG TERM OBLIGATIONS**

At December 31, 2011, employees of the Ouachita Parish Police Jury have accumulated and vested \$1,234,838 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, 2011	\$ 1,240,512	\$3,117,011	\$ 517,703	\$4,875,226
Additions during 2011	2,111,403	1,047,651	-	3,159,054
Retirements during 2011	(2,117,077)	(348,087)	(19,790)	(2,484,954)
Balance due at December 31, 2011	<u>\$ 1,234,838</u>	<u>\$3,816,575</u>	<u>\$ 497,913</u>	<u>\$5,549,326</u>
Amounts due within one year	<u>\$ 1,234,838</u>	<u>\$ -</u>	<u>\$ 20,646</u>	<u>\$1,255,484</u>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	25,082	19,381	44,463
2017-2021	145,461	76,851	222,312
2022-2026	185,519	36,792	222,311
2027-2028	52,882	1,707	54,589
Total	<u>\$ 497,913</u>	<u>\$ 223,611</u>	<u>\$ 721,524</u>

**Note 8 SELF-INSURANCE PROGRAMS BRAD**

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:

	<u>Balance, 12/31/2010</u>	<u>Changes in Estimates</u>	<u>Benefits &amp; Claims</u>	<u>Balance, 12/31/2011</u>
Insurance Loss Reserve \$	<u>103,188</u>	<u>\$ 968,570</u>	<u>\$ (1,012,073)</u>	<u>\$ 59,685</u>
Workers' Compensation \$	<u>698,462</u>	<u>\$ 3,309,099</u>	<u>\$ (2,983,648)</u>	<u>\$ 1,023,913</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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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 2011 financial statements of the Police Jury pertaining to those plans are \$915,650. 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 15.75% of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the ad valorem taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

the years ending December 31, 2011, 2010, and 2009, were \$1,787,248, \$1,796,204 and \$1,339,099, 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 was required to contribute 21.50% of covered employees' salaries through June, 2011 and 23.25% thereafter. 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, 2011, 2010, and 2009, were \$1,446,142, \$1,224,178, and \$877,060, respectively, equal to the required contributions for each year.



**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

*C. LOUISIANA DISTRICT ATTORNEYS RETIREMENT SYSTEM*

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

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

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

*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 9.0% of covered employees' salaries through June 30, 2011 to the Louisiana District

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

Attorneys Retirement System. Subsequent to that date the rate changed to 9.75%. 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, 2011, 2010, and 2009, were \$103,914, \$80,035, and \$30,571, 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 was required to contribute 14.25% of covered salaries through June, 2011 and 15.50% thereafter. Member

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

contributions are established by state statute and are equal to 7% of each employee's salary. The Police Jury's contributions to the Registrars of Voters Retirement System for the years ending December 31, 2011, 2010, and 2009 were \$9,086, \$5,799, and \$1,719, 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, 2011, the Ouachita Parish Police Jury's portion of health care funding cost for retired employees totaled \$348,087. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**Annual Required Contribution.** The Ouachita Parish Police Jury's Annual Required 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, 2011 is \$1,103,228, as set forth below:

	<u>Medical</u>
Normal Cost	\$ 375,879
30-year UAL amortization amount	<u>727,349</u>
Annual required contribution (ARC)	<u>\$ 1,103,228</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, 2011:

	<u>Medical</u>
1. Beginning Net OPEB Obligation (Asset) 1/1/2011	\$ 3,117,011
2. Annual required contribution	1,103,228
3. Interest on Net OPEB Obligation (Asset):	124,680
4. ARC Adjustment:	<u>180,257</u>
5. OPEB Cost:	1,047,651
6. Contribution	-
7. Current year retiree premium	<u>348,087</u>
8. Change in Net OPEB Obligation:	<u>699,564</u>
9. Ending Net OPEB Obligation: (Asset) 12/31/2011	<u>\$ 3,816,575</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, 2011	\$1,047,651	47.62%	\$3,816,575
Medical	December 31, 2010	\$1,014,412	49.18%	\$3,117,011
Medical	December 31, 2009	\$1,307,725	21.80%	\$2,601,467

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**Funded Status and Funding Progress.** In the fiscal year ending December 31, 2011, the 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, 2011, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$12,577,308, 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 2011, the entire actuarial accrued liability of \$12,577,308 was unfunded.

	Medical
Actuarial Accrued Liability (AAL)	\$ 12,577,308
Actuarial Value of Plan Assets	-
Unfunded Act. Accrued Liability (UAAL)	12,577,308
Funded Ratio (Act. Val. Assets/AAL)	0%
Covered Payroll (active plan members)	\$ 21,408,194
UAAL as a percentage of covered payroll	58.75%

**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  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**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 will be used.

**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](http://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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

be used in determining the value of accrued benefits in defined benefit pension plans.

**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 \$474,559 in 2011 from landline telephone providers and \$1,188,694 in 2011 from wireless telephone providers for a total of \$1,663,253 in emergency telephone service charges for 2011. 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 2011 related to the District are \$1,312,878 which has been used solely for operation of the implemented services.

**Note 12    UNCERTAINTIES AND CONTINGENCIES**

The Police Jury is the defendant in a few ongoing 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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

FEMA in connection with the FEMA grants. It is the Police Jury's understanding that the close-out of these grants across Louisiana has resulted in claims by FEMA against the Louisiana Office of Homeland Security/Emergency Preparedness (LOHS-EP). If LOHS-EP seeks to pass FEMA's reimbursement claims through to the local governments around the state, and is successful, these claims could have a material and adverse impact on the financial condition of the Ouachita Parish Police Jury. Due to the uncertainty of any such outcome, no liability has been recorded in the Police Jury's financial statements. This matter continues to be noted out of an abundance of caution, as there has been no activity in connection therewith for several years and the matter appears to no longer be active.

**Note 13    GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT**

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

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. Included in the General Fund's restricted fund balance of \$3,830,605 is current year's activity of \$7,089 of interest earnings and \$3,872 of expenditures and other uses.



**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**Note 14    Nonspendable, Restricted, Committed, and Assigned Fund Balances (FFS level only)**

The following Governmental Funds' fund balances are nonspendable, legally restricted, Jury committed or assigned for the following purposes:

<u>Fund</u>	<u>Nonspendable</u>	<u>Amount</u>
<b>Major Funds:</b>		
General Fund	Prepaid expenses and other assets	\$        45
General Fund	Inventories	4,203
Special Revenue Funds:		
Public Works	Inventories	223,112
Public Library	Prepaid expenses and other assets	200
Green Oaks Detention Center	Inventories	22,946
Correctional Center	Inventories	<u>103,263</u>
<b>Total Major Funds</b>		<u>353,769</u>
Special Revenue Funds:		
Mosquito Abatement District	Inventories	300,925
Business Development	Prepaid expenses and other assets	<u>68,835</u>
<b>Total Non-major Funds</b>		<u>369,760</u>
<b>Total Nonspendable</b>		<u><u>\$    723,529</u></u>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>Fund</b>	<b>Restricted For</b>	<b>Amount</b>
<b>Major Funds</b>		
Special Revenue Funds		
Public Works	Public Works	\$ 2,655,772
Fire Department	Public Works	13,924,604
Public Library	Culture and Recreation	7,487,903
Green Oaks	Public Safety	6,724,144
Correctional Center	Public Safety	8,051,876
Debt-Service Funds		
Economic Development	Economic Development	207,236
<b>Total Major Funds</b>		<b>39,051,535</b>
<b>Non-Major Funds</b>		
Special Revenue Funds		
Road Program	Public Works	2,235,828
Mosquito Abatement	Health and Welfare	3,118,389
Health Unit	Health and Welfare	1,769,604
Animal Protection & Control	Public Safety	543,337
Communications Dist. 911	Public Safety	4,232,002
Court Fees	Judicial	386,014
Criminal Juror Fees	Judicial	676,181
West Ouachita Ind Development	Economic Development	346,392
Business Development	Economic Development	88,038
Homeland Security	Public Safety	301,439
Urban System	Capital Outlay	47,311
Emergency Disease Control	Health and Welfare	1,005,582
LCDBG 2010 Street Imp	Capital Outlay	59,834
Section 8 Housing	Economic Development	330,082
Road Lighting Districts	Public Works	292,072
Adult Program	Economic Development	32
Debt-Service Funds		
Detention Home	Economic Development	18,060
Capital Projects Funds		
J.S. Clark Cemetery	Capital Outlay	18,803
Jail	Capital Outlay	2,144,961
Fire Department	Capital Outlay	4,733,585
Detention Home	Capital Outlay	325,960
Health Unit	Capital Outlay	481,207
<b>Total Non-Major Funds</b>		<b>23,154,713</b>
<b>Total Restricted</b>		<b>\$ 62,206,248</b>

**OUACHITA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

<u>Fund</u>	<u>Committed For</u>	<u>Amount</u>
<b>Major Funds</b>		
General Fund	Finance & Administration	\$ 3,899,290
General Fund	Health & Welfare	<u>313,941</u>
<b>Total Major Funds</b>		<u>4,213,231</u>
<b>Non-Major Funds</b>		
Special Revenue Funds		
Cheniere Lake Park	Culture & Recreation	37,839
Permit Office	Public Works	185,214
Drainage Program	Public Works	805,935
Administrative	Finance & Administration	109,954
Humphries/Garrett Rd.	Public Works	107,923
Eagle Lake Subdivision	Public Works	8,525
LLEBG Code Enforcement	Public Safety	<u>117,678</u>
<b>Total Non-Major Funds</b>		<u>1,373,068</u>
<b>Total Committed</b>		<u><u>\$ 5,586,299</u></u>

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART B)**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2011**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>Budgetary fund balance at beginning of year</b>	\$ 7,488,478	\$ 7,956,495	7,956,495	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	2,575,000	2,645,000	2,804,923	159,923
Other taxes	1,535,000	1,488,533	1,540,945	52,412
Total taxes	4,110,000	4,133,533	4,345,868	212,335
Licenses and permits	693,000	733,000	748,637	15,637
Intergovernmental revenues				
Federal grants	229,200	426,160	433,304	7,144
Other state funds	172,358	305,507	331,349	25,842
Local funds	142,353	142,071	162,708	20,637
Total intergovernmental	543,911	873,738	927,361	53,623
Fees, charges, and commissions for services	21,500	99,562	94,417	(5,145)
Fines and forfeitures	1,000	1,000	150	(850)
Use of money and property	194,550	174,095	160,157	(13,938)
Other revenues	36,495	54,544	39,364	(15,180)
Other sources				
Sale of assets	-	60,000	-	(60,000)
Transfers in	23,000	72,000	70,703	(1,297)
Total resources	5,623,456	6,201,472	6,386,657	185,185
<b>Amounts available for appropriations</b>	13,111,934	14,157,967	14,343,152	185,185
<b>Charges to appropriations</b>				
Current				
General government				
Legislative	228,932	227,444	196,493	30,951
Judicial	2,804,958	2,739,701	2,728,560	11,141
Elections	171,218	179,401	191,057	(11,656)
Finance and administration	669,883	534,028	544,779	(10,751)
Other general government	784,779	791,854	780,430	11,424
Total general government	4,659,770	4,472,428	4,441,319	31,109
Public safety	86,375	116,480	88,647	27,833
Public works	23,599	84,201	121,888	(37,687)
Health and welfare	5,110	7,110	5,012	2,098
Culture and recreation	25,495	44,607	36,616	7,991
Economic development	124,399	133,052	118,009	15,043
Capital outlay	498,360	816,392	722,270	94,122
Transfers out	275,250	442,534	441,238	1,296
<b>Total charges to appropriations</b>	5,698,358	6,116,804	5,974,999	141,805
<b>Budgetary fund balance at end of year</b>	\$ 7,413,576	\$ 8,041,163	8,368,153	\$ 326,990

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Works Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2011**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ 2,227,533	\$ 3,116,259	\$ 3,116,259	\$ -
<b>Resources</b>				
Taxes				
Sales	5,623,017	5,621,917	5,812,075	190,158
Other taxes	1,400	1,400	-	(1,400)
Total taxes	5,624,417	5,623,317	5,812,075	188,758
Licenses, permits and assessments	6,000	6,000	6,168	168
Intergovernmental revenues				
Other state funds	-	21,517	21,517	-
Total intergovernmental	-	21,517	21,517	-
Fees, charges, and commissions for services	31,000	31,500	35,384	3,884
Use of money and property	10,000	5,000	5,266	266
Other revenues	2,500	7,797	9,787	1,990
Other sources				
Sale of assets	350,000	350,000	331,433	(18,567)
Transfers in	5,000	67,749	67,749	-
Total resources	6,028,917	6,112,880	6,289,379	176,499
<b>Amounts available for appropriations</b>	8,256,450	9,229,139	9,405,638	176,499
<b>Charges to appropriations</b>				
Current				
Public works	6,257,036	6,262,778	5,915,759	347,019
Capital outlay	493,700	330,018	325,292	4,726
Transfers out	285,703	285,703	285,703	-
<b>Total charges to appropriations</b>	7,036,439	6,878,499	6,526,754	351,745
<b>Budgetary fund balance at end of year</b>	\$ 1,220,011	\$ 2,350,640	\$ 2,878,884	\$ 528,244

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2011**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ 11,286,274	\$ 12,646,241	\$ 12,646,241	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	7,417,440	8,458,088	8,512,511	54,423
Sales	5,500,000	5,500,000	5,812,049	312,049
Total taxes	12,917,440	13,958,088	14,324,560	366,472
Intergovernmental revenues				
Other state funds	511,312	502,000	549,364	47,364
Local funds	-	1,000	2,540	1,540
Total intergovernmental	511,312	503,000	551,904	48,904
Use of money and property	56,060	32,029	33,104	1,075
Other revenues	18,550	25,102	17,903	(7,199)
Other sources				
Sale of assets	-	33,366	38,000	4,634
Total resources	13,503,362	14,551,585	14,965,471	413,886
<b>Amounts available for appropriations</b>	24,789,636	27,197,826	27,611,712	413,886
<b>Charges to appropriations</b>				
Current				
Public safety	13,053,301	12,785,305	12,358,621	426,684
Capital outlay	138,230	172,867	113,406	59,461
Transfers out	300,000	1,215,081	1,215,081	-
<b>Total charges to appropriations</b>	13,491,531	14,173,253	13,687,108	486,145
<b>Budgetary fund balance at end of year</b>	\$ 11,298,105	\$ 13,024,573	\$ 13,924,604	\$ 900,031

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Library Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2011**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ 5,674,850	\$ 6,373,642	\$ 6,373,642	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	6,485,000	6,692,688	6,803,731	111,043
Intergovernmental revenues				
Other state funds	351,000	364,500	356,839	(7,661)
Total intergovernmental	351,000	364,500	356,839	(7,661)
Fees, charges, and commissions for services	63,100	75,800	80,835	5,035
Fines and forfeitures	105,000	97,000	98,057	1,057
Use of money and property	15,050	19,070	9,088	(9,982)
Other revenues	23,300	28,250	30,901	2,651
Total resources	7,042,450	7,277,308	7,379,451	102,143
<b>Amounts available for appropriations</b>	12,717,300	13,650,950	13,753,093	102,143
<b>Charges to appropriations</b>				
Current				
Culture and recreation	6,177,564	6,183,799	5,619,866	563,933
Capital outlay	857,500	845,362	645,124	200,238
<b>Total charges to appropriations</b>	7,035,064	7,029,161	6,264,990	764,171
<b>Budgetary fund balance at end of year</b>	\$ 5,682,236	\$ 6,621,789	\$ 7,488,103	\$ 866,314



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Green Oaks Detention Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2011**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ <u>6,619,457</u>	\$ <u>6,850,092</u>	\$ <u>6,850,092</u>	\$ <u>-</u>
<b>Resources</b>				
Taxes				
Ad valorem	<u>2,320,290</u>	<u>2,315,903</u>	<u>2,414,650</u>	<u>98,747</u>
Intergovernmental revenues				
Federal funds	<u>500</u>	<u>500</u>	<u>1,759</u>	<u>1,259</u>
Other state funds	<u>117,500</u>	<u>117,500</u>	<u>117,889</u>	<u>389</u>
Total intergovernmental	<u>118,000</u>	<u>118,000</u>	<u>119,648</u>	<u>1,648</u>
Fees, charges, and commissions for services	<u>210,000</u>	<u>245,000</u>	<u>266,538</u>	<u>21,538</u>
Use of money and property	<u>33,097</u>	<u>34,250</u>	<u>11,848</u>	<u>(22,402)</u>
Other revenues	<u>1,200</u>	<u>1,200</u>	<u>5,475</u>	<u>4,275</u>
Sale of assets	<u>-</u>	<u>-</u>	<u>3,064</u>	<u>3,064</u>
Total resources	<u>2,682,587</u>	<u>2,714,353</u>	<u>2,821,223</u>	<u>106,870</u>
<b>Amounts available for appropriations</b>	<u>9,302,044</u>	<u>9,564,445</u>	<u>9,671,315</u>	<u>106,870</u>
<b>Charges to appropriations</b>				
Current				
Public safety	<u>3,195,333</u>	<u>3,190,196</u>	<u>2,921,926</u>	<u>268,270</u>
Capital outlay	<u>14,000</u>	<u>14,000</u>	<u>2,299</u>	<u>11,701</u>
<b>Total charges to appropriations</b>	<u>3,209,333</u>	<u>3,204,196</u>	<u>2,924,225</u>	<u>279,971</u>
<b>Budgetary fund balance at end of year</b>	\$ <u><u>6,092,711</u></u>	\$ <u><u>6,360,249</u></u>	\$ <u><u>6,747,090</u></u>	\$ <u><u>386,841</u></u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Correctional Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2011**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ 7,091,187	\$ 7,901,701	\$ 7,901,701	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	7,395,000	7,660,866	7,701,723	40,857
Intergovernmental revenues				
Other state funds	20,000	20,000	25,093	5,093
Total intergovernmental	20,000	20,000	25,093	5,093
Fees, charges, and commissions for services	2,897,170	2,852,658	2,887,218	34,560
Use of money and property	12,500	10,000	9,364	(636)
Other revenues	239,100	280,603	299,448	18,845
Total resources	10,563,770	10,824,127	10,922,846	98,719
<b>Amounts available for appropriations</b>	17,654,957	18,725,828	18,824,547	98,719
<b>Charges to appropriations</b>				
Current				
General government				
Elections	-	33,676	33,676	-
Total general government	-	33,676	33,676	-
Public safety	11,635,451	10,608,021	10,589,729	18,292
Capital outlay	167,000	42,775	46,003	(3,228)
<b>Total charges to appropriations</b>	11,802,451	10,684,472	10,669,408	15,064
<b>Budgetary fund balance at end of year</b>	\$ 5,852,506	\$ 8,041,356	\$ 8,155,139	\$ 113,783

## OUACHITA PARISH POLICE JURY

### NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2011

**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, 2011**

	SPECIAL REVENUE FUNDS TOTAL (Schedule 9)	DEBT SERVICE FUNDS TOTAL (Schedule 11)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 13)	TOTAL (Statement C)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,351,217	\$ 18,060	\$ 7,279,143	\$ 21,648,420
Investments	250,000	-	-	250,000
Receivables				
Ad valorem taxes	1,924,536	-	503,200	2,427,736
Special assessments	188,441	-	-	188,441
Other receivables	788,818	-	583	789,401
Due from other governments	2,340,066	-	-	2,340,066
Prepaid expenses and other assets	68,835	-	-	68,835
Inventories	300,925	-	-	300,925
<b>TOTAL ASSETS</b>	<b>\$ 20,212,838</b>	<b>\$ 18,060</b>	<b>\$ 7,782,926</b>	<b>\$ 28,013,824</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Current liabilities				
Accounts payable & accrued expenses	\$ 1,034,248	\$ -	\$ 78,410	\$ 1,112,658
Due to other funds	1,984,470	-	-	1,984,470
Deferred revenues	8,375	-	-	8,375
Deposits held	10,775	-	-	10,775
Total liabilities	3,037,868	-	78,410	3,116,278
<b>Fund Equity</b>				
Fund balance				
Nonspendable				
Prepaid expenses and other assets	68,835	-	-	68,835
Inventories	300,925	-	-	300,925
Spendable				
Restricted	15,432,142	18,060	7,704,516	23,154,718
Committed	1,373,068	-	-	1,373,068
Total fund balance	17,174,970	18,060	7,704,516	24,897,546
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 20,212,838</b>	<b>\$ 18,060</b>	<b>\$ 7,782,926</b>	<b>\$ 28,013,824</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2011**

	<b>SPECIAL REVENUE FUNDS TOTAL (Schedule 10)</b>	<b>DEBT SERVICE FUNDS TOTAL (Schedule 12)</b>	<b>CAPITAL PROJECTS FUNDS TOTAL (Schedule 14)</b>	<b>TOTAL (Statement D)</b>
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 2,140,056	\$ 106,808	\$ 552,434	\$ 2,799,298
Other	1,836,484	-	-	1,836,484
Licenses, permits, and assessments	266,475	-	-	266,475
Intergovernmental				
Federal	6,206,229	-	-	6,206,229
State	1,506,642	-	39,953	1,546,595
Local	1,187,341	-	-	1,187,341
Fees, charges, and commissions for services	3,105,325	-	-	3,105,325
Fines and forfeitures	3,306,050	-	-	3,306,050
Use of money and property	151,285	219	13,994	165,498
Other revenues	128,932	-	-	128,932
Total revenues	<u>19,834,819</u>	<u>107,027</u>	<u>606,381</u>	<u>20,548,227</u>
<b>Expenditures</b>				
Current				
General government				
Judicial	4,980,049	-	-	4,980,049
Finance and administration	1,603,597	3	2,023	1,605,623
Public safety	2,971,212	-	16,175	2,987,387
Public works	736,899	-	-	736,899
Health and welfare	1,551,938	-	82,573	1,634,511
Culture and recreation	152,379	-	-	152,379
Economic development	5,170,004	-	-	5,170,004
Capital expenditures	3,823,940	-	1,317,051	5,140,991
Total expenditures	<u>20,990,018</u>	<u>3</u>	<u>1,417,822</u>	<u>22,407,843</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(1,155,199)	107,024	(811,441)	(1,859,616)
<b>Other financing sources/(uses)</b>				
Sale of assets	1,458	-	-	1,458
Transfers in	1,585,838	-	1,337,519	2,923,357
Transfers out	(1,064,500)	(102,438)	-	(1,166,938)
Total other financing sources/(uses)	<u>522,796</u>	<u>(102,438)</u>	<u>1,337,519</u>	<u>1,757,877</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(632,403)	4,586	526,078	(101,739)
<b>Fund balances at beginning of year</b>	<u>17,807,373</u>	<u>13,474</u>	<u>7,178,438</u>	<u>24,999,285</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 17,174,970</u>	<u>\$ 18,060</u>	<u>\$ 7,704,516</u>	<u>\$ 24,897,546</u>

**NON-MAJOR SPECIAL REVENUE FUNDS**



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2011**

	<b>ROAD PROGRAM FUND 101</b>	<b>CRIMINAL COURT FUND 107</b>	<b>MOSQUITO ABATEMENT DISTRICT FUND 108</b>	<b>CHENIERE LAKE PARK FUND 109</b>	<b>HEALTH UNIT FUND 111</b>	<b>ANIMAL PROTECTION &amp; CONTROL FUND 112</b>	<b>PERMIT OFFICE FUND 113</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 2,194,806	\$ -	\$ 1,823,811	\$ 55,937	\$ 1,369,175	\$ 341,432	\$ 205,378
Investments	-	-	-	-	-	-	-
Receivables							
Ad valorem taxes	-	-	1,316,243	-	406,415	201,878	-
Special assessments	35,743	-	-	-	-	-	-
Other receivables	17,774	36,634	-	-	-	7,355	245
Due from other governments	101,454	270,934	-	-	7,825	6,472	-
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	300,925	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,349,777</b>	<b>\$ 307,568</b>	<b>\$ 3,440,979</b>	<b>\$ 55,937</b>	<b>\$ 1,783,415</b>	<b>\$ 557,137</b>	<b>\$ 205,623</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 113,949	\$ 156,592	\$ 21,665	\$ 8,323	\$ 13,811	\$ 13,800	\$ 20,409
Due to other funds	-	150,976	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Deposits held	-	-	-	9,775	-	-	-
<b>Total liabilities</b>	<b>113,949</b>	<b>307,568</b>	<b>21,665</b>	<b>18,098</b>	<b>13,811</b>	<b>13,800</b>	<b>20,409</b>
<b>Fund Equity</b>							
<b>Fund balance</b>							
<b>Nonspendable</b>							
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	300,925	-	-	-	-
<b>Spendable</b>							
Restricted	2,235,828	-	3,118,389	-	1,769,604	543,337	-
Committed	-	-	-	37,839	-	-	185,214
<b>Total fund balance</b>	<b>2,235,828</b>	<b>-</b>	<b>3,419,314</b>	<b>37,839</b>	<b>1,769,604</b>	<b>543,337</b>	<b>185,214</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,349,777</b>	<b>\$ 307,568</b>	<b>\$ 3,440,979</b>	<b>\$ 55,937</b>	<b>\$ 1,783,415</b>	<b>\$ 557,137</b>	<b>\$ 205,623</b>

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
\$ 3,749,908	\$ 389,269	\$ 676,210	\$ 338,289	\$ 87,304	\$ 260,250	\$ 765,111
250,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	8,460	-	-	-
306,084	-	-	-	734	-	-
35,687	-	-	1,000	-	223,827	40,824
-	-	-	-	68,835	-	-
-	-	-	-	-	-	-
<u>\$ 4,341,679</u>	<u>\$ 389,269</u>	<u>\$ 676,210</u>	<u>\$ 347,749</u>	<u>\$ 156,873</u>	<u>\$ 484,077</u>	<u>\$ 805,935</u>
\$ 109,677	\$ 3,250	\$ 29	\$ 357	\$ -	\$ 93,178	\$ -
-	-	-	-	-	89,460	-
-	-	-	-	-	-	-
-	-	-	1,000	-	-	-
109,677	3,250	29	1,357	-	182,638	-
-	-	-	-	68,835	-	-
-	-	-	-	-	-	-
4,232,002	386,019	676,181	346,392	88,038	301,439	-
-	-	-	-	-	-	805,935
<u>4,232,002</u>	<u>386,019</u>	<u>676,181</u>	<u>346,392</u>	<u>156,873</u>	<u>301,439</u>	<u>805,935</u>
<u>\$ 4,341,679</u>	<u>\$ 389,269</u>	<u>\$ 676,210</u>	<u>\$ 347,749</u>	<u>\$ 156,873</u>	<u>\$ 484,077</u>	<u>\$ 805,935</u>

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana  
Combining Balance Sheet  
SPECIAL REVENUE FUNDS (Non Major)  
December 31, 2011

	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
<b>ASSETS</b>						
Cash	\$ 200,000	\$ -	\$ 196,003	\$ 107,287	\$ 8,525	\$ -
Investments	-	-	-	-	-	-
Receivables						
Ad valorem taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Other receivables	-	10,605	40,963	636	-	-
Due from other governments	1,125,471	-	22,443	-	-	70,728
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,325,471</b>	<b>\$ 10,605</b>	<b>\$ 259,409</b>	<b>\$ 107,923</b>	<b>\$ 8,525</b>	<b>\$ 70,728</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable and accrued expenses	\$ 4,367	\$ -	\$ 149,455	\$ -	\$ -	\$ 13,313
Due to other funds	1,273,793	3,198	-	-	-	57,415
Deferred revenues	-	7,407	-	-	-	-
Deposits held	-	-	-	-	-	-
Total liabilities	1,278,160	10,605	149,455	-	-	70,728
<b>Fund Equity</b>						
Fund balance (deficit)						
Nonspendable						
Prepaid expenses and other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Spendable						
Restricted	47,311	-	-	-	-	-
Committed	-	-	109,954	107,923	8,525	-
Total fund balance	47,311	-	109,954	107,923	8,525	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,325,471</b>	<b>\$ 10,605</b>	<b>\$ 259,409</b>	<b>\$ 107,923</b>	<b>\$ 8,525</b>	<b>\$ 70,728</b>

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
\$ -	\$ -	\$ 1,005,582	\$ -	\$ -	\$ 118	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	122,085	-	-	237,941	-	-	-
-	224,448	-	20,258	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 346,533</u>	<u>\$ 1,005,582</u>	<u>\$ 20,258</u>	<u>\$ 237,941</u>	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 190,411	\$ -	\$ 9,328	\$ 6,415	\$ -	\$ -	\$ -
-	156,122	-	10,930	113,848	-	-	-
-	-	-	-	-	118	-	-
-	-	-	-	-	-	-	-
-	346,533	-	20,258	120,263	118	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,005,582	-	-	-	-	-
-	-	-	-	117,678	-	-	-
-	-	1,005,582	-	117,678	-	-	-
<u>\$ -</u>	<u>\$ 346,533</u>	<u>\$ 1,005,582</u>	<u>\$ 20,258</u>	<u>\$ 237,941</u>	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana  
Combining Balance Sheet  
SPECIAL REVENUE FUNDS (Non Major)  
December 31, 2011

	LCDBG 2010 STREET IMPROVEMENT FUND 190	STEP PROGRAM FUND 454	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	LEAP FUND 461	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	ARRA 10% FUND 463
<b>ASSETS</b>						
Cash	\$ 67,532	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-
Receivables						
Ad valorem taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Other receivables	-	-	-	-	6,339	-
Due from other governments	20,336	-	-	67,182	6,926	-
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 87,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,182</b>	<b>\$ 13,265</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable and						
accrued expenses	\$ 28,034	\$ -	\$ -	\$ 13,111	\$ 4,122	\$ -
Due to other funds	-	-	-	54,071	9,143	-
Deferred revenues	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-
Total liabilities	28,034	-	-	67,182	13,265	-
<b>Fund Equity</b>						
Fund balance (deficit)						
Nonspendable						
Prepaid expenses and other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Spendable						
Restricted	59,834	-	-	-	-	-
Committed	-	-	-	-	-	-
Total fund balance	59,834	-	-	-	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 87,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,182</b>	<b>\$ 13,265</b>	<b>\$ -</b>

SECTION 8 HOUSING CHOICE VOUCHER FUND 470	ROAD LIGHTING DISTRICTS FUNDS 5xx	WORK FORCE INVESTMENT ACT					TRADE ADJUSTMENT ASSISTANCE FUND 458	TOTAL (Schedule 7)
		ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455			
\$ 351,014	\$ 158,244	\$ 32	\$ -	\$ -	\$ -	\$ -	-	14,351,217
-	-	-	-	-	-	-	-	250,000
-	-	-	-	-	-	-	-	1,924,536
-	144,238	-	-	-	-	-	-	188,441
1,423	-	-	-	-	-	-	-	788,818
99	534	52,275	23,198	18,145	-	-	-	2,340,066
-	-	-	-	-	-	-	-	68,835
-	-	-	-	-	-	-	-	300,925
<u>\$ 352,536</u>	<u>\$ 303,016</u>	<u>\$ 52,307</u>	<u>\$ 23,198</u>	<u>\$ 18,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>20,212,838</u>
\$ 22,454	\$ 10,094	\$ 10,275	\$ 11,607	\$ 6,222	\$ -	\$ -	-	1,034,248
-	-	42,000	11,591	11,923	-	-	-	1,984,470
-	850	-	-	-	-	-	-	8,375
-	-	-	-	-	-	-	-	10,775
22,454	10,944	52,275	23,198	18,145	-	-	-	3,037,868
-	-	-	-	-	-	-	-	68,835
-	-	-	-	-	-	-	-	300,925
330,082	292,072	32	-	-	-	-	-	15,432,142
-	-	-	-	-	-	-	-	1,373,068
<u>330,082</u>	<u>292,072</u>	<u>32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,174,970</u>
<u>\$ 352,536</u>	<u>\$ 303,016</u>	<u>\$ 52,307</u>	<u>\$ 23,198</u>	<u>\$ 18,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>20,212,838</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, 2011**

	ROAD PROGRAM FUND 101	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112
<b>Revenues</b>						
Taxes						
Ad valorem	\$ -	\$ -	\$ 1,455,551	\$ -	\$ 460,113	\$ 223,741
Other	-	-	-	-	-	-
Total taxes	-	-	1,455,551	-	460,113	223,741
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	-	-	22,784	-	-	-
State	1,105,960	357,021	-	-	23,474	11,736
Local	-	1,132,141	-	-	-	-
Total intergovernmental	1,105,960	1,489,162	22,784	-	23,474	11,736
Fees, charges and commissions for services	-	2,751	-	55,005	-	87,738
Fines and forfeitures	-	3,010,015	-	-	-	6,170
Use of money and property	8,462	321	4,463	120	118,937	894
Other revenues	-	-	-	970	-	30,377
Total revenue	1,114,422	4,502,249	1,482,798	56,095	602,524	360,656
<b>Expenditures</b>						
Current						
General government						
Judicial	-	4,502,249	-	-	-	-
Finance and administration	41,991	-	-	-	-	-
Total general government	41,991	4,502,249	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	134,184	-	-	-	-	-
Health and welfare	-	-	803,043	-	449,541	299,352
Culture and recreation	-	-	-	152,379	-	-
Economic development	-	-	-	-	-	-
Capital outlay	685,959	-	5,260	22,647	47,970	21,241
Total expenditures	862,134	4,502,249	808,303	175,026	497,511	320,593
<b>Excess (deficiency) of revenues over expenditures</b>	252,288	-	674,495	(118,931)	105,013	40,063
<b>Other financing sources (uses)</b>						
Sale of Assets	-	-	-	-	-	1,458
Transfers in	285,703	-	-	125,000	-	-
Transfers out	(1,044,500)	-	-	-	(20,000)	-
Total other financing sources (uses)	(758,797)	-	-	125,000	(20,000)	1,458
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(506,509)	-	674,495	6,069	85,013	41,521
<b>Fund Balances at Beginning of Year</b>	2,742,337	-	2,744,819	31,770	1,684,591	501,816
<b>FUND BALANCES AT END OF YEAR</b>	\$ 2,235,828	\$ -	\$ 3,419,314	\$ 37,839	\$ 1,769,604	\$ 543,337

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,663,253	-	-	-	-	-	-
-	1,663,253	-	-	-	-	-	-
266,475	-	-	-	-	-	-	-
-	-	-	-	-	-	1,288,401	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	55,200	-
-	-	-	-	-	-	1,343,601	-
-	-	-	237,370	-	-	272,937	-
459	7,491	250,551	-	-	-	-	-
25	-	738	1,371	730	-	589	1,752
266,959	1,670,744	251,289	238,741	4,150	-	1,617,127	1,752
-	-	151,434	148,600	-	-	-	-
-	-	-	-	-	-	27,439	-
-	-	151,434	148,600	-	-	27,439	-
10,089	1,261,620	-	-	-	-	1,449,726	-
276,728	-	-	-	-	-	-	35,003
-	-	-	-	-	-	-	-
-	-	-	-	19,839	777	-	-
-	51,257	-	-	-	-	77,216	99,667
286,817	1,312,877	151,434	148,600	19,839	777	1,554,381	134,670
(19,858)	357,867	99,855	90,141	(15,689)	(777)	62,746	(132,918)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,250	6,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,250	6,000
(19,858)	357,867	99,855	90,141	(15,689)	(777)	119,996	(126,918)
205,072	3,874,135	286,164	586,040	362,081	157,650	181,443	932,853
\$ 185,214	\$ 4,232,002	\$ 386,019	\$ 676,181	\$ 346,392	\$ 156,873	\$ 301,439	\$ 805,935

(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, 2011**

	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
<b>Revenues</b>						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	-	-	-	-	-	163,663
State	-	-	-	-	-	-
Local	-	-	-	-	-	-
Total intergovernmental	-	-	-	-	-	163,663
Fees, charges and commissions for services	-	-	1,529,383	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	360	3	271	220	18	-
Other revenues	-	4,949	-	5,344	-	-
Total revenue	360	4,952	1,529,654	5,564	18	163,663
<b>Expenditures</b>						
Current						
General government						
Judicial	-	-	-	-	-	59,009
Finance and administration	-	-	1,525,289	-	-	-
Total general government	-	-	1,525,289	-	-	59,009
Public safety	-	10,150	-	-	-	104,654
Public works	7,054	-	-	4	-	-
Health and welfare	-	2	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	1,794,688	-	55,033	-	-	-
Total expenditures	1,801,742	10,152	1,580,322	4	-	163,663
Excess (deficiency) of revenues over expenditures	(1,801,382)	(5,200)	(50,668)	5,560	18	-
Other financing sources (uses)						
Sale of Assets	-	-	-	-	-	-
Transfers in	1,000,000	1,714	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	1,000,000	1,714	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(801,382)	(3,486)	(50,668)	5,560	18	-
Fund Balances at beginning of year	848,693	3,486	160,622	102,363	8,507	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 47,311</b>	<b>\$ -</b>	<b>\$ 109,954</b>	<b>\$ 107,923</b>	<b>\$ 8,525</b>	<b>\$ -</b>

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	FAMILY JUSTICE CENTER FUND 184	LAKE PARK DRAINAGE DISTRICT FUND 186	JUVENILE DRUG COURT FUND 188
\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	663,047	-	118,757	-	-	-	-	-
-	-	-	-	6,850	-	-	-	-
-	-	-	-	-	-	-	-	-
-	663,047	-	118,757	6,850	-	-	-	-
-	124,143	-	-	28,491	-	-	-	-
-	-	-	-	39,314	-	-	-	-
-	-	2,117	-	-	-	-	-	-
-	-	-	-	10	-	-	-	-
-	787,190	2,117	118,757	74,665	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	118,757	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	118,757	-	-	-	-	-
9	61	37	-	134,973	-	-	-	-
-	-	-	-	-	-	-	(28)	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	765,309	-	-	-	-	-	-	-
9	765,370	37	118,757	134,973	-	-	(28)	-
(9)	21,820	2,080	-	(60,308)	-	-	28	-
-	-	-	-	-	-	-	-	-
-	-	-	-	65,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	65,000	-	-	-	-
(9)	21,820	2,080	-	4,692	-	-	28	-
9	(21,820)	1,003,502	-	112,986	-	-	(28)	-
\$ -	-	1,005,582	-	\$ 117,678	\$ -	\$ -	\$ -	\$ -

(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, 2011**

	LCDBG 2010 STREET IMPROVEMENT FUND 190	STEP PROGRAM FUND 454	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	LEAP FUND 461	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	ARRA 10% FUND 463	SECTION 8 HOUSING CHOICE VOUCHER FUND 470
<b>Revenues</b>							
Taxes							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-
Intergovernmental							
Federal	146,268	-	-	364,235	-	80,000	2,682,527
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Total intergovernmental	146,268	-	-	364,235	-	80,000	2,682,527
Fees, charges and commissions for services	-	-	-	-	-	-	767,507
Fines and forfeitures	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	1,471
Other revenues	75	-	-	100	44,706	-	14,152
Total revenue	146,343	-	-	364,335	44,706	80,000	3,465,657
<b>Expenditures</b>							
Current							
General government							
Judicial	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-
Total general government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	(592)	364,335	44,706	80,000	3,968,466
Capital outlay	196,300	-	-	-	-	-	1,393
Total expenditures	196,300	-	(592)	364,335	44,706	80,000	3,969,859
Excess (deficiency) of revenues over expenditures	(49,957)	-	592	-	-	-	(504,202)
<b>Other financing sources (uses)</b>							
Sale of Assets	-	-	-	-	-	-	-
Transfers in	44,500	-	671	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	44,500	-	671	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(5,457)	-	1,263	-	-	-	(504,202)
Fund Balances at Beginning of Year	65,291	-	(1,263)	-	-	-	834,284
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 59,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,082</b>

ROAD LIGHTING DISTRICTS FUNDS 5xx	WORK FORCE INVESTMENT ACT					TOTAL (Schedule 8)
	ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	TRADE ADJUSTMENT ASSISTANCE FUND 458	
\$ 651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,140,056
173,231	-	-	-	-	-	1,836,484
173,882	-	-	-	-	-	3,976,540
-	-	-	-	-	-	266,475
-	329,598	196,718	150,231	-	-	6,206,229
1,601	-	-	-	-	-	1,506,642
-	-	-	-	-	-	1,187,341
1,601	329,598	196,718	150,231	-	-	8,900,212
-	-	-	-	-	-	3,105,325
-	-	-	-	-	-	3,306,050
498	-	-	-	-	-	151,285
-	18,129	3,000	3,635	40	-	128,932
175,981	347,727	199,718	153,866	40	-	19,834,819
-	-	-	-	-	-	4,980,049
-	2,536	-	6,342	-	-	1,603,597
-	2,536	-	6,342	-	-	6,583,646
-	-	-	-	-	-	2,971,212
283,847	-	-	-	-	-	736,899
-	-	-	-	-	-	1,551,938
-	-	-	-	-	-	152,379
-	345,159	199,718	147,524	40	32	5,170,004
-	-	-	-	-	-	3,823,940
283,847	347,695	199,718	153,866	40	32	20,990,018
(107,866)	32	-	-	-	(32)	(1,155,199)
-	-	-	-	-	-	1,458
-	-	-	-	-	-	1,585,838
-	-	-	-	-	-	(1,064,500)
-	-	-	-	-	-	522,796
(107,866)	32	-	-	-	(32)	(632,403)
399,938	-	-	-	-	32	17,807,373
\$ 292,072	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ 17,174,970

**NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**DEBT SERVICE FUNDS (Non Major)**  
**December 31, 2011**

	CORRECTIONAL CENTER FUND 201	DETENTION HOME FUND 206	TOTAL (Schedule 7)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 18,060	\$ 18,060
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	\$ -	\$ 18,060	\$ 18,060
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund equity</b>			
Fund balance			
Spendable			
Restricted for debt service	-	18,060	18,060
Total fund balance	-	18,060	18,060
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ -	\$ 18,060	\$ 18,060
	<u>                    </u>	<u>                    </u>	<u>                    </u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**DEBT SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2011**

	<b>CORRECTIONAL CENTER FUND 201</b>	<b>DETENTION HOME FUND 206</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>			
Ad Valorem Taxes	\$ 90,999	\$ 15,809	\$ 106,808
Use of money and property	189	30	219
Total revenues	<u>91,188</u>	<u>15,839</u>	<u>107,027</u>
<b>Expenditures</b>			
Current			
General Government			
Finance and administration	<u>3</u>	<u>-</u>	<u>3</u>
Total expenditures	<u>3</u>	<u>-</u>	<u>3</u>
<b>Excess of revenues over expenditures</b>	91,185	15,839	107,024
<b>Other financing uses</b>			
Transfers out	<u>(102,438)</u>	<u>-</u>	<u>(102,438)</u>
Total other financing uses	<u>(102,438)</u>	<u>-</u>	<u>(102,438)</u>
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	(11,253)	15,839	4,586
<b>Fund balances at beginning of year</b>	<u>11,253</u>	<u>2,221</u>	<u>13,474</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ 18,060</u></u>	<u><u>\$ 18,060</u></u>

**NON-MAJOR CAPITAL PROJECTS FUNDS**



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**December 31, 2011**

	<b>J.S. CLARK CEMETARY FUND 009</b>	<b>JAIL FUND 301/310</b>	<b>FIRE DEPARTMENT FUND 304</b>	<b>DETENTION HOME FUND 306/316</b>	<b>HEALTH UNIT FUND 311</b>	<b>TOTAL (Schedule 7)</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 18,803	\$ 1,653,148	\$ 4,733,585	\$ 384,660	\$ 488,947	\$ 7,279,143
Ad valorem taxes receivable	-	503,200	-	-	-	503,200
Due from other funds	-	583	-	-	-	583
<b>TOTAL ASSETS</b>	<b>\$ 18,803</b>	<b>\$ 2,156,931</b>	<b>\$ 4,733,585</b>	<b>\$ 384,660</b>	<b>\$ 488,947</b>	<b>\$ 7,782,926</b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 11,970	\$ -	\$ 58,700	\$ 7,740	\$ 78,410
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>11,970</b>	<b>-</b>	<b>58,700</b>	<b>7,740</b>	<b>78,410</b>
<b>FUND EQUITY</b>						
<b>Fund balance</b>						
Spendable						
Restricted for capital improvement	18,803	2,144,961	4,733,585	325,960	481,207	7,704,516
Total fund balance	18,803	2,144,961	4,733,585	325,960	481,207	7,704,516
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 18,803</b>	<b>\$ 2,156,931</b>	<b>\$ 4,733,585</b>	<b>\$ 384,660</b>	<b>\$ 488,947</b>	<b>\$ 7,782,926</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**For the Year Ended December 31, 2011**

	<b>J.S. CLARK CEMETARY FUND 009</b>	<b>JAIL FUND 301/310</b>	<b>FIRE DEPARTMENT FUND 304</b>	<b>DETENTION HOME FUND 306/316</b>	<b>HEALTH UNIT FUND 311</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>						
Ad valorem tax	\$ -	\$ 541,387	\$ -	\$ 11,047	\$ -	\$ 552,434
Intergovernmental revenue - state	30,000	1,750	-	8,203	-	39,953
Use of money and property	95	3,432	8,652	767	1,048	13,994
Total revenues	<u>30,095</u>	<u>546,569</u>	<u>8,652</u>	<u>20,017</u>	<u>1,048</u>	<u>606,381</u>
<b>Expenditures</b>						
Current						
General government						
Finance and administration	-	2,009	-	14	-	2,023
Public safety	-	16,026	149	-	-	16,175
Health and welfare	82,555	-	-	-	18	82,573
Capital outlay	<u>6,737</u>	<u>197,080</u>	<u>899,734</u>	<u>58,700</u>	<u>154,800</u>	<u>1,317,051</u>
Total expenditures	<u>89,292</u>	<u>215,115</u>	<u>899,883</u>	<u>58,714</u>	<u>154,818</u>	<u>1,417,822</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(59,197)	331,454	(891,231)	(38,697)	(153,770)	(811,441)
<b>Other financing sources (uses)</b>						
Transfers in	-	102,438	1,215,081	-	20,000	1,337,519
Total other financing sources (uses)	<u>-</u>	<u>102,438</u>	<u>1,215,081</u>	<u>-</u>	<u>20,000</u>	<u>1,337,519</u>
<b>Excess (deficiency) of revenues and other sources over expenditures</b>	(59,197)	433,892	323,850	(38,697)	(133,770)	526,078
<b>Fund balances at beginning of year</b>	<u>78,000</u>	<u>1,711,069</u>	<u>4,409,735</u>	<u>364,657</u>	<u>614,977</u>	<u>7,178,438</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 18,803</u>	<u>\$ 2,144,961</u>	<u>\$ 4,733,585</u>	<u>\$ 325,960</u>	<u>\$ 481,207</u>	<u>\$ 7,704,516</u>

## **NON-MAJOR ENTERPRISE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Net Assets**  
**ENTERPRISE FUNDS (Non Major)**  
**December 31, 2011**

	<b>GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128</b>	<b>SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152</b>	<b>EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158</b>	<b>INGLESIDE SEWERAGE DISTRICT FUND 159</b>	<b>WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185</b>	<b>TOTAL (Statement E)</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 44,452	\$ -	\$ 20,506	\$ -	\$ -	\$ 64,958
Receivables						
Trade	3,637	9,681	1,124	-	9,777	24,219
Due from other public bodies	-	-	-	1,906	-	1,906
Capital assets	60,123	880,513	107,846	709,945	575,425	2,333,852
<b>TOTAL ASSETS</b>	<b>\$ 108,212</b>	<b>\$ 890,194</b>	<b>\$ 129,476</b>	<b>\$ 711,851</b>	<b>\$ 585,202</b>	<b>\$ 2,424,935</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>Liabilities</b>						
Current liabilities						
Accounts payable and accrued expenses	\$ 1,262	\$ -	\$ -	\$ 78	\$ 5,564	\$ 6,904
Due to other funds	-	-	-	2,673	102,327	105,000
Current liabilities payable from restricted assets						
Customer deposits payable	50	-	-	-	-	50
Total liabilities	1,312	-	-	2,751	107,891	111,954
<b>Net assets (deficit)</b>						
Invested in capital assets	60,123	880,513	107,846	709,945	575,425	2,333,852
Unrestricted (deficit)	46,777	9,681	21,630	(845)	(98,114)	(20,871)
Total net assets (deficit)	106,900	890,194	129,476	709,100	477,311	2,312,981
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 108,212</b>	<b>\$ 890,194</b>	<b>\$ 129,476</b>	<b>\$ 711,851</b>	<b>\$ 585,202</b>	<b>\$ 2,424,935</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenses,**  
**and Changes in Net Assets**  
**ENTERPRISE FUNDS (Non Major)**  
**For the Year Ended December 31, 2011**

	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)
<b>Operating revenues</b>						
Sewer service charges	\$ 3,965	\$ -	\$ -	\$ 2,944	\$ 115,768	\$ 122,677
<b>Operating expenses</b>						
Depreciation	3,485	56,482	5,901	32,893	37,989	136,750
Indirect cost allocation	264	-	-	-	1,392	1,656
Insurance	144	-	-	522	1,442	2,108
Interest	-	-	-	3	-	3
Miscellaneous	2	-	-	-	11,621	11,623
Maintenance and repairs	2,970	-	-	1,400	75,765	80,135
Treatment fees	7,482	-	-	-	-	7,482
Utilities	175	-	-	969	25,490	26,634
Total operating expenses	14,522	56,482	5,901	35,787	153,699	266,391
<b>Operating income (loss)</b>	(10,557)	(56,482)	(5,901)	(32,843)	(37,931)	(143,714)
<b>Non-operating revenues</b>						
Interest earned	97	-	44	-	-	141
<b>Net increase (decrease) in net assets</b>	(10,460)	(56,482)	(5,857)	(32,843)	(37,931)	(143,573)
<b>Net assets at beginning of year</b>	117,360	946,676	135,333	741,943	515,242	2,456,554
<b>NET ASSETS (Deficits) AT AT END OF YEAR</b>	\$ 106,900	\$ 890,194	\$ 129,476	\$ 709,100	\$ 477,311	\$ 2,312,981

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana  
Combining Schedule of Cash Flows  
ENTERPRISE FUNDS (Non Major)  
For the Year Ended December 31, 2011

	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)
<b>Cash flows from operating activities</b>						
Receipts from customers	\$ 2,676	\$ -	\$ -	\$ 3,276	\$ 115,347	\$ 121,299
Payments to suppliers for goods and services	(10,410)	-	-	(3,007)	(117,856)	(131,273)
Net cash provided (used) by operating activities	(7,734)	-	-	269	(2,509)	(9,974)
<b>Cash flows from capital and related financing activities</b>						
Receipts from (payments to) other funds	-	-	-	(269)	2,509	2,240
Net cash provided by capital and related operating activities	-	-	-	(269)	2,509	2,240
<b>Cash flows from investing activities</b>						
Interest earnings	97	-	44	-	-	141
Net cash provided by investing activities	97	-	44	-	-	141
<b>Net increase (decrease) in cash and cash equivalents</b>	(7,637)	-	44	-	-	(7,593)
<b>Cash at beginning of year</b>	52,089	-	20,462	-	-	72,551
<b>CASH AT END OF YEAR</b>	<u>\$ 44,452</u>	<u>\$ -</u>	<u>\$ 20,506</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,958</u>
<b>Reconciliation of operating income to net cash used by operating activities</b>						
Operating income (loss)	\$ (10,557)	\$ (56,482)	\$ (5,901)	\$ (32,843)	\$ (37,931)	\$ (143,714)
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	2,348	3,937	1,124	332	9,356	17,097
Accounts payable	627	-	-	(113)	(2,146)	(1,632)
Net cash provided (used) by operating activities	<u>\$ (4,097)</u>	<u>\$ 3,937</u>	<u>\$ 1,124</u>	<u>\$ 269</u>	<u>\$ 7,268</u>	<u>\$ 8,501</u>
<b>Cash shown on schedule of net assets</b>	<u>\$ 44,452</u>	<u>\$ -</u>	<u>\$ 20,506</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,958</u>

**NON-MAJOR INTERNAL SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Net Assets**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**December 31, 2011**

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement E)</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 5,313,194	\$ 1,349,416	\$ 6,662,610
Investments at market value	-	763,500	763,500
Receivables - other	16,608	54,908	71,516
Due from other governments	-	1,285	1,285
Prepaid and other assets	-	223,247	223,247
<b>TOTAL ASSETS</b>	<b>\$ 5,329,802</b>	<b>\$ 2,392,356</b>	<b>\$ 7,722,158</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 1,574	\$ 38,283	\$ 39,857
Deposits held	1,168	-	1,168
Other noncurrent liabilities	58,111	985,630	1,043,741
Total liabilities	60,853	1,023,913	1,084,766
<b>Net assets</b>			
Restricted for Insurance Claims	5,268,949	1,368,443	6,637,392
Total net assets	5,268,949	1,368,443	6,637,392
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 5,329,802</b>	<b>\$ 2,392,356</b>	<b>\$ 7,722,158</b>



**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenses,**  
**and Changes in Net Assets**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2011**

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement F)</b>
<b>Operating Revenues</b>			
Premiums	\$ 896,666	\$ 714,560	\$ 1,611,226
<b>Operating Expenses</b>			
Administrative expenses	17,525	110,986	128,511
Benefit payments and reinsurance	577,229	919,895	1,497,124
Total expenditures	<u>594,754</u>	<u>1,030,881</u>	<u>1,625,635</u>
<b>Operating income (loss)</b>	301,912	(316,321)	(14,409)
<b>Nonoperating revenues</b>			
Interest income	9,693	11,396	21,089
Total nonoperating revenues	<u>9,693</u>	<u>11,396</u>	<u>21,089</u>
<b>Changes in net assets</b>	311,605	(304,925)	6,680
<b>Net assets at beginning of year</b>	<u>4,957,344</u>	<u>1,673,368</u>	<u>6,630,712</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 5,268,949</u>	<u>\$ 1,368,443</u>	<u>\$ 6,637,392</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2011**

	<b>INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement G)</b>
<b>Cash flows from operating activities</b>			
Premiums received	\$ 886,100	\$ 694,541	\$ 1,580,641
Payments to suppliers for goods and services	(17,525)	(110,986)	(128,511)
Payments for claims	(620,732)	(610,352)	(1,231,084)
Net cash provided by operating activities	<u>247,843</u>	<u>(26,797)</u>	<u>221,046</u>
<b>Cash flows from capital and related financing activities</b>			
Due from other funds	<u>1,516</u>	<u>(1,285)</u>	<u>231</u>
Net cash provided by capital and related operating activities	<u>1,516</u>	<u>(1,285)</u>	<u>231</u>
<b>Cash flows from investing activities</b>			
Interest earnings	9,693	11,396	21,089
Investments matured	-	750,000	750,000
Investments purchased	-	(763,500)	(763,500)
Net cash provided by investing activities	<u>9,693</u>	<u>(2,104)</u>	<u>7,589</u>
<b>Net increase (decrease) in cash</b>	259,052	(30,186)	228,866
<b>Cash at beginning of year</b>	5,054,142	1,379,602	6,433,744
<b>CASH AT END OF YEAR</b>	<u>\$ 5,313,194</u>	<u>\$ 1,349,416</u>	<u>\$ 6,662,610</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income (loss)	\$ 301,912	\$ (316,321)	\$ (14,409)
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	(10,566)	(20,019)	(30,585)
Prepaid expenses	-	(15,908)	(15,908)
Accounts payable	(1,201)	2,022	821
Noncurrent liabilities	(42,302)	323,429	281,127
Net cash provided by operating activities	<u>\$ 247,843</u>	<u>\$ (26,797)</u>	<u>\$ 221,046</u>
<b>Cash shown on statement of net assets</b>	<u>\$ 5,313,194</u>	<u>\$ 1,349,416</u>	<u>\$ 6,662,610</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2011

***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, 2011**

		<b>SALARY</b>
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
<b>TOTAL</b>		<b>\$ <u>86,400</u></b>

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

**For the Year Ended December 31, 2011**

Beaird, David Lane		\$ 600
Dans, Steven L		500
Seegers, Douglas		600
<b>TOTAL</b>		<b>\$ <u>1,700</u></b>

**West Ouachita Sewerage District No. 9**  
**(A Component Unit of Ouachita Parish Police Jury)**  
**Schedule of Bond Disclosure Requirements**  
**For the Year Ended December 31, 2011**

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

<b>Number of Customers</b>	
Residential	380
Commercial	1
Total	<u>381</u>

**Schedule of Changes in Restricted Assets**

	<b>Bond Reserve Fund</b>	<b>Bond Contingency Fund</b>
Balance - January 1, 2011	\$ 44,462	\$ 26,079
Add		
Interest earned	85	58
Total funds available	\$ <u>44,547</u>	\$ <u>26,137</u>
Balance - December 31, 2011	\$ <u><u>44,547</u></u>	\$ <u><u>26,137</u></u>

**West Ouachita Sewerage District No. 9**  
**(A Component Unit of Ouachita Parish Police Jury)**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

<b>Company</b>	<b>Risk Covered</b>	<b>Limits of Coverage</b>	<b>Expiration Date</b>
Travelers Indemnity	Primary Coverage	\$1 Million per occurrence \$3 Million in aggregate	01/01/2012
	Automobile Liability	\$1 Million per occurrence	01/01/2012
	Employee Theft	\$100,000 per occurrence	01/01/2012
	Excess Liability Coverage	\$3 Million in aggregate	01/01/2012

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

**OUACHITA PARISH POLICE JURY  
REQUIRED SUPPLEMENTARY INFORMATION**

**OTHER POST EMPLOYMENT BENEFITS  
SCHEDULE OF FUNDING PROGRESS**

Fiscal Year Ending	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as of Percentage of Covered Payroll ((b-a)/c)
12/31/11	01/01/11	\$ -	\$ 12,577,308	\$ 12,577,308	0.0%	\$ 21,408,194	58.7%
12/31/10	01/01/10	-	12,093,565	12,093,565	0.0%	21,667,053	55.8%
12/31/09	01/01/09	-	14,051,857	14,051,857	0.0%	25,672,528	54.7%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ending	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Costs Contributed	Net OPEB Obligation
12/31/11	\$ 1,047,651	\$ 348,087	33.2%	\$ 3,816,575
12/31/10	1,014,412	498,868	49.2%	3,117,011
12/31/09	1,592,205	284,480	17.9%	2,601,467

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



# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, MBA, CPA (1963-2002)  
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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, 2011 which collectively comprise the basic financial statements of the Police Jury's primary government, and have issued our report thereon dated June 29, 2012. 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*.

We noted certain other matters that we reported to management of the Ouachita Parish Police Jury in a separate letter dated June 29, 2012.

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, Royce & Son*

(A Professional Accounting Corporation)

**June 29, 2012**

**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, 2011. 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, 2011.

**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.

*Luffey, Huffman, Rozdolski & Sigmund*

(A Professional Accounting Corporation)

**June 29, 2012**

**OUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2011**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	Expenditures
<b>Department of Agriculture</b>			
Passed Through Louisiana Department of Social Services			
Special Milk Program for Children	10.556	N/A	1,759
<b>Total Department of Agriculture</b>			<u>1,759</u>
<b>Department of Entergy</b>			
Direct Program			
ARRA - Energy Efficiency and Conservation Block Grant	81.128	N/A	426,160
<b>Total Department of Energy</b>			<u>426,160</u>
<b>Department of Health and Human Services</b>			
Passed Through the Louisiana Dept of Labor			
Temporary Assistance for Needy Families-LEAP	93.558	697014	364,235
<b>Total Department of Health and Human Services</b>			<u>364,235</u>
<b>Department of Housing and Urban Development (HUD)</b>			
Direct Programs			
Section 8 Choice Voucher Program	14.871	N/A	2,633,830
Passed Through the State of Louisiana - Office of Community Development			
CDBG - Louisiana Community Development Block Grant - Lilac and Gary Streets	14.228	698542	146,268
CDBG - Louisiana Community Development Block Grant - Burney's Subdivision	14.228	685259	663,046
<b>Total Department of Housing and Urban Development</b>			<u>3,443,144</u>
<b>Department of Interior</b>			
Direct Programs			
Payment In-Lieu-of Taxes	15.226	N/A	7,144
<b>Total Department of Interior</b>			<u>7,144</u>
<b>Department of Justice</b>			
Direct Program			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	163,663
Supervised Visitation, Safe Havens for Children	16.527	N/A	118,757
<b>Total Department of Justice</b>			<u>282,420</u>
<b>Department of Labor</b>			
Passed Through the Louisiana Department of Labor			
Workforce Investment Act (WIA)			
Adult Program	17.258	676941	329,598
Youth Program	17.259	676941	196,718
Dislocated Worker Program	17.278	676941	139,385
ARRA - Dislocated Worker Program	17.278	676941	10,846
ARRA 10%	17.258	676941	80,000
<b>Total WIA Cluster</b>			<u>756,547</u>
<b>Total Department of Labor</b>			<u>756,547</u>
<b>Department of Homeland Security</b>			
Direct Program			
Disaster Housing Assistance Program - HUD Ike	97.109	N/A	48,697
Passed Through State of Louisiana Office of			
Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance	97.036	FEMA-1786-DR-LA	22,784
Hazard Mitigation Program	97.039	1603-073-0012	65,000
Hazard Mitigation Program	97.039	1603-022-0003	856,009
State Homeland Security Program	97.067	2010-SS-T0-0043	102,362
State Homeland Security Program	97.067	2009-SS-T9-0059	63,539
State Homeland Security Program	97.067	2008-GE-T8-0013	17,220
State Homeland Security Program - Citizens Corps	97.067	2009-SS-T9-0059	1,490
State Homeland Security Program - Citizens Corps	97.067	2010-SS-T0-0043	625
Emergency Management Performance Grants	97.042	2010-EP-E0-0058	17,419
Emergency Management Performance Grants	97.042	EMW-2011-EP-00058	77,845
Passed Through State of Louisiana Office of Homeland			
Security and Emergency Preparedness/North Delta Regional			
Planning & Development			
State Homeland Security Program	97.067	2008-GE-T8-0013	35,356
State Homeland Security Program	97.067	2009-SS-T9-0059	51,536
<b>Total Department of Homeland Security</b>			<u>1,359,882</u>
<b>Total Federal Awards Expended</b>			<u>\$ 6,641,291</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, 2011**

**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 \$68,835 at December 31, 2011.

**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, 2011.

	<b><u>Revenues</u></b> <b><u>Statement D</u></b>
Major Governmental Funds	
General Fund	\$ 433,304
Green Oaks Detention Center	1,759
Non-Major Governmental Funds	<u>6,206,228</u>
 Expenditures of Federal Awards - Schedule 25	 <u><u>\$ 6,641,291</u></u>

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes X No

**Federal Awards**

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? \_\_\_\_\_ Yes X No

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**Identification of major programs:**

<u>CDFA Number</u>	<u>Name of Federal Program</u>
14.228	Community Development Block Grant
14.871	Section 8 Choice Voucher Program
81.128	ARRA - Energy Efficiency and Conservation Block Grant
97.039	Hazard Mitigation Program

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

Auditee qualified as low-risk auditee?      Yes   X   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**



# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

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## MANAGEMENT LETTER

**To the Police Jurors and Management  
Ouachita Parish Police Jury  
Monroe, Louisiana**

In planning and performing our audit of the financial statements of the Ouachita Parish Police Jury (the Police Jury) for the year ended December 31, 2011, we considered its internal control structure in order to determine our auditing procedures for purposes of expressing our opinion on the financial statements and not to provide assurance on the internal control structure or overall compliance with laws and regulations.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 29, 2012 on the financial statements of the Police Jury.

## GRANT ACTIVITY

During our testing of the Section 8 Choice Voucher Program, we experienced difficulty in obtaining complete and accurate information regarding certain grant information. While the Police Jury has established a centralized system of grant administration, there remains some areas that could be improved upon.

Each month, Section 8 Executive Director must electronically file a Voucher Management System (VMS) report with the Department of Housing and Urban Development. This report contains information on the number of units rented, Housing Assistance Payments (HAP) and administrative expenses as well as other information. HAP and administrative amounts along with fraud recovery receipts are provided to the Executive Director by the Assistant Treasurer each month. Often the reported amounts did not agree to the spreadsheet from accounting and a corrected VMS would have to be submitted. Also included on the VMS are amounts for portable vouchers which were received by the Section 8 program from other jurisdictions which did not always agree to general ledger amounts and had to be corrected.

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**  
**Management Letter**  
**Page 2 of 2**

Because HUD uses information from the VMS to calculate administrative fees paid to the Police Jury and the subsequent year's housing assistance, care should be taken to ensure that complete and accurate information is entered into the system. The VMS should be forwarded to the Assistant Treasurer each month for review and any discrepancies resolved and corrected immediately as needed.

Also the accounting department should commence accumulating grant information as soon as a grant is awarded. Each department should be instructed to notify the accounting department when a grant is received and provide copies of the award document, the CFDA number, program budget and any other pertinent information that may be available. All requests for funds should be submitted to accounting along with documentation of expenditures supporting the requests for review and to allow grant data to be gathered on a timely basis. A preliminary Schedule of Expenditures of Federal Awards should be prepared by Police Jury staff and presented to the auditors at the onset of the audit in order for the auditors to ensure that major programs can be determined in accordance with the Office of Management and Budget Circular A-133 and to plan the testing of federal programs.

**Management's Corrective Action Plan:**

The Ouachita Parish Police Jury has made strides in improving its system of grant administration. However, management will consider the auditor's recommendations and implement procedures which we believe will best address the issues referred to above.

*Luffey, Huffman, Regalado, & Sengine*

**(A Professional Accounting Corporation)**

**June 29, 2012**