

# **OUACHITA PARISH POLICE JURY**

**Financial Statements  
As of and For the Year Ended December 31, 2012**

# **OUACHITA PARISH POLICE JURY**

## **Financial Statements As of and for the Year Ended December 31, 2012**

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# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
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## INDEPENDENT AUDITOR'S REPORT

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

### *Report on the Financial Statements*

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, 2012, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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 applicable to 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on Aggregate Discretely Presented Component***

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.

***Adverse Opinion on Aggregate Discretely Presented Component Units***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the Ouachita Parish Police Jury, as of December 31, 2012, or the changes in financial position, and, where applicable, cash flows thereof for the year then ended.

***Unmodified Opinions***

In our opinion, the financial statements referred to above present, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Ouachita Parish Police Jury as of December 31, 2012, 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.

***Emphasis of Matter***

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.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and Other Post Employment Benefits Schedules of Funding Progress and Employer Contributions on pages 5 through 16; pages 64 through 69 and page 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of

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

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 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.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards 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 basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2013 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 internal control over financial reporting or on compliance. That report is

Ouachita Parish Police Jury  
Monroe, Louisiana

an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

*Luffey, Huffman, Rozell, & Seignier*

(A Professional Accounting Corporation)  
June 28, 2013

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART A)**

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2012**

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, 2012. 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 \$258.8 million (net position). Of this amount, \$14.5 million (unrestricted net position) 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 position decreased by approximately \$1 million during 2012. Governmental activities' net position decreased \$907,946 during 2012, while business-type activities' net position decreased by approximately \$115,000.
- As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$74.4 million, an increase of approximately \$1.7 million in comparison with the prior year. Approximately 6.8% of this total amount, \$4.6 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 93.2% or \$69.8 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 \$4.6 million, or 79% of total 2012 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 Position 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.

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

**Ouachita Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2012**

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 Position (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 Position 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 position 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 position* - the difference between assets and liabilities, as reported in the Statement of Net position - 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 position - 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 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.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2012**

**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 Position and the Statement of Activities) and governmental *funds* in the reconciliations of the Governmental Funds Balance Sheet to the Statement of Net Position 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 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, 2012.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2012**

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 Position.

**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, 2012, 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 position were \$258.8 million at December 31, 2012. Of this amount, \$244.3 million was restricted or invested in capital assets. Restricted net position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

The following table reflects the condensed Statement of Net Position for 2012, with comparative figures from 2011:

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2012**

**Table 1  
OUACHITA PARISH POLICE JURY  
Condensed Statement of Net Position  
December 31, 2012 and 2011**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
<b><u>Assets</u></b>						
Current and other assets	\$ 87,832,177	\$ 84,817,132	\$ 110,262	\$ 75,958	\$ 87,942,439	\$ 84,893,090
Capital Assets	<u>181,040,591</u>	<u>183,073,030</u>	<u>2,745,101</u>	<u>2,915,839</u>	<u>183,785,692</u>	<u>185,988,869</u>
Total Assets	<u>268,872,768</u>	<u>267,890,162</u>	<u>2,855,363</u>	<u>2,991,797</u>	<u>271,728,131</u>	<u>270,881,959</u>
<b><u>Liabilities</u></b>						
Current and other liabilities	4,899,237	4,469,246	15,483	16,402	4,914,720	4,485,648
Long-term liabilities	<u>7,555,711</u>	<u>6,095,154</u>	<u>477,412</u>	<u>497,913</u>	<u>8,033,123</u>	<u>6,593,067</u>
Total Liabilities	<u>12,454,948</u>	<u>10,564,400</u>	<u>492,895</u>	<u>514,315</u>	<u>12,947,843</u>	<u>11,078,715</u>
<b><u>Net Position</u></b>						
Invested in capital assets, net of debt	181,040,591	183,073,030	2,267,689	2,417,926	183,308,280	185,490,956
Restricted	60,917,361	56,947,962	70,684	-	60,988,045	56,947,962
Unrestricted	<u>14,459,866</u>	<u>17,304,772</u>	<u>24,096</u>	<u>59,556</u>	<u>14,483,962</u>	<u>17,364,328</u>
Total Net Position	<u>\$ 256,417,818</u>	<u>\$ 257,325,764</u>	<u>\$ 2,362,469</u>	<u>\$ 2,477,482</u>	<u>\$ 258,780,287</u>	<u>\$ 259,803,246</u>

The \$14.5 million in unrestricted net position of governmental activities represents the *accumulated* results of all past year's operations. Net position of governmental activities decreased by \$907,946 from the prior year. The changes in net position are discussed later in this MD&A.

The Police Jury's *combined* net position at year end total \$258.8 million. Approximately 70.8% (\$183.3 million) of the Police Jury's net position as of December 31, 2012, 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 23.6% of the Police Jury's net position (\$61 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 5.6% (\$14.5 million) of net position, 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 position for the year ended December 31, 2012, with comparative figures from 2011:

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2012**

**Table 2  
OUACHITA PARISH POLICE JURY  
Condensed Statement of Activities  
For the years ended December 31, 2012 and 2011**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
<b>Program revenues</b>						
Charges for services	\$ 6,525,631	\$ 6,469,717	\$ 309,599	\$ 273,836	\$ 6,835,230	\$ 6,743,553
Operating grants and contributions	6,890,301	7,136,968	-	-	6,890,301	7,136,968
Capital grants and contributions	2,006,770	2,862,789	-	-	2,006,770	2,862,789
<b>General Revenues</b>						
Ad valorem taxes	32,326,704	31,039,169	-	-	32,326,704	31,039,169
Sales taxes	12,737,474	11,624,124	-	-	12,737,474	11,624,124
Other general revenues	11,998,082	11,542,939	226	293	11,998,308	11,543,232
<b>Total revenues</b>	<b>72,484,962</b>	<b>70,675,706</b>	<b>309,825</b>	<b>274,129</b>	<b>72,794,787</b>	<b>70,949,835</b>
<b>Functions/Program Expenses:</b>						
<b>Current</b>						
Legislative	197,131	198,868	-	-	197,131	198,868
Judicial	8,101,145	7,988,685	-	-	8,101,145	7,988,685
Elections	203,384	229,779	-	-	203,384	229,779
Finance and administrative	2,412,241	3,640,822	-	-	2,412,241	3,640,822
Other general government	7,489,400	7,347,429	-	-	7,489,400	7,347,429
Public safety	30,451,952	30,512,183	-	-	30,451,952	30,512,183
Public works	7,147,423	7,356,670	-	-	7,147,423	7,356,670
Health and welfare	5,233,292	3,340,772	-	-	5,233,292	3,340,772
Culture and recreation	7,117,241	6,826,985	-	-	7,117,241	6,826,985
Economic development and assistance	5,039,699	5,346,437	-	-	5,039,699	5,346,437
Sewer	-	-	424,838	451,599	424,838	451,599
<b>Total function/program expenses</b>	<b>73,392,908</b>	<b>72,788,630</b>	<b>424,838</b>	<b>451,599</b>	<b>73,817,746</b>	<b>73,240,229</b>
<b>Increase (decrease) in net position</b>	<b>\$ (907,946)</b>	<b>\$ (2,112,924)</b>	<b>\$ (115,013)</b>	<b>\$ (177,470)</b>	<b>\$ (1,022,959)</b>	<b>\$ (2,290,394)</b>

**Changes in Net Position** The Police Jury's total revenues were \$72.8 million and the total cost of all programs and services was \$73.8 million. Therefore, net position decreased \$1 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

**Governmental Activities** net position decreased \$907,946 in 2012. The cost of all of the *governmental* activities this year was \$73.4 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$58 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 (\$8.9 million).

**Ouachita Parish Police Jury  
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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, 2012 and 2011**

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
Judicial	\$ 8,101,145	\$ 7,988,685	\$ 6,093,490	\$ 5,966,970
Other general government	7,489,400	7,347,429	7,489,400	7,347,429
Public safety	30,451,952	30,512,183	25,774,067	25,587,877
Public works	7,147,423	7,356,670	4,985,203	4,322,682
Finance and administration	2,412,241	3,640,822	864,512	2,086,889
Culture and recreation	7,117,241	6,826,985	6,966,698	6,691,146
Economic and government assistance	5,039,699	5,346,437	165,529	646,609
All others	5,633,807	3,769,419	5,631,307	3,669,554
Totals	<u>\$ 73,392,908</u>	<u>\$ 72,788,630</u>	<u>\$ 57,970,206</u>	<u>\$ 56,319,156</u>

*Governmental Activities* net position decreased \$907,946. Some factors affecting the change in net position for governmental activities were:

- (1) a \$1,287,002 increase in property taxes due to increased value of assessments.
- (2) a \$1,113,350 increase in sales tax revenues.
- (3) a \$684,294 increase in internal service fund long-term liability estimates.
- (4) a \$1,700,000 investment in a new 911 system.
- (5) the purchase of \$741,305 of right of way to start an Urban Systems road project.

*Business-Type Activities* net position decreased by approximately \$115,000 in 2012.

## 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  
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**Governmental Funds** The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, 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 \$74.4 million, an increase of approximately \$2.1 million in comparison with the prior year. Approximately 6.8% of this total amount, \$4.6 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 93.2% or \$69.8 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 \$8.8 million of which \$4.1 million was committed leaving \$4.6 million unassigned. For 2012, fund balance increased by \$527,000 versus the \$412,000 increase in 2011.

Public Works fund balance increased by approximately \$295,000 as compared with a \$237,000 decrease in 2011. This difference is largely due primarily to an increase in sale of assets and decrease in transfers out in 2012.

The Fire Department fund balance increased by approximately \$1.7 million in 2012 versus a \$1.3 million increase in 2011. The Fire Department experienced a \$450,000 increase in property taxes, a \$560,000 increase in sales taxes and an \$800,000 increase in expenditures. Finally, in 2012 and 2011, the Fire Department transferred \$950,000 and \$1.2 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 \$901,000 in 2012 versus a \$1.1 million increase in 2011. This change is largely due to approximately \$160,000 increase in capital expenditures.

The Correctional Center fund increased by approximately \$1.4 million in 2012 as compared to 2011's \$253,000 increase. This change is primarily due to a \$950,000 increase in ad valorem tax revenue and a \$620,000 increase in revenue for housing state prisoners.

**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 position of approximately \$2.4 million, a decrease of approximately \$115,000 in comparison with the prior year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

**Budgetary Highlights** Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures.

**Ouachita Parish Police Jury  
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The total difference between the original General Fund budget and the final amended budget was a increase in appropriations by approximately \$593,359. The increases include a variety of items such as \$40,175 for the purchase of an audio/visual recording system for a courtroom, expenses related to building sidewalks in the approximate amount of \$190,000 after a grant award from U.S. Federal Highway Administration, expenses for drainage projects in the amount of \$140,710 after a grant award by LGAP, approximately \$87,000 in other drainage related projects approved by the OPPJ throughout 2012, and \$37,500 in additional equipment for the Assessor's office approved for 2012. Resources budgeted increased about \$832,088 due mainly to an increase in U.S. FHW grants of \$193,000 for sidewalks, an increase in ad valorem taxes of \$79,000 due to a one-time release of protested taxes, an increase in ad valorem taxes of \$191,000 due to an increase in assessed values, and an increase in state grants of \$164,000, the sale of property for \$64,700, an increase in licenses and permits in the amount of \$61,500, a grant award for recycling in the amount of \$30,500, payments from outside jurisdictions for the purchase of additional equipment for the Assessor in the amount of \$38,000. These changes resulted in a net increase of approximately \$238,000 in budgeted fund balance.

When actual results for 2012 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$22,096. Expenditures and transfers were approximately \$464,000 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, 2012, amounted to \$184 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, 2012 and 2011**

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 8,786,278	\$ 8,793,319	\$ -	\$ -	\$ 8,786,278	\$ 8,793,319
Construction in progress	9,599,699	6,242,036	-	-	9,599,699	6,242,036
Buildings	57,087,679	56,126,057	-	-	57,087,679	56,126,057
Equipment and Furniture	29,309,679	28,717,045	5,290,902	5,290,902	34,600,581	34,007,947
Books	48,207	4,563,146	-	-	48,207	4,563,146
Infrastructure	258,918,800	257,690,277	-	-	258,918,800	257,690,277
Less: accumulated depreciation	(187,482,246)	(179,058,850)	(2,545,801)	(2,375,063)	(190,028,047)	(181,433,913)
Total Net Capital Assets	\$ 176,268,096	\$ 183,073,030	\$ 2,745,101	\$ 2,915,839	\$ 179,013,197	\$ 185,988,869

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

- Construction in Progress on the following projects:
  - Drainage for \$1,800,000
  - Urban Systems for \$4,000,000
  - Major road infrastructure for \$451,000

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

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
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**Long-Term Debt** At the end of the current fiscal year, the Policy Jury had approximately \$477,000 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, 2012 and 2011**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
Claims payable	\$ 1,764,711	\$ 1,083,598	\$ -	\$ -	\$ 1,764,711	\$ 1,083,598
Other Post-employment benefits	4,264,207	3,816,575	-	-	4,264,207	3,816,575
Compensated absences	1,563,467	1,234,838	-	-	1,563,467	1,234,838
Utilities revenue bonds	-	-	477,411	497,913	477,411	497,913
<b>Total</b>	<b>\$ 7,592,385</b>	<b>\$ 6,135,011</b>	<b>\$ 477,411</b>	<b>\$ 497,913</b>	<b>\$ 8,069,796</b>	<b>\$ 6,632,924</b>

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 2013. Sales Tax is collected only by Public Works and the Fire Department. There is no indication that collections will decrease for the year 2013. 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 a long-term effect on every fund and department in the areas of utilities, vehicle fuel, road maintenance / reconstruction materials and inflation of every day supplies.
- As stated last year, 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 and grants 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 adjustment within their budgets in the amount of 2%. Unfortunately, personnel related benefits such as health insurance and retirement continue to increase year to year, 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.
- As part of the budget process each year, the Jury reviews a variety of information related to salaries and wages of its employees. In general, this review continues to indicate that our employees are at or below prevailing levels in the workplace for their level or responsibility or longevity. Retirement provisions for Parish employees are dictated by state law and the funds are administered at the state level. The Jury is largely limited to a role of funding the requirement. Since the various retirement programs remain defined benefit, the low interest rate environment continues to result in very substantial increases in that funding

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2012**

requirement. As of the date of this report, the Parish has been informed by the following retirement systems of the changes in the employer rate beginning July 1, 2013. District Attorney (DA) Retirement System – a decrease from 10.25% to 9.75%; Registrar of Voters' Retirement (ROV) System – an increase from 19.75% to 24.25% and Firefighter's Retirement System – an increase from 24.00% to 28.25%

The good news is that the Fire Chief budgeted for an increase and will be able to absorb the increase into the budget for 2013. The General Fund will be able to absorb the increase in the ROV rate in 2013 since the DA rate is decreasing.

- Using conservative practices in the past few years, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all demands placed upon the fund by State laws that mandate support for a variety of "reasonable and necessary" expenses of the local Judiciary system as well as other Parish-level officials.

**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 Position**  
**December 31, 2012**

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 39,359,111	\$ 160,192	\$ 39,519,303
Investments, at market value	12,018,089	-	12,018,089
Receivables			
Ad valorem taxes	29,051,923	-	29,051,923
Sales taxes	1,141,840	-	1,141,840
Special assessments	171,862	-	171,862
Trade receivables	943,679	43,824	987,503
Due from other governmental	4,214,448	2,235	4,216,683
Internal balance	102,679	(102,679)	-
Prepaid expenses	298,810	6,690	305,500
Inventories	529,736	-	529,736
Capital assets, net	181,040,591	2,745,101	183,785,692
Total assets	<u>268,872,768</u>	<u>2,855,363</u>	<u>271,728,131</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	4,506,373	15,432	4,521,805
Deferred revenues	217,607	-	217,607
Deposits held	175,259	50	175,309
Long-term liabilities			
Due within one year	1,563,467	21,676	1,585,143
Due in more than one year	5,992,244	455,736	6,447,980
Total liabilities	<u>12,454,950</u>	<u>492,894</u>	<u>12,947,844</u>
<b>Net Position</b>			
Invested in capital assets (net of related debt)	181,040,591	2,267,689	183,308,280
Restricted for			
Public works	2,134,449	-	2,134,449
Public safety	31,463,859	-	31,463,859
Health and welfare	4,351,718	-	4,351,718
Culture and recreation	8,388,782	-	8,388,782
Debt service	58,398	70,684	129,082
Capital improvement	8,065,763	-	8,065,763
Insurance claims	6,454,392	-	6,454,392
Unrestricted	14,459,866	24,096	14,483,962
Total net position	<u>\$ 256,417,818</u>	<u>\$ 2,362,469</u>	<u>\$ 258,780,287</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, 2012**

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	\$ 197,131	\$ -	\$ -	\$ -	\$ (197,131)	\$ -	\$ (197,131)
Judicial	8,101,145	224,599	1,783,056	-	(6,093,490)	-	(6,093,490)
Elections	203,384	-	-	-	(203,384)	-	(203,384)
Finance and administration	2,412,241	1,547,729	-	-	(864,512)	-	(864,512)
Other general government	7,489,400	-	-	-	(7,489,400)	-	(7,489,400)
Total general government	18,403,301	1,772,328	1,783,056	-	(14,847,917)	-	(14,847,917)
Public safety	30,451,952	3,744,713	819,890	113,282	(25,774,067)	-	(25,774,067)
Public works	7,147,423	114,915	153,817	1,893,488	(4,985,203)	-	(4,985,203)
Health and welfare	5,233,292	2,500	-	-	(5,230,792)	-	(5,230,792)
Culture and recreation	7,117,241	136,641	13,902	-	(6,966,698)	-	(6,966,698)
Economic and government assistance	5,039,699	754,534	4,119,636	-	(165,529)	-	(165,529)
Total governmental activities	73,392,908	6,525,631	6,890,301	2,006,770	(57,970,206)	-	(57,970,206)
Business-type activities							
Sewer	424,838	309,599	-	-	-	(115,239)	(115,239)
Total business-type activities	424,838	309,599	-	-	-	(115,239)	(115,239)
Total primary government	\$ 73,817,746	\$ 6,835,230	\$ 6,890,301	\$ 2,006,770	(57,970,206)	(115,239)	(58,085,445)
<b>General revenues</b>							
Taxes							
Ad valorem taxes levied for							
General purposes					2,920,359	-	2,920,359
Special revenue purposes					29,406,345	-	29,406,345
Sales taxes levied for							
Special revenue purposes					12,737,474	-	12,737,474
Other taxes					3,398,783	-	3,398,783
Grants and contributions not restricted to specific programs					933,706	-	933,706
Licenses and permits					1,090,904	-	1,090,904
Assessments					129,689	-	129,689
Fines and forfeitures					3,462,608	-	3,462,608
Insurance premiums					1,935,376	-	1,935,376
Interest and investment earnings					119,135	226	119,361
Rents and royalties					222,881	-	222,881
Gain on disposals of assets (net)					121,133	-	121,133
Miscellaneous					583,867	-	583,867
Total general revenues					57,062,260	226	57,062,486
Change in net position					(907,946)	(115,013)	(1,022,959)
Net position at beginning of year					257,325,764	2,477,482	259,803,246
<b>NET POSITION AT END OF YEAR</b>					<b>\$ 256,417,818</b>	<b>\$ 2,362,469</b>	<b>\$ 258,780,287</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, 2012

	MAJOR FUNDS						AGGREGATE REMAINING FUNDS	
	SPECIAL REVENUE FUNDS							
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110		OTHER GOVERNMENTAL FUNDS
ASSETS								
Cash and cash equivalents	\$ 2,800,228	\$ 2,345,105	\$ 1,823,075	\$ 2,276,156	\$ 2,888,604	\$ 1,593,902	\$ 19,159,673	\$ 32,886,743
Investments	2,750,000	-	5,250,000	-	1,250,000	-	1,250,000	10,500,000
Receivables								
Ad valorem taxes	2,625,974	-	7,932,204	6,380,655	2,255,027	7,867,742	1,990,321	29,051,923
Sales taxes	-	1,141,840	-	-	-	-	-	1,141,840
Special assessments	-	7,050	-	-	-	-	164,812	171,862
Other receivables	145,673	26,912	1,929	2,597	64	59,530	430,697	667,402
Due from other funds	1,070,831	-	-	-	-	-	14,885	1,085,716
Due from other governments	589,125	-	1,217,802	117,585	109,269	622,893	1,557,774	4,214,448
Prepaid expenses and other assets	45	-	-	200	-	-	68,751	68,996
Inventories	3,665	310,824	-	-	20,718	111,183	83,346	529,736
TOTAL ASSETS	\$ 9,985,541	\$ 3,831,731	\$ 16,225,010	\$ 8,777,193	\$ 6,523,682	\$ 10,255,250	\$ 24,720,259	\$ 80,318,666
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable and accrued expenses	\$ 872,157	\$ 526,551	\$ 575,383	\$ 388,411	\$ 170,704	\$ 661,258	\$ 1,275,235	\$ 4,469,699
Due to other funds	134,606	-	-	-	-	-	848,431	983,037
Deferred revenues	210,000	-	-	-	-	-	7,607	217,607
Deposits held	4,450	158,279	-	-	-	837	10,525	174,091
Total liabilities	1,221,213	684,830	575,383	388,411	170,704	662,095	2,141,798	5,844,434
Fund equity								
Fund balances								
Nonspendable								
Prepaid expenses and other assets	45	-	-	200	-	-	68,751	68,996
Inventories	3,665	310,824	-	-	20,718	111,183	83,346	529,736
Spendable								
Restricted	-	2,836,077	15,649,627	8,388,582	6,332,260	9,481,972	21,369,282	64,057,800
Committed	4,132,701	-	-	-	-	-	1,057,082	5,189,783
Unassigned	4,627,917	-	-	-	-	-	-	4,627,917
Total fund balances	8,764,328	3,146,901	15,649,627	8,388,782	6,352,978	9,593,155	22,578,461	74,474,232
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,985,541	\$ 3,831,731	\$ 16,225,010	\$ 8,777,193	\$ 6,523,682	\$ 10,255,250	\$ 24,720,259	\$ 80,318,666

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 Position**

**December 31, 2012**

Total fund balances - governmental funds		\$	74,474,232
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.			
Governmental capital assets	\$	368,522,837	
Less accumulated depreciation		<u>(187,482,246)</u>	181,040,591
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 position.			
Compensated absences		(1,563,467)	
Other post employment benefits		<u>(4,264,207)</u>	(5,827,674)
Elimination of interfund assets and liabilities			
Interfund assets		(983,037)	
Interfund liabilities		<u>983,037</u>	-
Assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds			
Liens receivable			276,277
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 position:			
Cash		6,472,368	
Investments		1,518,089	
Prepays		229,814	
Accounts payable and accrued expenses		(36,674)	
Customer deposits		(1,168)	
Other noncurrent liabilities		<u>(1,728,037)</u>	6,454,392
Net position		\$	<u>256,417,818</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2012**

	MAJOR FUNDS							AGGREGATE REMAINING FUNDS
	SPECIAL REVENUE FUNDS							
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110	OTHER GOVERNMENTAL FUNDS	
Revenues								TOTAL
Taxes								
Ad valorem	\$ 2,920,359	\$ -	\$ 8,970,754	\$ 7,044,209	\$ 2,494,013	\$ 8,650,830	\$ 2,246,539	\$ 32,326,704
Sales	-	6,368,749	6,368,725	-	-	-	-	12,737,474
Other	1,652,923	-	-	-	-	-	1,745,859	3,398,782
Licenses, permits, and assessments	769,767	6,100	-	-	-	-	444,726	1,220,593
Intergovernmental								
Federal	173,207	11,548	52,808	-	3,378	-	5,396,718	5,637,659
State	322,150	5,831	531,671	366,711	116,222	26,071	1,439,067	2,807,723
Local	192,555	-	1,606	-	-	-	1,191,234	1,385,395
Fees, charges, and commissions for services	27,862	25,044	-	80,547	219,807	3,516,179	2,652,224	6,521,663
Fines and forfeitures	25,264	-	-	90,952	-	-	3,346,392	3,462,608
Use of money and property	112,136	3,707	27,614	8,556	9,250	7,850	156,957	326,070
Other Revenues	35,341	11,772	2,154	22,922	4,381	397,811	109,486	583,867
Total Revenues	6,231,564	6,432,751	15,955,332	7,613,897	2,847,051	12,598,741	18,729,202	70,408,538
Expenditures								
Current								
General government								
Legislative	194,631	-	-	-	-	-	-	194,631
Judicial	2,737,921	-	-	-	-	-	5,079,594	7,817,515
Elections	128,224	-	-	-	-	70,901	-	199,125
Finance and administration	568,175	-	-	-	-	-	1,724,876	2,293,051
Other	780,134	-	-	-	-	-	-	780,134
Public safety	217,468	46,702	13,031,057	-	2,844,676	11,031,547	1,670,797	28,842,247
Public works	291,955	5,643,149	-	-	-	-	577,162	6,512,266
Health and welfare	5,017	-	-	5,903,937	-	-	2,902,603	2,907,620
Culture and recreation	56,024	-	-	-	-	-	144,982	6,104,943
Economic development	129,051	-	-	-	-	-	4,833,480	4,962,531
Capital expenditures	381,850	527,163	259,167	809,281	73,912	58,277	5,755,114	7,864,764
Total expenditures	5,490,450	6,217,014	13,290,224	6,713,218	2,918,588	11,160,725	22,688,608	68,478,827
Excess (deficiency) of revenues over expenditures	741,114	215,737	2,665,108	900,679	(71,537)	1,438,016	(3,959,406)	1,929,711
Other financing sources/(uses)								
Sale of assets	65,945	44,834	9,915	-	-	-	33,349	154,043
Transfers in	113,653	35,000	-	-	-	-	2,155,657	2,304,310
Transfers out	(393,492)	-	(950,000)	-	(322,575)	-	(638,243)	(2,304,310)
Total other financing sources/(uses)	(213,894)	79,834	(940,085)	-	(322,575)	-	1,550,763	154,043
Excess (deficiency) of revenues and other sources over expenditures and other uses	527,220	295,571	1,725,023	900,679	(394,112)	1,438,016	(2,408,643)	2,083,754
Fund balances at beginning of year as restated (Note 15)	8,237,108	2,851,330	13,924,604	7,488,103	6,747,090	8,155,139	24,987,104	72,390,478
FUND BALANCES AT END OF YEAR	\$ 8,764,328	\$ 3,146,901	\$ 15,649,627	\$ 8,388,782	\$ 6,352,978	\$ 9,593,155	\$ 22,578,461	\$ 74,474,232

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, 2012**

**Total net change in fund balances-governmental funds** \$ 2,083,754

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	\$ 7,697,614	
Depreciation	<u>(9,697,143)</u>	(1,999,529)

Capital assets nor depreciation are reported in the Governmental Funds.  
In the Statement of Net Position, 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	121,133	
Proceeds from sales	<u>(154,043)</u>	
Capital assets (cost \$932,873 less accumulated depreciation of \$899,963)		(32,910)

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. (447,632)

Elimination of interfund transfers

Transfers in	(2,304,310)	
Transfers out	<u>2,304,310</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. (183,000)

In the Statement of Activities, certain operating expenses - compensated  
absences - are measured by the amounts earned during the year. In the  
governmental funds, however, expenditures for these items are measured  
by the amount of financial resources used (essentially, the amounts paid).  
This year, vacation and sick time earned exceeded the amounts used. (328,629)

**Change in Net position of governmental activities** \$ (907,946)

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

**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2012**

	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	
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 20,050	\$ 69,351	\$ 89,401	\$ 6,472,368
Investments	-	-	-	1,518,089
Receivables				
Trade	14,219	29,604	43,823	-
Due from other governments	-	2,235	2,235	-
Prepaid expenses and other current assets	6,690	-	6,690	229,814
Total current assets	<u>40,959</u>	<u>101,190</u>	<u>142,149</u>	<u>8,220,271</u>
<b>Restricted assets</b>				
Cash and cash equivalents	<u>70,792</u>	<u>-</u>	<u>70,792</u>	<u>-</u>
<b>Noncurrent assets</b>				
Capital assets, net	<u>547,999</u>	<u>2,197,102</u>	<u>2,745,101</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 659,750</u>	<u>\$ 2,298,292</u>	<u>\$ 2,958,042</u>	<u>\$ 8,220,271</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Liabilities</b>				
Current				
Accounts payable and accrued expenses	\$ 7,604	\$ 7,829	\$ 15,433	\$ 36,674
Due to other funds	-	102,678	102,678	-
Current liabilities payable from restricted assets				
Customer deposits	-	-	-	1,168
Revenue bonds payable	21,676	-	21,676	-
Non-current				
Revenue bonds payable	455,736	-	455,736	-
Other noncurrent liabilities	-	50	50	1,728,037
Total liabilities	<u>485,016</u>	<u>110,557</u>	<u>595,573</u>	<u>1,765,879</u>
<b>Net Position (deficit)</b>				
Invested in capital assets - net of related debt	70,587	2,197,102	2,267,689	-
Restricted				
Debt Service	70,684	-	70,684	-
Insurance claims	-	-	-	6,454,392
Unrestricted (deficit)	33,463	(9,367)	24,096	-
Total net position	<u>174,734</u>	<u>2,187,735</u>	<u>2,362,469</u>	<u>6,454,392</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 659,750</u>	<u>\$ 2,298,292</u>	<u>\$ 2,958,042</u>	<u>\$ 8,220,271</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 Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

	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	\$ 177,749	\$ 131,850	\$ 309,599	\$ -
Premiums	-	-	-	1,935,376
Total operating revenues	177,749	131,850	309,599	1,935,376
Operating expenses				
Amortization	418	-	418	-
Billing cost	17,914	-	17,914	-
Board member compensation	1,750	-	1,750	-
Depreciation	33,988	136,749	170,737	-
Indirect cost allocation	2,608	1,656	4,264	-
Insurance	2,959	3,505	6,464	-
Interest expense	23,961	6	23,967	-
Miscellaneous	635	5,684	6,319	-
Repairs and maintenance	63,672	71,372	135,044	-
Treatment fees	-	14,909	14,909	-
Utilities	19,721	23,331	43,052	-
Administrative expenses	-	-	-	41,753
Benefit payments & reinsurance	-	-	-	2,092,562
Total operating expenses	167,626	257,212	424,838	2,134,315
Operating income (loss)	10,123	(125,362)	(115,239)	(198,939)
Non-operating revenues				
Interest earned	110	116	226	15,939
Total non-operating revenues	110	116	226	15,939
Increase (decrease) in net position	10,233	(125,246)	(115,013)	(183,000)
Net position at beginning of year	164,501	2,312,981	2,477,482	6,637,392
NET POSITION AT END OF YEAR	\$ 174,734	\$ 2,187,735	\$ 2,362,469	\$ 6,454,392

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, 2012**

	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
Cash flows from operating activities				
Receipts from customers	\$ 178,721	\$ 126,136	\$ 304,857	\$ -
Premiums received	-	-	-	2,006,892
Payments to suppliers for goods and services	(138,172)	(119,538)	(257,710)	(41,753)
Payments for claims	-	-	-	(1,418,016)
Net cash provided (used) by operating activities	40,549	6,598	47,147	547,123
Cash flows from capital and related financing activities				
Payments on bonds	(20,501)	-	(20,501)	-
Receipts from (payments to) other funds	-	(2,321)	(2,321)	1,285
Net cash provided (used) by capital and related financing activities	(20,501)	(2,321)	(22,822)	1,285
Cash flows from investing activities				
Interest earnings	110	116	226	15,939
Investments matured	-	-	-	763,500
Investments purchased	-	-	-	(1,518,089)
Net cash provided (used) by investing activities	110	116	226	(738,650)
Net increase (decrease) in cash	20,158	4,393	24,551	(190,242)
Cash at beginning of year	70,684	64,958	135,642	6,662,610
Cash at end of year	\$ 90,842	\$ 69,351	\$ 160,193	\$ 6,472,368
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 10,123	\$ (125,362)	\$ (115,239)	\$ (198,939)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	33,988	136,749	170,737	-
Amortization of bond issuance cost	418	-	418	-
Change in assets and liabilities				
Receivables	972	(5,714)	(4,742)	71,516
Prepaid expenses	-	-	-	(6,567)
Interfund receivables/payables	-	-	-	-
Accounts payable and accrued expenses	(4,952)	925	(4,027)	(3,183)
Other noncurrent liabilities	-	-	-	684,296
Net cash provided (used) by operating activities	\$ 40,549	\$ 6,598	\$ 47,147	\$ 547,123
Cash shown on statement of net position	\$ 90,842	\$ 69,351	\$ 160,193	\$ 6,472,368

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, 2012**

**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, 2017.

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  
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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, 2012**

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, 2012**

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. 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. The Fire Department Capital Projects fund is a major fund and there are 5 nonmajor capital projects funds.

***Proprietary Funds:***

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

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
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Proprietary funds include:

*Enterprise Funds* – The Enterprise Funds account 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 Position 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 Position at the fund financial statement level.

The Statement of Net Position 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, 2012**

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  
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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, 2012**

*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. Encumbrances at year end are not considered expenditures in the financial statements.

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**G. CASH AND CASH EQUIVALENTS**

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

**H. INVESTMENTS**

Under state law, the Police Jury may invest in United States treasury notes or certificates. These funds are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with the provisions of GASB Statement 31, investments are carried at fair market value or amortized cost, as further discussed in Note 3.

**I. INVENTORIES**

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

**J. CAPITAL ASSETS**

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

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

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

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

**K. LONG-TERM OBLIGATIONS**

Costs associated with the issuance of bonds reported in the government-wide financial statements are recognized over the life of the bonds. The only outstanding bonded debt at December 31, 2012, is reported in the business-type activities as issuance costs associated with these bonds will be amortized over the life of the bonds prospectively from the date of adoption of GASB Statement 34.

**L. COMPENSATED ABSENCES**

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

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

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upon application for normal retirement and as verified by the employer. The applicant must already be eligible for retirement before the additional time for unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 260 working day year. In addition, all full-time employees earn from 8 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. Management of the Jury believe that very few employees would be eligible to receive compensation for sick leave and any such liability would be immaterial to the financial statements. Therefore sick leave is not included in the compensated absence balance.

**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. The Police Jury entered into a Local Services Agreement whereby the Police Jury provided the Town of Sterlington with the portion of the tax collected within the municipal boundaries of the town dedicated to the construction and maintenance of parish roads within its corporate limits.

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.

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**O. RESTRICTED NET POSITION**

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

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

Imposed by law through constitutional provisions or enabling legislation.

**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

**OUACHITA PARISH POLICE JURY**  
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assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**Note 2     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	2.09	2.08	Statutory
Outside municipalities	4.18	4.16	Statutory
Special Revenue Funds:			
Correctional Facilities	9.20	9.20	12/31/16
Mosquito Abatement District No. 1	1.99	1.59	12/31/18
Fire Protection District No. 1	19.11	19.00	12/31/19
Green Oaks Detention Home	2.91	2.64	12/31/15
Health Unit	0.78	0.74	12/31/13
Library Maintenance & Operations	7.67	7.47	12/31/15
Debt Service Fund:			
Economic Development	1.80	-	12/31/23

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 2012 is equal to \$1,138,445,991 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 \$205,149,153 of the assessed value in 2012.

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

Assessment date	January 1, 2012
Official levy date	November 15, 2012
Date taxes become due	December 31, 2012
Lien date	January 1, 2013

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**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, 2012. 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	\$ 39,515,963	\$ 40,147,073
Petty Cash	3,338	-
<b>TOTAL</b>	<b>\$ 39,519,301</b>	<b>\$ 40,147,073</b>

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 820,792
Uninsured Deposits:	
Collateralized	<u>51,261,516</u>
<b>Total Deposits</b>	<b>\$ <u>52,082,308</u></b>

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The Police Jury's investments at December 31, 2012, consist of certificates of deposit with carrying and market values of \$12,018,089. These certificates are held by the Police Jury's agent in the Police Jury's name, and is collateralized.

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

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

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

**Note 4 CAPITAL ASSETS**

A summary of changes in capital assets for governmental activities for the year ended December 31, 2012 were as follows:

	Governmental Activities			
	Balance 1/1/2012	Additions and Transfers	Deletions and Transfers	Balance 12/31/2012
Capital assets, not being depreciated				
Land	\$ 8,793,319	\$ -	\$ 7,041	\$ 8,786,278
Construction in progress	6,242,036	4,510,493	1,152,830	9,599,699
Total capital assets, not being depreciated	15,035,355	4,510,493	1,159,871	18,385,977
Capital assets being depreciated				
Buildings	56,126,057	961,622	-	57,087,679
Furniture, fixtures and equipment	28,717,045	1,619,111	1,026,477	29,309,679
Books	4,563,146	513,536	255,981	4,820,701
Infrastructure				
Roads	250,662,746	1,228,524	-	251,891,270
Bridge	6,541,105	-	-	6,541,105
Drainage	486,426	-	-	486,426
Total capital assets, being depreciated	347,096,525	4,322,793	1,282,458	350,136,860
Total capital assets before accumulated depreciation	362,131,880	8,833,286	2,442,329	368,522,837

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	Governmental Activities (Concluded)			
	Balance	Additions and	Deletions and	Balance
	1/1/2012	Transfers	Transfers	12/31/2012
Less accumulated depreciation				
Building	18,218,230	1,158,108	-	19,376,338
Furniture, fixtures and equipment	20,105,027	1,688,206	1,037,055	20,756,178
Books	3,119,627	467,689	236,692	3,350,624
Infrastructure				
Roads	135,017,593	6,276,469	-	141,294,062
Bridge	2,441,731	87,214	-	2,528,945
Drainage	156,642	19,457	-	176,099
Total accumulated depreciation	179,058,850	9,697,143	1,273,747	187,482,246
Governmental activities				
capital assets, net	\$ 183,073,030	\$ (863,857)	\$ 1,168,583	\$ 181,040,590

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 175,423
Elections	2,088
Finance and Administration	49,931
Other General Government	6,535,872
Public Safety	1,201,563
Public Works	568,411
Health and Welfare	200,828
Culture and Recreation	925,434
Economic Development	37,593
Total	<u>\$ 9,697,143</u>

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A summary of changes in capital assets for business-type activities for the year ended December 31, 2012, were as follows:

	<b>Business-Type Activities</b>		
	<u>Balance 1/1/2012</u>	<u>Additions</u>	<u>Balance 12/31/2012</u>
West Ouachita Sewer District No. 9			
Capital assets	\$ 853,107	\$ -	\$ 853,107
Accumulated depreciation	(271,121)	(33,988)	(305,109)
Total capital assets	<u>581,986</u>	<u>(33,988)</u>	<u>547,998</u>
Green Acres Sewerage District No. 13			
Capital assets	139,420	-	139,420
Accumulated depreciation	(79,297)	(3,486)	(82,783)
Total capital assets	<u>60,123</u>	<u>(3,486)</u>	<u>56,637</u>
Southeast Sewer District No. 3			
Capital assets	2,287,537	-	2,287,537
Accumulated depreciation	(1,407,023)	(56,482)	(1,463,505)
Total capital assets	<u>880,514</u>	<u>(56,482)</u>	<u>824,032</u>
Eastern Forest Sewer District No. 14			
Capital assets	238,778	-	238,778
Accumulated depreciation	(130,932)	(5,900)	(136,832)
Total capital assets	<u>107,846</u>	<u>(5,900)</u>	<u>101,946</u>
West Ouachita Sewerage District No. 16			
Capital assets	949,730	-	949,730
Accumulated depreciation	(374,306)	(37,989)	(412,295)
Total capital assets	<u>575,424</u>	<u>(37,989)</u>	<u>537,435</u>
Ingleside Sewer District			
Capital assets	822,750	-	822,330
Accumulated depreciation	(112,384)	(32,893)	(145,277)
Total capital assets	<u>710,366</u>	<u>(32,893)</u>	<u>677,053</u>
Total business-type activities capital assets, net	<u>\$ 2,916,259</u>	<u>\$ (170,738)</u>	<u>\$ (420)</u>
			<u>\$ 2,745,101</u>

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

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

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

Individual balances due to/from other funds at December 31, 2012, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Governmenta Funds:		
General Fund	\$ 1,070,831	\$ 134,606
Nonmajor Special Revenue Funds:		
W.I.A. - Adult Program		22,643
W.I.A. - Youth Program		17,310
W.I.A. - Dislocated Worker		10,063
DOJ - Arrest Grant		55,754
DOJ - Safe Haven		11,362
Ouachita Parish Homeland Security		84,628
Criminal Court		299,187
Urban System		343,937
LEAP		2,589
Administrative	10,031	
F.E.M.A. Buy Out	4,826	959
Section 8 Housing Choice Voucher	28	
Nonmajor Enterprise Funds:		
West Ouachita Sewer 16		93,317
Ingleside Sewer District		9,361
Total	<u>\$ 1,085,716</u>	<u>\$ 1,085,716</u>

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

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**Note 6 INTERFUND TRANSFERS**

Transfers to/from other funds for the year ended December 31, 2012, were as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ 38,653	\$ 393,492
Special Revenue Funds		
Public Works	35,000	-
Fire Department	-	950,000
Green Oaks Juvenile Detention	-	322,575
Debt Service Funds		
Ouachita Correctional Center	-	20,154
Green Oaks Juvenile Detention	-	18,089
Nonmajor Funds:		
Special Revenue Funds		
Cheniere Lake Park	125,000	-
Capital Outlay - Road Program	-	600,000
Capital Outlay - Drainage	7,750	-
Capital Outlay - Urban Systems	600,000	-
LLEBG - Code Enforcement	75,000	-
DOJ - Arrest Grant	4,857	-
Ouachita Parish Homeland Security	57,250	-
F.E.M.A. Buy-Out \$3,800,000	11,748	-
Section 8 Housing	36,660	-
Road Lighting Districts	1,574	-
Capital Projects Funds:		
Fire Department	950,000	-
Ouachita Correctional Center	20,154	-
Green Oaks Capital Projects	340,664	-
Total	<u>\$ 2,304,310</u>	<u>\$ 2,304,310</u>

General Fund transfers are used to supplement the operations of various funds. Public Works and the Road Program transfers are used to provide funding of specific Public Works projects approved by the parish engineer. The Fire Department and Health Unit Special Revenue Funds provided funding to the Capital Projects Fund for future capital

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expenditures. All other transfers are residual funds no longer required in the respective funds.

**Note 7      LONG TERM OBLIGATIONS**

At December 31, 2012, employees of the Ouachita Parish Police Jury have accumulated and vested \$1,563,467 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, 2012	\$ 1,234,838	\$3,816,575	\$ 497,913	\$5,549,326
Additions during 2012	1,598,857	962,087	-	2,560,944
Retirements during 2012	(1,270,228)	(514,455)	(20,502)	(1,805,185)
Balance due at December 31, 2012	<u>\$ 1,563,467</u>	<u>\$4,264,207</u>	<u>\$ 477,411</u>	<u>\$6,305,085</u>
Amounts due within one year	<u>\$ 1,563,467</u>	<u>\$ -</u>	<u>\$ 21,676</u>	<u>\$1,585,143</u>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	53,026	1,707	54,733
Total	<u>\$ 477,411</u>	<u>\$ 199,795</u>	<u>\$ 677,206</u>

**Note 8 SELF-INSURANCE PROGRAMS**

The Insurance Loss Reserve and Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, self funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the self-insured amount of \$100,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*", the Police Jury uses the funds mentioned above to account for its risk financing activities. At December 31, 2012, the balance available to pay such liabilities if and when they arise is \$7,199,047. An analysis of the changes in the claims liability for the year ended December 31, 2012, is as follows:

	<u>Balance, 12/31/2011</u>	<u>Changes in Estimates</u>	<u>Benefits &amp; Claims</u>	<u>Balance, 12/31/2012</u>
Insurance Loss Reserve \$	<u>59,685</u>	<u>\$ 416,573</u>	<u>\$ (361,005)</u>	<u>\$ 115,253</u>
Workers' Compensation \$	<u>1,023,913</u>	<u>\$ 1,664,822</u>	<u>\$ (1,039,277)</u>	<u>\$ 1,649,458</u>

**Note 9 DEFINED BENEFIT PENSION PLANS**

The Police Jury provides retirement, death and disability benefits to the majority of its employees through four cost-sharing multiple-employer public employee retirement system pension plans administered by other governmental entities. As discussed below, state statutes provide that a percentage of property taxes collected in Ouachita Parish be remitted

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to the Parochial Employees Retirement System, the Louisiana District Attorneys Retirement System and the Registrar of Voters Retirement System as part of the funding for pension benefits under those retirement systems. On-behalf payments recorded as revenues and expenditures in the 2012 financial statements of the Police Jury pertaining to those plans are \$958,119. 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 hired after January 1, 2007, the service years and ages are: age 55 with at least 30 years of creditable service; age 62 with 10 years of service and 67 with 7 years of 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 16.75% 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

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valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the years ending December 31, 2012, 2011, and 2010, were \$1,752,074, \$1,787,248 and \$1,796,204, 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, 2012, 2011, and 2010, were \$1,552,784, \$1,446,142, and \$1,224,178, respectively, equal to the required contributions for each year.

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

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

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

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

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

*Funding Policy.* State statute requires covered employees to contribute 7% of their salaries to the System. The Ouachita Parish Police Jury was required to contribute

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9.0% of covered employees' salaries through June 30, 2012 to the Louisiana District 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, 2012, 2011, and 2010, were \$91,945, \$103,914, and \$80,035, 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

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14.25% of covered salaries through June, 2011 and 15.50% thereafter. Member contributions are established by state statute and are equal to 7% of each employee's salary. The Police Jury's contributions to the Registrars of Voters Retirement System for the years ending December 31, 2012, 2011, and 2010 were \$10,929, \$9,086, and \$5,799, 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 2008, 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. In 2012 and 2011, the Ouachita Parish Police Jury's portion of health care funding cost for retired employees totaled \$514,455 and \$348,087, respectively.

Effective 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). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

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**Annual Required Contribution** - The Ouachita Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). 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 actuarially computed ARC is as follows:

	<u>2012</u>	<u>2011</u>
Normal Cost	\$ 342,595	\$ 375,879
30-year UAL amortization amount	687,542	727,349
Annual required contribution (ARC)	<u>\$ 1,030,137</u>	<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 for fiscal years ending December 31:

	<u>2012</u>	<u>2011</u>
Beginning Net OPEB Obligation	\$ 3,816,575	\$ 3,117,011
Annual required contribution	1,030,137	1,103,228
Interest on Net OPEB Obligation	152,663	124,680
ARC Adjustment	<u>(220,713)</u>	<u>(180,257)</u>
OPEB Cost	962,087	1,047,651
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(514,455)</u>	<u>(348,087)</u>
Change in Net OPEB Obligation	447,632	699,564
Ending Net OPEB Obligation	<u>\$ 4,264,207</u>	<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 for last year and this year:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
December 31, 2012	\$ 962,087	53.47%	\$ 4,264,207
December 31, 2011	\$ 1,047,651	33.23%	\$ 3,816,575
December 31, 2010	\$ 1,014,412	49.18%	\$ 3,117,011

**Funded Status and Funding Progress** - In 2012 and 2011, the Ouachita Parish Police Jury made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability

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(AAL) at the end of the year December 31, 2012 was \$11,888,796, 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.

	<u>2012</u>	<u>2011</u>
Actuarial Accrued Liability (AAL)	\$ 11,888,796	\$ 12,577,308
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$ 11,888,796</u>	<u>\$ 12,577,308</u>
 Funded Ratio (AVP/AAL)	 0.00%	 0.00%
 Covered Payroll (active plan members)	 \$ 20,504,390	 \$ 21,408,194
UAAL as a percentage of covered payroll	57.98%	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.

**Actuarial Value of Plan Assets** - There are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with

**OUACHITA PARISH POLICE JURY  
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Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate** - An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 15%.

**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., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement.

**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 (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate** - The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out 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 rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**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.

**Inflation Rate** - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

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**Projected Salary Increases** – This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases** – The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

**Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.**

	OPEB Costs and Contributions		
	FY 2010	FY 2011	FY 2012
OPEB Cost	\$ 1,014,412	\$ 1,047,651	\$ 962,087
Contribution	-	-	-
Retiree premium	498,868	348,087	514,455
Total contribution and premium	<u>498,868</u>	<u>348,087</u>	<u>514,455</u>
Change in net OPEB obligation	\$ <u>515,544</u>	\$ <u>699,564</u>	\$ <u>447,632</u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	49.18%	33.23%	53.47%

**Note 11 IMPLEMENTATION OF WIRELESS 911 SYSTEM**

The 911 Communication District received \$510,350 in 2012 from landline telephone providers and \$1,235,509 in 2012 from wireless telephone providers for a total of \$1,745,859 in emergency telephone service charges for 2012. 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 2012 related to the District are \$1,685,768 which has been used solely for operation of the implemented services.

**OUACHITA PARISH POLICE JURY  
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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

**Note 12    UNCERTAINTIES AND CONTINGENCIES**

The Federal Emergency Management Agency (FEMA) under Homeland Security is investigating grants received from the agency. The purpose of their investigation is to determine if any funds were used to purchase nonqualifying property. During the years 1999 to 2003, the Police Jury received and expended approximately \$5.5 million from FEMA in connection with the FEMA grants. It is the Police Jury's understanding that the close-out of these grants across Louisiana has resulted in claims by FEMA against the Louisiana Office of Homeland Security/Emergency Preparedness (LOHS-EP). If LOHS-EP seeks to pass FEMA's reimbursement claims through to the local governments 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 be inactive.

The Police Jury is the defendant in several ongoing lawsuits. The outcome of these lawsuits is uncertain. However, the management for the Police Jury believes the Police Jury will prevail in these suits and if not, management does not believe they will materially affect the Police Jury's financial statements.

**Note 13    GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT**

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

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. Included in the General Fund's restricted fund balance of \$3,832,516 is current year's activity of \$10,715 of interest earnings and \$8,803 of expenditures and other uses.

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**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:

<b>Fund</b>	<b>Nonspendable</b>	<b>Amount</b>
<b>Major Funds:</b>		
General Fund	Prepaid expenses and other assets	\$ 45
General Fund	Inventories	3,665
Special Revenue Funds:		
Public Works	Inventories	310,824
Public Library	Prepaid expenses and other assets	200
Green Oaks Detention Center	Inventories	20,718
Correctional Center	Inventories	111,183
<b>Total Major Funds</b>		<b>446,635</b>
<b>Non-major Funds:</b>		
Special Revenue Funds:		
Mosquito Abatement District	Inventories	83,346
Business Development	Prepaid expenses and other assets	68,751
<b>Total Non-major Funds</b>		<b>152,097</b>
<b>Total Nonspendable</b>		<b>\$ 598,732</b>
<b>Fund</b>	<b>Restricted For:</b>	<b>Amount</b>
<b>Major Funds:</b>		
Special Revenue Funds:		
Public Works	Public Works	\$ 2,836,077
Fire Department	Public Works	15,649,627
Public Library	Culture and Recreation	8,388,582
Green Oaks	Public Safety	6,332,260
Correctional Center	Public Safety	9,481,972
<b>Total Major Funds:</b>		<b>42,688,518</b>

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**Non-Major Funds:**

Special Revenue Funds:

Road Program	Public Works	1,522,965
Mosquito Abatement	Health and Welfare	2,759,428
Health Unit	Health and Welfare	1,816,500
Animal Protection & Control	Public Safety	586,052
Communications Dist. 911	Public Safety	2,934,583
Court Fees	Judicial	494,577
Criminal Juror Fees	Judicial	752,053
West Ouachita Ind Development	Economic Development	368,209
Business Development	Economic Development	88,550
Homeland Security	Public Safety	269,674
Emergency Disease Control	Health and Welfare	1,006,238
LCDBG 2010 Street Imp	Capital Outlay	23,098
Section 8 Housing	Economic Development	330,459
Road Lighting Districts	Public Works	292,735

Debt-Service Funds:

Economic Development	Economic Development	58,398
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Capital Projects Funds:

J.S. Clark Cemetary	Capital Outlay	18,131
Jail	Capital Outlay	2,141,549
Fire Department	Capital Outlay	5,295,863
Detention Home	Capital Outlay	149,810
Health Unit	Capital Outlay	460,410

**Total Non-Major Funds:**

21,369,282

**Total Restricted**

\$ 64,057,800

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<b>Fund</b>	<b>Committed For:</b>	<b>Amount</b>
<b>Major Funds:</b>		
General Fund	Finance & Administration	\$ 3,946,793
General Fund	Health & Welfare	185,908
<b>Total Major Funds:</b>		<u>4,132,701</u>
<b>Non-Major Funds</b>		
Special Revenue Funds:		
Cheniere Lake Park	Culture & Recreation	70,765
Permit Office	Public Works	163,571
Drainage Program	Public Works	701,628
Humphries/Garrett Rd.	Public Works	112,579
Eagle Lake Subdivision	Public Works	8,539
<b>Total Non-Major Funds:</b>		<u>1,057,082</u>
<b>Total Committed</b>		<u><u>\$ 5,189,783</u></u>

**Note 15    RESTATEMENTS**

Beginning fund balances for the General Fund and Public Works Fund have been reduced and restated by \$248,724 and \$27,555, respectively due to the Police Jury removing long term receivables from the fund level balance sheet. These receivables are reported on the entity-wide Statement of Net Position.

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART B)**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2012**

	<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>	\$ 8,059,653	\$ 8,368,153	8,237,108	\$ (131,045)
<b>Resources</b>				
Taxes				
Ad valorem	2,600,750	2,870,440	2,920,359	49,919
Other taxes	1,508,533	1,550,000	1,652,923	102,923
Total taxes	4,109,283	4,420,440	4,573,282	152,842
Licenses and permits	736,000	762,500	769,767	7,267
Intergovernmental revenues				
Federal grants	-	173,207	173,207	-
Other state funds	216,858	399,596	322,150	(77,446)
Local funds	143,506	175,300	192,555	17,255
Total intergovernmental	360,364	748,103	687,912	(60,191)
Fees, charges, and commissions for services	21,500	20,500	27,862	7,362
Fines and forfeitures	1,000	1,000	25,264	24,264
Use of money and property	134,775	126,702	112,136	(14,566)
Other revenues	35,500	93,870	35,341	(58,529)
Other sources				
Sale of assets	-	65,050	65,945	895
Transfers in	-	59,700	113,653	53,953
Total resources	5,398,422	6,297,865	6,411,162	113,297
<b>Amounts available for appropriations</b>	13,458,075	14,666,018	14,648,270	(17,748)
<b>Charges to appropriations</b>				
Current				
General government				
Legislative	227,077	219,577	194,631	24,946
Judicial	2,792,519	2,770,708	2,737,921	32,787
Elections	202,489	190,439	128,224	62,215
Finance and administration	536,223	570,383	568,175	2,208
Other general government	756,914	813,238	780,134	33,104
Total general government	4,515,222	4,564,345	4,409,085	155,260
Public safety	108,784	131,684	217,468	(85,784)
Public works	1,948	340,365	291,955	48,410
Health and welfare	100	7,231	5,017	2,214
Culture and recreation	26,310	63,410	56,024	7,386
Economic development	156,584	256,635	129,051	127,584
Capital outlay	272,800	460,776	381,850	78,926
Transfers out	324,110	384,856	393,492	(8,636)
<b>Total charges to appropriations</b>	5,405,858	6,209,302	5,883,942	325,360
<b>Budgetary fund balance at end of year</b>	\$ 8,052,217	\$ 8,456,716	8,764,328	\$ 307,612

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Works Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2012**

	<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>	\$ 2,350,640	\$ 2,878,884	\$ 2,851,330	\$ (27,554)
<b>Resources</b>				
Taxes				
Sales	5,621,917	5,943,100	6,368,749	425,649
Total taxes	5,621,917	5,943,100	6,368,749	425,649
Licenses, permits and assessments	7,400	7,400	6,100	(1,300)
Intergovernmental revenues				
Federal grants	-	65,000	11,548	(53,452)
Other state funds	-	5,831	5,831	-
Total intergovernmental	-	70,831	17,379	(53,452)
Fees, charges, and commissions for services	31,000	10,000	25,044	15,044
Use of money and property	2,500	4,250	3,707	(543)
Other revenues	2,500	9,543	11,772	2,229
Other sources				
Sale of assets	50,000	25,008	44,834	19,826
Transfers in	15,000	35,000	35,000	-
Total resources	5,730,317	6,105,132	6,512,585	407,453
<b>Amounts available for appropriations</b>	8,080,957	8,984,016	9,363,915	379,899
<b>Charges to appropriations</b>				
Current				
Public safety	-	46,160	46,702	(542)
Public works	6,506,233	6,066,267	5,643,149	423,118
Capital outlay	533,700	561,904	527,163	34,741
<b>Total charges to appropriations</b>	7,039,933	6,674,331	6,217,014	457,317
<b>Budgetary fund balance at end of year</b>	\$ 1,041,024	\$ 2,309,685	\$ 3,146,901	\$ 837,216

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2012**

	<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>	\$ 13,024,573	\$ 13,924,604	\$ 13,924,604	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	8,203,867	8,425,000	8,970,754	545,754
Sales	5,500,000	5,800,000	6,368,725	568,725
Total taxes	13,703,867	14,225,000	15,339,479	1,114,479
Intergovernmental revenues				
Federal funds	-	-	52,808	52,808
Other state funds	502,000	531,813	531,671	(142)
Local funds	-	1,000	1,606	606
Total intergovernmental	502,000	532,813	586,085	53,272
Use of money and property	31,997	33,665	27,614	(6,051)
Other revenues	5,600	76,173	2,154	(74,019)
Other sources				
Sale of assets	-	9,915	9,915	-
Total resources	14,243,464	14,877,566	15,965,247	1,087,681
<b>Amounts available for appropriations</b>	27,268,037	28,802,170	29,889,851	1,087,681
<b>Charges to appropriations</b>				
Current				
Public safety	13,472,305	13,226,126	13,031,057	195,069
Capital outlay	175,930	329,630	259,167	70,463
Transfers out	400,000	950,000	950,000	-
<b>Total charges to appropriations</b>	14,048,235	14,505,756	14,240,224	265,532
<b>Budgetary fund balance at end of year</b>	\$ 13,219,802	\$ 14,296,414	\$ 15,649,627	\$ 1,353,213

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Library Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2012**

	<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>	\$ 6,621,789	\$ 7,488,103	\$ 7,488,103	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	6,826,542	6,705,000	7,044,209	339,209
Intergovernmental revenues				
Other state funds	351,000	368,905	366,711	(2,194)
Total intergovernmental	351,000	368,905	366,711	(2,194)
Fees, charges, and commissions for services	75,800	79,800	80,547	747
Fines and forfeitures	102,000	92,000	90,952	(1,048)
Use of money and property	64,050	19,285	8,556	(10,729)
Other revenues	25,300	21,820	22,922	1,102
Total resources	7,444,692	7,286,810	7,613,897	327,087
<b>Amounts available for appropriations</b>	14,066,481	14,774,913	15,102,000	327,087
<b>Charges to appropriations</b>				
Current				
Culture and recreation	6,485,664	6,203,697	5,903,937	299,760
Capital outlay	926,500	919,105	809,281	109,824
<b>Total charges to appropriations</b>	7,412,164	7,122,802	6,713,218	409,584
<b>Budgetary fund balance at end of year</b>	\$ 6,654,317	\$ 7,652,111	\$ 8,388,782	\$ 736,671

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Green Oaks Detention Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2012**

	<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>	\$ 6,360,249	\$ 6,747,090	\$ 6,747,090	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	2,395,290	2,377,000	2,494,013	117,013
Intergovernmental revenues				
Federal funds	500	500	3,378	2,878
Other state funds	132,500	114,500	116,222	1,722
Total intergovernmental	133,000	115,000	119,600	4,600
Fees, charges, and commissions for services	275,100	275,100	219,807	(55,293)
Use of money and property	35,000	14,000	9,250	(4,750)
Other revenues	5,000	5,000	4,381	(619)
Total resources	2,843,390	2,786,100	2,847,051	60,951
<b>Amounts available for appropriations</b>	9,203,639	9,533,190	9,594,141	60,951
<b>Charges to appropriations</b>				
Current				
Public safety	3,078,917	3,046,644	2,844,676	201,968
Capital outlay	8,000	77,629	73,912	3,717
Transfers out	342,805	348,324	322,575	25,749
<b>Total charges to appropriations</b>	3,429,722	3,472,597	3,241,163	231,434
<b>Budgetary fund balance at end of year</b>	\$ 5,773,917	\$ 6,060,593	\$ 6,352,978	\$ 292,385

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Correctional Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2012**

	<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>	\$ 8,041,356	\$ 8,155,139	\$ 8,155,139	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	7,636,405	8,414,602	8,650,830	236,228
Intergovernmental revenues				
Other state funds	20,000	25,000	26,071	1,071
Total intergovernmental	20,000	25,000	26,071	1,071
Fees, charges, and commissions for services	2,763,635	3,297,776	3,516,179	218,403
Use of money and property	5,000	8,155	7,850	(305)
Other revenues	272,100	334,715	397,811	63,096
Total resources	10,697,140	12,080,248	12,598,741	518,493
<b>Amounts available for appropriations</b>	18,738,496	20,235,387	20,753,880	518,493
<b>Charges to appropriations</b>				
Current				
General government				
Elections	50,000	70,132	70,901	(769)
Total general government	50,000	70,132	70,901	(769)
Public safety	10,481,591	10,956,275	11,031,547	(75,272)
Capital outlay	50,020	161,836	58,277	103,559
<b>Total charges to appropriations</b>	10,531,611	11,188,243	11,160,725	27,518
<b>Budgetary fund balance at end of year</b>	\$ 8,206,885	\$ 9,047,144	\$ 9,593,155	\$ 546,011

## OUACHITA PARISH POLICE JURY

### NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2012

**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. Encumbrances at year end are not considered expenditures in the financial statements.

## **OTHER SUPPLEMENTAL INFORMATION**

**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 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)
12/31/12	01/01/12	\$ -	\$ 11,888,796	\$ 11,888,796	0.0%	\$ 20,504,390	57.98%
12/31/11	01/01/11	\$ -	\$ 12,577,308	\$ 12,577,308	0.0%	\$ 21,408,194	58.75%
12/31/10	01/01/10	\$ -	\$ 12,093,565	\$ 12,093,565	0.0%	\$ 21,667,053	55.82%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ending	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Costs Contributed
12/31/2012	\$ 962,087	\$ 514,455	53.47%
12/31/2011	\$ 1,047,651	\$ 348,087	33.20%
12/31/2010	\$ 1,014,412	\$ 498,868	49.20%
12/31/2009	\$ 1,592,205	\$ 284,480	17.90%

## **NON-MAJOR GOVERNMENTAL FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2012**

	<b>SPECIAL REVENUE FUNDS TOTAL (Schedule 9)</b>	<b>DEBT SERVICE FUNDS TOTAL (Schedule 11)</b>	<b>CAPITAL PROJECTS FUNDS TOTAL (Schedule 13)</b>	<b>TOTAL (Statement C)</b>
<b>ASSETS</b>				
<b>Cash and cash equivalents</b>	\$ 10,838,995	\$ 59,143	\$ 8,261,535	\$ 19,159,673
<b>Investments</b>	1,250,000	-	-	1,250,000
<b>Receivables</b>				
Ad valorem taxes	1,990,282	39	-	1,990,321
Special assessments	164,812	-	-	164,812
Other receivables	430,697	-	-	430,697
<b>Due from other funds</b>	14,885	-	-	14,885
<b>Due from other governments</b>	1,557,774	-	-	1,557,774
<b>Prepaid expenses and other assets</b>	68,751	-	-	68,751
<b>Inventories</b>	83,346	-	-	83,346
<b>TOTAL ASSETS</b>	<u>\$ 16,399,542</u>	<u>\$ 59,182</u>	<u>\$ 8,261,535</u>	<u>\$ 24,720,259</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
<b>Current liabilities</b>				
Accounts payable & accrued expenses	\$ 1,078,680	\$ 784	\$ 195,772	\$ 1,275,236
Due to other funds	848,430	-	-	848,430
Deferred revenues	7,607	-	-	7,607
Deposits held	10,525	-	-	10,525
<b>Total liabilities</b>	<u>1,945,242</u>	<u>784</u>	<u>195,772</u>	<u>2,141,798</u>
<b>Fund Equity</b>				
<b>Fund balance</b>				
<b>Nonspendable</b>				
Prepaid expenses and other assets	68,751	-	-	68,751
Inventories	83,346	-	-	83,346
<b>Spendable</b>				
Restricted	13,245,121	58,398	8,065,763	21,369,282
Committed	1,057,082	-	-	1,057,082
<b>Total fund balance</b>	<u>14,454,300</u>	<u>58,398</u>	<u>8,065,763</u>	<u>22,578,461</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 16,399,542</u>	<u>\$ 59,182</u>	<u>\$ 8,261,535</u>	<u>\$ 24,720,259</u>

**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, 2012**

	<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	\$ 2,193,448	\$ 24,823	\$ 28,268	\$ 2,246,539
Other	1,745,859	-	-	1,745,859
Licenses, permits, and assessments	444,726	-	-	444,726
Intergovernmental				
Federal	5,396,718	-	-	5,396,718
State	1,429,460	-	9,607	1,439,067
Local	1,191,234	-	-	1,191,234
Fees, charges, and commissions for services	2,652,224	-	-	2,652,224
Fines and forfeitures	3,346,392	-	-	3,346,392
Use of money and property	143,290	387	13,280	156,957
Other revenues	109,486	-	-	109,486
Total revenues	<u>18,652,837</u>	<u>25,210</u>	<u>51,155</u>	<u>18,729,202</u>
<b>Expenditures</b>				
Current				
General government				
Judicial	5,079,594	-	-	5,079,594
Finance and administration	1,570,946	153,865	65	1,724,876
Public safety	1,670,330	-	467	1,670,797
Public works	577,162	-	-	577,162
Health and welfare	2,901,879	-	724	2,902,603
Culture and recreation	144,982	-	-	144,982
Economic development	4,833,480	-	-	4,833,480
Capital expenditures	4,755,644	-	999,470	5,755,114
Total expenditures	<u>21,534,017</u>	<u>153,865</u>	<u>1,000,726</u>	<u>22,688,608</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,881,180)</b>	<b>(128,655)</b>	<b>(949,571)</b>	<b>(3,959,406)</b>
<b>Other financing sources/(uses)</b>				
Sale of assets	33,349	-	-	33,349
Transfers in	844,839	-	1,310,818	2,155,657
Transfers out	<u>(600,000)</u>	<u>(38,243)</u>	<u>-</u>	<u>(638,243)</u>
Total other financing sources/(uses)	<u>278,188</u>	<u>(38,243)</u>	<u>1,310,818</u>	<u>1,550,763</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(2,602,992)</b>	<b>(166,898)</b>	<b>361,247</b>	<b>(2,408,643)</b>
<b>Fund balances at beginning of year</b>	<u>17,057,292</u>	<u>225,296</u>	<u>7,704,516</u>	<u>24,987,104</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ <u>14,454,300</u></b>	<b>\$ <u>58,398</u></b>	<b>\$ <u>8,065,763</u></b>	<b>\$ <u>22,578,461</u></b>

**NON-MAJOR SPECIAL REVENUE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2012**

	<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	\$ 1,409,464	\$ -	\$ 1,421,326	\$ 88,783	\$ 1,413,497	\$ 390,806	\$ 179,478
Investments	-	-	-	-	-	-	-
Receivables							
Ad valorem taxes	-	-	1,358,184	-	421,420	210,678	-
Special assessments	35,533	-	-	-	-	-	-
Other receivables	18,507	37,106	238	2,025	-	3,270	170
Due from other funds	-	-	-	-	-	-	-
Due from other governments	189,280	428,549	-	-	7,767	3,883	-
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	83,346	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,652,786</b>	<b>\$ 465,655</b>	<b>\$ 2,863,094</b>	<b>\$ 90,808</b>	<b>\$ 1,842,684</b>	<b>\$ 608,637</b>	<b>\$ 179,648</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 129,821	\$ 166,468	\$ 20,320	\$ 9,518	\$ 26,184	\$ 22,585	\$ 16,077
Due to other funds	-	299,187	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Deposits held	-	-	-	10,525	-	-	-
<b>Total liabilities</b>	<b>129,821</b>	<b>465,655</b>	<b>20,320</b>	<b>20,043</b>	<b>26,184</b>	<b>22,585</b>	<b>16,077</b>
<b>Fund Equity</b>							
Fund balance							
Nonspendable							
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	83,346	-	-	-	-
Spendable							
Restricted	1,522,965	-	2,759,428	-	1,816,500	586,052	-
Committed	-	-	-	70,765	-	-	163,571
<b>Total fund balance</b>	<b>1,522,965</b>	<b>-</b>	<b>2,842,774</b>	<b>70,765</b>	<b>1,816,500</b>	<b>586,052</b>	<b>163,571</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,652,786</b>	<b>\$ 465,655</b>	<b>\$ 2,863,094</b>	<b>\$ 90,808</b>	<b>\$ 1,842,684</b>	<b>\$ 608,637</b>	<b>\$ 179,648</b>

## Schedule 9

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
\$ 2,600,003	\$ 498,027	\$ 750,353	\$ 326,047	\$ 88,550	\$ 216,932	\$ 693,143
250,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	10,620	-	-	-
316,377	-	-	31,904	-	-	-
-	-	-	-	-	-	-
43,560	-	1,700	-	-	187,464	112,736
-	-	-	-	68,751	-	-
-	-	-	-	-	-	-
<u>\$ 3,209,940</u>	<u>\$ 498,027</u>	<u>\$ 752,053</u>	<u>\$ 368,571</u>	<u>\$ 157,301</u>	<u>\$ 404,396</u>	<u>\$ 805,879</u>
\$ 275,357	\$ 3,450	\$ -	\$ 362	\$ -	\$ 50,094	\$ 104,251
-	-	-	-	-	84,628	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
275,357	3,450	-	362	-	134,722	104,251
-	-	-	-	68,751	-	-
-	-	-	-	-	-	-
2,934,583	494,577	752,053	368,209	88,550	269,674	-
-	-	-	-	-	-	701,628
<u>2,934,583</u>	<u>494,577</u>	<u>752,053</u>	<u>368,209</u>	<u>157,301</u>	<u>269,674</u>	<u>701,628</u>
<u>\$ 3,209,940</u>	<u>\$ 498,027</u>	<u>\$ 752,053</u>	<u>\$ 368,571</u>	<u>\$ 157,301</u>	<u>\$ 404,396</u>	<u>\$ 805,879</u>

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2012**

	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 164/171	CDBG BURNLEY'S SUBDIVISION FUND 166
<b>ASSETS</b>							
Cash	\$ -	\$ -	\$ 58,738	\$ 111,487	\$ 8,539	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Receivables							
Ad valorem taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Other receivables	-	3,540	8,849	1,092	-	-	-
Due from other funds	-	4,826	10,031	-	-	-	-
Due from other governments	356,295	-	1,670	-	-	107,786	-
Prepaid expenses & other assets	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 356,295</b>	<b>\$ 8,366</b>	<b>\$ 79,288</b>	<b>\$ 112,579</b>	<b>\$ 8,539</b>	<b>\$ 107,786</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 12,360	\$ -	\$ 79,288	\$ -	\$ -	\$ 52,032	\$ -
Due to other funds	343,935	959	-	-	-	55,754	-
Deferred revenues	-	7,407	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>356,295</b>	<b>8,366</b>	<b>79,288</b>	<b>-</b>	<b>-</b>	<b>107,786</b>	<b>-</b>
<b>Fund Equity</b>							
Fund balance (deficit)							
Nonspendable							
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Spendable							
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	112,579	8,539	-	-
<b>Total fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,579</b>	<b>8,539</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 356,295</b>	<b>\$ 8,366</b>	<b>\$ 79,288</b>	<b>\$ 112,579</b>	<b>\$ 8,539</b>	<b>\$ 107,786</b>	<b>\$ -</b>

EMERGENCY DISEASE CONTROL FUND 169	DOJ SAFE HAVEN GRANT FUND 170	FAMILY JUSTICE CENTER FUND 184	LCDBG 2010 STREET IMPROVEMENT FUND 190	LEAP FUND 461	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	SECTION 8 HOUSING CHOICE VOUCHER FUND 470/472
\$ 6,238	\$ -	\$ 118	\$ 23,098	\$ -	\$ -	\$ 368,746
1,000,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	652
-	-	-	-	-	-	28
-	19,866	-	-	7,721	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,006,238</u>	<u>\$ 19,866</u>	<u>\$ 118</u>	<u>\$ 23,098</u>	<u>\$ 7,721</u>	<u>\$ -</u>	<u>\$ 369,426</u>
\$ -	\$ 8,504	\$ -	\$ -	\$ 5,132	\$ -	\$ 38,967
-	11,362	-	-	2,589	-	-
-	-	118	-	-	-	-
-	-	-	-	-	-	-
-	19,866	118	-	7,721	-	38,967
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,006,238	-	-	23,098	-	-	330,459
-	-	-	-	-	-	-
<u>1,006,238</u>	<u>-</u>	<u>-</u>	<u>23,098</u>	<u>-</u>	<u>-</u>	<u>330,459</u>
<u>\$ 1,006,238</u>	<u>\$ 19,866</u>	<u>\$ 118</u>	<u>\$ 23,098</u>	<u>\$ 7,721</u>	<u>\$ -</u>	<u>\$ 369,426</u>

(Continued)

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2012**

	WORK FORCE INVESTMENT ACT				
	ROAD LIGHTING DISTRICTS FUNDS 5xx	ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	TOTAL (Schedule 7)
<b>ASSETS</b>					
Cash and cash equivalents	\$ 185,622	\$ -	\$ -	\$ -	10,838,995
Investments	-	-	-	-	1,250,000
Receivables					
Ad valorem taxes	-	-	-	-	1,990,282
Special assessments	118,657	-	-	-	164,812
Other receivables	-	6,435	348	184	430,697
Due from other funds	-	-	-	-	14,885
Due from other governments	-	49,730	29,634	10,133	1,557,774
Prepaid expenses and other assets	-	-	-	-	68,751
Inventories	-	-	-	-	83,346
<b>TOTAL ASSETS</b>	<b>\$ 304,279</b>	<b>\$ 56,165</b>	<b>\$ 29,982</b>	<b>\$ 10,317</b>	<b>\$ 16,399,542</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable and accrued expenses	\$ 11,462	\$ 33,522	\$ 12,672	\$ 254	1,078,680
Due to other funds	-	22,643	17,310	10,063	848,430
Deferred revenues	82	-	-	-	7,607
Deposits held	-	-	-	-	10,525
<b>Total liabilities</b>	<b>11,544</b>	<b>56,165</b>	<b>29,982</b>	<b>10,317</b>	<b>1,945,242</b>
<b>Fund Equity</b>					
Fund balance					
Nonspendable					
Prepaid expenses and other assets	-	-	-	-	68,751
Inventories	-	-	-	-	83,346
Spendable					
Restricted	292,735	-	-	-	13,245,121
Committed	-	-	-	-	1,057,082
<b>Total fund balance</b>	<b>292,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,454,300</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 304,279</b>	<b>\$ 56,165</b>	<b>\$ 29,982</b>	<b>\$ 10,317</b>	<b>\$ 16,399,542</b>

**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, 2012**

	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	PERMIT OFFICE FUND 113
<b>Revenues</b>							
<b>Taxes</b>							
Ad valorem	\$ -	\$ -	\$ 1,495,464	\$ -	\$ 465,352	\$ 232,632	\$ -
Other	-	-	-	-	-	-	-
Total taxes	-	-	1,495,464	-	465,352	232,632	-
Licenses, permits and assessments	-	-	-	-	-	-	315,037
<b>Intergovernmental</b>							
Federal	-	-	-	-	-	-	-
State	1,071,427	323,175	-	-	23,240	11,618	-
Local	-	1,136,024	-	-	-	-	-
Total intergovernmental	1,071,427	1,459,209	-	-	23,240	11,618	-
Fees, charges and commissions for services	-	1,706	-	56,093	-	80,595	-
Fines and forfeitures	-	3,107,401	-	-	-	6,632	-
Use of money and property	5,010	209	4,048	123	118,206	777	353
Other revenues	-	-	-	10	-	23,187	-
Total revenue	1,076,437	4,568,525	1,499,512	56,226	606,798	355,441	315,390
<b>Expenditures</b>							
<b>Current</b>							
General government							
Judicial	-	4,568,525	-	-	-	-	-
Finance and administration	20,701	-	-	-	-	-	-
Total general government	20,701	4,568,525	-	-	-	-	-
Public safety	-	-	-	-	-	-	9,655
Public works	9,098	-	-	-	-	-	326,265
Health and welfare	-	-	2,066,211	-	523,598	312,070	-
Culture and recreation	-	-	-	144,982	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay	1,159,501	-	9,841	3,318	37,749	656	1,113
Total expenditures	1,189,300	4,568,525	2,076,052	148,300	561,347	312,726	337,033
<b>Excess (deficiency) of revenues over expenditures</b>	(112,863)	-	(576,540)	(92,074)	45,451	42,715	(21,643)
<b>Other financing sources (uses)</b>							
Sale of Assets	-	-	-	-	1,445	-	-
Transfers in	-	-	-	125,000	-	-	-
Transfers out	(600,000)	-	-	-	-	-	-
Total other financing sources (uses)	(600,000)	-	-	125,000	1,445	-	-
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(712,863)	-	(576,540)	32,926	46,896	42,715	(21,643)
<b>Fund Balances at Beginning of Year</b>	2,235,828	-	3,419,314	37,839	1,769,604	543,337	185,214
<b>FUND BALANCES AT END OF YEAR</b>	\$ 1,522,965	\$ -	\$ 2,842,774	\$ 70,765	\$ 1,816,500	\$ 586,052	\$ 163,571

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,745,859	-	-	-	-	-	-
1,745,859	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	273,419	303,933
-	-	-	-	-	-	-
-	-	-	-	-	55,200	-
-	-	-	-	-	328,619	303,933
-	-	222,894	-	-	-	-
-	232,359	-	-	-	-	-
8,091	748	1,207	561	431	433	1,225
-	-	-	4,140	-	-	-
1,753,950	233,107	224,101	4,701	431	329,052	305,158
-	124,549	148,229	-	-	-	-
-	-	-	-	-	4,597	-
-	124,549	148,229	-	-	4,597	-
1,219,774	-	-	-	-	325,415	-
-	-	-	-	-	-	53,495
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	14,788	3	-	-
1,831,595	-	-	-	-	88,055	363,720
3,051,369	124,549	148,229	14,788	3	418,067	417,215
(1,297,419)	108,558	75,872	(10,087)	428	(89,015)	(112,057)
-	-	-	31,904	-	-	-
-	-	-	-	-	57,250	7,750
-	-	-	-	-	-	-
-	-	-	31,904	-	57,250	7,750
(1,297,419)	108,558	75,872	21,817	428	(31,765)	(104,307)
4,232,002	386,019	676,181	346,392	156,873	301,439	805,935
\$ 2,934,583	\$ 494,577	\$ 752,053	\$ 368,209	\$ 157,301	\$ 269,674	\$ 701,628

(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, 2012**

	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 164/171	CDBG BURNLEY'S SUBDIVISION FUND 166
<b>Revenues</b>							
Taxes							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-
Intergovernmental							
Federal	438,193	-	-	-	-	220,646	-
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Total intergovernmental	438,193	-	-	-	-	220,646	-
Fees, charges and commissions for services	-	-	1,527,126	-	-	-	9,275
Fines and forfeitures	-	-	-	-	-	-	-
Use of money and property	-	-	23	184	14	-	-
Other revenues	-	4,115	-	4,476	-	-	-
Total revenue	438,193	4,115	1,527,149	4,660	14	220,646	9,275
<b>Expenditures</b>							
Current							
General government							
Judicial	-	-	-	-	-	111,419	-
Finance and administration	116	-	1,545,532	-	-	-	-
Total general government	116	-	1,545,532	-	-	111,419	-
Public safety	-	-	1,402	-	-	114,084	-
Public works	41,406	15,863	1	4	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay	1,043,982	-	90,168	-	-	-	9,275
Total expenditures	1,085,504	15,863	1,637,103	4	-	225,503	9,275
Excess (deficiency) of revenues over expenditures	(647,311)	(11,748)	(109,954)	4,656	14	(4,857)	-
Other financing sources (uses)							
Sale of Assets	-	-	-	-	-	-	-
Transfers in	600,000	11,748	-	-	-	4,857	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	600,000	11,748	-	-	-	4,857	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(47,311)	-	(109,954)	4,656	14	-	-
Fund Balances at Beginning of Year	47,311	-	109,954	107,923	8,525	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,579</b>	<b>\$ 8,539</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule 10

EMERGENCY DISEASE CONTROL FUND 169	DOJ SAFE HAVEN GRANT FUND 170	FAMILY JUSTICE CENTER FUND 184	LCDBG 2010 STREET IMPROVEMENT FUND 190	LEAP FUND 461	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	SECTION 8 HOUSING CHOICE VOUCHER FUND 470/472
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	126,872	-	79,935	211,394	-	2,865,897
-	-	-	-	-	-	-
-	126,872	-	79,935	211,394	-	2,865,897
-	-	-	-	-	-	754,535
664	-	-	-	-	-	561
-	-	-	-	400	9,700	14,048
664	126,872	-	79,935	211,794	9,700	3,635,041
-	126,872	-	-	-	-	-
-	126,872	-	-	-	-	-
-	-	-	-	-	-	-
8	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	211,794	9,700	3,671,324
-	-	-	116,671	-	-	-
8	126,872	-	116,671	211,794	9,700	3,671,324
656	-	-	(36,736)	-	-	(36,283)
-	-	-	-	-	-	-
-	-	-	-	-	-	36,660
-	-	-	-	-	-	-
-	-	-	-	-	-	36,660
656	-	-	(36,736)	-	-	377
1,005,582	-	-	59,834	-	-	330,082
\$ 1,006,238	\$ -	\$ -	\$ 23,098	\$ -	\$ -	\$ 330,459

(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, 2012**

	<b>WORK FORCE INVESTMENT ACT</b>				
	<b>ROAD LIGHTING DISTRICTS FUNDS 5xx</b>	<b>ADULT PROGRAM FUND 450</b>	<b>YOUTH PROGRAM FUND 451</b>	<b>DISLOCATED WORKER FUND 452</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 2,193,448
Other	-	-	-	-	1,745,859
Total taxes	-	-	-	-	3,939,307
Licenses, permits and assessments	129,689	-	-	-	444,726
Intergovernmental					
Federal	-	381,055	374,697	120,677	5,396,718
State	-	-	-	-	1,429,460
Local	-	-	-	-	1,191,234
Total intergovernmental	-	381,055	374,697	120,677	8,017,412
Fees, charges and commissions for services	-	-	-	-	2,652,224
Fines and forfeitures	-	-	-	-	3,346,392
Use of money and property	422	-	-	-	143,290
Other revenues	-	30,179	6,723	12,508	109,486
Total revenue	130,111	411,234	381,420	133,185	18,652,837
<b>Expenditures</b>					
Current					
General government					
Judicial	-	-	-	-	5,079,594
Finance and administration	-	-	-	-	1,570,946
Total general government	-	-	-	-	6,650,540
Public safety	-	-	-	-	1,670,330
Public works	131,022	-	-	-	577,162
Health and welfare	-	-	-	-	2,901,879
Culture and recreation	-	-	-	-	144,982
Economic development	-	411,266	381,420	133,185	4,833,480
Capital outlay	-	-	-	-	4,755,644
Total expenditures	131,022	411,266	381,420	133,185	21,534,017
<b>Excess (deficiency) of revenues over expenditures</b>	(911)	(32)	-	-	(2,881,180)
<b>Other financing sources (uses)</b>					
Sale of Assets	-	-	-	-	33,349
Transfers in	1,574	-	-	-	844,839
Transfers out	-	-	-	-	(600,000)
Total other financing sources (uses)	1,574	-	-	-	278,188
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	663	(32)	-	-	(2,602,992)
<b>Fund Balances at Beginning of Year</b>	292,072	32	-	-	17,057,292
<b>FUND BALANCES AT END OF YEAR</b>	\$ 292,735	\$ -	\$ -	\$ -	\$ 14,454,300

**NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**DEBT SERVICE FUNDS (Non Major)**  
**December 31, 2012**

	<b>CORRECTIONAL CENTER FUND 201</b>	<b>DETENTION HOME FUND 206</b>	<b>ECONOMIC DEVELOPMENT FUND 210</b>	<b>TOTAL (Schedule 7)</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 59,143	\$ 59,143
Receivables				
Ad valorem taxes	<u>-</u>	<u>-</u>	<u>39</u>	<u>39</u>
<b>TOTAL ASSETS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 59,182</u></b>	<b><u>\$ 59,182</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable - Trade	\$ -	\$ -	\$ 784	\$ 784
Total liabilities	<u>-</u>	<u>-</u>	<u>784</u>	<u>784</u>
<b>Fund equity</b>				
Fund balance				
Spendable				
Restricted for debt service	<u>-</u>	<u>-</u>	<u>58,398</u>	<u>58,398</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>58,398</u>	<u>58,398</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 59,182</u></b>	<b><u>\$ 59,182</u></b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**DEBT SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2012**

	<b>CORRECTIONAL CENTER FUND 201</b>	<b>DETENTION HOME FUND 206</b>	<b>ECONOMIC DEVELOPMENT FUND 210</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 20,150	\$ -	\$ 4,673	\$ 24,823
Use of money and property	4	30	353	387
Total revenues	<u>20,154</u>	<u>30</u>	<u>5,026</u>	<u>25,210</u>
<b>Expenditures</b>				
Current				
General Government				
Finance and administration	-	1	153,864	153,865
Total expenditures	<u>-</u>	<u>1</u>	<u>153,864</u>	<u>153,865</u>
<b>Excess of revenues over expenditures</b>	20,154	29	(148,838)	(128,655)
<b>Other financing uses</b>				
Transfers out	(20,154)	(18,089)	-	(38,243)
Total other financing uses	<u>(20,154)</u>	<u>(18,089)</u>	<u>-</u>	<u>(38,243)</u>
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	-	(18,060)	(148,838)	(166,898)
<b>Fund balances at beginning of year</b>	<u>-</u>	<u>18,060</u>	<u>207,236</u>	<u>225,296</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,398</u>	<u>\$ 58,398</u>

**NON-MAJOR CAPITAL PROJECTS FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**December 31, 2012**

	<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	\$ 18,131	\$ 2,145,034	\$ 5,461,029	\$ 176,931	\$ 460,410	\$ 8,261,535
<b>TOTAL ASSETS</b>	<u>\$ 18,131</u>	<u>\$ 2,145,034</u>	<u>\$ 5,461,029</u>	<u>\$ 176,931</u>	<u>\$ 460,410</u>	<u>\$ 8,261,535</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 3,485	\$ 165,166	\$ 27,121	\$ -	\$ 195,772
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>3,485</u>	<u>165,166</u>	<u>27,121</u>	<u>-</u>	<u>195,772</u>
<b>FUND EQUITY</b>						
<b>Fund balance</b>						
Spendable						
Restricted for capital improvement	18,131	2,141,549	5,295,863	149,810	460,410	8,065,763
Total fund balance	<u>18,131</u>	<u>2,141,549</u>	<u>5,295,863</u>	<u>149,810</u>	<u>460,410</u>	<u>8,065,763</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 18,131</u>	<u>\$ 2,145,034</u>	<u>\$ 5,461,029</u>	<u>\$ 176,931</u>	<u>\$ 460,410</u>	<u>\$ 8,261,535</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**For the Year Ended December 31, 2012**

	<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	\$ -	\$ 25,150	\$ -	\$ 3,118	\$ -	\$ 28,268
Intergovernmental revenue - state	-	1,154	-	8,453	-	9,607
Use of money and property	31	3,578	8,082	772	817	13,280
Total revenues	31	29,882	8,082	12,343	817	51,155
<b>Expenditures</b>						
Current						
General government						
Finance and administration	-	11	-	54	-	65
Public safety	-	268	199	-	-	467
Health and welfare	703	-	-	-	21	724
Capital outlay	-	53,169	395,605	529,103	21,593	999,470
Total expenditures	703	53,448	395,804	529,157	21,614	1,000,726
<b>Excess (deficiency) of revenues over expenditures</b>	(672)	(23,566)	(387,722)	(516,814)	(20,797)	(949,571)
<b>Other financing sources (uses)</b>						
Transfers in	-	20,154	950,000	340,664	-	1,310,818
Total other financing sources (uses)	-	20,154	950,000	340,664	-	1,310,818
<b>Excess (deficiency) of revenues and other sources over expenditures</b>	(672)	(3,412)	562,278	(176,150)	(20,797)	361,247
<b>Fund balances at beginning of year</b>	18,803	2,144,961	4,733,585	325,960	481,207	7,704,516
<b>FUND BALANCES AT END OF YEAR</b>	\$ 18,131	\$ 2,141,549	\$ 5,295,863	\$ 149,810	\$ 460,410	\$ 8,065,763

## **NON-MAJOR ENTERPRISE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Net Position**  
**ENTERPRISE FUNDS (Non Major)**  
**December 31, 2012**

	<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	\$ 48,811	\$ -	\$ 20,540	\$ -	\$ -	\$ 69,351
Receivables						
Trade	2,513	9,682	1,123	-	16,286	29,604
Due from other public bodies	-	-	-	2,235	-	2,235
Capital assets	56,638	824,030	101,947	677,052	537,435	2,197,102
<b>TOTAL ASSETS</b>	<b>\$ 107,962</b>	<b>\$ 833,712</b>	<b>\$ 123,610</b>	<b>\$ 679,287</b>	<b>\$ 553,721</b>	<b>\$ 2,298,292</b>
<b>LIABILITIES AND NET POSITION</b>						
<b>Liabilities</b>						
Current liabilities						
Accounts payable and accrued expenses	\$ 1,262	\$ -	\$ -	\$ 171	\$ 6,396	\$ 7,829
Due to other funds	-	-	-	9,361	93,317	102,678
Current liabilities payable from restricted assets						
Customer deposits payable	50	-	-	-	-	50
Total liabilities	1,312	-	-	9,532	99,713	110,557
<b>Net position (deficit)</b>						
Invested in capital assets	56,638	824,030	101,947	677,052	537,435	2,197,102
Unrestricted (deficit)	50,012	9,682	21,663	(7,297)	(83,427)	(9,367)
Total net position (deficit)	106,650	833,712	123,610	669,755	454,008	2,187,735
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 107,962</b>	<b>\$ 833,712</b>	<b>\$ 123,610</b>	<b>\$ 679,287</b>	<b>\$ 553,721</b>	<b>\$ 2,298,292</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenses,**  
**and Changes in Net Position**  
**ENTERPRISE FUNDS (Non Major)**  
**For the Year Ended December 31, 2012**

	<b>GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128</b>	<b>SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152</b>	<b>EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158</b>	<b>INGLESIDE SEWERAGE DISTRICT FUND 159</b>	<b>WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185</b>	<b>TOTAL (Statement F)</b>
<b>Operating revenues</b>						
Sewer service charges	\$ 13,854	\$ -	\$ -	\$ 2,760	\$ 115,236	\$ 131,850
<b>Operating expenses</b>						
Depreciation	3,485	56,482	5,900	32,893	37,989	136,749
Indirect cost allocation	264	-	-	-	1,392	1,656
Insurance	250	-	-	738	2,517	3,505
Interest	-	-	-	6	-	6
Miscellaneous	2	-	1	-	5,681	5,684
Maintenance and repairs	2,525	-	-	-	68,847	71,372
Treatment fees	7,482	-	-	7,427	-	14,909
Utilities	177	-	-	1,041	22,113	23,331
Total operating expenses	14,185	56,482	5,901	42,105	138,539	257,212
<b>Operating income (loss)</b>	(331)	(56,482)	(5,901)	(39,345)	(23,303)	(125,362)
<b>Non-operating revenues</b>						
Interest earned	81	-	35	-	-	116
<b>Net increase (decrease) in net position</b>	(250)	(56,482)	(5,866)	(39,345)	(23,303)	(125,246)
<b>Net position at beginning of year</b>	106,900	890,194	129,476	709,100	477,311	2,312,981
<b>NET POSITION AT AT END OF YEAR</b>	\$ 106,650	\$ 833,712	\$ 123,610	\$ 669,755	\$ 454,008	\$ 2,187,735

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**ENTERPRISE FUNDS (Non Major)**  
**For the Year Ended December 31, 2012**

	<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 G)</b>
<b>Cash flows from operating activities</b>						
Receipts from customers	\$ 14,978	\$ -	\$ -	\$ 2,431	\$ 108,727	\$ 126,136
Payments to suppliers for goods and services	(10,709)	-	(1)	(9,119)	(99,718)	(119,538)
Net cash provided (used) by operating activities	4,278	-	(1)	(6,688)	9,009	6,598
<b>Cash flows from capital and related financing activities</b>						
Receipts from (payments to) other funds	-	-	-	6,688	(9,009)	(2,321)
Net cash provided by capital and related operating activities	-	-	-	6,688	(9,009)	(2,321)
<b>Cash flows from investing activities</b>						
Interest earnings	81	-	35	-	-	116
Net cash provided by investing activities	81	-	35	-	-	116
<b>Net increase (decrease) in cash and cash equivalents</b>	4,359	-	34	-	-	4,393
<b>Cash at beginning of year</b>	44,452	-	20,506	-	-	64,958
<b>CASH AT END OF YEAR</b>	<u>\$ 48,811</u>	<u>\$ -</u>	<u>\$ 20,540</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,351</u>
<b>Reconciliation of operating income to net cash used by operating activities</b>						
Operating income (loss)	\$ (331)	\$ (56,482)	\$ (5,901)	\$ (39,345)	\$ (23,303)	\$ (125,362)
Adjustments to reconcile operating loss to net cash provided by operating activities						
Depreciation	3,485	56,482	5,900	32,893	37,989	136,749
Change in assets and liabilities						
Receivables	1,124	-	1	(329)	(6,509)	(5,713)
Accounts payable	-	-	-	93	832	925
Net cash provided (used) by operating activities	<u>\$ 4,278</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,688)</u>	<u>\$ 9,009</u>	<u>\$ 6,599</u>
<b>Cash shown on schedule of net position</b>	<u>\$ 48,811</u>	<u>\$ -</u>	<u>\$ 20,540</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,351</u>

**NON-MAJOR INTERNAL SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Net Position**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**December 31, 2012**

	<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	\$ 4,916,010	\$ 1,556,358	\$ 6,472,368
Investments at market value	750,000	768,089	1,518,089
Prepaid and other assets	<u>-</u>	<u>229,814</u>	<u>229,814</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>5,666,010</u></b>	<b>\$ <u>2,554,261</u></b>	<b>\$ <u>8,220,271</u></b>
<b>LIABILITIES AND NET POSITION</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 8,956	\$ 27,718	\$ 36,674
Deposits held	1,168	-	1,168
Other noncurrent liabilities	<u>106,297</u>	<u>1,621,740</u>	<u>1,728,037</u>
Total liabilities	116,421	1,649,458	1,765,879
<b>Net position</b>			
Restricted for Insurance Claims	<u>5,549,589</u>	<u>904,803</u>	<u>6,454,392</u>
Total net position	<u>5,549,589</u>	<u>904,803</u>	<u>6,454,392</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ <u>5,666,010</u></b>	<b>\$ <u>2,554,261</u></b>	<b>\$ <u>8,220,271</u></b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenses,**  
**and Changes in Net Position**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2012**

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement F)</b>
<b>Operating Revenues</b>			
Premiums	\$ 1,204,110	\$ 731,266	\$ 1,935,376
<b>Operating Expenses</b>			
Administrative expenses	29,191	12,562	41,753
Benefit payments and reinsurance	903,153	1,189,409	2,092,562
Total expenditures	<u>932,344</u>	<u>1,201,971</u>	<u>2,134,315</u>
<b>Operating income (loss)</b>	271,766	(470,705)	(198,939)
<b>Nonoperating revenues</b>			
Interest income	8,874	7,065	15,939
Total nonoperating revenues	<u>8,874</u>	<u>7,065</u>	<u>15,939</u>
<b>Changes in net assets</b>	280,640	(463,640)	(183,000)
<b>Net position at beginning of year</b>	<u>5,268,949</u>	<u>1,368,443</u>	<u>6,637,392</u>
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 5,549,589</u>	<u>\$ 904,803</u>	<u>\$ 6,454,392</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2012**

	<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	\$ 1,220,718	\$ 786,174	\$ 2,006,892
Payments to suppliers for goods and services	(29,191)	(12,562)	(41,753)
Payments for claims	(847,585)	(570,431)	(1,418,016)
Net cash provided by operating activities	<u>343,942</u>	<u>203,181</u>	<u>547,123</u>
<b>Cash flows from capital and related financing activities</b>			
Due from other funds	-	1,285	1,285
Net cash provided by capital and related operating activities	<u>-</u>	<u>1,285</u>	<u>1,285</u>
<b>Cash flows from investing activities</b>			
Interest earnings	8,874	7,065	15,939
Investments matured	-	763,500	763,500
Investments purchased	(750,000)	(768,089)	(1,518,089)
Net cash provided by investing activities	<u>(741,126)</u>	<u>2,476</u>	<u>(738,650)</u>
<b>Net increase (decrease) in cash</b>	(397,184)	206,942	(190,242)
<b>Cash at beginning of year</b>	5,313,194	1,349,416	6,662,610
<b>CASH AT END OF YEAR</b>	<u>\$ 4,916,010</u>	<u>\$ 1,556,358</u>	<u>\$ 6,472,368</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income (loss)	\$ 271,766	\$ (470,705)	\$ (198,939)
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	16,608	54,908	71,516
Prepaid expenses	-	(6,567)	(6,567)
Accounts payable	7,382	(10,565)	(3,183)
Noncurrent liabilities	48,186	636,110	684,296
Net cash provided by operating activities	<u>\$ 343,942</u>	<u>\$ 203,181</u>	<u>\$ 547,123</u>
<b>Cash shown on statement of net position</b>	<u>\$ 4,916,010</u>	<u>\$ 1,556,358</u>	<u>\$ 6,472,368</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2012

***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, 2012**

		<b>SALARY</b>
Jackson, Charles E, III	District A	\$ 554
Robinson, Randall S., Jr.	District A	13,846
Calhoun, Hugh "Mack"	District B	14,400
Caldwell, Walter M., IV	District C	14,400
Reddix, Ollibeth	District D	14,400
Smiley, Erin S.	District E	14,400
Moore, Patricia A.	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, 2012**

Beaird, David Lane	\$ 600
Dans, Steven L	600
Seegers, Douglas	550
<b>TOTAL</b>	<b>\$ <u>1,750</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, 2012**

<u>Board Member</u>	<u>Expiration of Term</u>
Lane Beaird 909 Comanche Trail West Monroe, LA 71291 Phone: 318-396-6980	Indefinite
Steven L. Dans 100 Overlook Circle West Monroe, LA 71291 Phone: 318-396-9724	Indefinite
Douglas Seegers 206 Greenbriar Drive West Monroe, LA 71291 Phone: 318-237-8778	Indefinite

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

**Schedule of Changes in Restricted Assets**

	<u>Bond Reserve Fund</u>	<u>Bond Contingency Fund</u>
Balance - January 1, 2012	\$ 44,547	\$ 26,137
Add		
Interest earned	69	39
Total funds available	\$ <u>44,616</u>	\$ <u>26,176</u>
Balance - December 31, 2012	\$ <u><u>44,616</u></u>	\$ <u><u>26,176</u></u>

**West Ouachita Sewerage District No. 9**  
**(A Component Unit of Ouachita Parish Police Jury)**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

<b>Company</b>	<b>Risk Covered</b>	<b>Limits of Coverage</b>	<b>Expiration Date</b>
Travelers Indemnity	General Liability	\$1 Million per occurrence \$3 Million in aggregate	01/01/2013
	Automobile Liability	\$1 Million per occurrence	01/01/2013
	Employee Theft	\$100,000 per occurrence	01/01/2013
	Excess Liability Coverage	\$3 Million in aggregate	01/01/2013

This schedule, prepared from the policies, is intended only as a descriptive summary.  
 The Sewerage District's real and personal property is covered by the Police Jury's blanket policy.

## **SINGLE AUDIT**

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

# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

John L. Luffey, MBA, CPA (1963-2002)  
Francis I. Huffman, CPA  
Philip A. Ragsdale, CPA  
David Ray Soignier, CPA, MBA

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

## INDEPENDENT AUDITORS' 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, in accordance with the 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, the 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, 2012, and the related notes to the financial statements, which collectively comprise The Police Jury's basic financial statements and have issued our report thereon dated June 28, 2013.

#### ***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered The Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of The Police Jury's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 12-01 and 12-02 to be significant deficiencies.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether The Police Jury's financial statements are free from 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 12-03.

We noted certain other matters that we reported to management of the Ouachita Parish Police Jury in a separate letter dated June 28, 2013.

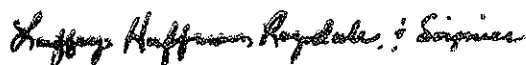
***The Police Jury's Response to Findings***

The Police Jury's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Police Jury's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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.



**(A Professional Accounting Corporation)  
June 28, 2013**

# LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED OMB CIRCULAR A-133

**Ouachita Parish Police Jury  
Monroe, Louisiana**

### *Report on Compliance for Each Major Federal Program*

We have audited 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, 2012. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### *Management's Responsibility*

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Police Jury's compliance.

### *Opinion on Each Major Federal Program*

In our opinion, the Police Jury complied, in all material respects, with the types of 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, 2012.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

***Report on Internal Control Over Compliance***

Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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, Rozdale, & Squires*

(A Professional Accounting Corporation)

June 28, 2013

**OUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2012**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>CFDA No.</b>	<b>Pass-Through Grantor ID No.</b>	<b>Expenditures</b>
<b>Department of Agriculture</b>			
Passed Through Louisiana Department of Education			
Special Milk Program for Children	10.556	N/A	3,378
<b>Total Department of Agriculture</b>			<u>3,378</u>
<b>Department of Transportation</b>			
Passed Through Louisiana Department of Transportation			
Highway Planning and Construction-Finks Hideaway Road Project	20.205	700-24-0087	356,295
Highway Planning and Construction-Safe Routes to School-Shady Grove	20.205	H.006579	165,916
ARRA - Highway Planning and Construction	20.205	742-37-0023	23,246
ARRA - Highway Planning and Construction	20.205	742-37-0024	58,652
<b>Total Department of Transportation</b>			<u>604,109</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	211,394
<b>Total Department of Health and Human Services</b>			<u>211,394</u>
<b>Department of Housing and Urban Development (HUD)</b>			
Direct Programs			
Section 8 Choice Voucher Program	14.871	N/A	2,854,098
Passed Through the State of Louisiana - Office of Community Development			
CDBG - Louisiana Community Development Block Grant - Lilac and Gary Streets	14.228	698542	79,935
CDBG - Louisiana Community Development Block Grant - Disaster Recovery Unit	14.228	684657	303,933
<b>Total Department of Housing and Urban Development</b>			<u>3,237,966</u>
<b>Department of Interior</b>			
Direct Programs			
Payment In-Lieu-of Taxes	15.226	N/A	7,292
<b>Total Department of Interior</b>			<u>7,292</u>
<b>Department of Justice</b>			
Direct Program			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	209,642
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	11,003
Supervised Visitation, Safe Havens for Children	16.527	N/A	126,872
<b>Total Department of Justice</b>			<u>347,517</u>
<b>Department of Labor</b>			
Passed Through the Louisiana Department of Labor			
Workforce Investment Act (WIA)			
Adult Program	17.258	676941	381,055
Youth Program	17.259	676941	374,697
Dislocated Worker Program	17.278	676941	120,677
<b>Total WIA Cluster</b>			<u>876,429</u>
<b>Total Department of Labor</b>			<u>876,429</u>
<b>Department of Homeland Security</b>			
Direct Program			
Disaster Housing Assistance Program - HUD Ike	97.109	N/A	11,799
Passed Through State of Louisiana Office of			
Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance	97.036	FEMA-1786-PA-LA	11,548
State Homeland Security Program	97.067	2011-SS-T0-00124	34,221
State Homeland Security Program - Citizens Corps	97.067	2010-SS-T0-0043	2,788
State Homeland Security Program	97.067	2010-SS-T0-0043	133,873
State Homeland Security Program	97.067	2009-SS-T0-0043	11,851
Emergency Management Performance Grants	97.042	EMW-2011-EP-00058	7,936
Emergency Management Performance Grants	97.042	EMW-2012-EP-00042	82,750
Assistance to Firefighters Grants - Fire Prevention and Safety	97.044	EMW-2011-FP-00291	52,808
<b>Total Federal Emergency Management Agency</b>			<u>349,574</u>
<b>Total Federal Awards Expended</b>			<u>\$ 5,637,659</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, 2012**

**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 \$68,751 at December 31, 2012.

**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, 2012.

	<b>Revenues</b>
	<b><u>Statement D</u></b>
Major Governmental Funds	
General Fund	\$ 173,208
Public Works	11,548
Fire Department	52,808
Green Oaks Detention Center	3,378
Non-Major Governmental Funds	<u>5,396,717</u>
Expenditures of Federal Awards - Schedule 24	<u><u>\$ 5,637,659</u></u>

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**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? \_\_\_\_\_   X   Yes \_\_\_\_\_ 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, 2012**

**Identification of major programs:**

<u>CDFA Number</u>	<u>Name of Federal Program</u>
14.228	Community Development Block Grant
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
17.258	Workforce Investment Act - Adult
17.259	Workforce Investment Act - Youth
17.278	Workforce Investment Act - Dislocated Workers

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

Auditee qualified as low-risk auditee?   X   Yes      No

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

**12-01 Capital Assets**

***Finding***

The Police Jury's policies and procedures provide for an annual inventory of all capital assets and for each department to return the inventories to the Treasurer's department for review. However only 9 of 62 departments returned inventories to the Treasurer's office.

Assets valued at approximately \$22,000 were noted as being not present or previously disposed of remained on the Police Jury's capital asset listing. In addition the capital asset list was not updated for two vehicles which were disposed of in 2012.

The recording of additions and disposals of capital assets is not conducted in a timely manner. Infrastructure assets are capitalized and depreciated on an invoice basis rather than a per asset basis making it difficult to determine which invoices belong to what asset or exactly what asset is being capitalized. This resulted in assets being depreciated using different useful lives and two assets were found to have been capitalized in segments over different fiscal years.

***Recommendation***

A complete inventory of capital assets should be conducted annually and the Police Jury's depreciation schedule updated accordingly to ensure complete and accurate records of the Jury's

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

property and equipment. Infrastructure assets should be recorded as construction in progress until the project is completed then moved to depreciable assets as one identifiable asset.

***Management's Response***

Management understands the importance of the finding, and management strives to assure that procedures are in place and followed to adequately safeguard the public's assets. Management acknowledges that the inventories were not returned to the Treasurer's office, and recognizes that the Treasurer has now placed another control in place to assure that the inventories are returned and checked for changes or corrections noted by the departments.

Management also acknowledges that, maintaining separate depreciation schedules for financial statement purposes, and fixed asset inventory lists for safeguarding the assets, has created an opportunity for error between the two separate lists. Due to the complexity of maintaining the separate lists, management will require the Treasurer to complete a review of the separate list to find discrepancies and coordinate the two lists. The Treasurer has changed the recording of assets from the invoice basis to the "per asset" basis for infrastructure assets.

**12-02 Accounts Receivable**

***Finding***

A considerable number of accounts receivable are quite aged. At December 31, 2012, more than \$200,000 of aged accounts receivable needed to be addressed as to collectability. Many of these receivables are the result of fines and costs imposed by the Jury's Environmental Court as well as costs incurred by the Police Jury to remedy the situations that brought the property before the Court by the Code Enforcement department.

***Recommendation***

The Police Jury should review the collectability of its accounts receivable and continue with its collection efforts of these receivables.

***Management's Response***

Management concurs with the finding and will review the aged receivables with staff, code enforcement deputies and the Parish Attorney. The policy for liens recorded as receivables will be changed if necessary.

**12-03 Pledged Securities**

***Finding:***

Under Louisiana law, the Police Jury's deposits in financial institutions must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

pledged securities plus the deposit insurance must equal or exceed the amount on deposit at all times. At December 31, 2012 deposits at one bank exceeded the amount of pledged securities plus deposit insurance by approximately \$2 million.

***Recommendation:***

The Police Jury should closely monitor its pledged securities by requesting that the banks furnish it with a pledged security statement each month. Any time that the pledged securities plus federal deposit insurance do not fully cover the deposits, the Police Jury should notify the bank immediately to pledge additional securities.

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

Due to an oversight, pledged securities were not adequate because the bank also uses a Letter of Credit to secure deposits. Since the Letter of Credit is issued directly to the depositor by a third party institution, the bank was unaware that the Letter of Credit was never issued to the Police Jury. There was an apparent miscommunication by all parties which has since been resolved. The Ouachita Parish Police Jury concurs with the auditor's finding and will more closely monitor pledged securities, as well as necessary Letters of Credit.

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

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

The following is a summary of the status of the prior year management letter comments reported in the Luffey, Huffman, Ragsdale & Soignier (APAC) audit report dated June 29, 2012 covering the examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2011.

**MANAGEMENT LETTER**

***Grant Activity***

Difficulty was experienced 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.

***Status***

Management has made strides in improving our system of grant administration and is implementing procedures that we believe best addresses issues noted in the prior year management letter.

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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, 2012, 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 28, 2013 on the financial statements of the Police Jury.

### **GRANT DOCUMENTATION**

The Police Jury received a Disaster Recovery Unit grant through the Louisianan Office of Community Development. The jury has subcontracted the administration of the grant to a local consultant. According to the contract the consultant is responsible for ensuring that the files at the Police Jury office are complete. In accordance with Section 4.0 *Establishing Project Files*, of the Disaster Recovery CDBG Grantee Administrative Manual, "although a consultant may maintain a set of files in his/her office, the grantees are required to maintain the original files at their location." These files at the Police Jury office did not contain original copies of all documentation required, instead this documentation was at the consultant's office.

The Police Jury should coordinate with the consultant to ensure that original documents pertaining to the grant are maintained at the Police Jury office.

***Management's Corrective Plan***

The consultant creates a file that is the Police Jury's file, and maintains that file during the course of an active project. As documentation is created, it is placed into the Police Jury file, although not on a daily basis. We will coordinate with the consultant to have an "on site" file updated on a more timely basis.

***JOURNAL ENTRIES***

Many of the Police Jury's transactions are recorded through the use of journal entries. The Police Jury doesn't have written policies and procedures covering the preparation and review of journal entries.

The Police Jury should develop and implement written policies and procedures for recording and reviewing its routine as well as non-routine journal entries. The policies should include provisions to indicate that the entries have been reviewed by someone in a supervisory position.

***Management's Corrective Plan***

We have been checking the non-"day to day" journal entries to ensure the entry is logical and posted correctly. Our accepted, unwritten policy of internal control for journal entries that has been in place includes physical checks of journal entries and software controls within the accounting software. However, we will write the procedures, which will include provisions for supervisory review of journal entries and have it adopted by the OPPJ to include in accounting policies and procedures.

*Huffey, Huffman, Royal, & Simpson*

**(A Professional Accounting Corporation)**  
**June 28, 2013**