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## **OUACHITA PARISH POLICE JURY**

### **Financial Statements**

**As of and For the Year Ended December 31, 2013**

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

Release Date DEC 03 2014

# **OUACHITA PARISH POLICE JURY**

## **Financial Statements As of and for the Year Ended December 31, 2013**

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# **OUACHITA PARISH POLICE JURY**

## **Financial Statements As of and for the Year Ended December 31, 2013**

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# HUFFMAN & 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, 2013, 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 Units***

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, 2013, 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, 2013, 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 (Part A) and (Part B)***

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 6 through 16; pages 67 through 72 and page 75 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 and schedules 21 and 22 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, schedules 21 and 22 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.

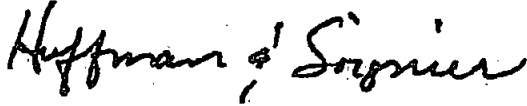
The Schedule of Insurance Coverage – Schedule 23, is the responsibility of management and is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial 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 30, 2014 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.

A handwritten signature in cursive script, reading "Huffman & Soigner".

**(A Professional Accounting Corporation)**  
**June 30, 2014**

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART A)**

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

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, 2013. 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 \$264.2 million (net position). Of this amount, \$3.5 million (unrestricted net position) may be used to meet the Police Jury's obligations to citizens and creditors within the Police Jury's designation and policies.
- The Police Jury's total net position increased by approximately \$5.4 million during 2013. Governmental activities' net position increased approximately \$5.6 during 2013, while business-type activities' net position decreased by approximately \$162,000.
- As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$79.6 million, an increase of approximately \$5.2 million in comparison with the prior year. Approximately 6% of this total amount, \$4.8 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 94% or \$74.8 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 \$4.8 million, or 60.5% of total 2013 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 certain component units are not included, are fairly stated. Varying degrees of assurance are being provided by

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

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, 2013**

**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, 2013.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

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, 2013, 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 was \$264.2 million at December 31, 2013. Of this amount, \$260.6 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 2013, with comparative figures from 2012:

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

**Table 1  
OUACHITA PARISH POLICE JURY  
Condensed Statement of Net Position  
December 31, 2013 and 2012**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
<b><u>Assets</u></b>						
Current and other assets	\$ 95,319,050	\$ 87,832,177	\$ 99,141	\$ 110,262	\$ 95,418,191	\$ 87,942,439
Capital Assets	181,359,356	181,040,591	2,574,363	2,745,101	183,933,719	183,785,692
Total Assets	<u>276,678,406</u>	<u>268,872,768</u>	<u>2,673,504</u>	<u>2,855,363</u>	<u>279,351,910</u>	<u>271,728,131</u>
<b><u>Liabilities</u></b>						
Current and other liabilities	6,770,251	4,899,237	51,035	15,483	6,821,286	4,914,720
Long-term liabilities	7,872,374	7,555,711	428,662	477,412	8,301,036	8,033,123
Total Liabilities	<u>14,642,625</u>	<u>12,454,948</u>	<u>479,697</u>	<u>492,895</u>	<u>15,122,322</u>	<u>12,947,843</u>
<b><u>Net Position</u></b>						
Net investment in capital assets	181,359,356	181,040,591	2,149,363	2,267,689	183,508,719	183,308,280
Restricted	77,077,575	60,917,361	93,446	70,684	77,171,021	60,988,045
Unrestricted	3,598,850	14,459,866	(49,002)	24,096	3,549,848	14,483,962
Total Net Position	<u>\$ 262,035,781</u>	<u>\$ 256,417,818</u>	<u>\$ 2,193,807</u>	<u>\$ 2,362,469</u>	<u>\$ 264,229,588</u>	<u>\$ 258,780,287</u>

The \$3.6 million in unrestricted net position of governmental activities represents the *accumulated* results of all past year's operations. Net position of governmental activities increased by \$5.4 million 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 totaled \$264.2 million. Approximately 69.5% (\$183.5 million) of the Police Jury's net position as of December 31, 2013, 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 29.2% of the Police Jury's net position (\$77.1 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 2% (\$3.5 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, 2013, with comparative figures from 2012:

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

**Table 2  
OUACHITA PARISH POLICE JURY  
Condensed Statement of Activities  
For the years ended December 31, 2013 and 2012**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
<b>Program revenues</b>						
Charges for services	\$ 7,173,639	\$ 6,525,631	\$ 307,075	\$ 309,599	\$ 7,480,714	\$ 6,835,230
Operating grants and contributions	7,394,890	6,890,301	-	-	7,394,890	6,890,301
Capital grants and contributions	5,661,489	2,006,770	-	-	5,661,489	2,006,770
<b>General Revenues</b>						
Ad valorem taxes	33,441,414	32,326,704	-	-	33,441,414	32,326,704
Sales taxes	14,836,428	12,737,474	-	-	14,836,428	12,737,474
Other general revenues	12,005,665	11,998,082	98	226	12,005,763	11,998,308
<b>Total revenues</b>	<b>80,513,525</b>	<b>72,484,962</b>	<b>307,173</b>	<b>309,825</b>	<b>80,820,698</b>	<b>72,794,787</b>
<b>Functions/Program Expenses:</b>						
<b>Current</b>						
Legislative	218,386	197,131	-	-	218,386	197,131
Judicial	8,218,534	8,101,145	-	-	8,218,534	8,101,145
Elections	228,700	203,384	-	-	228,700	203,384
Finance and administrative	2,321,667	2,412,241	-	-	2,321,667	2,412,241
Other general government	7,501,400	7,489,400	-	-	7,501,400	7,489,400
Public safety	32,003,956	30,451,952	-	-	32,003,956	30,451,952
Public works	8,667,310	7,147,423	-	-	8,667,310	7,147,423
Health and welfare	3,881,585	5,233,292	-	-	3,881,585	5,233,292
Culture and recreation	7,295,422	7,117,241	-	-	7,295,422	7,117,241
Economic development and assistance	4,635,615	5,039,699	-	-	4,635,615	5,039,699
Sewer	-	-	469,146	424,838	469,146	424,838
<b>Total function/program expenses</b>	<b>74,972,575</b>	<b>73,392,908</b>	<b>469,146</b>	<b>424,838</b>	<b>75,441,721</b>	<b>73,817,746</b>
<b>Increase (decrease) in net position</b>	<b>\$ 5,540,950</b>	<b>\$ (907,946)</b>	<b>\$ (161,973)</b>	<b>\$ (115,013)</b>	<b>\$ 5,378,977</b>	<b>\$ (1,022,959)</b>

**Changes in Net Position** The Police Jury's total revenues were \$80.8 million and the total cost of all programs and services was \$75.4 million. Therefore, net position increased \$5.5 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

**Governmental Activities** net position increased \$5.6 million in 2013. The cost of all of the governmental activities this year was \$75.0 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$60.3 million because some of the cost was paid by those who benefited from the programs (\$7.2 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$13.1 million).

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

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, 2013 and 2012**

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Judicial	\$ 8,218,534	\$ 8,101,145	\$ 6,103,073	\$ 6,093,490
Other general government	7,501,400	7,489,400	7,501,400	7,489,400
Public safety	32,003,955	30,451,952	26,624,281	25,774,067
Public works	8,667,310	7,147,423	2,375,809	4,985,203
Finance and administration	2,321,667	2,412,241	625,422	864,512
Culture and recreation	7,295,422	7,117,241	7,154,600	6,966,698
Economic and government assistance	4,635,615	5,039,699	274,537	165,529
All others	4,328,672	5,633,807	4,006,422	5,631,307
<b>Totals</b>	<b>\$ 74,972,575</b>	<b>\$ 73,392,908</b>	<b>\$ 54,665,544</b>	<b>\$ 57,970,206</b>

*Governmental Activities* net position increased \$2.3 million. Some factors affecting the change in net position for governmental activities were:

- (1) a \$1,114,710 increase in property taxes due to increased value of assessments.
- (2) a \$2,098,954 increase in sales tax revenues.
- (3) a \$472,623 decrease in internal service fund long-term liability estimates.
- (5) approximately \$2.3 million of expenditures to continue an Urban Systems road project started in 2012.

*Business-Type Activities* net position decreased by approximately \$162,000 in 2013.

### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

**THE POLICE JURY'S FUNDS** As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

**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 \$79.7 million, an increase of approximately \$5.2 million in comparison with the prior year. Approximately 6.1% of this total amount, \$4.8 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 93.9% or \$74.9 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 \$8.9 million of which \$4.1 million was committed leaving \$4.8 million unassigned. For 2013, fund balance increased by \$164,000 versus the \$527,000 increase in 2012.

Public Works fund balance increased by approximately \$926,000 as compared with a \$295,000 increase in 2012. This difference is largely due primarily to an increase in sale taxes and an increase in transfers from other funds in 2013.

The Fire Department fund balance increased by approximately \$2.5 million in 2013 versus a \$1.7 million increase in 2012. The Fire Department experienced a \$553,000 increase in property taxes, a \$678,000 increase in sales taxes and an \$446,000 increase in expenditures. Finally, in 2013 and 2012, the Fire Department transferred \$950,000 to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library fund balance increased by approximately \$1.2 million in 2013 versus a \$901,000 increase in 2012. This change is largely due primarily to approximately \$300,000 increase in property taxes and slight increases in state grants and charges for services.

The Correctional Center fund increased by approximately \$1.8 million in 2013 as compared to 2012's \$1.4 million increase. This change is primarily due to a \$401,000 increase in ad valorem tax revenue and a \$515,000 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 \$2.2 million, a decrease of approximately \$162,000 in comparison with the prior year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

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

The total difference between the original General Fund budget and the final amended budget was a increase in appropriations by approximately \$1,311,000. The increases include a variety of items of which the largest is

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

\$1,032,000 for a Louisiana State Capital Outlay appropriation for I-20 Frontage Road East, expenses related to improving public roads in the amount of \$175,000, expenses for drainage projects in the amount of \$78,000 after a grant award by LGAP, and \$50,000 in additional equipment for the Assessor's office approved for 2013. Resources budgeted increased about \$1,780,000 due mainly to an increase in U.S. FHW grants of \$110,000 for sidewalks, an increase in ad valorem taxes of \$101,000 due to an increase in assessed values, and an increase in state grants of \$1,095,000 to fund the above Capital Outlay and LGAP projects, an increase in licenses and permits in the amount of \$81,000, increase in severance taxes in the amount of \$46,000, payments from outside jurisdictions for the purchase of additional equipment for the Assessor in the amount of \$50,600, an increase in the Coroner revenue to General Fund in the amount of \$83,000 and the receipt of a refund of an economic incentive to Accent Marketing in the amount of \$107,000. These changes resulted in a net increase of approximately \$468,000 in budgeted fund balance.

When actual results for 2013 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$364,000. Expenditures and transfers were approximately \$120,000 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, 2013, 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, 2013 and 2012**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Land	\$ 8,970,022	\$ 8,786,278	\$ -	\$ -	\$ 8,970,022	\$ 8,786,278
Construction in progress	10,039,664	9,599,699	-	-	10,039,664	9,599,699
Buildings	58,225,591	57,087,679	-	-	58,225,591	57,087,679
Equipment and Furniture	32,196,700	29,309,679	5,290,902	5,290,902	37,487,602	34,600,581
Books	4,764,377	4,820,701	-	-	4,764,377	4,820,701
Infrastructure	263,612,875	258,918,800	-	-	263,612,875	258,918,800
Less: accumulated depreciation	(196,449,873)	(187,482,246)	(2,716,539)	(2,545,801)	(199,166,412)	(190,028,047)
Total Net Capital Assets	\$181,359,356	\$181,040,590	\$ 2,574,363	\$ 2,745,101	\$183,933,719	\$183,785,691

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

- Construction in Progress on the following projects:  
     Drainage for \$177,000  
     Major road infrastructure for \$2,775,000

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)  
December 31, 2013**

**Long-Term Debt** At the end of the current fiscal year, the Policy Jury had \$425,000 in revenue refunding 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, 2013 and 2012**

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Claims payable	\$ 1,212,176	\$ 1,764,711	\$ -	\$ -	\$ 1,212,176	\$ 1,764,711
Other Post-employment benefits	4,703,906	4,264,207	-	-	4,703,906	4,264,207
Compensated absences	1,956,292	1,563,467	-	-	1,956,292	1,563,467
Utilities revenue bonds	-	-	425,000	477,411	425,000	477,411
<b>Total</b>	<b>\$ 7,872,374</b>	<b>\$ 7,592,385</b>	<b>\$ 425,000</b>	<b>\$ 477,411</b>	<b>\$ 8,297,374</b>	<b>\$ 8,069,796</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 2014 as reassessment values for 2013 came in strong with a 5% increase in taxable values. Sales Tax is collected only by Public Works and the Fire Department. There is no indication that collections will decrease or increase 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, especially in the area of road maintenance and improvements. 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.

**Ouachita Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2013**

- 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 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 9.75% to 7.00%; Registrar of Voters' Retirement (ROV) System – will remain at 24.25% and Firefighter's Retirement System – an increase from 28.25% to 29.25%. The good news is that the Fire Chief budgeted for an increase and will be able to absorb the increase into the budget for 2014.
- 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, 2013**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 42,454,537	\$ 157,585	\$ 42,612,122
Investments, at market value	12,027,474	-	12,027,474
Receivables			
Ad valorem taxes	31,569,922	-	31,569,922
Sales taxes	3,017,501	-	3,017,501
Special assessments	198,068	-	198,068
Trade receivables	900,245	30,574	930,819
Other		15,309	15,309
Due from other governmental	4,118,714	2,193	4,120,907
Internal balance	106,520	(106,520)	-
Prepaid expenses	315,747	-	315,747
Inventories	610,322	-	610,322
Capital assets, net	<u>181,359,356</u>	<u>2,574,363</u>	<u>183,933,719</u>
Total assets	<u>276,678,406</u>	<u>2,673,504</u>	<u>279,351,910</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	5,273,831	51,035	5,324,866
Unearned revenues	1,295,186	-	1,295,186
Deposits held	201,234	-	201,234
Long-term liabilities			
Due within one year	1,956,292	24,000	1,980,292
Due in more than one year	5,916,082	401,000	6,317,082
Other noncurrent liabilities	-	3,662	3,662
Total liabilities	<u>14,642,625</u>	<u>479,697</u>	<u>15,122,322</u>
<b>Net Position</b>			
Net investment in capital assets	181,359,356	2,149,363	183,508,719
Restricted for			
Public works	5,229,069	-	5,229,069
Public safety	40,084,163	-	40,084,163
Health and welfare	5,540,067	-	5,540,067
Culture and recreation	9,670,569	-	9,670,569
Economic development	755,593	-	755,593
Judicial	1,442,907	-	1,442,907
Debt service	58,523	93,446	151,969
Capital improvements	7,377,501	-	7,377,501
Insurance claims	6,919,183	-	6,919,183
Unrestricted	<u>3,598,850</u>	<u>(49,002)</u>	<u>3,549,848</u>
Total net position	\$ <u>262,035,781</u>	\$ <u>2,193,807</u>	\$ <u>264,229,588</u>

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

**Statement of Activities**  
**For the Year Ended December 31, 2013**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Total
					Governmental Activities	Business-Type Activities
<b>Primary government</b>						
Governmental activities						
General government						
Legislative	\$ 218,386	\$ -	\$ -	\$ -	(218,386)	\$ -
Judicial	8,218,534	209,978	1,828,470	-	(6,180,086)	-
Elections	228,700	-	-	-	(228,700)	-
Finance and administration	2,321,667	1,696,245	-	-	(625,422)	-
Other general government	7,501,400	-	-	-	(7,501,400)	-
Total general government	18,488,688	1,906,223	1,828,470	-	(14,753,995)	-
Public safety	32,003,955	4,419,912	928,939	30,823	(26,624,281)	-
Public works	8,667,310	127,977	654,927	5,508,597	(2,375,809)	-
Health and welfare	3,881,583	77,819	135,756	108,675	(3,559,335)	-
Culture and recreation	7,295,422	138,425	2,397	-	(7,154,600)	-
Economic and government assistance	4,635,615	503,283	3,844,401	13,394	(274,537)	-
Total governmental activities	74,972,575	7,173,639	7,394,890	5,661,489	(54,742,557)	-
Business-type activities						
Sewer	469,146	307,075	-	-	-	(162,071)
Total business-type activities	469,146	307,075	-	-	-	(162,071)
Total primary government	\$ 75,441,721	\$ 7,480,714	\$ 7,394,890	\$ 5,661,489	(54,742,557)	(162,071)
<b>General revenues</b>						
Taxes						
Ad valorem taxes levied for						
General purposes					3,065,712	-
Special revenue purposes					30,375,702	-
Sales taxes levied for						
Special revenue purposes					14,836,428	-
Other taxes					3,492,490	-
Grants and contributions not restricted to specific programs					926,893	-
Licenses and permits					1,101,874	-
Assessments					133,336	-
Fines and forfeitures					3,317,081	-
Insurance premiums					1,424,320	-
Interest and investment earnings					129,125	98
Rents and royalties					182,354	-
Gain on disposals of assets (net)					44,775	-
Miscellaneous					1,330,430	-
Total general revenues					60,360,520	98
Change in net position					5,617,963	(161,973)
Net position at beginning of year (restated, Note 15)					256,417,818	2,355,780
<b>NET POSITION AT END OF YEAR</b>					\$ 262,035,781	\$ 2,193,807
						\$ 264,229,588

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, 2013**

	MAJOR FUNDS						AGGREGATE REMAINING FUNDS	
	SPECIAL REVENUE FUNDS							
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE PROTECTION DISTRICT NO. 1 FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110	OTHER GOVERNMENTAL FUNDS	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$ 2,380,204	\$ 3,228,736	\$ 3,372,706	\$ 3,034,986	\$ 2,489,341	\$ 2,747,178	\$ 18,935,706	\$ 36,188,857
Investments	2,750,000	-	5,263,974	-	1,250,000	-	1,250,000	10,513,974
Receivables								
Ad valorem taxes	2,925,265	-	9,018,083	6,984,184	2,468,301	8,466,355	1,707,734	31,569,922
Sales taxes	-	1,140,452	1,142,548	-	-	-	-	2,283,000
Special assessments	-	7,050	-	-	-	-	191,018	198,068
Other receivables	429,040	52,943	3,699	2,448	757	40,996	344,861	874,744
Due from other funds	1,497,763	-	-	-	-	-	-	1,497,763
Due from other governments	400,993	-	-	-	36,637	675,508	3,005,576	4,118,714
Prepaid expenses and other assets	45	-	-	200	-	-	68,751	68,996
Inventories	5,747	239,283	-	-	19,844	110,862	234,586	610,322
<b>TOTAL ASSETS</b>	<b>\$ 10,389,057</b>	<b>\$ 4,668,464</b>	<b>\$ 18,801,010</b>	<b>\$ 10,021,818</b>	<b>\$ 6,264,880</b>	<b>\$ 12,040,899</b>	<b>\$ 25,738,232</b>	<b>\$ 87,924,360</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities</b>								
Accounts payable and accrued expenses	\$ 1,001,520	\$ 387,943	\$ 619,763	\$ 441,069	\$ 188,536	\$ 736,264	\$ 1,818,824	\$ 5,193,919
Due to other funds	138,336	-	-	-	-	-	1,413,914	1,552,250
Unearned revenues	317,461	27,555	-	-	-	-	950,170	1,295,186
Deposits held	3,470	180,079	-	-	-	5,542	10,975	200,066
<b>Total liabilities</b>	<b>1,460,787</b>	<b>595,577</b>	<b>619,763</b>	<b>441,069</b>	<b>188,536</b>	<b>741,806</b>	<b>4,193,883</b>	<b>8,241,421</b>
<b>Fund equity</b>								
<b>Fund balances</b>								
Nonspendable								
Prepaid expenses and other assets	45	-	-	200	-	-	68,751	68,996
Inventories	5,747	239,283	-	-	19,844	110,862	234,586	610,322
Spendable								
Restricted	-	3,833,604	18,181,247	9,580,549	6,056,500	11,188,231	20,583,760	69,423,891
Committed	4,101,769	-	-	-	-	-	657,252	4,759,021
Unassigned	4,820,709	-	-	-	-	-	-	4,820,709
<b>Total fund balances</b>	<b>8,928,270</b>	<b>4,072,887</b>	<b>18,181,247</b>	<b>9,580,749</b>	<b>6,076,344</b>	<b>11,299,093</b>	<b>21,544,349</b>	<b>79,682,939</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 10,389,057</b>	<b>\$ 4,668,464</b>	<b>\$ 18,801,010</b>	<b>\$ 10,021,818</b>	<b>\$ 6,264,880</b>	<b>\$ 12,040,899</b>	<b>\$ 25,738,232</b>	<b>\$ 87,924,360</b>

The accompanying notes are an integral part of this statement.

**BOUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**

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

**December 31, 2013**

Total fund balances - governmental funds	\$	79,682,939
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Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.

Governmental capital assets	\$ 377,809,229	
Less accumulated depreciation	<u>(196,449,873)</u>	181,359,356

Some revenues will be collected more than sixty days after year-end, therefore are not available to pay for current-period expenditures.

Sales tax receivable		734,501
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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	(1,956,292)	
Other post employment benefits	<u>(4,703,906)</u>	(6,660,198)

Elimination of interfund assets and liabilities

Interfund assets	(1,552,250)	
Interfund liabilities	<u>1,552,250</u>	-

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:

Cash	6,265,680	
Investments	1,513,500	
Receivables-other	25,501	
Due from other funds	161,007	
Prepays	246,751	
Accounts payable and accrued expenses	(79,912)	
Customer deposits	(1,168)	
Other noncurrent liabilities	<u>(1,212,176)</u>	6,919,183

Net position	\$	<u>262,035,781</u>
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**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2013**

	MAJOR FUNDS						AGGREGATE
	SPECIAL REVENUE FUNDS						REMAINING
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE PROTECTION DISTRICT NO. 1 FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110	OTHER GOVERNMENTAL FUNDS
							TOTAL
<b>Revenues</b>							
Taxes							
Ad valorem	\$ 3,065,712	\$ -	\$ 9,523,824	\$ 7,350,306	\$ 2,597,827	\$ 9,052,051	\$ 1,851,717
Sales	-	7,055,421	7,046,506	-	-	-	-
Other	1,759,662	-	-	-	-	-	1,866,165
Licenses, permits, and assessments	778,954	6,305	-	-	-	-	316,615
Intergovernmental							
Federal	20,511	16,890	11,192	-	4,880	101	7,662,014
State	1,384,071	-	583,446	353,221	124,035	205,314	2,224,708
Local	168,683	-	1,666	-	-	-	1,222,540
Fees, charges, and commissions for services	108,804	40,865	-	86,241	366,296	4,030,790	2,540,643
Fines and forfeitures	38,121	-	-	89,050	-	-	3,189,910
Use of money and property	110,811	1,924	47,595	3,934	15,385	3,631	118,948
Other Revenues	481,758	55,211	3,243	25,727	5,441	461,327	297,723
<b>Total Revenues</b>	<b>7,917,087</b>	<b>7,176,616</b>	<b>17,217,472</b>	<b>7,908,479</b>	<b>3,113,864</b>	<b>13,753,214</b>	<b>21,290,983</b>
<b>Expenditures</b>							
Current							
General government							
Legislative	215,629	-	-	-	-	-	-
Judicial	2,821,914	-	-	-	-	-	4,976,707
Elections	135,852	-	-	-	-	-	89,958
Finance and administration	572,126	-	-	-	-	-	1,618,557
Other	735,966	-	-	-	-	-	-
Public safety	285,006	-	13,541,707	-	2,842,579	11,672,923	1,795,044
Public works	1,280,480	5,969,927	-	-	-	-	673,917
Health and welfare	541,645	-	-	-	-	-	2,183,824
Culture and recreation	45,729	-	-	6,082,888	-	-	151,729
Economic development	126,211	-	-	-	-	-	4,440,139
Capital expenditures	560,980	559,589	194,145	633,624	48,153	284,353	8,135,537
<b>Total expenditures</b>	<b>7,321,538</b>	<b>6,529,516</b>	<b>13,735,852</b>	<b>6,716,512</b>	<b>2,890,732</b>	<b>11,957,276</b>	<b>24,065,412</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>595,549</b>	<b>647,100</b>	<b>3,481,620</b>	<b>1,191,967</b>	<b>223,132</b>	<b>1,795,938</b>	<b>(2,774,429)</b>
<b>Other financing sources/(uses)</b>							
Sale of assets	350	38,886	-	-	234	-	8,360
Transfers in	208,935	240,000	-	-	-	-	2,325,915
Transfers out	(640,892)	-	(950,000)	-	(500,000)	(90,000)	(593,958)
<b>Total other financing sources/(uses)</b>	<b>(431,607)</b>	<b>278,886</b>	<b>(950,000)</b>	<b>-</b>	<b>(499,766)</b>	<b>(90,000)</b>	<b>1,740,317</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>163,942</b>	<b>925,986</b>	<b>2,531,620</b>	<b>1,191,967</b>	<b>(276,634)</b>	<b>1,705,938</b>	<b>(1,034,112)</b>
<b>Fund balances at beginning of year</b>	<b>8,764,328</b>	<b>3,146,901</b>	<b>15,649,627</b>	<b>8,388,782</b>	<b>6,352,978</b>	<b>9,593,155</b>	<b>22,578,461</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 8,928,270</b>	<b>\$ 4,072,887</b>	<b>\$ 18,181,247</b>	<b>\$ 9,580,749</b>	<b>\$ 6,076,344</b>	<b>\$ 11,299,093</b>	<b>\$ 21,544,349</b>

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, 2013

Total net change in fund balances-governmental funds \$ 5,208,707

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	\$ 10,196,568	
Depreciation	(10,151,024)	45,544

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	44,775	
Proceeds from sales	(47,830)	
Capital assets (cost \$179,753 less accumulated depreciation of \$176,698)		(3,055)

Some revenues will not be collected for several months after year-end. They are not considered available revenues in the governmental funds.

Sales tax		734,501
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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.

(439,700)

Elimination of interfund transfers

Transfers in	(2,774,850)	
Transfers out	2,774,850	

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.

464,791

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.

(392,825)

Change in Net position of governmental activities

\$ 5,617,963

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

**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2013**

BUSINESS-TYPE ACTIVITIES					GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
ENTERPRISE FUNDS					
MAJOR FUND					
WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS			
ASSETS					
Current assets					
Cash and cash equivalents	\$ -	\$ 64,139	\$ 64,139	\$ 6,265,680	
Investments	-	-	-	1,513,500	
Receivables					
Trade	15,309	30,574	45,883	-	
Other	-	-	-	25,501	
Due from other governments	-	2,193	2,193	-	
Due from other funds	-	-	-	161,007	
Prepaid expenses and other current assets	-	-	-	246,751	
Total current assets	15,309	96,906	112,215	8,212,439	
Restricted assets					
Cash and cash equivalents	93,446	-	93,446	-	
Noncurrent assets					
Capital assets, net	514,011	2,060,352	2,574,363	-	
TOTAL ASSETS	\$ 622,766	\$ 2,157,258	\$ 2,780,024	\$ 8,212,439	
LIABILITIES AND NET ASSETS					
Liabilities					
Current					
Accounts payable and accrued expenses	\$ 25,982	\$ 25,053	\$ 51,035	\$ 79,912	
Due to other funds	10,751	95,769	106,520	-	
Current liabilities payable from restricted assets					
Customer deposits	-	-	-	1,168	
Revenue bonds payable	24,000	-	24,000	-	
Non-current					
Revenue bonds payable	401,000	-	401,000	-	
Other noncurrent liabilities	3,612	50	3,662	1,212,176	
Total liabilities	465,345	120,872	586,217	1,293,256	
Net Position (deficit)					
Net investment in capital assets	89,011	2,060,352	2,149,363	-	
Restricted					
Debt Service	93,446	-	93,446	-	
Insurance claims	-	-	-	6,919,183	
Unrestricted (deficit)	(25,036)	(23,966)	(49,002)	-	
Total net position	157,421	2,036,386	2,193,807	6,919,183	
TOTAL LIABILITIES AND NET POSITION	\$ 622,766	\$ 2,157,258	\$ 2,780,024	\$ 8,212,439	

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, 2013**

	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>Operating revenues</b>				
Sewer service charges	\$ 179,125	\$ 127,950	\$ 307,075	\$ -
Premiums	-	-	-	1,424,320
Total operating revenues	179,125	127,950	307,075	1,424,320
<b>Operating expenses</b>				
Billing cost	17,927	-	17,927	-
Board member compensation	1,750	-	1,750	-
Depreciation	33,988	136,751	170,739	-
Indirect cost allocation	2,660	1,655	4,315	-
Insurance	1,386	1,741	3,127	-
Interest expense	31,685	9	31,694	-
Miscellaneous	134	9,832	9,966	-
Repairs and maintenance	65,450	89,735	155,185	-
Treatment fees	-	10,044	10,044	-
Utilities	25,772	29,576	55,348	-
Administrative expenses	9,051	-	9,051	56,133
Benefit payments & reinsurance	-	-	-	912,623
Total operating expenses	189,803	279,343	469,146	968,756
<b>Operating income (loss)</b>	(10,678)	(151,393)	(162,071)	455,564
<b>Non-operating revenues</b>				
Interest earned	54	44	98	9,227
Total non-operating revenues	54	44	98	9,227
<b>Increase (decrease) in net position</b>	(10,624)	(151,349)	(161,973)	464,791
<b>Net position at beginning of year (restated, Note 15)</b>	168,045	2,187,735	2,355,780	6,454,392
<b>NET POSITION AT END OF YEAR</b>	\$ 157,421	\$ 2,036,386	\$ 2,193,807	\$ 6,919,183

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, 2013**

	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>Cash flows from operating activities</b>				
Receipts from customers	\$ 178,035	\$ 127,021	\$ 305,056	\$ -
Premiums received	-	-	-	1,398,819
Payments to suppliers for goods and services	(133,824)	(125,368)	(259,192)	(56,133)
Payments for claims	-	-	-	(1,402,183)
Net cash provided (used) by operating activities	44,211	1,653	45,864	(59,497)
<b>Cash flows from capital and related financing activities</b>				
Payments on bonds	(52,412)	-	(52,412)	-
Receipts from (payments to) other funds	10,751	(6,909)	3,842	(161,007)
Net cash provided (used) by capital and related financing activities	(41,661)	(6,909)	(48,570)	(161,007)
<b>Cash flows from investing activities</b>				
Interest earnings	54	44	98	9,227
Investments matured	-	-	-	1,518,089
Investments purchased	-	-	-	(1,513,500)
Net cash provided (used) by investing activities	54	44	98	13,816
<b>Net increase (decrease) in cash</b>	2,604	(5,212)	(2,608)	(206,688)
<b>Cash at beginning of year</b>	90,842	69,351	160,193	6,472,368
<b>Cash at end of year</b>	<u>\$ 93,446</u>	<u>\$ 64,139</u>	<u>\$ 157,585</u>	<u>\$ 6,265,680</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>				
Operating income (loss)	\$ (10,678)	\$ (151,393)	\$ (162,071)	\$ 455,564
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	33,988	136,751	170,739	-
Change in assets and liabilities				
Receivables	(1,090)	(5,714)	(6,804)	71,516
Prepaid expenses	-	-	-	(6,567)
Interfund receivables/payables	10,751	-	10,751	-
Accounts payable and accrued expenses	29,130	925	30,055	(3,183)
Other noncurrent liabilities	-	-	-	684,296
Net cash provided (used) by operating activities	<u>\$ 62,101</u>	<u>\$ (19,431)</u>	<u>\$ 42,670</u>	<u>\$ 1,201,626</u>
<b>Cash shown on statement of net position</b>	<u>\$ 93,446</u>	<u>\$ 64,139</u>	<u>\$ 157,585</u>	<u>\$ 6,265,680</u>

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, 2013**

**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  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

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
District Attorney for the Fourth Judicial District	June 30	2
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
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 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, 2013**

organizations for which the Police Jury maintains the accounting records. The 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 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, 2013**

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  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

Proprietary funds include:

*Enterprise Fund* – The Enterprise Fund accounts for operations (a) that are financed and operated similarly to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the fund financial statements. The West Ouachita Sewerage District No 9 Enterprise Fund is a major fund. There are 5 nonmajor enterprise funds.

*Internal Service Funds* – The Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis. There are 2 nonmajor internal service funds.

***Fiduciary Funds:***

Fiduciary funds are used to account for assets held by the Police Jury in a trustee capacity or as agent for individuals, private organizations, other governmental units, or other funds.

*Agency Funds* – Agency Funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Police Jury has no Agency Funds.

**D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS**

***Government-Wide Financial Statements (GWFS)***

The Statement of Net 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, 2013**

exchange transactions are recognized when the Police Jury has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

*Program Revenues*

Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

*General Revenues*

General revenues included in the Statement of Activities are derived from local property and sales taxes, from unrestricted state and local grants and from other sources not considered program revenues. General revenues finance the remaining balance of functions not covered by program revenues.

*Fund Financial Statements (FFS)*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences when are recognized when the obligations are expected to liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

*Revenues*

Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor; however, the amount recorded is limited to collections anticipated to be realized

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

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  
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*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.

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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 firefighting equipment
Fifteen Years	Fire trucks
	Land improvements
Twenty Years	Playground equipment
Forty Years	Buildings
	Sewer lines, mains and manholes
	Sewer treatment plants
	Improved roads
Fifty Years	Unimproved roads
Seventy-Five Years	Bridges

**K. LONG-TERM OBLIGATIONS**

The only outstanding bonded debt at December 31, 2013, is the 2013 Series Sewer Revenue Refunding bonds reported in the business-type activities.

**L. COMPENSATED ABSENCES**

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

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

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

**M. INTERFUND TRANSACTIONS**

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

**N. SALES AND USE TAXES**

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

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

**O. NET POSITION/FUND BALANCE**

In the Statement of Net Position, the difference between a government's assets and liabilities is recoded as net position. The components of net position are as follows:

1. Restricted Net Position – Consists of net position less related liabilities

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reported in the government-wide statement of net position that is subject to constraints on their use by creditors, grantors, contributors or legislature.

2. Unrestricted Net Position - Represent net position not appropriable for expenditures or legally segregated for a specific future use.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as *restricted* - net position and *unrestricted* - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* - net position to have been depleted before *unrestricted* - net position is applied.

In accordance with Governmental Accounting Standards Board Statement No. 54, the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable* - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* - Amounts that can be spent only for specific purposes because of the state or federal laws, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* - Amounts that can be used only for specific purposes determined by a formal action of the Police Jury. The Jury is the highest level of decision-making authority for the Police Jury. These amounts cannot be used for any other purposes unless the Jury removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

*Assigned* - Amounts that are intended to be used for specific purposes as established by the Police Jury or officials or body's designated for that purpose but do not meet the criteria to be classified as restricted or committed.

*Unassigned* - All amounts not included in other spendable classifications. Unassigned fund balances are the residual classification for the Police Jury's General fund.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as *restricted*,

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*committed, assigned, and unassigned* fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* fund balance to have been depleted before using any of the components of *unrestricted* fund balance. Further, when the components of *unrestricted* fund balance can be used for the same purpose, *committed* fund balance is depleted first, followed by *assigned* fund balance. *Unassigned* fund balance is applied last.

**P. ELIMINATION AND RECLASSIFICATIONS**

In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**Q. USE OF ESTIMATES**

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

**Note 2     PROPERTY TAXES**

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

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	<u>Maximum Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
<b>General Fund:</b>			
Inside municipalities	2.09	2.08	Statutory
Outside municipalities	4.18	4.16	Statutory
<b>Special Revenue Funds:</b>			
Correctional Facilities	9.20	9.20	12/31/16
Mosquito Abatement District No. 1	1.99	1.10	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
<b>Debt Service Fund:</b>	1.80	-	12/31/2023
Economic Development			

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 2013 is equal to \$1,190,707,694. 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 \$206,318,602 of the assessed value in 2013.

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

Assessment date	January 1, 2013
Official levy date	November 15, 2013
Date taxes become due	December 31, 2013
Lien date	January 1, 2014

**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

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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, 2013. 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	\$ 42,608,788	\$ 43,593,189
Petty Cash	3,334	-
<b>TOTAL</b>	<b>\$ 42,612,122</b>	<b>\$ 43,593,189</b>

These deposits are stated at cost, which approximates market. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances other than those backed by the U.S. government) at December 31, 2013, are secured, as follows:

FDIC Insured Deposits	\$ 593,446
Uninsured Deposits:	
Collateralized	53,576,044
<b>Total Deposits</b>	<b>\$ 54,169,490</b>

The Police Jury's investments at December 31, 2013, consist of certificates of deposit with carrying and market values of \$12,027,474 held by the Police Jury's agent in the Police Jury's name, and are collateralized.

*Credit risk.* The Police Jury's investment 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.

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*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, 2013 were as follows:

	Governmental Activities			
	Balance 1/1/2013	Additions and Transfers	Deletions and Transfers	Balance 12/31/2013
Capital assets, not being depreciated				
Land	\$ 9,045,433	\$ -	\$ 75,411	\$ 8,970,022
Construction in progress	9,599,699	3,681,222	3,241,257	10,039,664
Total capital assets, not being depreciated	18,645,132	3,681,222	3,316,668	19,009,686
Capital assets being depreciated				
Buildings	57,087,679	1,142,912	5,000	58,225,591
Furniture, fixtures and equipment	29,680,408	2,988,190	471,898	32,196,700
Books	4,820,701	510,570	566,894	4,764,377
Infrastructure				
Roads	251,520,541	3,494,100	-	255,014,641
Bridges	6,541,105	-	-	6,541,105
Drainage	486,426	1,570,702	-	2,057,128
Total capital assets, being depreciated	350,136,860	9,706,474	1,043,792	358,799,542
Total capital assets before accumulated depreciation	368,781,992	13,387,696	4,360,460	377,809,228

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	Governmental Activities (Concluded)			
	Balance 1/1/2013	Additions and Transfers	Deletions and Transfers	Balance 12/31/2013
Less accumulated depreciation				
Building	19,376,338	1,460,143	4,813	20,831,668
Furniture, fixtures and equipment	20,756,178	1,747,394	592,549	21,911,023
Books	3,350,625	475,514	586,035	3,240,104
Infrastructure				
Roads	141,294,061	6,342,223	-	147,636,284
Bridges	2,528,945	87,214	-	2,616,159
Drainage	176,099	38,536	-	214,635
Total accumulated depreciation	187,482,246	10,151,024	1,183,397	196,449,873
Governmental activities capital assets, net	<u>\$ 181,040,590</u>	<u>\$ 3,495,829</u>	<u>\$ 3,177,063</u>	<u>\$ 181,359,356</u>

Beginning capital assets were adjusted by \$259,155 to reflect land that had been previously omitted.

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 306,968
Elections	388
Finance and Administration	46,134
Other General Government	6,539,119
Public Safety	1,427,264
Public Works	662,773
Health and Welfare	215,075
Culture and Recreation	921,932
Economic Development	31,371
Total	<u>\$ 10,151,024</u>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2013, were as follows:

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	Business-Type Activities		
	Balance 1/1/2013	Additions	Deletions
<b>West Ouachita Sewer District No. 9</b>			
Capital assets	\$ 853,107	\$ -	\$ -
Accumulated depreciation	(305,109)	(33,988)	-
<b>Total capital assets</b>	<b>547,998</b>	<b>(33,988)</b>	<b>-</b>
<b>Green Acres Sewerage District No. 13</b>			
Capital assets	139,420	-	-
Accumulated depreciation	(82,783)	(3,486)	-
<b>Total capital assets</b>	<b>56,637</b>	<b>(3,486)</b>	<b>-</b>
<b>Southeast Sewer District No. 3</b>			
Capital assets	2,287,537	-	-
Accumulated depreciation	(1,463,505)	(56,482)	-
<b>Total capital assets</b>	<b>824,032</b>	<b>(56,482)</b>	<b>-</b>
<b>Eastern Forest Sewer District No. 14</b>			
Capital assets	238,778	-	-
Accumulated depreciation	(136,832)	(5,900)	-
<b>Total capital assets</b>	<b>101,946</b>	<b>(5,900)</b>	<b>-</b>
<b>West Ouachita Sewerage District No. 16</b>			
Capital assets	949,730	-	-
Accumulated depreciation	(412,295)	(37,989)	-
<b>Total capital assets</b>	<b>537,435</b>	<b>(37,989)</b>	<b>-</b>
<b>Ingleside Sewer District</b>			
Capital assets	822,330	-	-
Accumulated depreciation	(145,277)	(32,893)	-
<b>Total capital assets</b>	<b>677,053</b>	<b>(32,893)</b>	<b>-</b>
<b>Total business-type activities capital assets, net</b>	<b>\$ 2,745,101</b>	<b>\$ (170,738)</b>	<b>\$ -</b>

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
<b>Total</b>	<b>\$ 170,738</b>

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	Business-Type Activities			
	Balance 1/1/2013	Additions and Transfers	Deletions and Transfers	Balance 12/31/2013
Land	\$ 12,905	\$ -	\$ -	\$ 12,905
Buildings	3,500	-	-	3,500
Furniture, fixtures and equipment	34,389	-	-	34,389
Land improvements	39,070	-	-	39,070
Lift stations	624,815	-	-	624,815
Lines, mains and manholes	1,538,308	-	-	1,538,308
Treatment plant	3,037,917	-	-	3,037,917
Total capital assets before accumulated depreciation	<u>5,290,904</u>	<u>-</u>	<u>-</u>	<u>5,290,904</u>
Less accumulated depreciation				
Buildings	\$ 3,500	\$ -	\$ -	\$ 3,500
Furniture, fixtures and equipment	17,709	-	-	17,709
Land improvements	24,288	1,512	-	25,800
Lift stations	384,331	15,620	-	399,951
Lines, mains and manholes	990,852	38,458	-	1,029,310
Treatment plant	1,125,123	115,148	-	1,240,271
Total accumulated depreciation	<u>2,545,803</u>	<u>170,738</u>	<u>-</u>	<u>2,716,541</u>
Business-Type activities capital assets, net	<u>\$ 2,745,101</u>	<u>\$ 170,738</u>	<u>\$ -</u>	<u>\$ 2,574,363</u>

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

Individual balances due to/from other funds at December 31, 2013, are as follows:

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	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<b>Major Governmental Funds:</b>		
General Fund	\$ 1,497,763	\$ 138,336
<b>Nonmajor Special Revenue Funds:</b>		
W.I.A. - Youth Program	-	4,173
W.I.A. - Dislocated Worker	-	23,548
Trade Adjustment Assistance	-	3,743
Disability Employment Initiative	-	10,451
LEAP	-	10,842
DOJ - Arrest Grant	-	28,973
DOJ - Safe Haven	-	20,698
Ouachita Parish Homeland Security	-	71,067
Criminal Court	-	77,515
Urban System	-	968,431
CDBG-Washington Street	-	85,172
Section 8 Housing Choice Voucher	-	84,626
Insurance-General Liability	161,007	-
Road Lighting Districts	-	24,675
<b>Nonmajor Enterprise Funds:</b>		
West Ouachita Sewerage District No. 9	-	10,751
West Ouachita Sewerage District No. 16	-	76,857
Ingleside Sewer District	-	18,912
Total	\$ <u>1,658,770</u>	\$ <u>1,658,770</u>

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

**Note 6 INTERFUND TRANSFERS**

Transfers to/from other funds for the year ended December 31, 2013, were as follows:

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	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ 208,935	\$ 640,892
Special Revenue Funds		
Public Works	240,000	-
Fire Department	-	950,000
Green Oaks Juvenile Detention	-	500,000
Correctional Center	-	90,000
Nonmajor Funds:		
Special Revenue Funds		
Road Program	23,098	317,208
Cheniere Lake Park	125,000	-
Cheniere Lake Match	90,000	-
Animal Protection and Control	9,862	-
Drainage Program	1,250	-
Urban Systems	200,000	-
Ouachita Parish Homeland Security	57,250	-
Green Oaks Reserve	500,000	-
CDBG-2010 Street Improvement	-	23,098
CDBG-Washington Street	117,208	-
OMAD Emergency Disease Control	-	243,790
Shelter Improvement Fund	-	9,862
Mosquito Abatement District 1	243,790	-
F.E.M.A. Buy-Out \$3,800,000	8,457	-
Capital Projects Funds:		
Fire Department	950,000	-
Total	<u>\$ 2,774,850</u>	<u>\$ 2,774,850</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 Special Revenue Fund provided funding to the Capital Projects Fund for future capital expenditures. All other transfers are residual funds no longer required in the respective funds.

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**Note 7 LONG TERM OBLIGATIONS**

At December 31, 2013, employees of the Ouachita Parish Police Jury have accumulated and vested \$1,956,292 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

During 2013, \$425,000 in Sewer Revenue Refunding Bonds Series 2013 were issued with an interest rate of 3.75%. The proceeds borrowed, as well as existing reserve funds were used to pay bond issuance costs and to defease the Sewer Revenue Bonds Series 2002 of the West Ouachita Sewerage District No. 9. The bond resolution requires an "Interest Sinking Fund" be established with a sum equal to one-twelfth (1/12<sup>th</sup>) of the total principal and one-sixth (1/6<sup>th</sup>) of the total amount of interest falling due on the next interest payment date be transferred to the sinking fund before the 20<sup>th</sup> day of each month. The bond resolution also requires a "Depreciation and Contingencies Fund" be established with at least 5% of the monthly debt requirement being deposited until a maximum of \$20,000 is reached. The refunding resulted in an economic gain (difference between the present value of the debt service payments of old and new debt) of \$91,921.

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

	Compensated Absences	Other Post-Emp Benefits	Series 2002 Revenue Bond	Series 2013 Sewer Revenue Refunding Bonds	Total
Balance due at January 1, 2013	\$ 1,563,467	\$ 4,264,207	\$ 477,411	\$ -	\$ 5,827,674
Additions during 2013	1,843,808	995,310	-	425,000	3,264,118
Retirements during 2013	(1,450,983)	(555,611)	(477,411)	-	(2,006,594)
Balance due at December 31, 2013	\$ 1,956,292	\$ 4,703,906	\$ -	\$ 425,000	\$ 7,085,198
Amounts due within one year	\$ 1,956,292	\$ -	\$ -	\$ 24,000	\$ 1,980,292

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

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Year	Principal	Interest	Total
2014	\$ 24,000	\$ 16,867	\$ 40,867
2015	25,000	15,038	40,038
2016	25,000	14,100	39,100
2017	26,000	13,162	39,162
2018	27,000	12,188	39,188
2019-2023	153,000	44,887	197,887
2024-2027	145,000	13,838	158,838
Total	\$ 425,000	\$ 130,080	\$ 555,080

**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 partially self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, partially 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 partially 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, 2013, the balance available to pay such liabilities if and when they arise is \$6,919,182. An analysis of the changes in the claims liability for the year ended December 31, 2013, is as follows:

	Balance, 12/31/2012	Changes in Estimates	Benefits & Claims	Balance, 12/31/2013
Insurance Loss Reserve \$	115,253	\$ 31,020	\$ (99,015)	\$ 47,258
Workers' Compensation \$	1,649,458	\$ (386,439)	\$ (98,101)	\$ 1,164,918

**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 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

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expenditures in the 2013 financial statements of the Police Jury pertaining to those plans are \$1,006,125. The retirement plans are:

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

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

*Funding Policy.* State statute requires employees covered by Plan A to contribute 9.50% of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 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 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, 2013, 2012, and 2011, were \$1,848,228, \$1,752,074 and \$1,787,248, respectively, equal to the required contributions for each year.

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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 10% of their salary to the retirement system. The Police Jury was required to contribute 23.25% of covered employees' salaries through June 30, 2013 and 24% 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, 2013, 2012, and 2011, were \$1,815,336, \$1,552,784, and \$1,446,142, respectively, equal to the required contributions for each year.

The Firefighters' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Firefighters'

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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 8% of their salaries to the System. The Ouachita Parish Police Jury was required to contribute 9.75% of covered employees' salaries through June 30, 2013 to the Louisiana District Attorneys Retirement System. Subsequent to that date the rate changed to 10.25%. 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

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legislature. The Police Jury's contributions to the Louisiana District Attorneys Retirement System for the years ending December 31, 2013, 2012, and 2011, were \$101,900, \$91,945, and \$103,914, 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 19.75% of covered employee's salaries through June 30, 2013 and 24.25% 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, 2013, 2012, and 2011 were

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\$13,875, \$10,929, and \$9,086, 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 2013 and 2012, the Ouachita Parish Police Jury's portion of health care funding cost for retired employees totaled \$555,611 and \$514,455, 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.

**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

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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>2013</u>	<u>2012</u>
Normal Cost	\$ 356,299	\$ 342,595
30-year UAL amortization amount	715,044	687,542
Annual required contribution (ARC)	<u>\$ 1,071,343</u>	<u>\$ 1,030,137</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>2013</u>	<u>2012</u>
Beginning Net OPEB Obligation	\$ 4,264,207	\$ 3,816,575
Annual required contribution	1,071,342	1,030,137
Interest on Net OPEB Obligation	170,568	152,663
ARC Adjustment	<u>(246,600)</u>	<u>(220,713)</u>
OPEB Cost	995,310	962,087
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(555,611)</u>	<u>(514,455)</u>
Change in Net OPEB Obligation	439,699	447,632
Ending Net OPEB Obligation	<u>\$ 4,703,906</u>	<u>\$ 4,264,207</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, 2013	\$ 995,311	55.82%	\$ 4,703,907
December 31, 2012	\$ 962,087	53.47%	\$ 4,264,207
December 31, 2011	\$ 1,047,651	33.23%	\$ 3,816,575

**Funded Status and Funding Progress** - In 2013 and 2012, 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, 2013 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2013 was \$12,364,348, which is defined as that portion, as determined by a particular actuarial cost method (the Ouachita Parish

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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>2013</u>	<u>2012</u>
Actuarial Accrued Liability (AAL)	\$ 12,364,348	\$ 11,888,796
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$ 12,364,348</u>	<u>\$ 11,888,796</u>
 Funded Ratio (AVP/AAL)	 0.00%	 0.00%
 Covered Payroll (active plan members)	 \$ 21,816,093	 \$ 20,504,390
UAAL as a percentage of covered payroll	56.68%	57.98%

**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

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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			
	2011	2012	2013
OPEB Cost	\$ 1,047,651	\$ 962,087	\$ 995,311
Contribution	-	-	-
Retiree premium	348,087	514,455	555,611
Total contribution and premium	348,087	514,455	555,611
Change in net OPEB obligation	\$ 699,564	\$ 447,632	\$ 439,700
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	33.23%	53.47%	55.82%

**Note 11 IMPLEMENTATION OF WIRELESS 911 SYSTEM**

The 911 Communication District received \$540,430 in 2013 from landline telephone providers and \$1,192,398 in 2013 from wireless telephone providers for a total of \$1,732,828 in emergency telephone service charges for 2013. 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 2013 related to the District are \$192,878 which has been used solely for operation of the implemented services.

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**Note 12    UNCERTAINTIES AND CONTINGENCIES**

The Police Jury is the defendant in a few ongoing lawsuits. The outcome of these lawsuits is uncertain. However, the management for the Police Jury does not believe they will materially affect the Police Jury's financial statements.

The Federal Emergency Management Agency (FEMA) under Homeland Security is investigating grants received from the agency. The purpose of their investigation is to determine if any funds were used to purchase nonqualifying property. During the years 1999 to 2003, the Police Jury received and expended approximately \$5.5 million from FEMA in connection with the FEMA grants. It is the Police Jury's understanding that the close-out of these grants across Louisiana has resulted in claims by FEMA against the Louisiana Office of Homeland Security/Emergency Preparedness (LOHS-EP). If LOHS-EP seeks to pass FEMA's reimbursement claims through to the local governments around the state, and is successful, these claims could have a material and adverse impact on the financial condition of the Ouachita Parish Police Jury. Due to the uncertainty of any such outcome, no liability has been recorded in the Police Jury's financial statements. This matter continues to be noted out of an abundance of caution, as there has been no activity in connection therewith for several years and the matter appears to no longer be active.

**Note 13    GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT**

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

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. During the year 2013, the Police Jury, the Ouachita Parish School Board, and the Living Well Foundation entered into a cooperative endeavor agreement whereby the \$300,000 portion for school based clinics, plus accumulated interest, was rededicated and remitted to the School Board to provide career / vocational training in various healthcare occupations, as approved by all parties. The total amount of Police Jury funds remitted was \$326,611. The School Based Clinics Fund is now depleted and the resulting fund balance is \$0. The Living Well Foundation contributed \$210,000 towards the agreement. Included in the General Fund's committed fund balance of \$3,466,113 is current year's activity of \$15,594 of interest earnings and \$551,982 of expenditures and other uses.

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**Note 14 NONSPENDABLE, RESTRICTED, COMMITTED AND ASSIGNED  
FUND BALANCES (FFS LEVEL ONLY)**

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

<u>Fund</u>	<u>Nonspendable</u>	<u>Amount</u>
<b>Major Funds:</b>		
General Fund	Prepaid expenses and other assets	\$ 45
General Fund	Inventories	5,747
 <b>Special Revenue Funds:</b>		
Public Works	Inventories	239,283
Public Library	Prepaid expenses and other assets	200
Green Oaks Detention Center	Inventories	19,844
Correctional Center	Inventories	110,862
<b>Total Major Funds</b>		<u>375,981</u>
 <b>Non-major Funds:</b>		
<b>Special Revenue Funds:</b>		
Mosquito Abatement District	Inventories	234,586
Business Development	Prepaid expenses and other assets	68,751
<b>Total Non-major Funds</b>		<u>303,337</u>
<b>Total Nonspendable</b>		<u>\$ 679,318</u>
<u>Fund</u>	<u>Restricted For:</u>	<u>Amount</u>
<b>Major Funds:</b>		
<b>Special Revenue Funds:</b>		
Public Works	Public Works	\$ 3,833,604
Fire Department	Public Safety	18,181,247
Public Library	Culture and Recreation	9,580,549
Green Oaks	Public Safety	6,056,500
Correctional Center	Public Safety	11,188,231
<b>Total Major Funds:</b>		<u>48,840,131</u>

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<b>Fund</b>	<b>Restricted For:</b>	<b>Amount</b>
<b>Non-Major Funds:</b>		
Special Revenue Funds:		
Road Program	Public Works	722,550
Mosquito Abatement	Health and Welfare	2,763,028
Health Unit	Health and Welfare	1,818,820
Animal Protection & Control	Public Safety	592,972
Jail Maintenance Reserve	Culture & Recreation	90,020
Shelter Improvement Funds	Health and Welfare	183,739
Communications Dist. 911	Public Safety	2,926,456
Court Fees	Judicial	614,432
Criminal Juror Fees	Judicial	828,475
West Ouachita Ind Development	Economic Development	350,599
Business Development	Economic Development	88,598
Homeland Security	Public Safety	271,500
FEMA Buy-Out \$3,800,000	Public Works	1,330
Emergency Disease Control	Health and Welfare	774,480
Green Oaks Reserved	Public Safety	500,007
Section 8 Housing	Economic Development	316,396
Road Lighting Districts	Public Works	304,334
Debt-Service Funds:		
Economic Development	Economic Development	58,523
Capital Projects Funds:		
J.S. Clark Cemetery	Capital Outlay	18,141
Jail	Capital Outlay	1,367,037
Fire Department	Capital Outlay	5,695,904
Health Unit	Capital Outlay	160,944
Detention Home	Capital Outlay	135,475
<b>Total Non-Major Funds:</b>		<b>20,583,760</b>
<b>Total Restricted</b>		<b>\$ 69,423,891</b>

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<u>Fund</u>	<u>Committed For:</u>	<u>Amount</u>
<b>Major Funds:</b>		
General Fund	Finance & Administration	\$ 3,897,070
General Fund	Health & Welfare	14,342
General Fund	Public Works	83,251
General Fund	Economic Development	107,106
<b>Total Major Funds:</b>		<u>4,101,769</u>
<b>Non-Major Funds:</b>		
Special Revenue Funds:		
Administrative Fund	Finance & Administration	98,212
Cheniere Lake Park	Culture & Recreation	75,138
Permit Office	Public Works	129,129
Drainage Program	Public Works	228,212
Humphries/Garrett Rd.	Public Works	118,018
Eagle Lake Subdivision	Public Works	8,543
<b>Total Non-Major Funds:</b>		<u>657,252</u>
<b>Total Committed</b>		<u><u>\$ 4,759,021</u></u>

**Note 15    RESTATEMENT OF NET POSITION**

The Parish implemented the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows or Resources, Deferred Inflows of Resources and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

The net effect to the entity-wide Statement of Net Position for the prior period adoption of GASB Statement No. 65 is as follows:

	<u>Business-Type Activities</u>
Total Net Position, December 31, 2012 as previously reported	\$ 2,362,469
Bond issuance costs not expensed as of 12/31/2012	(6,689)
Total Net Position, December 31, 2012, restated	<u><u>\$ 2,355,780</u></u>

**OUACHITA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

**Note 16      SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 30, 2014, the date which the financial statements were available to be issued and noted no events occurring subsequent to the reporting period requiring disclosure.

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART B)**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 8,052,217	\$ 8,456,716	8,764,328	\$ 307,612
<b>Resources</b>				
<b>Taxes</b>				
Ad valorem	2,849,144	2,950,000	3,065,712	115,712
Other taxes	1,550,000	1,651,000	1,759,662	108,662
Total taxes	4,399,144	4,601,000	4,825,374	224,374
Licenses and permits	746,000	772,000	778,954	6,954
Intergovernmental revenues				
Federal grants	-	110,000	20,511	(89,489)
Other state funds	179,808	1,275,097	1,384,071	108,974
Local funds	146,344	151,497	168,683	17,186
Total intergovernmental	326,152	1,536,594	1,573,265	36,671
Fees, charges, and commissions for services	21,500	41,500	108,804	67,304
Fines and forfeitures	1,000	43,000	38,121	(4,879)
Use of money and property	146,548	119,681	110,811	(8,870)
Other revenues	311,290	470,499	481,758	11,259
Other sources				
Sale of assets	1,400	350	350	-
Transfers in	29,900	177,900	208,935	31,035
Total resources	5,982,934	7,762,524	8,126,372	363,848
Amounts available for appropriations	14,035,151	16,219,240	16,890,700	671,460
<b>Charges to appropriations</b>				
<b>Current</b>				
General government				
Legislative	221,705	227,244	215,629	11,615
Judicial	2,897,477	2,812,506	2,821,914	(9,408)
Elections	254,598	189,269	135,852	53,417
Finance and administration	578,197	562,727	572,126	(9,399)
Other general government	729,585	766,198	735,966	30,232
Total general government	4,681,562	4,557,944	4,481,487	76,457
Public safety	269,900	320,300	285,006	35,294
Public works	31,049	1,176,151	1,280,480	(104,329)
Health and welfare	552,728	541,743	541,645	98
Culture and recreation	58,185	59,260	45,729	13,531
Economic development	138,349	136,349	126,211	10,138
Capital outlay	639,300	681,968	560,980	120,988
Transfers out	400,322	609,192	640,892	(31,700)
Total charges to appropriations	6,771,395	8,082,907	7,962,430	120,477
Budgetary fund balance at end of year	\$ 7,263,756	\$ 8,136,333	8,928,270	\$ 791,937

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Works Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ <u>2,309,685</u>	\$ <u>3,146,901</u>	\$ <u>3,146,901</u>	\$ <u>-</u>
<b>Resources</b>				
<b>Taxes</b>				
Sales	<u>5,790,575</u>	<u>6,752,978</u>	<u>7,055,421</u>	<u>302,443</u>
Total taxes	<u>5,790,575</u>	<u>6,752,978</u>	<u>7,055,421</u>	<u>302,443</u>
<b>Licenses, permits and assessments</b>	<u>7,400</u>	<u>7,400</u>	<u>6,305</u>	<u>(1,095)</u>
<b>Intergovernmental revenues</b>				
Federal grants	<u>-</u>	<u>54,000</u>	<u>16,890</u>	<u>(37,110)</u>
Total intergovernmental	<u>-</u>	<u>54,000</u>	<u>16,890</u>	<u>(37,110)</u>
<b>Fees, charges, and commissions for services</b>	<u>16,000</u>	<u>16,000</u>	<u>40,865</u>	<u>24,865</u>
<b>Use of money and property</b>	<u>3,500</u>	<u>3,500</u>	<u>1,924</u>	<u>(1,576)</u>
<b>Other revenues</b>	<u>2,500</u>	<u>97,946</u>	<u>55,211</u>	<u>(42,735)</u>
<b>Other sources</b>				
Sale of assets	<u>50,000</u>	<u>38,886</u>	<u>38,886</u>	<u>-</u>
Transfers in	<u>115,000</u>	<u>240,000</u>	<u>240,000</u>	<u>-</u>
Total resources	<u>5,984,975</u>	<u>7,210,710</u>	<u>7,455,502</u>	<u>244,792</u>
<b>Amounts available for appropriations</b>	<u>8,294,660</u>	<u>10,357,611</u>	<u>10,602,403</u>	<u>244,792</u>
<b>Charges to appropriations</b>				
<b>Current</b>				
Public works	<u>6,430,850</u>	<u>6,483,374</u>	<u>5,969,927</u>	<u>513,447</u>
Capital outlay	<u>368,700</u>	<u>823,801</u>	<u>559,589</u>	<u>264,212</u>
<b>Total charges to appropriations</b>	<u>6,799,550</u>	<u>7,307,175</u>	<u>6,529,516</u>	<u>777,659</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>1,495,110</u>	\$ <u>3,050,436</u>	\$ <u>4,072,887</u>	\$ <u>1,022,451</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 14,296,414	\$ 15,649,627	\$ 15,649,627	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	8,509,250	8,900,000	9,523,824	623,824
Sales	5,527,500	6,700,000	7,046,506	346,506
Total taxes	<u>14,036,750</u>	<u>15,600,000</u>	<u>16,570,330</u>	<u>970,330</u>
Intergovernmental revenues				
Federal funds	-	-	11,192	11,192
Other state funds	532,000	532,000	583,446	51,446
Local funds	-	-	1,666	1,666
Total intergovernmental	<u>532,000</u>	<u>532,000</u>	<u>596,304</u>	<u>64,304</u>
Use of money and property	33,663	33,663	47,595	13,932
Other revenues	12,600	12,600	3,243	(9,357)
Total resources	<u>14,615,013</u>	<u>16,178,263</u>	<u>17,217,472</u>	<u>1,039,209</u>
<b>Amounts available for appropriations</b>	<u>28,911,427</u>	<u>31,827,890</u>	<u>32,867,099</u>	<u>1,039,209</u>
<b>Charges to appropriations</b>				
Current				
Public safety	14,010,928	14,040,302	13,541,707	498,595
Capital outlay	296,500	276,900	194,145	82,755
Transfers out	-	950,000	950,000	-
Total charges to appropriations	<u>14,307,428</u>	<u>15,267,202</u>	<u>14,685,852</u>	<u>581,350</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>14,603,999</u>	\$ <u>16,560,688</u>	\$ <u>18,181,247</u>	\$ <u>1,620,559</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Public Library Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2013**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>Budgetary fund balance at beginning of year</b>	\$ 7,652,111	\$ 8,388,782	\$ 8,388,782	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	6,805,000	7,068,861	7,350,306	281,445
Intergovernmental revenues				
Other state funds	355,000	353,225	353,221	(4)
Total intergovernmental	355,000	353,225	353,221	(4)
Fees, charges, and commissions for services	79,800	83,300	86,241	2,941
Fines and forfeitures	92,000	90,000	89,050	(950)
Use of money and property	64,050	7,250	3,934	(3,316)
Other revenues	21,820	23,120	25,727	2,607
Total resources	7,417,670	7,625,756	7,908,479	282,723
<b>Amounts available for appropriations</b>	15,069,781	16,014,538	16,297,261	282,723
<b>Charges to appropriations</b>				
Current				
Elections	40,000	-	-	-
Culture and recreation	6,519,477	6,453,871	6,082,888	370,983
Capital outlay	897,500	944,850	633,624	311,226
<b>Total charges to appropriations</b>	7,416,977	7,398,721	6,716,512	682,209
<b>Budgetary fund balance at end of year</b>	\$ 7,652,804	\$ 8,615,817	\$ 9,580,749	\$ 964,932

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Green Oaks Detention Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ <u>6,060,593</u>	\$ <u>6,352,978</u>	\$ <u>6,352,978</u>	\$ <u>-</u>
<b>Resources</b>				
Taxes				
Ad valorem	<u>2,400,700</u>	<u>2,472,942</u>	<u>2,597,827</u>	<u>124,885</u>
Intergovernmental revenues				
Federal funds	<u>1,500</u>	<u>5,500</u>	<u>4,880</u>	<u>(620)</u>
Other state funds	<u>125,500</u>	<u>120,000</u>	<u>124,035</u>	<u>4,035</u>
Total intergovernmental	<u>127,000</u>	<u>125,500</u>	<u>128,915</u>	<u>3,415</u>
Fees, charges, and commissions for services	<u>100</u>	<u>230,100</u>	<u>366,296</u>	<u>136,196</u>
Use of money and property	<u>15,000</u>	<u>9,000</u>	<u>15,385</u>	<u>6,385</u>
Other revenues	<u>2,000</u>	<u>3,840</u>	<u>5,441</u>	<u>1,601</u>
Other sources				
Sale of assets	<u>-</u>	<u>234</u>	<u>234</u>	<u>-</u>
Total resources	<u>2,544,800</u>	<u>2,841,616</u>	<u>3,114,098</u>	<u>272,482</u>
<b>Amounts available for appropriations</b>	<u>8,605,393</u>	<u>9,194,594</u>	<u>9,467,076</u>	<u>272,482</u>
<b>Charges to appropriations</b>				
Current				
Public safety	<u>3,024,750</u>	<u>3,052,130</u>	<u>2,842,579</u>	<u>209,551</u>
Capital outlay	<u>77,500</u>	<u>78,500</u>	<u>48,153</u>	<u>30,347</u>
Transfers out	<u>-</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<b>Total charges to appropriations</b>	<u>3,102,250</u>	<u>3,630,630</u>	<u>3,390,732</u>	<u>239,898</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>5,503,143</u>	\$ <u>5,563,964</u>	\$ <u>6,076,344</u>	\$ <u>512,380</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Correctional Center Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2013**

	<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>	\$ 9,047,144	\$ 9,593,155	\$ 9,593,155	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	8,414,602	8,414,602	9,052,051	637,449
Intergovernmental revenues				
Federal funds	-	-	101	101
Other state funds	106,735	144,614	205,314	60,700
Total intergovernmental	106,735	144,614	205,415	60,801
Fees, charges, and commissions for services	3,119,729	3,306,829	4,030,790	723,961
Use of money and property	5,000	5,000	3,631	(1,369)
Other revenues	411,500	411,500	461,327	49,827
Total resources	12,057,566	12,282,545	13,753,214	1,470,669
<b>Amounts available for appropriations</b>	21,104,710	21,875,700	23,346,369	1,470,669
<b>Charges to appropriations</b>				
Current				
Public safety	11,407,456	11,406,981	11,672,923	(265,942)
Capital outlay	202,500	302,500	284,353	18,147
Transfers out	90,000	90,000	90,000	-
<b>Total charges to appropriations</b>	11,699,956	11,799,481	12,047,276	(247,795)
<b>Budgetary fund balance at end of year</b>	\$ 9,404,754	\$ 10,076,219	\$ 11,299,093	\$ 1,222,874

## **OUACHITA PARISH POLICE JURY**

### **NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2013**

**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**

<u>Fiscal Year Ending</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as of Percentage of Covered Payroll ((b-a)/c)</u>
12/31/13	01/01/13	\$ -	\$ 12,364,348	\$ 12,364,348	0.0%	\$ 21,816,093	56.68%
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%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Amount Contributed</u>	<u>Percentage of Annual OPEB Costs Contributed</u>
12/31/2013	\$ 995,311	\$ 555,611	55.82%
12/31/2012	\$ 962,087	\$ 514,455	53.47%
12/31/2011	\$ 1,047,651	\$ 348,087	33.20%

**NON-MAJOR GOVERNMENTAL FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2013**

	<b>SPECIAL REVENUE FUNDS TOTAL (Schedule 9)</b>	<b>DEBT SERVICE FUNDS TOTAL (Schedule 11)</b>	<b>CAPITAL PROJECTS FUNDS TOTAL (Schedule 13)</b>	<b>TOTAL (Statement C)</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,285,293	\$ 58,523	\$ 7,591,890	\$ 18,935,706
Investments	1,250,000	-	-	1,250,000
Receivables				
Ad valorem taxes	1,707,734	-	-	1,707,734
Special assessments	191,018	-	-	191,018
Other receivables	344,861	-	-	344,861
Due from other governments	3,005,576	-	-	3,005,576
Prepaid expenses and other assets	68,751	-	-	68,751
Inventories	234,586	-	-	234,586
<b>TOTAL ASSETS</b>	<b>\$ 18,087,819</b>	<b>\$ 58,523</b>	<b>\$ 7,591,890</b>	<b>\$ 25,738,232</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Current liabilities				
Accounts payable & accrued expenses	\$ 1,604,435	\$ -	\$ 214,389	\$ 1,818,824
Due to other funds	1,413,914	-	-	1,413,914
Unearned revenues	950,170	-	-	950,170
Deposits held	10,975	-	-	10,975
Total liabilities	3,979,494	-	214,389	4,193,883
<b>Fund Equity</b>				
Fund balance				
Nonspendable				
Prepaid expenses and other assets	68,751	-	-	68,751
Inventories	234,586	-	-	234,586
Spendable				
Restricted	13,147,736	58,523	7,377,501	20,583,760
Committed	657,252	-	-	657,252
Total fund balance	14,108,325	58,523	7,377,501	21,544,349
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 18,087,819</b>	<b>\$ 58,523</b>	<b>\$ 7,591,890</b>	<b>\$ 25,738,232</b>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2013**

	<b>SPECIAL REVENUE FUNDS TOTAL (Schedule 10)</b>	<b>DEBT SERVICE FUNDS TOTAL (Schedule 12)</b>	<b>CAPITAL PROJECTS FUNDS TOTAL (Schedule 14)</b>	<b>TOTAL (Statement D)</b>
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 1,851,237	\$ 106	\$ 374	\$ 1,851,717
Other	1,866,165	-	-	1,866,165
Licenses, permits, and assessments	316,615	-	-	316,615
Intergovernmental				
Federal	7,662,014	-	-	7,662,014
State	2,224,708	-	-	2,224,708
Local	1,222,540	-	-	1,222,540
Fees, charges, and commissions for services	2,540,643	-	-	2,540,643
Fines and forfeitures	3,189,910	-	-	3,189,910
Use of money and property	113,532	39	5,377	118,948
Other revenues	297,723	-	-	297,723
Total revenues	<u>21,285,087</u>	<u>145</u>	<u>5,751</u>	<u>21,290,983</u>
<b>Expenditures</b>				
Current				
General government				
Judicial	4,976,707	-	-	4,976,707
Elections	89,958	-	-	89,958
Finance and administration	1,607,897	20	10,640	1,618,557
Public safety	1,794,200	-	844	1,795,044
Public works	673,917	-	-	673,917
Health and welfare	2,183,772	-	52	2,183,824
Culture and recreation	151,729	-	-	151,729
Economic development	4,440,139	-	-	4,440,139
Capital expenditures	6,503,060	-	1,632,477	8,135,537
Total expenditures	<u>22,421,379</u>	<u>20</u>	<u>1,644,013</u>	<u>24,065,412</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,136,292)</b>	<b>125</b>	<b>(1,638,262)</b>	<b>(2,774,429)</b>
<b>Other financing sources/(uses)</b>				
Sale of assets	8,360	-	-	8,360
Transfers in	1,375,915	-	950,000	2,325,915
Transfers out	(593,958)	-	-	(593,958)
Total other financing sources/(uses)	<u>790,317</u>	<u>-</u>	<u>950,000</u>	<u>1,740,317</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(345,975)</b>	<b>125</b>	<b>(688,262)</b>	<b>(1,034,112)</b>
<b>Fund balances at beginning of year</b>	<b>14,454,300</b>	<b>58,398</b>	<b>8,065,763</b>	<b>22,578,461</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 14,108,325</b>	<b>\$ 58,523</b>	<b>\$ 7,377,501</b>	<b>\$ 21,544,349</b>

## **NON-MAJOR SPECIAL REVENUE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2013**

	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>ASSETS</b>							
Cash and cash equivalents	\$ 979,584	\$ -	\$ 1,275,532	\$ 94,184	\$ 1,383,182	\$ 378,342	\$ 150,574
Investments	-	-	500,000	-	-	-	-
Receivables							
Ad valorem taxes	-	-	1,011,230	-	463,011	228,877	-
Special assessments	36,122	-	-	-	-	-	-
Other receivables	19,944	311	-	1,566	-	3,985	990
Due from other funds	-	-	-	-	-	-	-
Due from other governments	200,144	329,663	-	-	-	-	-
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	234,586	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,235,794</b>	<b>\$ 329,974</b>	<b>\$ 3,021,348</b>	<b>\$ 95,750</b>	<b>\$ 1,846,193</b>	<b>\$ 611,204</b>	<b>\$ 151,564</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 513,244	\$ 175,447	\$ 23,734	\$ 9,637	\$ 27,373	\$ 18,232	\$ 22,435
Due to other funds	-	77,515	-	-	-	-	-
Unearned revenues	-	77,012	-	-	-	-	-
Deposits held	-	-	-	10,975	-	-	-
<b>Total liabilities</b>	<b>513,244</b>	<b>329,974</b>	<b>23,734</b>	<b>20,612</b>	<b>27,373</b>	<b>18,232</b>	<b>22,435</b>
<b>Fund Equity</b>							
<b>Fund balance</b>							
<b>Nonspendable</b>							
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	234,586	-	-	-	-
<b>Spendable</b>							
Restricted	722,550	-	2,763,028	-	1,818,820	592,972	-
Committed	-	-	-	75,138	-	-	129,129
<b>Total fund balance</b>	<b>722,550</b>	<b>-</b>	<b>2,997,614</b>	<b>75,138</b>	<b>1,818,820</b>	<b>592,972</b>	<b>129,129</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,235,794</b>	<b>\$ 329,974</b>	<b>\$ 3,021,348</b>	<b>\$ 95,750</b>	<b>\$ 1,846,193</b>	<b>\$ 611,204</b>	<b>\$ 151,564</b>

CHENIERE LAKE MATCH FUND 114	SHELTER IMPROVEMENT FUND 115	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
\$ 90,020	\$ 183,739	\$ 2,784,865	\$ 610,429	\$ 825,122	\$ 344,971	\$ 88,598	\$ 222,063
-	-	250,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,745	-	-
-	-	298,897	-	-	-	-	-
-	-	45,631	10,353	9,453	-	-	150,824
-	-	-	-	-	-	68,751	-
-	-	-	-	-	-	-	-
<u>\$ 90,020</u>	<u>\$ 183,739</u>	<u>\$ 3,379,393</u>	<u>\$ 620,782</u>	<u>\$ 834,575</u>	<u>\$ 356,716</u>	<u>\$ 157,349</u>	<u>\$ 372,887</u>
\$ -	\$ -	\$ 452,937	\$ 6,350	\$ 6,100	\$ 6,117	\$ -	\$ 30,320
-	-	-	-	-	-	-	71,067
-	-	-	-	-	-	-	-
-	-	452,937	6,350	6,100	6,117	-	101,387
-	-	-	-	-	-	68,751	-
-	-	-	-	-	-	-	-
90,020	183,739	2,926,456	614,432	828,475	350,599	88,598	271,500
-	-	-	-	-	-	-	-
<u>90,020</u>	<u>183,739</u>	<u>2,926,456</u>	<u>614,432</u>	<u>828,475</u>	<u>350,599</u>	<u>157,349</u>	<u>271,500</u>
<u>\$ 90,020</u>	<u>\$ 183,739</u>	<u>\$ 3,379,393</u>	<u>\$ 620,782</u>	<u>\$ 834,575</u>	<u>\$ 356,716</u>	<u>\$ 157,349</u>	<u>\$ 372,887</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2013**

	<b>DRAINAGE PROGRAM FUND 131</b>	<b>URBAN SYSTEM FUND 132</b>	<b>F.E.M.A. BUY OUT FUND 139</b>	<b>ADMINISTRATIVE FUND 144</b>	<b>HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154</b>	<b>EAGLE LAKE SUBDIVISION ROAD FUND 157</b>	<b>EMERGENCY DISEASE CONTROL FUND 169</b>
<b>ASSETS</b>							
Cash	\$ 226,973	\$ -	\$ 1,617	\$ 169,910	\$ 116,926	\$ 8,543	\$ 274,480
Investments	-	-	-	-	-	-	500,000
Receivables							
Ad valorem taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Other receivables	749	-	5,120	787	1,092	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	42,242	1,855,093	-	12,450	-	-	-
Prepaid expenses & other assets	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 269,964</b>	<b>\$ 1,855,093</b>	<b>\$ 8,737</b>	<b>\$ 183,147</b>	<b>\$ 118,018</b>	<b>\$ 8,543</b>	<b>\$ 774,480</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 41,752	\$ 27,127	\$ -	\$ 84,935	\$ -	\$ -	\$ -
Due to other funds	-	968,431	-	-	-	-	-
Unearned revenues	-	859,535	7,407	-	-	-	-
Deposits held	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>41,752</b>	<b>1,855,093</b>	<b>7,407</b>	<b>84,935</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Equity</b>							
<b>Fund balance (deficit)</b>							
<b>Nonspendable</b>							
Prepaid expenses and other assets	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
<b>Spendable</b>							
Restricted	-	-	1,330	-	-	-	774,480
Committed	228,212	-	-	98,212	118,018	8,543	-
<b>Total fund balance</b>	<b>228,212</b>	<b>-</b>	<b>1,330</b>	<b>98,212</b>	<b>118,018</b>	<b>8,543</b>	<b>774,480</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 269,964</b>	<b>\$ 1,855,093</b>	<b>\$ 8,737</b>	<b>\$ 183,147</b>	<b>\$ 118,018</b>	<b>\$ 8,543</b>	<b>\$ 774,480</b>

## Schedule 9

DOJ SAFE HAVEN GRANT FUND 170	DOJ ARREST GRANT FUND 171	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 172	FAMILY JUSTICE CENTER FUND 184	LCDBG 2010 STREET IMPROVEMENT FUND 190	LCDBG WASHINGTON STREET IMPROVEMENT FUND 191	LEAP FUND 461	SECTION 8 HOUSING CHOICE VOUCHER FUND 470/471/472
\$ -	\$ -	\$ 500,007	\$ 118	\$ -	\$ 1,261	\$ -	\$ 367,837
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,296
-	-	-	-	-	-	-	-
32,219	38,262	-	-	-	142,080	19,910	32,765
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 32,219</u>	<u>\$ 38,262</u>	<u>\$ 500,007</u>	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ 143,341</u>	<u>\$ 19,910</u>	<u>\$ 404,898</u>
\$ 11,521	\$ 9,289	\$ -	\$ -	\$ -	\$ 58,169	\$ 9,068	\$ 3,876
20,698	28,973	-	-	-	85,172	10,842	84,626
-	-	-	118	-	-	-	-
-	-	-	-	-	-	-	-
32,219	38,262	-	118	-	143,341	19,910	88,502
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	500,007	-	-	-	-	316,396
-	-	-	-	-	-	-	-
-	-	500,007	-	-	-	-	316,396
<u>\$ 32,219</u>	<u>\$ 38,262</u>	<u>\$ 500,007</u>	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ 143,341</u>	<u>\$ 19,910</u>	<u>\$ 404,898</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (Non Major)**  
**December 31, 2013**

	WORK FORCE INVESTMENT ACT						
	ROAD LIGHTING DISTRICTS FUNDS 5xx	ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	TRADE ADJUSTMENT ASSISTANCE FUND 458	DISABILITY EMPLOYMENT INITIATIVE FUND 464	TOTAL (Schedule 7)
<b>ASSETS</b>							
Cash	\$ 192,622	\$ 8,759	\$ -	\$ -	\$ 3,035	\$ -	11,285,293
Investments	-	-	-	-	-	-	1,250,000
Receivables							
Ad valorem taxes	4,616	-	-	-	-	-	1,707,734
Special assessments	143,151	-	-	-	-	-	191,018
Other receivables	-	7,124	-	-	-	-	344,861
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	19,000	11,778	37,942	4,666	11,101	3,005,576
Prepaid expenses & other assets	-	-	-	-	-	-	68,751
Inventories	-	-	-	-	-	-	234,586
<b>TOTAL ASSETS</b>	<b>\$ 340,389</b>	<b>\$ 34,883</b>	<b>\$ 11,778</b>	<b>\$ 37,942</b>	<b>\$ 7,701</b>	<b>\$ 11,101</b>	<b>\$ 18,087,819</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 11,298	\$ 31,902	\$ 7,605	\$ 14,394	\$ 923	\$ 650	1,604,435
Due to other funds	24,675	-	4,173	23,548	3,743	10,451	1,413,914
Unearned revenues	82	2,981	-	-	3,035	-	950,170
Deposits held	-	-	-	-	-	-	10,975
<b>Total liabilities</b>	<b>36,055</b>	<b>34,883</b>	<b>11,778</b>	<b>37,942</b>	<b>7,701</b>	<b>11,101</b>	<b>3,979,494</b>
<b>Fund Equity</b>							
<b>Fund balance (deficit)</b>							
<b>Nonspendable</b>							
Prepaid expenses and other assets	-	-	-	-	-	-	68,751
Inventories	-	-	-	-	-	-	234,586
<b>Spendable</b>							
Restricted	304,334	-	-	-	-	-	13,147,736
Committed	-	-	-	-	-	-	657,252
<b>Total fund balance</b>	<b>304,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,108,325</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 340,389</b>	<b>\$ 34,883</b>	<b>\$ 11,778</b>	<b>\$ 37,942</b>	<b>\$ 7,701</b>	<b>\$ 11,101</b>	<b>\$ 18,087,819</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, 2013**

	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>							
Taxes							
Ad valorem	\$ -	\$ -	\$ 1,096,972	\$ -	\$ 487,200	\$ 240,969	\$ -
Other	-	-	-	-	-	-	-
Total taxes	-	-	1,096,972	-	487,200	240,969	-
Licenses, permits and assessments	-	-	-	-	-	-	316,615
Intergovernmental							
Federal	-	-	239,792	-	-	-	-
State	1,201,419	349,100	-	-	23,172	11,584	-
Local	-	1,167,340	-	-	-	-	-
Total intergovernmental	1,201,419	1,516,440	239,792	-	23,172	11,584	-
Fees, charges and commissions for services	-	-	-	52,184	-	87,112	-
Fines and forfeitures	-	2,959,937	-	-	-	7,540	-
Use of money and property	2,941	-	1,494	62	91,987	318	115
Other revenues	-	-	7,153	-	-	27,716	-
Total revenue	1,204,360	4,476,377	1,345,411	52,246	602,359	375,239	316,730
<b>Expenditures</b>							
Current							
General government							
Judicial	-	4,476,377	-	-	-	-	-
Elections	-	-	-	-	59,972	29,986	-
Finance and administration	55,428	-	-	-	-	-	-
Total general government	55,428	4,476,377	-	-	59,972	29,986	-
Public safety	-	-	-	-	-	-	9,580
Public works	76,427	-	-	-	-	-	341,392
Health and welfare	-	-	1,331,376	-	532,593	319,803	-
Culture and recreation	-	-	-	151,714	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay	1,578,810	-	108,675	22,834	7,474	28,392	-
Total expenditures	1,710,665	4,476,377	1,440,051	174,548	600,039	378,181	351,172
Excess (deficiency) of revenues over expenditures	(506,305)	-	(94,640)	(122,302)	2,320	(2,942)	(34,442)
Other financing sources (uses)							
Sale of Assets	-	-	5,690	1,675	-	-	-
Transfers in	23,098	-	243,790	125,000	-	9,862	-
Transfers out	(317,208)	-	-	-	-	-	-
Total other financing sources (uses)	(294,110)	-	249,480	126,675	-	9,862	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(800,415)	-	154,840	4,373	2,320	6,920	(34,442)
Fund Balances at Beginning of Year	1,522,965	-	2,842,774	70,765	1,816,500	586,052	163,571
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 722,550</b>	<b>\$ -</b>	<b>\$ 2,997,614</b>	<b>\$ 75,138</b>	<b>\$ 1,818,820</b>	<b>\$ 592,972</b>	<b>\$ 129,129</b>

CHENIERE LAKE MATCH FUND 114	SHELTER IMPROVEMENT FUND 115	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,732,829	-	-	-	-	-
-	-	1,732,829	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	208,314
-	-	-	-	-	-	-	55,200
-	-	-	-	-	-	-	263,514
-	-	-	-	209,979	-	-	-
27	24	2,437	222,433	533	239	59	128
-	193,583	51	372	-	4,140	-	-
27	193,609	1,735,317	222,805	210,512	4,379	59	263,642
-	-	-	-	-	-	-	-
-	-	-	102,950	134,090	-	-	-
-	-	-	-	-	-	-	-
-	-	-	102,950	134,090	-	-	-
-	-	1,496,377	-	-	-	-	288,243
-	-	-	-	-	-	-	-
7	8	-	-	-	-	-	-
-	-	-	-	-	21,989	11	-
-	-	248,062	-	-	-	-	30,823
7	8	1,744,439	102,950	134,090	21,989	11	319,066
-	-	-	-	-	-	-	-
20	193,601	(9,122)	119,855	76,422	(17,610)	48	(55,424)
-	-	995	-	-	-	-	-
90,000	-	-	-	-	-	-	57,250
-	(9,862)	-	-	-	-	-	-
90,000	(9,862)	995	-	-	-	-	57,250
-	-	-	-	-	-	-	-
90,020	183,739	(8,127)	119,855	76,422	(17,610)	48	1,826
-	-	2,934,583	494,577	752,053	368,209	157,301	269,674
\$ 90,020	\$ 183,739	\$ 2,926,456	\$ 614,432	\$ 828,475	\$ 350,599	\$ 157,349	\$ 271,500

**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, 2013**

	<b>DRAINAGE PROGRAM FUND 131</b>	<b>URBAN SYSTEM FUND 132</b>	<b>F.E.M.A. BUY OUT FUND 139</b>	<b>ADMINISTRATIVE FUND 144</b>	<b>HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154</b>	<b>EAGLE LAKE SUBDIVISION - ROAD FUND 157</b>	<b>EMERGENCY DISEASE CONTROL FUND 169</b>
<b>Revenues</b>							
<b>Taxes</b>							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
<b>Total taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Licenses, permits and assessments</b>	-	-	-	-	-	-	-
<b>Intergovernmental</b>							
Federal	418,633	2,105,899	-	-	-	-	-
State	639,433	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
<b>Total intergovernmental</b>	<u>1,058,066</u>	<u>2,105,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fees, charges and commissions for services</b>	14,988	-	-	1,673,098	-	-	-
<b>Fines and forfeitures</b>	-	-	-	-	-	-	-
<b>Use of money and property</b>	307	-	-	13	77	5	12,033
<b>Other revenues</b>	-	-	3,455	40	5,376	-	-
<b>Total revenue</b>	<u>1,073,361</u>	<u>2,105,899</u>	<u>3,455</u>	<u>1,673,151</u>	<u>5,453</u>	<u>5</u>	<u>12,033</u>
<b>Expenditures</b>							
<b>Current</b>							
<b>General government</b>							
Judicial	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-
Finance and administration	-	414	-	1,532,055	-	-	-
<b>Total general government</b>	<u>-</u>	<u>414</u>	<u>-</u>	<u>1,532,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety	-	-	-	-	-	-	-
Public works	51,304	46,001	10,582	-	14	1	1
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
<b>Capital outlay</b>	<u>1,496,723</u>	<u>2,259,484</u>	<u>-</u>	<u>22,884</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,548,027</u>	<u>2,305,899</u>	<u>10,582</u>	<u>1,574,939</u>	<u>14</u>	<u>1</u>	<u>1</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(474,666)	(200,000)	(7,127)	98,212	5,439	4	12,032
<b>Other financing sources (uses)</b>							
Sale of Assets	-	-	-	-	-	-	-
Transfers in	1,250	200,000	8,457	-	-	-	-
Transfers out	-	-	-	-	-	-	(243,790)
<b>Total other financing sources (uses)</b>	<u>1,250</u>	<u>200,000</u>	<u>8,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(243,790)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(473,416)	-	1,330	98,212	5,439	4	(231,758)
<b>Fund Balances at Beginning of Year</b>	<u>701,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,579</u>	<u>8,539</u>	<u>1,006,238</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 228,212</u>	<u>\$ -</u>	<u>\$ 1,330</u>	<u>\$ 98,212</u>	<u>\$ 118,018</u>	<u>\$ 8,543</u>	<u>\$ 774,480</u>

DOJ SAFE HAVEN GRANT FUND 170	DOJ ARREST GRANT FUND 171	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 172	FAMILY JUSTICE CENTER FUND 184	LCDBG 2010 STREET IMPROVEMENT FUND 190	LCDBG WASHINGTON STREET IMPROVEMENT FUND 191	LEAP FUND 461	SECTION 8 HOUSING CHOICE VOUCHER FUND 470/471/472
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
143,347	119,937	-	-	-	581,691	172,439	2,630,644
-	-	-	-	-	-	-	-
143,347	119,937	-	-	-	581,691	172,439	2,630,644
-	-	-	-	-	-	-	503,282
-	-	13	-	-	-	-	186
-	-	-	-	-	-	10,700	12,883
143,347	119,937	13	-	-	581,691	183,139	3,146,995
-	-	-	-	-	-	-	-
143,347	119,937	6	-	-	-	-	-
-	-	-	-	-	-	-	-
143,347	119,937	6	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	183,139	3,161,058
143,347	119,937	6	-	-	698,899	-	-
-	-	-	-	-	698,899	183,139	3,161,058
-	-	7	-	-	(117,208)	-	(14,063)
-	-	-	-	-	-	-	-
-	-	500,000	-	-	117,208	-	-
-	-	-	-	(23,098)	-	-	-
-	-	500,000	-	(23,098)	117,208	-	-
-	-	-	-	-	-	-	-
-	-	500,007	-	(23,098)	-	-	(14,063)
-	-	-	-	23,098	-	-	330,459
\$ -	\$ -	\$ 500,007	\$ -	\$ -	\$ -	\$ -	\$ 316,396

**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, 2013**

	<b>WORK FORCE INVESTMENT ACT</b>						
	<b>ROAD LIGHTING DISTRICTS FUNDS 511</b>	<b>ADULT PROGRAM FUND 450</b>	<b>YOUTH PROGRAM FUND 451</b>	<b>DISLOCATED WORKER FUND 452</b>	<b>TRADE ADJUSTMENT ASSISTANCE FUND 453</b>	<b>DISABILITY EMPLOYMENT INITIATIVE FUND 464</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>							
<b>Taxes</b>							
Ad valorem	\$ 26,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,851,237
Other	-	-	-	-	-	-	1,732,829
<b>Total taxes</b>	<b>26,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,584,066</b>
<b>Licenses, permits and assessments</b>	133,336	-	-	-	-	-	449,951
<b>Intergovernmental</b>							
Federal	-	519,475	199,968	220,963	68,819	32,093	7,662,014
State	-	-	-	-	-	-	2,224,708
Local	-	-	-	-	-	-	1,222,540
<b>Total intergovernmental</b>	<b>-</b>	<b>519,475</b>	<b>199,968</b>	<b>220,963</b>	<b>68,819</b>	<b>32,093</b>	<b>11,109,262</b>
<b>Fees, charges and commissions for services</b>	-	-	-	-	-	-	2,540,643
<b>Fines and forfeitures</b>	-	-	-	-	-	-	3,189,910
<b>Use of money and property</b>	162	-	-	-	-	-	113,532
<b>Other revenues</b>	-	32,624	-	-	-	-	297,723
<b>Total revenue</b>	<b>159,594</b>	<b>552,099</b>	<b>199,968</b>	<b>220,963</b>	<b>68,819</b>	<b>32,093</b>	<b>21,285,087</b>
<b>Expenditures</b>							
<b>Current</b>							
<b>General government</b>							
Judicial	-	-	-	-	-	-	4,976,707
Elections	-	-	-	-	-	-	89,958
Finance and administration	-	-	-	-	-	-	1,607,897
<b>Total general government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,674,562</b>
<b>Public safety</b>	-	-	-	-	-	-	1,794,200
<b>Public works</b>	147,995	-	-	-	-	-	673,917
<b>Health and welfare</b>	-	-	-	-	-	-	2,183,772
<b>Culture and recreation</b>	-	-	-	-	-	-	151,729
<b>Economic development</b>	-	552,099	199,968	220,963	68,819	32,093	4,440,139
<b>Capital outlay</b>	-	-	-	-	-	-	6,503,060
<b>Total expenditures</b>	<b>147,995</b>	<b>552,099</b>	<b>199,968</b>	<b>220,963</b>	<b>68,819</b>	<b>32,093</b>	<b>22,421,379</b>
<b>Excess (deficiency) of revenues over expenditures</b>	11,599	-	-	-	-	-	(1,136,292)
<b>Other financing sources (uses)</b>							
Sale of Assets	-	-	-	-	-	-	8,360
Transfers in	-	-	-	-	-	-	1,375,915
Transfers out	-	-	-	-	-	-	(593,938)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>790,317</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	11,599	-	-	-	-	-	(345,975)
<b>Fund Balances at Beginning of Year</b>	292,735	-	-	-	-	-	14,454,300
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 304,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,108,325</b>

## **NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**DEBT SERVICE FUNDS (Non Major)**  
**December 31, 2013**

**ECONOMIC  
DEVELOPMENT  
FUND 210**

**ASSETS**

Cash and cash equivalents	\$ 58,523
Receivables	
Ad valorem taxes	-
<b>TOTAL ASSETS</b>	<b>\$ 58,523</b>

**LIABILITIES AND FUND EQUITY**

**Liabilities**

Accounts Payable - Trade	\$ -
Total liabilities	-

**Fund equity**

Fund balance	
Spendable	
Restricted for debt service	58,523
Total fund balance	58,523

**TOTAL LIABILITIES  
AND FUND EQUITY**

**\$ 58,523**

**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, 2013**

	<b><u>ECONOMIC DEVELOPMENT FUND 210</u></b>
<b>Revenues</b>	
Ad Valorem Taxes	\$ 106
Use of money and property	39
Total revenues	<u>145</u>
<b>Expenditures</b>	
Current	
General Government	
Finance and administration	20
Total expenditures	<u>20</u>
<b>Excess of revenues over expenditures</b>	125
<b>Other financing uses</b>	
Transfers out	-
Total other financing uses	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	125
<b>Fund balances at beginning of year</b>	<u>58,398</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$ 58,523</u></u>

**NON-MAJOR CAPITAL PROJECTS FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Balance Sheet**  
**CAPITAL PROJECTS FUNDS (Non Major)**  
**December 31, 2013**

	<u>J.S. CLARK CEMETARY FUND 009</u>	<u>JAIL FUND 301/310</u>	<u>FIRE DEPARTMENT FUND 304</u>	<u>HEALTH UNIT FUND 311</u>	<u>DETENTION HOME FUND 316</u>	<u>TOTAL (Schedule 7)</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 18,141	\$ 1,473,612	\$ 5,695,904	\$ 268,758	\$ 135,475	\$ 7,591,890
<b>TOTAL ASSETS</b>	<u>\$ 18,141</u>	<u>\$ 1,473,612</u>	<u>\$ 5,695,904</u>	<u>\$ 268,758</u>	<u>\$ 135,475</u>	<u>\$ 7,591,890</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 106,575	\$ -	\$ 107,814	\$ -	\$ 214,389
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>106,575</u>	<u>-</u>	<u>107,814</u>	<u>-</u>	<u>214,389</u>
<b>FUND EQUITY</b>						
Fund balance						
Spendable						
Restricted for capital improvement	18,141	1,367,037	5,695,904	160,944	135,475	7,377,501
Total fund balance	<u>18,141</u>	<u>1,367,037</u>	<u>5,695,904</u>	<u>160,944</u>	<u>135,475</u>	<u>7,377,501</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 18,141</u>	<u>\$ 1,473,612</u>	<u>\$ 5,695,904</u>	<u>\$ 268,758</u>	<u>\$ 135,475</u>	<u>\$ 7,591,890</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, 2013**

	<b>J.S. CLARK CEMETARY FUND 009</b>	<b>JAIL FUND 301/310</b>	<b>FIRE DEPARTMENT FUND 304</b>	<b>HEALTH UNIT FUND 311</b>	<b>DETENTION HOME FUND 316</b>	<b>TOTAL (Schedule 8)</b>
<b>Revenues</b>						
Ad valorem tax	\$ -	\$ 374	\$ -	\$ -	\$ -	\$ 374
Intergovernmental revenue - state	-	-	-	-	-	-
Use of money and property	12	1,551	3,395	296	123	5,377
Total revenues	12	1,925	3,395	296	123	5,751
<b>Expenditures</b>						
Current						
General government						
Finance and administration	-	29	-	-	10,611	10,640
Public safety	-	230	614	-	-	844
Health and welfare	2	-	-	50	-	52
Capital outlay	-	776,178	552,740	299,712	3,847	1,632,477
Total expenditures	2	776,437	553,354	299,762	14,458	1,644,013
<b>Excess (deficiency) of revenues over expenditures</b>	10	(774,512)	(549,959)	(299,466)	(14,335)	(1,638,262)
<b>Other financing sources (uses)</b>						
Transfers in	-	-	950,000	-	-	950,000
Total other financing sources (uses)	-	-	950,000	-	-	950,000
<b>Excess (deficiency) of revenues and other sources over expenditures</b>	10	(774,512)	400,041	(299,466)	(14,335)	(688,262)
<b>Fund balances at beginning of year</b>	18,131	2,141,549	5,295,863	460,410	149,810	8,065,763
<b>FUND BALANCES AT END OF YEAR</b>	\$ 18,141	\$ 1,367,037	\$ 5,695,904	\$ 160,944	\$ 135,475	\$ 7,377,501

**NON-MAJOR ENTERPRISE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Net Position**  
**ENTERPRISE FUNDS (Non Major)**  
**December 31, 2013**

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement E)
<b>ASSETS</b>						
Cash and cash equivalents	\$ 43,588	\$ -	\$ 20,551	\$ -	\$ -	\$ 64,139
Receivables						
Trade	2,684	9,681	1,123	-	17,086	30,574
Due from other public bodies	-	-	-	2,193	-	2,193
Capital assets	53,152	767,548	96,047	644,159	499,446	2,060,352
<b>TOTAL ASSETS</b>	<b>\$ 99,424</b>	<b>\$ 777,229</b>	<b>\$ 117,721</b>	<b>\$ 646,352</b>	<b>\$ 516,532</b>	<b>\$ 2,157,258</b>
<b>LIABILITIES AND NET POSITION</b>						
<b>Liabilities</b>						
Current liabilities						
Accounts payable and accrued expenses	\$ 3,825	\$ -	\$ -	\$ 1,923	\$ 19,305	\$ 25,053
Due to other funds	-	-	-	18,912	76,857	95,769
Current liabilities payable from restricted assets						
Customer deposits payable	50	-	-	-	-	50
Total liabilities	3,875	-	-	20,835	96,162	120,872
Net position (deficit)						
Invested in capital assets	53,152	767,548	96,047	644,159	499,446	2,060,352
Unrestricted (deficit)	42,397	9,681	21,674	(18,642)	(79,076)	(23,966)
Total net position (deficit)	95,549	777,229	117,721	625,517	420,370	2,036,386
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 99,424</b>	<b>\$ 777,229</b>	<b>\$ 117,721</b>	<b>\$ 646,352</b>	<b>\$ 516,532</b>	<b>\$ 2,157,258</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, 2013**

	<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	\$ 5,390	\$ -	\$ -	\$ 3,801	\$ 118,759	\$ 127,950
<b>Operating expenses</b>						
Depreciation	3,486	56,483	5,900	32,893	37,989	136,751
Indirect cost allocation	264	-	-	-	1,391	1,655
Insurance	127	-	-	434	1,180	1,741
Interest	-	-	-	9	-	9
Miscellaneous	6	-	2	-	9,824	9,832
Maintenance and repairs	2,408	-	-	13,356	73,971	89,735
Treatment fees	10,044	-	-	-	-	10,044
Utilities	187	-	-	1,347	28,042	29,576
Total operating expenses	16,522	56,483	5,902	48,039	152,397	279,343
<b>Operating income (loss)</b>	(11,132)	(56,483)	(5,902)	(44,238)	(33,638)	(151,393)
<b>Non-operating revenues</b>						
Interest earned	31	-	13	-	-	44
<b>Net increase (decrease) in net position</b>	(11,101)	(56,483)	(5,889)	(44,238)	(33,638)	(151,349)
<b>Net position at beginning of year</b>	106,650	833,712	123,610	669,755	454,008	2,187,735
<b>NET POSITION AT AT END OF YEAR</b>	\$ 95,549	\$ 777,229	\$ 117,721	\$ 625,517	\$ 420,370	\$ 2,036,386

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**ENTERPRISE FUNDS (Non Major)**  
**For the Year Ended December 31, 2013**

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement G)
<b>Cash flows from operating activities</b>						
Receipts from customers	\$ 5,219	\$ -	\$ -	\$ 3,843	\$ 117,959	\$ 127,021
Payments to suppliers for goods and services	(10,473)	-	(2)	(13,394)	(101,499)	(125,368)
Net cash provided (used) by operating activities	(5,254)	-	(2)	(9,551)	16,460	1,653
<b>Cash flows from capital and related financing activities</b>						
Receipts from (payments to) other funds	-	-	-	9,551	(16,459)	(6,908)
Net cash provided by capital and related operating activities	-	-	-	9,551	(16,459)	(6,908)
<b>Cash flows from investing activities</b>						
Interest earnings	31	-	13	-	-	44
Net cash provided by investing activities	31	-	13	-	-	44
<b>Net increase (decrease) in cash and cash equivalents</b>	(5,223)	-	11	-	-	(5,211)
<b>Cash at beginning of year</b>	48,811	-	20,540	-	-	69,351
<b>CASH AT END OF YEAR</b>	<u>\$ 43,588</u>	<u>\$ -</u>	<u>\$ 20,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,140</u>
<b>Reconciliation of operating income to net cash used by operating activities</b>						
Operating income (loss)	\$ (11,132)	\$ (56,483)	\$ (5,902)	\$ (44,238)	\$ (33,638)	\$ (151,393)
Adjustments to reconcile operating loss to net cash provided by operating activities						
Depreciation	3,486	56,483	5,900	32,893	37,989	136,751
Change in assets and liabilities						
Receivables	(171)	-	-	42	(800)	(929)
Accounts payable	2,563	-	-	1,752	12,909	17,224
Net cash provided (used) by operating activities	<u>\$ (5,254)</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (9,551)</u>	<u>\$ 16,460</u>	<u>\$ 1,653</u>
<b>Cash shown on schedule of net position</b>	<u>\$ 43,588</u>	<u>\$ -</u>	<u>\$ 20,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,139</u>

## **NON-MAJOR INTERNAL SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Statement of Net Position**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**December 31, 2013**

	<u>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement E)</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,696,319	\$ 1,569,361	\$ 6,265,680
Investments at market value	750,000	763,500	1,513,500
Receivables - other	-	25,501	25,501
Due from other funds	161,007	-	161,007
Prepaid and other assets	-	246,751	246,751
<b>TOTAL ASSETS</b>	<b>\$ 5,607,326</b>	<b>\$ 2,605,113</b>	<b>\$ 8,212,439</b>
<b>LIABILITIES AND NET POSITION</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 5,317	\$ 74,595	\$ 79,912
Deposits held	1,168	-	1,168
Other noncurrent liabilities	47,258	1,164,918	1,212,176
Total liabilities	53,743	1,239,513	1,293,256
<b>Net position</b>			
Restricted for Insurance Claims	5,553,583	1,365,600	6,919,183
Total net position	5,553,583	1,365,600	6,919,183
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 5,607,326</b>	<b>\$ 2,605,113</b>	<b>\$ 8,212,439</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, 2013**

	<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	\$ 700,001	\$ 724,319	\$ 1,424,320
<b>Operating Expenses</b>			
Administrative expenses	30,959	25,174	56,133
Benefit payments and reinsurance	669,836	242,787	912,623
Total expenditures	<u>700,795</u>	<u>267,961</u>	<u>968,756</u>
<b>Operating income (loss)</b>	(794)	456,358	455,564
<b>Nonoperating revenues</b>			
Interest income	4,788	4,439	9,227
Total nonoperating revenues	<u>4,788</u>	<u>4,439</u>	<u>9,227</u>
<b>Changes in net assets</b>	3,994	460,797	464,791
<b>Net position at beginning of year</b>	<u>5,549,589</u>	<u>904,803</u>	<u>6,454,392</u>
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 5,553,583</u>	<u>\$ 1,365,600</u>	<u>\$ 6,919,183</u>

**OUACHITA PARISH POLICE JURY**  
**Monroe, Louisiana**  
**Combining Schedule of Cash Flows**  
**INTERNAL SERVICE FUNDS (Non Major)**  
**For the Year Ended December 31, 2013**

	INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement G)
<b>Cash flows from operating activities</b>			
Premiums received	\$ 700,001	\$ 698,818	\$ 1,398,819
Payments to suppliers for goods and services	(30,959)	(25,174)	(56,133)
Payments for claims	(732,514)	(669,669)	(1,402,183)
Net cash provided by operating activities	(63,472)	3,975	(59,497)
<b>Cash flows from capital and related financing activities</b>			
Due from other funds	(161,007)	-	(161,007)
Net cash provided by capital and related operating activities	(161,007)	-	(161,007)
<b>Cash flows from investing activities</b>			
Interest earnings	4,788	4,439	9,227
Investments matured	750,000	768,089	1,518,089
Investments purchased	(750,000)	(763,500)	(1,513,500)
Net cash provided by investing activities	4,788	9,028	13,816
<b>Net increase (decrease) in cash</b>	(219,691)	13,003	(206,688)
<b>Cash at beginning of year</b>	4,916,010	1,556,358	6,472,368
<b>CASH AT END OF YEAR</b>	\$ 4,696,319	\$ 1,569,361	\$ 6,265,680
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income (loss)	\$ (794)	\$ 456,358	\$ 455,564
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	-	(25,501)	(25,501)
Prepaid expenses	-	(16,937)	(16,937)
Accounts payable	(3,639)	46,877	43,238
Noncurrent liabilities	(59,039)	(456,822)	(515,861)
Net cash provided by operating activities	\$ (63,472)	\$ 3,975	\$ (59,497)
<b>Cash shown on statement of net position</b>	\$ 4,696,319	\$ 1,569,361	\$ 6,265,680

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2013

***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, 2013**

		<b>SALARY</b>
Robinson, Randall S., Jr.	District A	\$ 14,400
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, 2013**

Beaird, David Lane		\$ 650
Dans, Steven L		500
Seegers, Douglas		600
<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, 2013**

<b>Board Member</b>	<b>Expiration of Term</b>
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

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

**Schedule of Changes in Restricted Assets**

	<b>Bond Reserve Fund</b>	<b>Bond Contingency Fund</b>	<b>Bond Sinking Fund</b>
Balance - January 1, 2013	\$ 44,547	\$ 26,137	\$ -
Add			
Deposits	-	-	44,646
Interest earned	69	39	-
Total funds available	\$ 44,616	\$ 26,176	\$ 44,646
Balance - December 31, 2013	\$ <u>44,616</u>	\$ <u>26,176</u>	\$ <u>44,646</u>

**West Ouachita Sewerage District No. 9**  
**(A Component Unit of Ouachita Parish Police Jury)**  
**For the Year Ended December 31, 2013**  
**(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	01/01/2014
	Automobile Liability	\$1 Million per occurrence	01/01/2014
	Employee Theft	\$100,000 per occurrence	01/01/2014
	Excess Liability Coverage	\$3 Million in aggregate	01/01/2014

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**

# HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

Francis I. Huffman, CPA  
David Ray Solgnier, CPA, MBA, CGMA

John Herman, CPA  
Lynn Andries, CPA, CGMA  
Esther Atteberry, CPA  
Lori Woodard, MBA, CPA, CGMA, CITP  
Fernando Cordova, 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, 2013, 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 30, 2014. It should be noted that we issued an adverse opinion on the Police Jury's aggregate discretely presented components because those component units are not presented with the financial data of the Police Jury's primary government and the Police Jury has not issued financial statements on the reporting entity that include the financial data of its discretely presented component units.

### *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.

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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 2013-02 to be a material weakness.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

A *significant deficiency* is a deficiency, or 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. We consider the deficiency described in accompanying schedule of findings and questioned costs as finding 2013-03 to be a significant deficiency.

***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 is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-01.

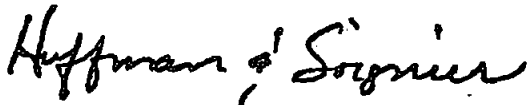
***The Police Jury's Response to Findings***

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 30, 2014

# HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

Francis I. Huffman, CPA  
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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, 2013. 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, 2013.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

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

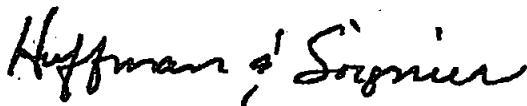
Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with 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.



(A Professional Accounting Corporation)  
June 30, 2014

**OUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2013

<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	\$ 4,880
<b>Total Department of Agriculture</b>			<u>4,880</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	2,105,899
Highway Planning and Construction-Safe Routes to School-Shady Grove	20.205	H.006579	13,394
<b>Total Department of Transportation</b>			<u>2,119,293</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	172,439
<b>Total Department of Health and Human Services</b>			<u>172,439</u>
<b>Department of Housing and Urban Development (HUD)</b>			
Direct Programs			
Section 8 Choice Voucher Program	14.871	N/A	2,630,644
Passed Through the State of Louisiana - Office of Community Development			
CDBG - Louisiana Community Development Block Grant - Disaster Recovery Unit	14.228	684657	418,633
CDBG - Louisiana Community Development Block Grant - Washington Street	14.228	719487	581,691
<b>Total Department of Housing and Urban Development</b>			<u>3,630,968</u>
<b>Department of Interior</b>			
Direct Programs			
Payment In-Lieu-of Taxes	15.226	N/A	7,117
<b>Total Department of Interior</b>			<u>7,117</u>
<b>Department of Justice</b>			
Direct Programs			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	119,937
Supervised Visitation, Safe Havens for Children	16.527	N/A	143,347
<b>Total Department of Justice</b>			<u>263,284</u>
<b>Department of Labor</b>			
Passed Through the Louisiana Department of Labor			
Workforce Investment Act (WIA)			
Adult Program	17.258	676941	519,475
Youth Program	17.259	676941	199,968
Dislocated Worker Program	17.278	676941	220,963
WIA Trade Adjustment Assistance Program	17.245	720769	68,819
Disability Employment Initiative	17.207	719392	32,093
<b>Total WIA Cluster</b>			<u>1,041,318</u>
<b>Total Department of Labor</b>			<u>1,041,318</u>
<b>Department of Homeland Security</b>			
Passed Through State of Louisiana Office of			
Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance	97.036	FEMA-1786-PA-LA	16,890
Disaster Grants - Public Assistance	97.036	FEMA-1786-DR-LA	239,792
Disaster Grants - Public Assistance	97.036	FEMA-1603-PA-LA	101
State Homeland Security Program	97.067	2011-SS-T0-00124	76,050
State Homeland Security Program - Citizens Corps	97.067	EMW-2011-SS-00124	3,917
State Homeland Security Program - Citizens Corps	97.067	2010-SS-T0-0043	2,278
State Homeland Security Program	97.067	2010-SS-T0-0043	85,268
Emergency Management Performance Grants	97.042	EMW-2012-EP-00042	40,801
Assistance to Firefighters Grants - Fire Prevention and Safety	97.044	EMW-2011-FP-00291	11,192
<b>Total Federal Emergency Management Agency</b>			<u>476,289</u>
<b>Total Federal Awards Expended</b>			<u>\$ 7,715,588</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, 2013**

**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, 2013.

**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, 2013.

	<b>Revenues Statement D</b>
Major Governmental Funds	
General Fund	\$ 20,511
Public Works	16,890
Fire Department	11,192
Green Oaks Detention Center	4,880
Correctional Center	101
Non-Major Governmental Funds	<u>7,662,014</u>
Expenditures of Federal Awards - Schedule 24	<u><u>\$ 7,715,588</u></u>

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**Financial Statements**

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

Internal control over financial reporting:

- Material weaknesses identified?   X   Yes        No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes        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, 2013**

**Identification of major programs:**

<u>CDFA Number</u>	<u>Name of Federal Program</u>
20.205	Highway Planning and Construction

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*:**

**2013-01 Pledged Securities  
(First reported in 2012)**

***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 pledged securities plus the deposit insurance must equal or exceed the amount on deposit at all times. Due to miscommunication between banks, deposits at one bank exceeded the amount of pledged securities plus deposit insurance by approximately \$2.5 million at December 31, 2013. As a result of the Police Jury's deposits not being fully secured, there is any increased risks of the Police Jury losing the \$2.5 million in the event of a bank failure.

***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 miscommunication between banks, which has since been resolved, deposits at one bank were not fully secured at December 31, 2013. The Ouachita Parish Police Jury concurs with the auditor's finding and will continue to monitor the monthly statements and follow up with the banks if pledges appear to be insufficient.

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**2013-02      Sales Tax Receivables**

***Finding:***

During 2013, the City of Monroe's Taxation and Revenue Department, determined that the City of West Monroe had received sales and or use taxes which should have been distributed to the Police Jury. This was caused by the taxpayer reporting their use taxes in the wrong column of the self- reporting sales and use tax form. The taxes were reported in the City of West Monroe column rather than the Ouachita Parish Police Jury column. This was reported incorrectly by the taxpayer over a two year period. An agreement was entered into with the City of West Monroe whereby the City would repay the Police Jury over a 19 month period ending in January, 2015. This agreement created a long-term receivable for the Police Jury at December 31, 2013 and the remaining balance owed by the City totaling \$734,501 was not presented as a long-term receivable on the Police Jury's Statement of Net Position (Statement A) nor was the corresponding revenue presented on the Statement of Activities (Statement B). This was an unusual situation and was overlooked when preparing the reconciling items in preparing the overview financial statements. In accordance with accounting principles generally accepted in the United States of America, this receivable and revenue should be presented in the overview statements of the Police Jury. The result of this oversight was that the overview statements of the Police Jury were understated by the amount of the unrecorded long-term receivable and corresponding revenue. The accompanying overview statements have been corrected to reflect the receivable and revenue.

***Recommendation:***

The Police Jury should take steps to ensure that all activity required by generally accepted accounting principles be presented in its financial statements.

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

The Ouachita Parish Police Jury will monitor all activity, both short-term and long-term, affecting its financial statements to ensure that the statements are presented in accordance with generally accepted accounting principles.

**2013-03      District Court Revenues**

***Finding:***

The Police Jury has recorded certain revenues and related expenditures from the District Court on the cash basis of accounting instead of on the modified accrual basis as is required by generally accepted accounting principles. The result was that revenues of the Criminal Court Fund were understated by approximately \$61,500. Revenue in the Court Fees Fund was understated by approximately \$10,353 and in the Criminal Jurors Fees Fund by \$9,453. The accompanying financial statements have been adjusted to report these funds on the modified accrual basis.

**OUACHITA PARISH POLICE JURY  
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

***Recommendation:***

The Police Jury should ensure that all activity of its governmental funds are reported on the modified accrual basis of accounting as required by generally accepted accounting principles.

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

The Ouachita Parish Police Jury concurs with the auditor's finding and will report all funds on the appropriate basis of accounting.

**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 audit findings and management letter comments reported in the Luffey, Huffman, Ragsdale & Soignier (APAC) audit report dated June 28, 2013 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, 2012.

**Finding 12-01 Capital Assets**

**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 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.

**Status**

This finding has been resolved. Management has dedicated an employee to update capital asset records more timely and the procedure is working.

**Finding 12-02 Accounts Receivable**

**Recommendation**

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

**Status**

This finding has been resolved. The Police Jury, with the assistance of the Parish Assessor and Parish Sheriff (in his capacity as *ex officio* tax collector) initiated a program of collecting the accounts receivable in question by including these amounts due on the *ad valorem* tax bill for the properties in question. Based on the results obtained from including these charges on the 2013 tax bills, we are quite optimistic that this collection program will greatly reduce the amount of aged receivables resulting from the Parish's code enforcement efforts. The Police Jury will also continue to file liens against the properties involved to further secure the amounts due.

**Finding 12-03 Pledged Receivables**

**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.

**Status**

This finding will be repeated for December 31, 2013. The Police Jury is receiving monthly pledging statements. However, one bank requested a replacement pledged security when a security was maturing. The third party did not follow through with the replacing the security until after the fiscal year end. Management will continue to monitor the monthly statements and follow up with the banks prior to year end if pledges appear to be insufficient.

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

**Management Letter Comments**

***Grant Documentation***

Original grant documentation was being held in the local grant consultant's office rather than at the Police Jury office as required by the Disaster Recovery CDBG Grantee Administrative Manual.

***Status***

Management and the local grant consultant are maintaining the original files at the Police Jury office.

***Journal Entries***

The Police Jury did not have written policies and procedures for Adjusting Journal Entries.

***Status***

Management has prepared written policies and procedures as of August 22, 2013. However, the policies and procedures have not been taken before the elected body for approval, yet. The new policies and procedures have been included within an overall Accounting Policies and Procedures manual that Management is preparing to take before the Police Jury for approval in 2014.