

OUACHITA PARISH POLICE JURY

**Financial Statements
As of and For the Year Ended December 31, 2008**

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

Release Date

8/26/09

OUACHITA PARISH POLICE JURY
Financial Statements
As of and for the Year Ended December 31, 2008

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditors' Report		1
Required Supplemental Information (Part A)		
Management's Discussion and Analysis		4

BASIC FINANCIAL STATEMENTS

Government – Wide Financial Statements:		
Statement of Net Assets	A	18
Statement of Activities	B	19
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C	21
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets		22
Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Funds	D	23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities		24
Statement of Net Assets – Proprietary Funds	E	25
Statement of Revenues, Expenses, and Changes in Net Assets – Proprietary Funds	F	26
Statement of Cash Flows – Proprietary Funds	G	27
Statement of Net Assets – Fiduciary Funds	H	28
Notes to the Financial Statements		29

OUACHITA PARISH POLICE JURY
Financial Statements
As of and for the Year Ended December 31, 2008

TABLE OF CONTENTS (Continued)

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

OUACHITA PARISH POLICE JURY
Financial Statements
As of and for the Year Ended December 31, 2008

TABLE OF CONTENTS (Concluded)

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

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

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

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INDEPENDENT AUDITORS' REPORT

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 2008, which collectively comprise the Police Jury's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, 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, 2008 and the respective changes in financial position and cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 14 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 nonqualifying 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.

**Ouachita Parish Police Jury
Monroe, Louisiana**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2009, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

As discussed in Note 1 B, the financial statements referred to above do not include financial data of various component units, which should be included in order to conform with accounting principles generally accepted in the United States of America. As a result, the financial statements do not purport to, and do not present fairly the financial position of the reporting entity (as described in Note 1 B) of the Police Jury as of December 31, 2008 and the changes in its financial position and its cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the budgetary information on pages 4 through 16 and pages 65 through 70 respectively, are not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's basic financial statements. The accompanying financial information included in Schedules 7 through 24 (including the schedule of expenditures of federal awards) listed as schedules in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Huffman, Huffman, Ryzdale, & Sigmund

(A Professional Accounting Corporation)

July 20, 2009

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

Our discussion and analysis of Ouachita Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2008. 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 \$260.6 million (net assets). Of this amount, \$16.0 million (unrestricted net assets) may be used to meet the Police Jury's obligations to citizens and creditors within the Jury's designation and policies.
- The Police Jury's total net assets decreased by approximately \$800,000 during 2008. Governmental activities' net assets decreased \$1.4 million during 2008, while business-type activities' net assets increased by approximately \$624,000.
- As of the close of the most recent fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$64.9 million, an increase of \$1.8 million in comparison with the prior year. Approximately 93% of this total amount, \$60.2 million, is unreserved and available for use within the Police Jury's designation and policies (unreserved fund balance).
- At the end of the most recent fiscal year, unreserved/undesignated fund balance for the General Fund was \$2.8 million, or 51.1% of total 2008 General Fund expenditures and transfers.

USING THIS ANNUAL REPORT

The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and its funds. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give some insights into the Police Jury's overall financial health. Fund financial statements also report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General Fund, Public Works, Fire Department, Public Library, Green Oaks Detention Center and the Correctional Center Special Revenue Funds, and West Ouachita Sewerage District No. 9.

In accordance with Governmental Accounting Standards Board Statement No. 34, the statements focus on the Police Jury as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government), and should enhance the Police Jury's accountability.

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008

Our auditors have provided assurance in their independent auditors' report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements, after considering the fact that certain component units are not included, are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplemental Information (RSI) and the Other Supplemental Information. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of this report.

Reporting on the Police Jury as a Whole

Government-Wide Financial Statements

The government-wide financial statements (see Statements A and B) are designed to be similar to private-sector business in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. These statements combine governmental funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) One of the most important questions asked about the Police Jury is, "Is the Police Jury, as a whole, better off or worse off financially as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities, which appear first in the Police Jury's financial statements, report information on the Police Jury as a whole and its activities in a way that helps you answer this question. We prepare these statements to include *all* assets and liabilities, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services and/or subsidy to various business-type activities.

These two statements report the Police Jury's *net assets* - the difference between assets and liabilities, as reported in the Statement of Net Assets - as one way to measure the Police Jury's financial health, or *financial position*. Over time, *increases or decreases* in the Police Jury's net assets - as reported in the Statement of Activities - are one indicator of whether its *financial health* is improving or deteriorating. The relationship between revenues and expenses is the Police Jury's *operating results*. However, the Police Jury's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges and drainage systems to assess the *overall health* of the Police Jury.

The governmental activities reflect the Police Jury's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance and administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes and government grants. The business-type activities reflect private sector type operations

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

where the fee for service typically covers all or most of the cost of operations including depreciation. The Police Jury's sewerage collection programs are reported here.

Reporting the Police Jury's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for *specific activities* or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

Fund Financial Statements The Police Jury's fund financial statements (Statements C through H) provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes (like the criminal court fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the Police Jury receives for the Mosquito Abatement District).

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Statements C and D) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically developed. Unlike the government-wide financial statements, governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Police Jury's operations and the services it provides. Such information may be useful in evaluating a government's current financing requirements. All non-major governmental funds are presented in one column, titled Other Governmental Funds. Combining financial statements of the non-major funds can be found in the other supplementary information section that follows the Basic Financial Statements.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in the reconciliations of the Governmental Funds Balance Sheet to the Statement of Net Assets and of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities.

Proprietary Funds encompass both enterprise and internal service funds on the fund financial statements (see Statements E, F, and G). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Police Jury's various functions. The Police Jury uses internal service funds to account for its self-insured insurance and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

statements of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements.

Fiduciary funds are used to account for resources held by the Police Jury in a trustee capacity or as an agent for others. These funds (see Statement H) are restricted in purpose and do not represent discretionary assets of the Police Jury. Therefore, these assets are not presented as part of the government-wide financial statements.

The total columns on the governmental funds financial statements (see Statements C and D) at the government-wide financial statements require reconciliation. The governmental funds' differences result from the different measurement focus and the reconciliation is presented on the pages following each statement (see Statements C and D). The flow of current financial resources will reflect interfund transfers as other financial sources as well as capital expenditures as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the *Governmental Activities* column in the government-wide statements.

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, 2008 have been capitalized. The Police Jury has capitalized all purchased capital assets and all donated capital assets.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required *supplementary information* (Part B), the budgetary comparison schedules. Required supplementary information can be found in Schedules 1 through 6 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Schedules 7 through 23.

Also included in the report are the Office of Management and Budget A-133 Single Audit reports and schedules.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

THE POLICE JURY AS A WHOLE The Police Jury's net assets were \$260.6 million at December 31, 2008. Of this amount, \$193.1 million was restricted or invested in capital assets. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets (Table 1) and change in net assets (Table 2) of the Police Jury's governmental activities.

The following table reflects the condensed Statement of Net Assets for 2008, with comparative figures from 2007:

**Table 1
OUACHITA PARISH POLICE JURY
Condensed Statement of Net Assets
December 31, 2008 and 2007**

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<u>Assets</u>						
Current and other assets	\$ 75,459,888	\$ 72,982,153	\$ 161,864	\$ 227,529	\$ 75,621,752	\$ 73,209,682
Capital Assets	190,238,345	60,350,671	3,428,655	2,756,528	193,667,000	63,107,199
Total Assets	<u>265,698,233</u>	<u>133,332,824</u>	<u>3,590,519</u>	<u>2,984,057</u>	<u>269,288,752</u>	<u>136,316,881</u>
<u>Liabilities</u>						
Current and other liabilities	4,702,279	4,726,230	29,438	29,875	4,731,717	4,756,105
Long-term liabilities	3,428,842	2,331,336	554,278	571,268	3,983,120	2,902,604
Total Liabilities	<u>8,131,121</u>	<u>7,057,566</u>	<u>583,716</u>	<u>601,143</u>	<u>8,714,837</u>	<u>7,658,709</u>
<u>Net Assets</u>						
Invested in capital assets, net of debt	190,238,345	60,350,671	2,874,377	2,185,260	193,112,722	62,535,931
Restricted	51,499,254	50,168,186	-	-	51,499,254	50,168,186
Unrestricted	15,829,513	15,756,402	132,426	197,654	15,961,939	15,954,056
Total Net Assets	<u>\$ 257,567,112</u>	<u>\$ 126,275,259</u>	<u>\$ 3,006,803</u>	<u>\$ 2,382,914</u>	<u>\$ 260,573,915</u>	<u>\$ 128,658,173</u>

The \$15.8 million in unrestricted net assets of governmental activities represents the *accumulated* results of all past year's operations. Net assets of governmental activities decreased \$1.4 million from the prior year. The changes in net assets are discussed later in this MD&A.

The Police Jury's *combined* net assets at year end total \$260.6 million. Approximately 74% (\$193.1 million) of the Police Jury's net assets as of December 31, 2008 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 20% of the Police Jury's net assets (\$51.5 million) are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes. The remaining 6% (\$16.0 million) of net assets, referred to as unrestricted, may be used to meet the ongoing obligations of the Police Jury to citizens and creditors.

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008

The results of this year's operations for the primary government as a whole are reported in the Statement of Activities. The following Table 2 provides a summary of the changes in net assets for the year ended December 31, 2008, with comparative figures from 2007:

Table 2
OUACHITA PARISH POLICE JURY
Condensed Statement of Activities
For the years ended December 31, 2008 and 2007

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Program revenues						
Charges for services	\$ 5,399,128	\$ 5,309,474	\$ 226,894	\$ 208,936	\$ 5,626,022	\$ 5,518,410
Operating grants and contributions	7,620,816	7,111,892	-	-	7,620,816	7,111,892
Capital grants and contributions	1,341,331	1,907,410	822,750	-	2,164,081	1,907,410
General Revenues						
Ad valorem taxes	26,189,391	24,557,863	-	-	26,189,391	24,557,863
Sales taxes	12,538,349	12,576,282	-	-	12,538,349	12,576,282
Other general revenues	12,667,167	18,295,847	6,243	15,133	12,673,410	18,310,980
Total revenues	65,756,182	69,758,768	1,055,887	224,069	66,812,069	69,982,837
Functions/Program Expenses:						
Current						
Legislative	200,689	210,995	-	-	200,689	210,995
Judicial	7,347,042	6,716,871	-	-	7,347,042	6,716,871
Elections	260,930	179,363	-	-	260,930	179,363
Finance and administrative	2,169,229	2,109,248	-	-	2,169,229	2,109,248
Other general government	7,357,511	1,353,704	-	-	7,357,511	1,353,704
Public safety	26,228,239	23,442,570	-	-	26,228,239	23,442,570
Public works	8,169,966	5,911,480	-	-	8,169,966	5,911,480
Health and welfare	2,830,736	2,457,903	-	-	2,830,736	2,457,903
Culture and recreation	6,806,164	6,176,252	-	-	6,806,164	6,176,252
Economic development and assistance	5,805,339	5,278,317	-	-	5,805,339	5,278,317
Sewer	-	-	431,998	394,817	431,998	394,817
Total function/program expenses	67,175,845	53,836,701	431,998	394,817	67,607,843	54,231,520
Increase (decrease) in net assets	\$ (1,419,663)	\$ 15,922,067	\$ 623,889	\$ (170,748)	\$ (795,774)	\$ 15,751,317

Changes in Net Assets The Police Jury's total revenues were \$66.8 million and the total cost of all programs and services was \$67.6 million. Therefore, net assets decreased \$0.8 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008

Governmental Activities net assets decreased \$1.4 million in 2008. The cost of all of our *governmental* activities this year was \$67.2 million. As shown in the Statement of Activities in Statement B, the amount that our taxpayers ultimately financed for these activities was \$52.8 million because some of the cost was paid by those who benefited from the programs (\$5.4 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$9.0 million).

In the table which follows, we have presented the cost of each of the Police Jury's seven largest functions -judicial, finance and administration, public safety, public works, health and welfare, culture and recreation, and economic and government assistance as well as each program's *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows our 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, 2008 and 2007

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
Judicial	\$ 7,347,042	\$ 6,716,871	\$ 5,981,197	\$ 5,502,340
Other General Government	7,357,511	2,109,248	7,357,511	914,532
Public Safety	26,228,239	23,442,570	22,106,526	18,360,290
Public Works	8,169,966	5,911,480	6,822,950	4,917,679
Health and Welfare	2,830,736	2,457,903	2,830,557	2,353,398
Culture and Recreation	6,806,164	5,911,480	6,618,736	5,992,865
Economic and Government Assistance	5,805,339	5,278,317	(210,118)	(4,104)
All Others	2,630,848	2,008,832	1,307,211	1,470,925
Totals	\$ 67,175,845	\$ 53,836,701	\$ 52,814,570	\$ 39,507,925

Governmental Activities net assets decreased \$1.4 million. Some factors affecting the change in net assets for governmental activities were:

- (1) a \$1.6 million increase in property taxes due to changes in levied millages, increased value of assessments.
- (2) a \$1.3 million decrease in interest earned.
- (3) a \$1.9 million increase in other post employment benefits due to the implementation of GASB Statement No. 45.

Business-Type Activities net assets increased by approximately \$624,000 in 2008. The Sewerage Systems' revenues increased by approximately \$832,000 due primarily to capital contributions of \$823,000.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$64.9 million, an increase of \$1.8 million in comparison with the prior year. Approximately 93% of this total amount (\$60.2 million) constitutes *unreserved fund balance*, which is available for spending at the Police Jury's discretion in accordance with the individual fund's restrictions. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to: prepaid and other assets (\$68,000); inventories (\$481,000) payment of debt service (\$12,000) and capital improvements (\$4.2 million).

The General Fund is the chief operating fund of the Ouachita Parish Police Jury. At the end of the fiscal year, total fund balance of the General Fund was approximately \$6.8 million of which \$4 million was Unreserved, but Designated leaving 2.8 million Unreserved. For 2008, fund balance increased by \$155,000 versus the \$3.8 million increase in 2007. Key factors contributing to this were as follows:

- (1) A settlement of \$3,766,113 was received in 2007 from Hospital Service District No. 1 in lieu of an annual \$350,000 payment that the Police Jury had been receiving from the District.
- (2) All other activities remained fairly constant.

Public Works fund balance decreased by approximately \$568,000 largely due to a \$.4 million settlement from third party road damage in 2007.

The Fire Department fund balance increased by approximately \$987,000 in 2008. The Fire Department experienced a \$413,000 increase in property taxes, and \$132,000 decrease in interest earnings. Finally, the Fire Department transferred \$1,500,000 to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library fund balance increased by approximately \$412,000 in 2008 versus 2007's \$303,000 decrease. This change is largely due to an increase of approximately \$491,000 in property taxes in 2008 and the completion of the \$500,000 re-roofing project at the Main Branch and the approximate \$500,000 to finish the Sterlington Memorial Branch in 2007.

The Green Oaks Detention Center fund balance decreased by \$509,000 in 2008 versus the \$319,000 increase in 2007. Most of this change is attributable to an additional \$602,000 spent in 2008 on construction costs in 2008 as well as increased salaries and benefits for Green Oaks employees.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

The Correctional Center fund decreased by nearly \$366,000 in 2008 as compared to 2007's \$575,000 increase. The largest increase in expenses is in salaries and benefits of \$930,000 which was offset by a \$316,000 increase in revenues.

Proprietary Funds The Police Jury's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net assets of \$3.0 million, an increase of approximately \$600,000 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 an increase in appropriations by approximately \$240,000. Most of this increase is attributable to finance and administration and other general government. Resources budgeted increased about \$458,000 due mainly to favorable changes in sales taxes and interest on accounts. These changes resulted in a net decrease of approximately \$58,000 in budgeted fund balance.

When actual results for 2008 are compared with the final budget, revenue collections exceeded budget by \$284,000. Expenditures and transfers were \$71,000 more than appropriated. This resulted in a positive variance of \$213,000 when compared to budget.

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, 2008 amounts to \$190.2 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress buildings, equipment and furniture, and infrastructure assets such as roads, highways, and drainage and sewer systems. The net increase in the Police Jury's investment in capital assets for the current fiscal year was 6.9% for the governmental activities. Beginning general capital assets were restated to include major infrastructure assets in accordance with GASB Statement No. 34.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

**Table 4
OUACHITA PARISH POLICE JURY
Capital Assets (Net of Accumulated Depreciation)
December 31, 2008 and 2007**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2008	2007	2008	2007	2008	2007
Land	\$ 8,979,516	\$ 8,892,511	\$ -	\$ -	\$ 8,979,516	\$ 8,892,511
Construction in progress	3,057,573	3,885,580	-	-	3,057,573	3,885,580
Buildings	49,505,535	47,716,324	-	-	49,505,535	47,716,324
Equipment and Furniture	24,405,721	22,319,407	5,291,322	4,468,572	29,697,043	26,787,979
Books	4,330,350	4,037,549	-	-	4,330,350	4,037,549
Land improvements	12,030	-	-	-	12,030	-
Infrastructure	254,497,403	254,031,234	-	-	254,497,403	254,031,234
Less: accumulated depreciation	(154,549,783)	(146,442,053)	(1,862,667)	(1,712,044)	(156,412,450)	(148,154,097)
Total Net Capital Assets	\$ 190,238,345	\$ 194,440,552	\$ 3,428,655	\$ 2,756,528	\$ 193,667,000	\$ 197,197,080

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

- Construction in Progress on the following projects:
 - Drainage for \$1,200,000
 - Urban Systems for \$1,000,000
 - Major road infrastructure for \$431,000
 - West Ouachita Sewer Treatment facility for \$331,000
- Additions:
 - Juvenile Detention Alternative Center for \$750,000
 - Green Oaks (New Housing Pod) for \$608,000
 - Ingleside Sewer Improvement for \$143,000

Additional information on the Police Jury's capital assets can be found in Note 5 of this report.

Long-Term Debt At the end of the current fiscal year, the Policy Jury had \$554,000 in revenue bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues. There were no general obligation bonds outstanding for the Police Jury at the end of the fiscal year.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

**Table 5
OUACHITA PARISH POLICE JURY
Summary of Outstanding Debt at Year End
December 31, 2008 and 2007**

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Claims payable	\$ 1,093,983	\$ 1,329,556	\$ -	\$ -	\$ 1,093,983	\$ 1,329,556
Other Post-employment benefits	1,293,742	-	-	-	1,293,742	-
Compensated absences	1,041,119	1,001,780	-	-	1,041,119	1,001,780
Utilities revenue bonds	-	-	554,278	571,268	554,278	571,268
Total	\$ 3,428,844	\$ 2,331,336	\$ 554,278	\$ 571,268	\$ 3,983,122	\$ 2,902,604

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

It is anticipated that funds or districts with Ad Valorem Tax (property tax) should see revenues remain flat or experience a small increase for the year 2009. Sales Tax is collected only by Public Works and the Fire Department. There is no indication that collections will decrease for the year 2009. The increase in the price of natural gas and oil will affect every fund and department in the areas of utilities, vehicle fuel, road maintenance / reconstruction materials and inflation of every day supplies.

- During the year 2007, the Hospital Service District No. 1's assets were sold to a private company. As part of a settlement, the Parish received \$3,766,113. These funds are combined with the General Fund's operating fund balance in the financial statements. However, the principal has been preserved by ordinance for two dedications - \$3,466,113 in the Hospital Service District No. 1 Reserved Fund and \$300,000 for the School Based Clinics Fund. The interest generated from the Hospital Service Dist. Reserved Fund has been dedicated for matching funds for Litter and Drainage Control projects. The School Based Clinics Fund interest and principal will be used to support the functions related to the School Based Clinics operated by the local school boards.
- Using conservative practices, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all Judicial demands placed upon the fund by State law. With the legislature approving two additional judgeships for the Fourth Judicial District, it is likely that the Police Jury's General Fund will see an increase in Court Reporter and other Court related expenditures during 2009.
- The Ouachita Parish Public Works Department performs maintenance on gravel and hard surface roads totaling 874 miles. Sales tax collections for 2008 totaled approximately \$6,300,000 which amounts to a ½ percent decrease from 2007. This figure however is

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

approximately \$1,000,000 above the original budgeted amount for 2008. The sales tax revenue has remained basically flat since 2005 at just above \$6,000,000. It remains to be seen how the effects of the economic downturn will impact revenue. The closure of the IP paper mill in Bastrop, although not located in Ouachita Parish, may have adverse effects due to the close proximity and the number of employees actually living in Ouachita Parish.

The portion of the sales tax remitted to the Town of Sterlington per the agreement between the town and the Police Jury amounted to \$217,163 in 2008. The town, in return performs all maintenance on streets and drainage within the town limits. The Public Works Department sealed or resurfaced a total of 8.6 miles of hard surface roads in 2008 and converted another 1.37 miles from gravel to hard surface. A like amount of funds have been budgeted for road improvements in 2009, however severe spikes in material cost should be considered. The contract for the new vehicle wash facility has been approved and construction should begin soon. San-Tech Inc. with a low bid of \$243,250 was awarded the contract.

- The Ouachita Parish Fire Department is the agency of first response to emergencies reported within its jurisdiction, which includes the entire Parish of Ouachita with the exception of the cities of Monroe and West Monroe. The jurisdiction has an approximate population of 83,000. In 2008, OPFD responded to 6,978 emergencies, the majority of which were medical or fire. The department has maintained a balanced budget with primary funding sources of an Ad Valorem tax and a sales tax. The Ad Valorem tax was rolled back in 2008 from 19.24 mills to 19.11 mills and is projected to generate \$6,628,030 in 2009. The one-cent sales tax remains fairly constant and is projected to generate \$5,500,000 in 2009. The balanced budget for 2009 has an appropriation of \$1,500,000 for Capital Funds for 2008 and \$750,000 for 2009. The Police Jury has chosen to set aside these capital funds in a Fire District No. 1 Capital Outlay Fund. There have been 4 fire trucks and 4 grass fire trucks purchased out of the Capital Outlay Fund. The balance in the Fire Capital Outlay Fund is expected to be \$3,044,154 at December 31, 2009.
- The Ouachita Parish Public Library has completed the first stage in its building program as the architectural plans for two new branches are almost completed. New facilities will be located in the community of Richwood on Highway 165, north of Richwood High School and another facility will be constructed in southwest Ouachita at the corner of Highway 34 and Mount Vernon Church Road. 87,928 of Ouachita Parish's citizens are registered borrowers and these citizens used the library more than 3.1 million times in 2008. The library saw 809,890 people come through its doors and circulated 837,498 items. The library's collection includes 446,996 items including books, DVDs, videos, recordings, e-books and art prints. Also, of special note, Ouachita Parish Public Library leads the state in the total number of programs it offers citizens and in the number of patrons that attend those programs: 3,175 programs with 98,187 attendees.
- The voters approved the Green Oaks Juvenile Detention Center's millage in 2006. The 2.91 mills, for five years, is to operate and maintain the facility. The .30 mills is for 5 years to construct a new Juvenile Detention Alternative Center (JDAC). The JDAC will house

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2008**

juvenile related services, such as Fourth Juvenile District Attorney's Office, Juvenile Drug Court, Families in Need of Services, and other Juvenile Diversion Programs, and will costs approximately \$950,000. The Juvenile Detention Center is also adding an eight bed dorm for girls at a cost of \$750,000. These improvements are ongoing into 2008.

- West Nile virus continues to be a risk for individuals residing in Ouachita Parish. Each year, similar to what is happening across the state of Louisiana, there are human cases of West Nile virus in Ouachita Parish. This disease has significantly impacted mosquito abatement efforts resulting in a longer spray season and increased application costs. This year the district will be able to increase control efforts due to the increase in tax revenue. The district will be increasing its concentration of insecticide resulting in a 33% increase in insecticide cost. The district has also budgeted more for contract costs so that we may be able to promptly respond to nuisance mosquitoes after events such as hurricanes. The district will have a surplus in 2009. The surplus will begin the reserve for one year's operating expense. The increase in control efforts and the establishment of a reserve will allow the district to continue to provide first-rate service to the citizens of Ouachita Parish.
- The Correctional Center completed renovations of the booking area and constructing new dorms during 2006. The renovations increased the capacity at the Jail from approximately 750 to 920 which has, at least for now, ended the need to house inmates at other correctional centers. With the help of a citizens' committee an 8.6 millage property tax was passed for operating the jail through the year 2011. In addition a 0.6 millage property tax was passed and dedicated for future capital outlay improvements.
- During 2008 the Office of Public Health/Ouachita Parish Health Unit provided clinic services to approximately 34,000 patients including the issuance of \$3,447,000 in WIC vouchers. Immunization records were retrieved and printed for 7,000 residents. The Vital Records office received over 21,000 visitors. Environmental Health Services made 7,000 field visits during the course of completing among other duties 3,000 retail food inspections, 400 institution inspections (day care centers, schools, detention centers, hospitals and clinics, and public buildings), reviewed, permitted, and approved the installation of 350 individual sewage systems, and 600 private premises for home sale or complaint investigation. The State OPH budget for staffing and operating costs for Ouachita Parish in 2008 was approximately \$3,400,000. Parish millage funding expended for Health Unit operations was approximately \$300,000.

CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Bradley N. Cammack, CPA, Treasurer at the Ouachita Parish Police Jury, 300 St. John Street, Monroe, Louisiana 71201, telephone number (318) 327-1340.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

Statement A

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Assets
December 31, 2008

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 45,212,992	\$ 258,277	\$ 45,471,269
Investments, at market value	750,000	-	750,000
Receivables			
Ad valorem taxes	23,671,819	-	23,671,819
Sales taxes	1,874,498	-	1,874,498
Special assessments	266,070	-	266,070
Other receivables	648,581	31,992	680,573
Due from other governmental	2,259,360	1,935	2,261,295
Internal balance	138,703	(138,703)	-
Prepaid expenses	156,565	8,363	164,928
Inventories	481,300	-	481,300
Capital assets, net	190,238,345	3,428,655	193,667,000
Total assets	<u>265,698,233</u>	<u>3,590,519</u>	<u>269,288,752</u>
Liabilities			
Accounts payable and accrued expenses	3,563,111	29,388	3,592,499
Deferred revenues	943,235	-	943,235
Deposits held	195,933	50	195,983
Long-term liabilities			
Due within one year	1,134,073	17,842	1,151,915
Due in more than one year	2,294,769	536,436	2,831,205
Total liabilities	<u>8,131,121</u>	<u>583,716</u>	<u>8,714,837</u>
Net Assets			
Invested in capital assets (net of related debt)	190,238,345	2,874,377	193,112,722
Restricted for			
Public works	4,221,935	-	4,221,935
Public safety	26,405,788	-	26,405,788
Health and welfare	1,909,550	-	1,909,550
Culture and recreation	10,009,160	-	10,009,160
Debt service	12,323	-	12,323
Capital improvement	4,164,687	-	4,164,687
Insurance claims	4,775,811	-	4,775,811
Unrestricted	15,829,513	132,426	15,961,939
Total net assets	<u>\$ 257,567,112</u>	<u>\$ 3,006,803</u>	<u>\$ 260,573,915</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Activities
For the Year Ended December 31, 2008

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary government							
Governmental activities							
General government							
Legislative	\$ 200,689	\$ -	\$ -	\$ -	\$ (200,689)	\$ -	\$ (200,689)
Judicial	7,347,042	266,297	1,099,548	-	(5,981,197)	-	(5,981,197)
Elections	260,930	-	-	-	(260,930)	-	(260,930)
Finance and administration	2,169,229	1,323,637	-	-	(845,592)	-	(845,592)
Other general government	7,357,511	-	-	-	(7,357,511)	-	(7,357,511)
Total general government	17,335,401	1,589,934	1,099,548	-	(14,645,919)	-	(14,645,919)
Public safety	26,228,239	3,064,675	995,282	61,756	(22,106,526)	-	(22,106,526)
Public works	8,169,966	111,354	-	1,235,662	(6,822,950)	-	(6,822,950)
Health and welfare	2,830,736	-	179	-	(2,830,557)	-	(2,830,557)
Culture and recreation	6,806,164	105,075	82,353	-	(6,618,736)	-	(6,618,736)
Economic and government assistance	5,805,339	528,090	5,443,454	43,913	210,118	-	210,118
Total governmental activities	67,175,845	5,399,128	7,620,816	1,341,331	(52,814,570)	-	(52,814,570)
Business-type activities							
Sewer	431,998	226,894	-	822,750	-	617,646	617,646
Total business-type activities	431,998	226,894	-	822,750	-	617,646	617,646
Total primary government	\$ 67,607,843	\$ 5,626,022	\$ 7,620,816	\$ 2,164,081	(52,814,570)	617,646	(52,196,924)
General revenues							
Taxes							
Ad valorem taxes levied for							
General purposes					2,378,962	-	2,378,962
Special revenue purposes					23,810,429	-	23,810,429
Sales taxes levied for							
Special revenue purposes					12,538,349	-	12,538,349
Other taxes					3,011,640	-	3,011,640
Grants and contributions not restricted to specific programs					981,197	-	981,197
Licenses and permits					963,986	-	963,986
Assessments					76,844	-	76,844
Fines and forfeitures					3,318,876	-	3,318,876
Insurance premiums					2,137,980	-	2,137,980
Interest and investment earnings					1,294,522	6,243	1,300,765
Rents and royalties					274,781	-	274,781
Gain on disposals of assets (net)					44,366	-	44,366
Miscellaneous					562,975	-	562,975
Total general revenues, special items and transfers					51,394,907	6,243	51,401,150
Change in net assets					(1,419,663)	623,889	(795,774)
Net assets at beginning of year, restated					258,986,775	2,382,914	261,369,689
NET ASSETS AT END OF YEAR					\$ 257,567,112	\$ 3,006,803	\$ 260,573,915

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, 2008

	MAJOR FUNDS							AGGREGATE REMAINING FUNDS
	SPECIAL REVENUE FUNDS							
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110	OTHER GOVERNMENTAL FUNDS	
ASSETS								
Cash	\$ 4,772,564	\$ 3,276,071	\$ 4,115,701	\$ 5,195,046	\$ 5,410,110	\$ 2,989,520	\$ 15,715,340	\$ 41,474,352
Receivables								
Ad valorem taxes	2,156,268	-	6,023,568	5,413,067	1,930,170	6,140,054	2,008,692	23,671,819
Sales taxes	-	929,929	944,569	-	-	-	-	1,874,498
Special assessments	-	4,311	-	-	-	-	261,759	266,070
Other receivables	142,930	55,380	7,335	6,266	-	43,912	369,400	625,223
Due from other governments	260,875	177	105	-	45,118	492,860	1,458,709	2,257,844
Prepaid expenses & other assets	45	-	-	-	-	-	68,351	68,396
Inventories	4,580	275,624	-	-	25,410	66,308	109,398	481,300
TOTAL ASSETS	\$ 7,337,242	\$ 4,541,492	\$ 11,091,278	\$ 10,614,379	\$ 7,410,808	\$ 9,732,654	\$ 19,991,649	\$ 70,719,502
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable and accrued expenses	\$ 407,596	\$ 409,541	\$ 564,490	\$ 472,407	\$ 1,874,405	\$ 528,896	\$ 992,777	\$ 3,563,112
Due to other funds	-	-	-	-	-	-	1,130,576	1,130,576
Deferred revenues	74,441	-	344,411	132,813	55,513	147,246	188,810	943,234
Deposits held	6,650	153,558	-	-	-	991	33,566	194,765
Total liabilities	488,687	563,099	908,901	605,220	2,429,918	677,133	2,345,729	5,831,687
Fund equity								
Fund balances								
Reserved for prepaid and other assets	45	-	-	-	-	-	68,351	68,396
Reserved for inventories	4,560	275,624	-	-	25,410	66,308	109,398	481,300
Reserved for capital improvement	-	-	-	-	-	-	4,164,687	4,164,687
Reserved for debt service	-	-	-	-	-	-	12,323	12,323
Unreserved - designated (Note 15)	4,028,386	-	-	-	-	-	-	4,028,386
Unreserved/undesignated	2,815,564	3,702,769	10,182,377	10,009,159	7,142,480	8,989,213	13,291,161	56,132,723
Total fund balances	6,848,555	3,978,393	10,182,377	10,009,159	7,167,890	9,055,521	17,645,920	64,887,815
TOTAL LIABILITIES AND FUND EQUITY	\$ 7,337,242	\$ 4,541,492	\$ 11,091,278	\$ 10,614,379	\$ 7,410,808	\$ 9,732,654	\$ 19,991,649	\$ 70,719,502

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets

December 31, 2008

Total fund balances - governmental funds		\$ 64,887,815
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.		
Governmental capital assets	\$ 344,788,128	
Less accumulated depreciation	<u>(154,549,783)</u>	190,238,345
Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Assets.		
Compensated absences	(1,041,118)	
Other post employment benefits	<u>(1,293,741)</u>	(2,334,859)
Elimination of interfund assets and liabilities		
Interfund assets	(1,130,575)	
Interfund liabilities	<u>1,130,575</u>	-
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets:		
Cash	3,738,640	
Investments	750,000	
Receivables-other	23,358	
Due from other governmental units	1,516	
Due from other funds	1,269,279	
Prepays	88,169	
Accounts payable and accrued expenses	(92,955)	
Customer deposits	(1,168)	
Other noncurrent liabilities	<u>(1,001,028)</u>	4,775,811
Net assets		<u>\$ 257,567,112</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2008

	MAJOR FUNDS						AGGREGATE REMAINING FUNDS	
	SPECIAL REVENUE FUNDS						OTHER GOVERNMENTAL FUNDS	TOTAL
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	GREEN OAKS DETENTION CENTER FUND 106	CORRECTIONAL CENTER FUND 110		
Revenues								
Taxes								
Ad valorem	\$ 2,578,962	\$ -	\$ 6,623,084	\$ 5,996,787	\$ 2,149,936	\$ 6,812,234	\$ 2,228,680	\$ 26,189,683
Sales	-	6,269,283	6,269,065	-	-	-	-	12,538,348
Other	1,556,400	-	-	-	-	-	1,455,241	3,011,641
Licenses, permits, and assessments	686,384	5,777	-	-	-	-	348,669	1,040,830
Intergovernmental	-	-	-	-	-	-	-	-
Federal	-	-	-	-	2,258	-	6,015,816	6,018,074
State	186,610	-	469,781	448,785	134,168	27,050	1,575,547	2,841,941
Local	335,359	-	11,042	-	-	-	746,929	1,083,330
Fees, charges, and commissions for services	23,215	47,671	-	55,130	212,124	2,827,694	2,233,093	5,399,127
Fines and forfeitures	2,362	-	-	92,158	-	-	3,224,356	3,318,876
Use of money and property	287,592	83,413	187,866	168,541	149,584	149,781	449,904	1,472,481
Other Revenues	121,634	14,451	44,511	45,316	11,664	235,596	89,801	562,973
Total Revenues	5,574,518	6,420,595	13,603,349	6,806,517	2,659,934	10,032,355	18,358,036	63,477,304
Expenditures								
Current								
General government								
Legislative	193,831	-	-	-	-	-	-	193,831
Judicial	2,574,965	-	-	-	-	-	4,425,789	7,000,754
Elections	162,208	-	-	-	-	-	91,732	253,940
Finance and administration	820,473	-	-	-	-	-	1,206,410	2,026,883
Other	839,049	-	-	-	-	-	-	839,049
Public safety	50,235	-	11,002,269	-	2,523,808	10,380,972	596,576	24,533,860
Public works	24,169	5,702,448	-	-	-	-	1,955,647	7,682,258
Health and welfare	5,006	-	-	-	-	-	1,559,644	1,564,652
Culture and recreation	57,685	-	-	5,557,660	-	-	144,141	5,759,486
Economic development	123,938	-	-	-	-	-	5,572,906	5,696,844
Capital expenditures	141,285	1,071,894	117,923	836,996	645,292	37,112	3,325,083	6,175,595
Total expenditures	4,994,940	6,774,342	11,120,192	6,394,656	3,169,100	10,418,084	18,877,938	61,749,152
Excess (deficiency) of revenues over expenditures	579,578	(353,747)	2,483,157	411,861	(509,166)	(385,729)	(519,902)	1,728,152
Other financing sources/(uses)								
Sale of assets	-	5,990	-	-	-	-	52,000	59,640
Transfers in	87,751	5,000	1,650	155	-	133,907,183	2,949,069	3,041,975
Transfers out	(512,772)	(223,000)	(1,500,000)	-	-	-	(804,203)	(3,041,975)
Total other financing sources/(uses)	(425,021)	(218,010)	(1,498,350)	155	-	-	2,196,866	59,640
Excess (deficiency) of revenues and other sources over expenditures and other uses	154,557	(567,757)	984,807	412,016	(509,166)	(365,729)	1,676,964	1,787,792
Fund balances at beginning of year, as restated (note 12)	6,693,898	4,346,150	9,195,570	9,597,143	7,677,056	9,421,250	15,968,956	63,100,023
FUND BALANCES AT END OF YEAR	\$ 6,848,555	\$ 3,778,393	\$ 10,182,377	\$ 10,009,159	\$ 7,167,890	\$ 9,055,521	\$ 17,645,920	\$ 64,887,815

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, 2008

Total net change in fund balances-governmental funds	\$ 1,787,792
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Amounts reported for governmental activities in the Statement of Activities are different because

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

Capital outlays	\$ 6,175,595	
Depreciation	<u>(9,166,555)</u>	(2,990,960)

Capital assets nor depreciation are reported in the Governmental Funds. In the Statement of Net Assets, capital assets and accumulated depreciation are reported. When an asset is disposed of, it results in a gain or loss on the disposal of the asset in the Statement of Activities.

Capital assets (cost \$1,074,098 less accumulated depreciation of \$1,058,724)	44,266	
Proceeds from sales	<u>(59,640)</u>	(15,374)

Other post-employment benefits are reported in the Governmental Funds as expenditures when paid. The unfunded annual contribution is reported in the Statement of Activities as it accrues.	(1,293,741)
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Elimination of interfund transfers

Transfers in	(3,041,975)	
Transfers out	<u>3,041,975</u>	-

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	1,132,164
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In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). This year, vacation and sick time earned exceeded the amounts used.	<u>(39,544)</u>
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Change in net assets of governmental activities	\$ <u>(1,419,663)</u>
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OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Assets
Proprietary Funds
December 31, 2008

BUSINESS-TYPE ACTIVITIES				
ENTERPRISE FUNDS				
	MAJOR FUND			GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS	
ASSETS				
Cash	\$ 169,902	\$ 88,375	\$ 258,277	\$ 3,738,640
Investments	-	-	-	750,000
Receivables				
Trade	-	5,743	5,743	-
Other	11,714	14,535	26,249	23,358
Due from other governments	-	1,935	1,935	1,516
Due from other funds	-	-	-	1,269,279
Prepaid expenses and other current assets	8,363	-	8,363	88,169
Capital assets, net	683,950	2,744,705	3,428,655	-
TOTAL ASSETS	\$ 873,929	\$ 2,855,293	\$ 3,729,222	\$ 5,870,962
LIABILITIES AND NET ASSETS				
Liabilities				
Current				
Accounts payable and accrued expenses	\$ 24,015	\$ 5,372	\$ 29,387	\$ 92,955
Due to other funds	-	138,704	138,704	-
Current liabilities payable from restricted assets				
Customer deposits	-	50	50	1,168
Revenue bonds payable	17,842	-	17,842	-
Non-current				
Revenue bonds payable	536,436	-	536,436	-
Other noncurrent liabilities	-	-	-	1,001,028
Total liabilities	578,293	144,126	722,419	1,095,151
Net Assets				
Invested in capital assets - net of related debt	129,672	2,744,705	2,874,377	-
Restricted for insurance claims	-	-	-	4,775,811
Unrestricted	165,964	(33,538)	132,426	-
Total net assets	295,636	2,711,167	3,006,803	4,775,811
TOTAL LIABILITIES AND NET ASSETS	\$ 873,929	\$ 2,855,293	\$ 3,729,222	\$ 5,870,962

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenses,
and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2008

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
	MAJOR FUND WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
Operating revenues				
Sewer service charges	\$ 136,413	\$ 90,481	\$ 226,894	\$ -
Premiums	-	-	-	2,137,980
Total operating revenues	<u>136,413</u>	<u>90,481</u>	<u>226,894</u>	<u>2,137,980</u>
Operating expenses				
Amortization	418	-	418	-
Billing cost	13,605	-	13,605	-
Board member compensation	1,750	-	1,750	-
Depreciation	33,988	118,018	152,006	-
Indirect cost allocation	2,191	2,128	4,319	-
Insurance	4,007	315	4,322	-
Interest expense	27,473	1,735	29,208	-
Miscellaneous	2	7,743	7,745	-
Repairs and maintenance	71,519	3,173	74,692	-
Treatment fees	-	85,820	85,820	-
Utilities	30,208	27,905	58,113	-
Administrative expenses	-	-	-	43,243
Benefit payments & reinsurance	-	-	-	1,059,388
Total operating expenses	<u>185,161</u>	<u>246,837</u>	<u>431,998</u>	<u>1,102,631</u>
Operating income (loss)	(48,748)	(156,356)	(205,104)	1,035,349
Non-operating revenues				
Interest earned	3,822	2,421	6,243	96,815
Total non-operating revenues	<u>3,822</u>	<u>2,421</u>	<u>6,243</u>	<u>96,815</u>
Other financing sources				
Capital contributions	-	822,750	822,750	-
Total other financing sources	<u>-</u>	<u>822,750</u>	<u>822,750</u>	<u>-</u>
Increase (decrease) in net assets	(44,926)	668,815	623,889	1,132,164
Net assets at beginning of year	<u>340,562</u>	<u>2,042,352</u>	<u>2,382,914</u>	<u>3,643,647</u>
NET ASSETS AT END OF YEAR	<u>\$ 295,636</u>	<u>\$ 2,711,167</u>	<u>\$ 3,006,803</u>	<u>\$ 4,775,811</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Cash Flows
PROPRIETARY FUNDS
For the Year Ended December 31, 2008

	BUSINESS-TYPE ACTIVITIES			
	ENTERPRISE FUNDS			
	MAJOR FUND			GOVERNMENTAL
	WEST OUACHITA			ACTIVITIES
	SEWERAGE	OTHER	TOTAL	INTERNAL
	DISTRICT NO. 9	ENTERPRISE	ENTERPRISE	SERVICE
	FUND 133	FUNDS	FUNDS	FUNDS
Cash flows from operating activities				
Receipts from customers	\$ 135,589	\$ 86,213	\$ 221,802	\$ -
Premiums received	-	-	-	2,181,525
Payments to suppliers for goods and services	(141,932)	(138,080)	(280,012)	(34,943)
Payments for claims	-	-	-	(1,438,609)
Net cash provided (used) by operating activities	(6,343)	(51,867)	(58,210)	707,973
Cash flows from capital and related financing activities				
Payments on bonds	(16,989)	-	(16,989)	-
Due from other funds	-	-	-	(1,269,279)
Receipts from (payments to) other funds	(854)	56,769	55,915	-
Net cash provided (used) by capital and related financing activities	(17,843)	56,769	38,926	(1,269,279)
Cash flows from investing activities				
Interest earnings	3,822	1,891	5,713	96,813
Net cash provided (used) by investing activities	3,822	1,891	5,713	96,813
Net increase (decrease) in cash	(20,364)	6,793	(13,571)	(464,493)
Cash at beginning of year	190,266	81,582	271,848	4,203,133
Cash at end of year	\$ 169,902	\$ 88,375	\$ 258,277	\$ 3,738,640
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (48,748)	\$ (156,356)	\$ (205,104)	\$ 1,035,349
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	33,988	118,018	152,006	-
Amortization of bond issuance cost	418	-	418	-
Change in assets and liabilities				
Receivables	(824)	(4,268)	(5,092)	43,545
Prepaid expenses	-	-	-	(21,426)
Accounts payable and accrued expenses	8,823	(9,261)	(438)	(20,967)
Other noncurrent liabilities	-	-	-	(328,528)
Net cash provided (used) by operating activities	\$ (6,343)	\$ (51,867)	\$ (58,210)	\$ 707,973
Cash shown on statement of net assets	\$ 169,902	\$ 88,375	\$ 258,277	\$ 3,738,640

The accompanying notes are an integral part of this statement.

Statement H**OUACHITA PARISH POLICE JURY****Monroe, Louisiana****Statement of Net Assets****FIDUCIARY FUNDS****December 31, 2008**

	Firemen's Pension & Relief Fund	Renewal Inc. / Kellogg Grant Fund	Total
ASSETS			
Cash	\$ -	\$ 101	\$ 101
Investments, at market value	<u>457,052</u>	<u>-</u>	<u>457,052</u>
TOTAL ASSETS	\$ <u>457,052</u>	\$ <u>101</u>	\$ <u>457,153</u>
LIABILITIES			
Assets held for others	\$ -	\$ 101	\$ 101
Net assets available for benefits	<u>457,052</u>	<u>-</u>	<u>457,052</u>
TOTAL LIABILITIES	\$ <u>457,052</u>	\$ <u>101</u>	\$ <u>457,153</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, 2008**

INTRODUCTION

The Ouachita Parish Police Jury (the Police Jury) is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six (6) jurors representing the various districts within the parish. The jurors serve four-year terms that expire with the first scheduled meeting in January 2012.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers to regulate and direct the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, and various other state and Federal grants.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Ouachita Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government, the Ouachita Parish Police Jury; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which nature and significance of their relationship with the Ouachita Parish Police Jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Cadeville Water District	December 31	1a
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
East Town and Country Drainage District	December 31	1a
Fourth Judicial District Criminal Court Fund	December 31	1a
G.B. Cooley Hospital Service District	June 30	1a
Green Acres Sewerage District No. 13	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Hospital Service District No. 1 of Ouachita Parish	December 31	1a
Ingleside Sewerage District	December 31	1a
Lake Park Drainage District	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2
Ouachita Parish Firemen's Pension and Relief Fund	December 31	1a
Ouachita Parish Homeland Security and Emergency Preparedness Agency	December 31	1a
Ouachita Parish Public Library	December 31	1a
Prairie Road Water District	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
West Ouachita Sewerage District No. 16	December 31	1a

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups under the Police Jury's control, and certain organizations for which the Police Jury maintains the accounting records. The

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

organizations for which the Police Jury maintains the accounting records are considered part of the Ouachita Parish Police Jury and include the Ouachita Parish Homeland Security and Emergency Preparedness Agency, Fourth Judicial District Criminal Court Fund and the Ouachita Parish Public Library Special Revenue Funds. Also included are West Ouachita Sewerage District No. 9, West Ouachita Sewerage District No. 16, Green Acres Sewerage District No. 13, Southeast Sewerage District No. 3, Ingleside Sewerage District, and Eastern Forest Sewerage District No. 14, Proprietary - Enterprise Funds and the Firemen's Pension and Relief Fund - a Fiduciary-Trust Fund. These funds are included in the primary government financial statements because they are no longer considered to be separate reporting entities.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. Therefore, the Ouachita Parish Police Jury financial statements are not a substitute for the reporting entity's financial statements. The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the Ouachita Parish Police Jury.

Also considered in the determination of component units of the reporting entity were the Ouachita Parish Sheriff, Clerk of Court, Tax Assessor, School Board, the District Attorney for the Fourth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Ouachita Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Ouachita Parish Police Jury and Louisiana Revised Statutes to be separate autonomous governments. Additionally, each of those entities issue financial statements separate from those of the Ouachita Parish Police Jury reporting entity.

C. FUND ACCOUNTING

The financial transactions of the Police Jury are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that includes its assets, liabilities, fund equity, revenues and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

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, the Correctional Facilities Special Revenue Funds and the Correctional Center Capital Projects Fund. There are 39 nonmajor special revenue funds.

Debt Service Funds – Debt Services Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable primarily from ad valorem taxes levied on all taxable property and improvements within the parish. There are 2 nonmajor debt service funds.

Capital Projects Funds – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. There are 2 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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

their focus is on income measurement, which together with the maintenance of fund equity, is an important financial indicator.

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 3 nonmajor internal service funds.

Fiduciary Funds:

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

Agency Funds – Agency Funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. There are 2 nonmajor Agency Funds.

D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS

Government-Wide Financial Statements (GWFS)

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

The Statement of Net Assets and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-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:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

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 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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

(uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Proprietary Funds

The proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

E. BUDGETS

Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish. During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

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 4.

I. INVENTORIES

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

J. CAPITAL ASSETS

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

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

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

K. LONG-TERM OBLIGATIONS

Costs associated with the issuance of bonds reported in the government-wide financial statements are recognized over the life of the bonds. The only outstanding bonded debt at December 31, 2008 is reported in the business-type activities as issuance costs associated with these bonds will be amortized over the life of the bonds prospectively from the date of adoption of GASB Statement 34.

L. COMPENSATED ABSENCES

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

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

M. INTERFUND TRANSACTIONS

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

N. SALES AND USE TAXES

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

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

O. RESTRICTED NET ASSETS

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Imposed by law through constitutional provisions or enabling legislation.

P. RESERVES AND DESIGNATIONS OF FUND FINANCIAL STATEMENTS

Use of the term "reserve" in describing governmental funds' Fund Balance or Retained Earnings of proprietary funds indicates that a portion of the fund balance is not appropriable for expenditure or is legally segregated for a specific future use. The nature and purpose of those reserves are:

Reserved for Prepaids/Other Assets/Inventory

This amount represents a portion of fund balance that is not an available, expendable resource even though it is a component of assets.

Reserved for Debt Service

This amount represents a portion of fund balance that is required to retire future long-term indebtedness.

Reserved for Insurance Claims

Certain assets have been reserved in the Insurance Loss Reserve Fund to provide payments for the deductible amount on insurance claims.

Use of the term "designated" in describing governmental funds "Fund Balance" indicates that a portion of the fund balance has been tentatively set aside for utilization in a future period. Such designations represent tentative managerial intent and may not result in an actual expenditure.

Q. USE OF ESTIMATES

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

Note 2 FUND DEFICIT

The Detention Home Capital Project has a deficit of \$138,543. This deficit will be cleared by future collections of revenues.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Note 3 PROPERTY TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund:			
Inside municipalities	2.00	2.09	Statutory
Outside municipalities	4.00	4.18	Statutory
Special Revenue Funds:			
Correctional Facilities	8.51	8.51	12/31/11
Mosquito Abatement District No. 1	1.16	1.16	12/31/08
Fire Protection District No. 1	19.11	19.11	12/31/09
Green Oaks Detention Home	2.65	2.65	12/31/10
Road Lighting District No. 1	2.00	2.00	12/31/10
Health Unit	0.74	0.74	12/31/13
Library Maintenance & Operations	7.50	7.50	12/31/15
Capital Projects Fund:			
Correctional Center Construction Fund	0.59	0.59	12/31/11
Green Oaks Detention Home	0.30	0.30	12/31/10

Differences between authorized and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2008 is equal to \$995,792,521. 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 \$197,443,785 of the assessed value in 2008.

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

Assessment date	January 1, 2008
Official levy date	November 15, 2008
Date taxes become due	December 31, 2008
Lien date	January 1, 2009

Taxes paid in protest in the amount of \$884,738 are included in Deferred Revenue on the Statement of Net Assets.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

Note 4 CASH AND INVESTMENTS

Custodial credit risk - deposits. The Police Jury's cash and certificates of deposit consist of deposits with financial institutions. State statutes govern the Police Jury's investment policy. Permissible investments include direct obligations of the U.S. Government and agency securities, certificates of deposit, and savings accounts or savings certificates of savings and loan associations and repurchase agreements. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates the local government investment pool. Collateral is required for demand deposits, certificates of deposit, savings certificates of savings and loan associations and repurchase agreements at 100% of all amounts not covered by deposit insurance. Obligations that may be pledged as collateral are obligations of the United States government and its agencies and obligations of the state and its subdivisions. Per Louisiana State law, collateral is not required for funds invested in LAMP.

The following is a schedule of the Police Jury's cash and certificates of deposit at December 31, 2008. 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	\$ 45,468,798	\$ 47,108,277
Petty Cash	2,471	-
Certificate of Deposit	750,000	750,000
TOTAL	\$ 46,221,269	\$ 47,858,277

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 500,000
Uninsured Deposits:	
Collateralized	14,673,967
Total Deposits	\$ 15,173,967

The Police Jury's investments at December 31, 2008, consist of a certificate of deposit with a carrying and market value of \$750,000. It is held by the Police Jury's agent in the Police Jury's name, and is collateralized.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

Credit risk. The Police Jury's only investment is the certificate of deposit mentioned above, therefore the Police Jury is exposed to no credit risk.

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

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

Note 5 CAPITAL ASSETS

A summary of changes in capital assets for governmental activities for the year ended December 31, 2008 were as follows:

	Governmental Activities			
	Balance 1/1/2008	Additions and Transfers	Deletions and Transfers	Balance 12/31/2008
Capital assets, not being depreciated				
Land	\$ 8,892,511	\$ 87,005	\$ -	\$ 8,979,516
Construction in progress	3,885,580	2,496,627	3,324,634	3,057,573
Total capital assets, not being depreciated	12,778,091	2,583,632	3,324,634	12,037,089
Capital assets being depreciated				
Buildings	47,716,324	1,789,211	-	49,505,535
Furniture, fixtures and equipment	22,319,407	3,160,412	1,074,098	24,405,721
Books	4,037,549	292,801	-	4,330,350
Land improvements	-	12,030	-	12,030
Infrastructure				
Roads	247,003,703	466,169	-	247,469,872
Bridge	6,541,105	-	-	6,541,105
Drainage	486,426	-	-	486,426
Total capital assets, being depreciated	328,104,514	5,720,623	1,074,098	332,751,039
Total capital assets before accumulated depreciation	340,882,605	8,304,255	4,398,732	344,788,128

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

	Governmental Activities (Concluded)			
	Balance 1/1/2008	Additions and Transfers	Deletions and Transfers	Balance 12/31/2008
Less accumulated depreciation				
Building	13,616,978	1,098,613	-	14,715,591
Furniture, fixtures and equipment	17,707,096	1,325,201	1,058,825	17,973,472
Books	2,734,083	463,871	-	3,197,954
Land improvements	-	25	-	25
Infrastructure				
Roads	110,212,210	6,172,173	-	116,384,383
Bridge	2,092,872	87,215	-	2,180,087
Drainage	78,814	19,457	-	98,271
Total accumulated depreciation	146,442,053	9,166,555	1,058,825	154,549,783
Total capital assets, being depreciated, net	181,662,461	(3,445,932)	15,273	178,201,256
Governmental activities capital assets, net	<u>\$ 194,440,552</u>	<u>\$ (862,300)</u>	<u>\$ 3,339,907</u>	<u>\$ 190,238,345</u>

The beginning balance of capital assets has been increased by \$134,089,881 (net of accumulated depreciation of \$111,795,543) to include major general infrastructure assets consisting of roads, bridges, and drainage systems as required by provisions of GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* and corrections to prior year buildings and furniture, fixtures and equipment.

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 143,613
Elections	3,528
Finance and Administration	60,767
Other General Government	6,511,741
Public Safety	946,688
Public Works	377,089
Health and Welfare	187,853
Culture and Recreation	884,063
Economic Development	51,213
Total	<u>\$ 9,166,555</u>

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

A summary of changes in capital assets for business-type activities for the year ended December 31, 2008 were as follows:

	Business-Type Activities		
	<u>Balance 1/1/2008</u>	<u>Additions</u>	<u>Deletions</u>
West Ouachita Sewer District No. 9			
Capital assets	\$ 853,107	\$ -	\$ -
Accumulated depreciation	<u>(135,169)</u>	<u>(33,988)</u>	<u>-</u>
Total capital assets	<u>717,938</u>	<u>(33,988)</u>	<u>-</u>
Green Acres Sewerage District No. 13			
Capital assets	139,420	-	-
Accumulated depreciation	<u>(65,355)</u>	<u>(3,485)</u>	<u>-</u>
Total capital assets	<u>74,065</u>	<u>(3,485)</u>	<u>-</u>
Southeast Sewer District No. 3			
Capital assets	2,287,537	-	-
Accumulated depreciation	<u>(1,181,095)</u>	<u>(56,482)</u>	<u>-</u>
Total capital assets	<u>1,106,442</u>	<u>(56,482)</u>	<u>-</u>
Eastern Forest Sewer District No. 14			
Capital assets	238,778	-	-
Accumulated depreciation	<u>(106,694)</u>	<u>(6,356)</u>	<u>-</u>
Total capital assets	<u>132,084</u>	<u>(6,356)</u>	<u>-</u>
West Ouachita Sewerage District No. 16			
Capital assets	949,730	-	-
Accumulated depreciation	<u>(222,349)</u>	<u>(37,989)</u>	<u>-</u>
Total capital assets	<u>727,381</u>	<u>(37,989)</u>	<u>-</u>
Ingleside Sewer District			
Capital assets	-	822,750	-
Accumulated depreciation	<u>-</u>	<u>(13,705)</u>	<u>-</u>
Total capital assets	<u>-</u>	<u>809,045</u>	<u>-</u>
Total business-type activities capital assets, net	<u>\$ 2,757,910</u>	<u>\$ 670,745</u>	<u>\$ -</u>
			<u>\$ 3,428,655</u>

The beginning balance of Enterprise Fund capital assets has been reduced by \$1,384 due to a change in prior year accumulated depreciation.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

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

West Ouachita Sewer District No. 9	\$ 33,988
Green Acres Sewerage District No. 13	3,485
Southeast Sewer District No. 3	56,482
Eastern Forest Sewer District No. 14	6,356
West Ouachita Sewerage District No. 16	37,989
Ingleside Sewer District	32,910
Total	<u>\$ 171,210</u>

Note 6 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)

Individual balances due to/from other funds at December 31, 2008, are as follows:

<u>Due From</u>	<u>Due To</u>
	<u>General Fund</u>
Nonmajor Special Revenue Funds:	
Juvenile Drug Court	\$ 5,857
W.I.A. - Adult Program	12,554
W.I.A. - Youth Program	38,084
W.I.A. - Dislocated Worker	38,158
W.I.A. - Trade Adjust Assist	257,665
Juvenile Detention Alternative Ctr	529,926
Community Response Initiative	8,148
LAJET	36,087
Little Theater of Monroe	2,245
DOJ - Arrest Grant	1,442
LLEBG - Code Enforcement	44,859
F.E.M.A. Terrorism Grant	53,158
Criminal Court	102,392
Nonmajor Enterprise Funds:	
West Ouachita Sewer 16	137,816
Ingleside Sewer District	888
Total	<u>\$ 1,269,279</u>

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

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

Note 7 INTERFUND TRANSFERS

Transfers to/from other funds for the year ended December 31, 2008 were as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ 87,751	\$ 512,772
Public Library	155	-
Special Revenue Funds:		
Public Works	5,000	225,000
Health Unit	-	262,038
Fire Department	-	1,500,000
Nonmajor Funds:		
Special Revenue Funds:		
Cheniere Lake Park	100,000	-
Capital Outlay - Road Program	225,000	533,920
Capital Outlay - Drainage	200,000	-
Capital Outlay - Urban Systems	500,000	-
LLEBG - Code Enforcement	60,000	-
Lake Park Drainage District	711	-
Ouachita Parish Homeland Security	57,250	-
CDBG-Bawcomville Street	-	437
CDBG-2008-2009 Grant	44,070	-
LCDBG-Sewer Improvement	-	7,653
Capital Projects Funds:		
Health Unit Capital Projects	262,038	-
Sterlington Library	-	155
Fire Department	1,500,000	-
Total	<u>\$ 3,041,975</u>	<u>\$ 3,041,975</u>

General Fund transfers are used to supplement the operations of various funds. Public Works and the Road Program transfers are used to provide funding of specific Public Works projects approved by the parish engineer. The Fire Department and Health Unit Special Revenue Funds provided funding to the Capital Projects Fund for future capital expenditures. All other transfers are residual funds no longer required in the respective funds.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Note 8 LONG TERM OBLIGATIONS

At December 31, 2008, employees of the Ouachita Parish Police Jury have accumulated and vested \$1,041,119 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

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

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

	Compensated Absences	Series 2002 Revenue Bond	Total
Balance due at January 1, 2008	\$ 1,001,780	\$ 571,268	\$ 1,573,048
Additions during 2008	1,728,101	-	1,728,101
Retirements during 2008	<u>(1,688,762)</u>	<u>(16,990)</u>	<u>(1,705,752)</u>
Balance due at December 31, 2008	<u>\$ 1,041,119</u>	<u>\$ 554,278</u>	<u>\$ 1,595,397</u>
Amounts due within one year	<u>\$ 1,041,119</u>	<u>\$ 17,842</u>	<u>\$ 1,058,961</u>

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

Principal and interest are due as follows:

Year	Principal	Interest	Total
2009	17,843	26,620	44,463
2010	18,732	25,730	44,462
2011	19,666	24,796	44,462
2012	20,646	23,816	44,462
2013-2017	119,737	102,575	222,312
2018-2022	152,712	69,600	222,312
2023-2027	194,768	27,544	222,312
2028	10,174	78	10,252
Total	<u>\$ 554,278</u>	<u>\$ 300,759</u>	<u>\$ 855,037</u>

Note 9 SELF-INSURANCE PROGRAMS

The Insurance Loss Reserve and Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, self funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the self-insured amount of \$100,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*", the Police Jury uses the funds mentioned above to account for its risk financing activities. At December 31, 2008, the balance available to pay such liabilities if and when they arise is \$4,778,811. An analysis of the changes in the claims liability for the year ended December 31, 2008 is as follows:

	Balance, 12/31/2007	Changes in Estimates	Benefits & Claims	Balance, 12/31/2008
Insurance Loss Reserve \$	<u>654,285</u>	<u>\$ 249,012</u>	<u>\$ (371,577)</u>	<u>\$ 531,720</u>
Workers' Compensation \$	<u>675,271</u>	<u>\$ 306,543</u>	<u>\$ (419,551)</u>	<u>\$ 562,263</u>

Note 10 DEFINED BENEFIT PENSION PLANS

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

remitted to the Parochial Employees Retirement System, the Louisiana District Attorneys Retirement System and the Registrar of Voters Retirement System as part of the funding for pension benefits under those retirement systems. On-behalf payments recorded as revenues and expenditures in the 2008 financial statements of the Police Jury pertaining to those plans are \$789,650. The retirement plans are:

A. *PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA*

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

Funding Policy. State statute requires employees covered by Plan A to contribute 9.50% of their annual covered salary and the Ouachita Parish Police Jury is required to contribute at an actuarially determined rate. The current actuarially determined rate is 13.25% of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the ad valorem taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

the years ending December 31, 2008, 2007, and 2006, were \$1,378,988, \$1,359,219; and \$1,262,693, respectively, equal to the required contributions for each year. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

B. FIREFIGHTERS' RETIREMENT SYSTEM

The Firefighters' Retirement System is a defined benefit pension plan covering firefighters employed by any municipality, parish, or fire protection district of the State of Louisiana under the provisions of Louisiana Revised Statutes 11:2252 through 2269 effective January 1, 1980. The Plan covers substantially all members of the Parish's fire department. All new employees of the fire department must join this plan except for employees performing unrelated fire duties.

Employees with 20 years or more of service who have attained age 50 or employees with 12 years of service who have attained age 55 or 25 years of service at any age are entitled to annual pension benefits equal to 3 1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The Firefighters' Retirement System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. State statute requires employees to contribute 8% of their salary to the retirement system. The Police Jury is required to contribute 13.75% of covered employees' salaries. The contribution requirements of plan members and the Ouachita Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:2252 through 2269, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the Firefighters' Retirement System for the years ending December 31, 2008, 2007, and 2006, were \$820,754, \$843,739; and \$907,154, respectively, equal to the required contributions for each year.

The Firefighters' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

the retirement system. That report may be obtained by writing to the Firefighters' Retirement System, 2051 Silverside Drive, Suite 10, Baton Rouge, Louisiana 70808-4136, or by calling (225) 925-4060.

C. LOUISIANA DISTRICT ATTORNEYS RETIREMENT SYSTEM

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

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

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

sharing funds as appropriated by the Louisiana legislature. The Police Jury's contributions to the Louisiana District Attorneys Retirement System for the years ending December 31, 2008, 2007, and 2006, were \$0, \$15,108; and \$40,555, respectively, equal to the required contributions for each year.

The Louisiana District Attorneys Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5551.

D. REGISTRARS OF VOTERS RETIREMENT SYSTEM

The registrar of voters, their deputies and their permanent employees are members of the Registrars of Voters Retirement System (System); a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The plan operates under the provisions of Louisiana Revised Statutes 11:2031 through 2144.

Any member is eligible for normal retirement after 20 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age is entitled to retire. Regular retirement benefits are equal to 3% of the final average compensation multiplied by the number of years of creditable service, not to exceed 100% of the final average compensation. Any member whose withdrawal from service prior to attaining the age of 60 years, who shall have completed twelve or more years of creditable service and shall not have received a refund of the members accumulated contributions, shall become eligible for a deferred allowance upon attaining the age of 60 years. The System also provides death and disability benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance any member with eleven or more years of service at age 61, twenty one or more years of service at age 56, or thirty one or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

Funding Policy. Contributions to the system include one-sixteenth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. Under the provision of LRS 11:2135(E) currently the Police Jury is required to contribute 6.25% of covered salaries. Member contributions are established by state statute and are equal to 7% of each employee's salary. The Police Jury's contributions to the Registrars of Voters Retirement System for the years ending December 31, 2008,

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

2007 and 2006 were \$2442, \$5,073; and \$5,239, 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 11 OTHER POST EMPLOYMENT BENEFITS

Effective for the year ended December 31, 2008, the Ouachita Parish Police Jury (the Police Jury) implemented Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions (GASB 45).

The Police Jury recognizes the cost of providing these benefits (the Police Jury's portion of premiums) as an expenditure in the Governmental Funds when the monthly premiums are due. The cost of retiree benefits totaled \$298,463 during 2008; approximately 51 retirees receive benefits under this plan.

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

Mortality Rate

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

Investment Return Assumption (Discount Rate) and Inflation Rate

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

and membership. Since it is anticipated that the annual required contribution will not be funded, a 4% annual investment return is assumed in the actuarial evaluation which represents a reasonable estimate of short-term pooled funds.

Amortization Method and Period

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

Healthcare Cost Trend Rate

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

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

Retirement Rate

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

The assumed percent of employees reaching retirement are as follows:

Retirement Rates

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

Actuarial Methods and Assumptions

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

Actuarial Cost Method

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

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

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

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

Actuarial Value of Plan Assets

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

Actuarial Methods and Assumptions

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

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

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

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

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	4.00%	\$ 1,592,205	18.7%	\$ 1,293,742

Annual Post Employment Benefits Cost and Net Post Employment Benefits Liability

The table below shows the Ouachita Parish Police Jury's annual post employment benefits for the year ended December 31, 2008, and changes in the unfunded post employment benefits liability:

Determination of Annual Required Contribution

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

Determination of Net OPEB Obligation

Annual required contribution	1,592,205
Interest on prior year net OPEB obligation	-
Adjustment to ARC	-
Annual OPEB cost	1,592,205
Contributions made	<u>(298,463)</u>
Estimated increase in net OPEB obligation	<u>1,293,742</u>
Net OPEB obligation - beginning of year	<u>-</u>
Estimated net OPEB obligation - end of year	<u><u>\$ 1,293,742</u></u>

Required Contribution Rates

The Police Jury paid 79% of the premium cost for post employment benefits for retired employees and their families, and the retirees paid 21% of the premium cost; monthly premium cost for retired employees ranged from \$77 for a single retiree in the PPO plan

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

to \$177 for a retiree and spouse in the HMO plan. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits.

The Ouachita Parish Police Jury's annual medical post employment benefits cost (expense) is calculated based on the annual required contribution of the employer, and amount actuarially determined in accordance with the parameters of GASB Statement Number 45. The Ouachita Parish Police Jury's annual required contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize the unfunded actuarial liability (or funding excess) over a period of thirty (30) years for health insurance. The total net annual required contribution for the year ended December 31, 2008, is \$1,592,205, none of which was funded in 2008 because the trust had not been established.

Funded Status and Funding Progress

Because the plan is not funded, the Police Jury's entire actuarial accrued liability of \$14,037,874 was unfunded. The funding status of the plan, as determined by an actuary as of December 31, 2008, was as follows:

Actuarial accrued liability (AAL)	\$14,037,874
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$14,037,874</u>
 Funded ratio (actuarial accrued liability/AAL)	 0%
 Covered payroll	 \$23,941,950
 UAAL as a percentage of covered payroll	 58.63%

Funding Policy

Currently, there are no requirements for employers to contribute to their post employment benefits plans. In 2007-08, the Ouachita Parish Police Jury recognized the cost of providing these benefits (the Ouachita Parish Police Jury's portion of premiums) as an expense when the benefits premiums were due and thus financed the cost of post employment benefits on a pay-as-you-go basis. It implemented Governmental Accounting Standards Board Statement Number 45, Accounting and Financial Reporting by employers for Post employment Benefits Other than Pension (GASB Statement 45), prospectively in 2007-08 and at that time began to record its portion of premiums as an expense during the period of active service by the employee (normal cost). In 2008 and 2007, the Ouachita Parish Police Jury's portion of health care and life

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

insurance benefit premium, for both active and retired employees totaled \$3,344,225 and \$3,320,305, respectively. The Police Jury at this time does not plan to fund the post employment liability other than the monthly health and life insurance premiums as they become due.

Concentration of Credit Risk

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

Note 12 RESTATEMENT

Beginning fund balance of the Permit Office Special Revenue Fund has been reduced and restated by \$182,698 due to the Police Jury returning revenues recognized in the prior year to the state.

Note 13 IMPLEMENTATION OF WIRELESS 911 SYSTEM

The 911 Communication District received \$569,643 in 2008 from landline telephone providers and \$885,598 in 2008 from wireless telephone providers for a total of \$1,455,240 in emergency telephone service charges for 2008. 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 2008 related to the District are \$1,216,939, which has been used solely for operation of the implemented services.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Note 14 UNCERTAINTIES AND CONTINGENCIES

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

The Federal Emergency Management Agency (FEMA) under Homeland Security is investigating grants received from the agency. The purpose of their investigation is to determine if any funds were used to purchase nonqualifying property. During the years 1999 to 2003, the Police Jury received and expended approximately \$5.5 million from FEMA in connection with the FEMA grants. It is the Police Jury's understanding that the close-out of these grants across Louisiana has resulted in claims by FEMA against the Louisiana Office of Homeland Security/Emergency Preparedness (LOHS-EP). If LOHS-EP seeks to pass FEMA's reimbursement claims through to the local governments 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. Because the outcome of this investigation is unknown, no liability has been recorded in the Police Jury's financial statements.

Note 15 GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT

The Hospital Service District No 1 of Ouachita Parish (the District) and Glenwood Regional Medical Center (the Lessee) entered into a certain Asset Purchase Agreement dated July 20, 2006 (the "Asset Purchase Agreement") with IASIS Glenwood Regional Medical Center, L.P. (IASIS) and others, which contemplated, among other things, the sale or lease of substantially all of the assets of the District and of the Lessee to IASIS.

On August 17, 2006, the District established Ward Five Healthcare Foundation (the Foundation) to receive substantially all of the net proceeds from the sale to IASIS in order to safeguard such funds and ensure that they are used for appropriate healthcare purposes.

A public referendum was held on September 30, 2006 whereby the residents of the District overwhelmingly approved the transactions contemplated by the Asset Purchase Agreement and the transfer to the Foundation of substantially all of the net proceeds of the sale to IASIS for use for healthcare purposes.

In November 2006, the District, the Lessee, the Foundation and the Police Jury entered into a "Coordination Agreement" whereby, among other things, Lessee agreed to pay the Police Jury \$4,116,113 and the Police Jury agreed to release various claims and to refrain from taking various actions that might interfere with the sale or the subsequent operation of the Foundation. In December 2006, the Lessee paid the Police Jury \$350,000 pursuant

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

to an earlier 1997 Settlement Agreement, but for which Lessee also received credit under the Coordination Agreement.

On January 26, 2007, the Louisiana Attorney General approved the detailed application of the District and the Lessee to sell the Hospital to IASIS pursuant to the Asset Purchase Agreement and related documents. As of January 31, 2007, the sale to IASIS was closed for a cash purchase price of approximately \$79,000,000. Of this amount, approximately \$30,000,000 was transmitted to an escrow for defeasement of the 1996 Bonds, approximately \$44,000,000 was transferred to the Foundation for future healthcare purposes, \$2,500,000 was transmitted to an escrow for post-closing price adjustments, approximately \$1,000,000 was transmitted to the Lessee (now renamed Glenwood Resolution Authority, Inc.) to help it to pay off its estimated remaining liabilities, and approximately \$1,000,000 was retained by the District. Contemporaneously with the sale, although not out of the proceeds of the sale, the Lessee paid \$3,766,113 to the Ouachita Parish Police Jury pursuant to the Coordination Agreement and paid off long-term bank debt of approximately \$5,000,000. The Lessee also retained approximately \$11,000,000 of Lessee's pre-closing liquid assets as well as certain non-liquid assets, with the agreement that after liquidation of the non-liquid assets and payment of all Lessee's liabilities and administrative expenses, any amounts remaining will be transferred to the District. Several weeks after the closing, certain securities were substituted for the cash in the bond defeasement escrow, resulting in the release of approximately \$4,000,000 back to the District.

The \$3,766,113 was paid to the Police Jury on January 31, 2007 with \$3,466,113 deposited into the Hospital Service District Settlement Fund, and the remaining \$300,000 into the School Based Clinics Fund. Both of these funds are part of the General Fund.

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. Included in the General Fund's designated fund balance of \$4,028,386 is \$86,882 of interest earnings.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

Schedule 1

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 6,178,836	6,693,898	6,693,898	\$ -
Resources				
Taxes				
Ad valorem	2,160,000	2,382,250	2,378,962	(3,288)
Other taxes	1,455,000	1,485,160	1,556,400	71,240
Total taxes	<u>3,615,000</u>	<u>3,867,410</u>	<u>3,935,362</u>	<u>67,952</u>
Licenses and permits	590,000	680,000	686,384	6,384
Intergovernmental revenues				
Other state funds	166,858	166,858	186,610	19,752
Local funds	255,245	77,500	335,359	257,859
Total intergovernmental	<u>422,103</u>	<u>244,358</u>	<u>521,969</u>	<u>277,611</u>
Fees, charges, and commissions for services	20,750	20,750	23,215	2,465
Fines and forfeitures	1,000	1,247	2,362	1,115
Use of money and property	167,775	348,668	283,592	(65,076)
Other revenues	103,150	122,331	121,634	(697)
Other sources				
Transfers in	-	93,010	87,751	(5,259)
Total resources	<u>4,919,778</u>	<u>5,377,774</u>	<u>5,662,269</u>	<u>284,495</u>
Amounts available for appropriations	11,098,614	12,071,672	12,356,167	284,495
Charges to appropriations				
Current				
General government				
Legislative	206,676	229,886	195,831	34,055
Judicial	2,480,979	2,384,208	2,574,965	(190,757)
Elections	161,089	173,892	162,208	11,684
Finance and administration	505,200	778,711	820,473	(41,762)
Other general government	830,481	900,876	839,049	61,827
Total general government	<u>4,184,425</u>	<u>4,467,573</u>	<u>4,592,526</u>	<u>(124,953)</u>
Public safety	55,000	55,000	50,235	4,765
Public works	55,831	29,405	24,163	5,242
Health and welfare	5,100	5,110	5,008	102
Culture and recreation	102,125	59,784	57,685	2,099
Economic development	120,449	130,368	123,938	6,430
Capital outlay	223,350	170,892	141,285	29,607
Transfers out	449,562	517,987	512,772	5,215
Total charges to appropriations	<u>5,195,842</u>	<u>5,436,119</u>	<u>5,507,612</u>	<u>(71,493)</u>
Budgetary fund balance at end of year	\$ 5,902,772	\$ 6,635,553	6,848,555	\$ 213,002

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Works Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ <u>3,729,108</u>	\$ <u>4,546,150</u>	\$ <u>4,546,150</u>	\$ <u>-</u>
Resources				
Taxes				
Sales	5,144,850	6,054,517	6,269,283	214,766
Other taxes	1,100	1,100	-	(1,100)
Total taxes	<u>5,145,950</u>	<u>6,055,617</u>	<u>6,269,283</u>	<u>213,666</u>
Licenses, permits and assessments	5,850	6,100	5,777	(323)
Fees, charges, and commissions for services	48,000	46,500	47,671	1,171
Use of money and property	84,315	84,315	83,413	(902)
Other revenues	2,500	34,954	14,451	(20,503)
Other sources				
Sale of assets	20,000	20,000	5,990	(14,010)
Transfers in	5,000	5,000	5,000	-
Total resources	<u>5,311,615</u>	<u>6,252,486</u>	<u>6,431,585</u>	<u>179,099</u>
Amounts available for appropriations	<u>9,040,723</u>	<u>10,798,636</u>	<u>10,977,735</u>	<u>179,099</u>
Charges to appropriations				
Current				
Public works	5,068,981	5,064,936	5,702,448	(637,512)
Capital outlay	1,843,821	2,183,992	1,071,894	1,112,098
Transfers out	225,000	225,000	225,000	-
Total charges to appropriations	<u>7,137,802</u>	<u>7,473,928</u>	<u>6,999,342</u>	<u>474,586</u>
Budgetary fund balance at end of year	\$ <u>1,902,921</u>	\$ <u>3,324,708</u>	\$ <u>3,978,393</u>	\$ <u>653,685</u>

Schedule 3

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Fire Protection District No. 1 Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 7,873,158	\$ 9,195,570	\$ 9,195,570	\$ -
Resources				
Taxes				
Ad valorem	6,464,760	6,498,069	6,623,084	125,015
Sales	5,140,000	6,000,000	6,269,065	269,065
Total taxes	11,604,760	12,498,069	12,892,149	394,080
Intergovernmental revenues				
Other state funds	433,864	433,864	469,781	35,917
Local funds	-	-	11,042	11,042
Total intergovernmental	433,864	433,864	480,823	46,959
Use of money and property	48,745	163,060	187,866	24,806
Other revenues	7,910	8,400	44,511	36,111
Other sources				
Sale of assets	-	1,650	1,650	-
Total resources	12,095,279	13,105,043	13,606,999	501,956
Amounts available for appropriations	19,968,437	22,300,613	22,802,569	501,956
Charges to appropriations				
Current				
Public safety	11,486,000	11,133,863	11,002,269	131,594
Capital outlay	204,640	141,500	117,923	23,577
Transfers out	100,000	1,500,000	1,500,000	-
Total charges to appropriations	11,790,640	12,775,363	12,620,192	155,171
Budgetary fund balance at end of year	\$ 8,177,797	\$ 9,525,250	\$ 10,182,377	\$ 657,127

Schedule 4

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Library Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 9,423,901	9,597,143	\$ 9,597,143	\$ -
Resources				
Taxes				
Ad valorem	5,929,531	5,900,000	5,996,787	96,787
Intergovernmental revenues				
Other state funds	427,458	427,458	448,785	21,327
Total intergovernmental	427,458	427,458	448,785	21,327
Fees, charges, and commissions for services	58,326	57,850	55,130	(2,720)
Fines and forfeitures	71,100	90,000	92,158	2,158
Use of money and property	360,000	175,000	168,341	(6,659)
Other revenues	23,750	40,738	45,316	4,578
Other sources				
Sale of assets	100	100	-	(100)
Transfers in	-	-	155	155
Total resources	6,870,265	6,691,146	6,806,672	115,526
Amounts available for appropriations	16,294,166	16,288,289	16,403,815	115,526
Charges to appropriations				
Current				
Culture and recreation	5,654,866	5,747,478	5,557,660	189,818
Capital outlay	3,467,500	860,126	836,996	23,130
Total charges to appropriations	9,122,366	6,607,604	6,394,656	212,948
Budgetary fund balance at end of year	\$ 7,171,800	\$ 9,680,685	\$ 10,009,159	\$ 328,474

Schedule 5

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Green Oaks Detention Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 6,683,069	\$ 7,677,056	\$ 7,677,056	\$ -
Resources				
Taxes				
Ad valorem	2,126,716	2,110,000	2,149,936	39,936
Intergovernmental revenues				
Federal grants	1,200	1,200	2,258	1,058
Other state funds	180,000	134,557	134,168	(389)
Total intergovernmental	181,200	135,757	136,426	669
Fees, charges, and commissions for services	275,000	240,000	212,324	(27,676)
Use of money and property	300,000	140,000	149,584	9,584
Other revenues	2,400	2,400	11,664	9,264
Total resources	2,885,316	2,628,157	2,659,934	31,777
Amounts available for appropriations	9,568,385	10,305,213	10,336,990	31,777
Charges to appropriations				
Current				
Public safety	2,812,755	2,785,755	2,523,808	261,947
Capital outlay	41,000	618,303	645,292	(26,989)
Total charges to appropriations	2,853,755	3,404,058	3,169,100	234,958
Budgetary fund balance at end of year	\$ 6,714,630	\$ 6,901,155	\$ 7,167,890	\$ 266,735

Schedule 6

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Correctional Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 8,904,550	\$ 9,421,250	\$ 9,421,250	\$ -
Resources				
Taxes				
Ad valorem	6,565,000	6,703,369	6,812,234	108,865
Intergovernmental revenues				
Other state funds	32,000	25,446	27,050	1,604
Total intergovernmental	32,000	25,446	27,050	1,604
Fees, charges, and commissions for services	2,600,000	2,662,000	2,827,694	165,694
Use of money and property	125,000	175,000	149,781	(25,219)
Other revenues	169,000	169,000	235,596	66,596
Total resources	9,491,000	9,734,815	10,052,355	317,540
Amounts available for appropriations	18,395,550	19,156,065	19,473,605	317,540
Charges to appropriations				
Current				
Public safety	9,440,923	10,257,561	10,380,972	(123,411)
Capital outlay	48,685	48,685	37,112	11,573
Total charges to appropriations	9,489,608	10,306,246	10,418,084	(111,838)
Budgetary fund balance at end of year	\$ 8,905,942	\$ 8,849,819	\$ 9,055,521	\$ 205,702

OUACHITA PARISH POLICE JURY

NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2008

Budgetary Policies: Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish.

During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the Treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

State law requires the Police Jury to amend its budgets when revenues plus projected revenues within a fund are expected to fall short than budgeted revenues by five percent or more and when expenditures and other uses of a fund are expected to exceed budgeted amounts by five percent or more. All governmental fund budgets are prepared on the modified accrual basis of accounting.

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

OTHER SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2008

	SPECIAL REVENUE FUNDS TOTAL (Schedule 9)	DEBT SERVICE FUNDS TOTAL (Schedule 11)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 13)	TOTAL (Statement C)
ASSETS				
Cash	\$ 11,476,299	\$ 99,411	\$ 4,139,630	\$ 15,715,340
Receivables				
Ad valorem taxes	1,381,447	-	627,245	2,008,692
Special assessments	261,759	-	-	261,759
Other receivables	369,400	-	-	369,400
Due from other governments	1,458,709	-	-	1,458,709
Prepays & other assets	68,351	-	-	68,351
Inventories	109,398	-	-	109,398
TOTAL ASSETS	<u>\$ 15,125,363</u>	<u>\$ 99,411</u>	<u>\$ 4,766,875</u>	<u>\$ 19,991,649</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Current liabilities				
Accounts payable & accrued expenses	\$ 920,515	\$ -	\$ 72,262	\$ 992,777
Due to other funds	600,650	-	529,926	1,130,576
Deferred revenues	101,722	87,088	-	188,810
Deposits held	33,566	-	-	33,566
Total liabilities	<u>1,656,453</u>	<u>87,088</u>	<u>602,188</u>	<u>2,345,729</u>
Fund Equity				
Fund balance				
Reserved for prepaids and other assets	68,351	-	-	68,351
Reserved for inventories	109,398	-	-	109,398
Reserved for capital improvement	-	-	4,164,687	4,164,687
Reserved for debt service	-	12,323	-	12,323
Unreserved/undesignated	13,291,161	-	-	13,291,161
Total fund equity	<u>13,468,910</u>	<u>12,323</u>	<u>4,164,687</u>	<u>17,645,920</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 15,125,363</u>	<u>\$ 99,411</u>	<u>\$ 4,766,875</u>	<u>\$ 19,991,649</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2008

	SPECIAL REVENUE FUNDS TOTAL (Schedule 10)	DEBT SERVICE FUNDS TOTAL (Schedule 12)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 14)	TOTAL (Statement D)
Revenues				
Taxes				
Ad valorem	\$ 1,532,054	\$ -	\$ 696,626	\$ 2,228,680
Other	1,455,241	-	-	1,455,241
Licenses, permits, and assessments	348,669	-	-	348,669
Intergovernmental				
Federal	6,015,816	-	-	6,015,816
State	1,564,991	-	10,556	1,575,547
Local	736,929	-	-	736,929
Fees, charges, and commissions for services	2,233,093	-	-	2,233,093
Fines and forfeitures	3,224,356	-	-	3,224,356
Use of money and property	392,650	2,205	55,049	449,904
Other revenues	89,801	-	-	89,801
Total revenues	<u>17,593,600</u>	<u>2,205</u>	<u>762,231</u>	<u>18,358,036</u>
Expenditures				
Current				
General government				
Judicial	4,425,789	-	-	4,425,789
Elections	91,732	-	-	91,732
Finance and administration	1,191,158	-	15,252	1,206,410
Public safety	513,226	293	83,055	596,574
Public works	1,955,647	-	-	1,955,647
Health and welfare	1,559,635	-	9	1,559,644
Culture and recreation	144,141	-	-	144,141
Economic development	5,572,906	-	-	5,572,906
Capital expenditures	<u>1,236,465</u>	<u>-</u>	<u>2,088,630</u>	<u>3,325,095</u>
Total expenditures	<u>16,690,699</u>	<u>293</u>	<u>2,186,946</u>	<u>18,877,938</u>
Excess (deficiency) of revenues over expenditures	902,901	1,912	(1,424,715)	(519,902)
Other financing sources/(uses)				
Sale of assets	-	-	52,000	52,000
Transfers in	1,187,031	-	1,762,038	2,949,069
Transfers out	<u>(804,048)</u>	<u>-</u>	<u>(155)</u>	<u>(804,203)</u>
Total other financing sources/(uses)	<u>382,983</u>	<u>-</u>	<u>1,813,883</u>	<u>2,196,866</u>
Excess of revenues and other sources over expenditures and other uses	1,285,884	1,912	389,168	1,676,964
Fund balances at beginning of year, restated	12,183,026	10,411	3,775,519	15,968,956
FUND BALANCES AT END OF YEAR	\$ <u>13,468,910</u>	\$ <u>12,323</u>	\$ <u>4,164,687</u>	\$ <u>17,645,920</u>

NON-MAJOR SPECIAL REVENUE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2008

	ROAD PROGRAM FUND 101	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112
ASSETS						
Cash	\$ 1,023,684	\$ -	\$ 605,889	\$ 122,726	\$ 1,004,063	\$ 225,903
Receivables						
Ad valorem taxes	-	-	837,208	-	356,081	178,013
Special assessments	34,090	-	-	-	-	-
Other receivables	13,699	606	-	-	-	5,496
Due from other governments	273,467	237,478	-	-	9,334	2,560
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	109,398	-	-	-
TOTAL ASSETS	\$ 1,344,940	\$ 238,084	\$ 1,552,495	\$ 122,726	\$ 1,369,478	\$ 411,972
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and accrued expenses	\$ -	\$ 135,691	\$ 16,196	\$ 13,960	\$ 9,288	\$ 14,272
Due to other funds	-	102,393	-	-	-	-
Deposits held	-	-	-	8,950	-	-
Deferred revenues	-	-	20,045	-	18,777	4,404
Total liabilities	-	238,084	36,241	22,910	28,065	18,676
Fund Equity						
Fund balance (deficit)						
Reserved for prepaids and other assets	-	-	-	-	-	-
Reserved for inventories	-	-	109,398	-	-	-
Unreserved/undesignated	1,344,940	-	1,406,856	99,816	1,341,413	393,296
Total fund balance	1,344,940	-	1,516,254	99,816	1,341,413	393,296
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,344,940	\$ 238,084	\$ 1,552,495	\$ 122,726	\$ 1,369,478	\$ 411,972

Schedule 9

PERMIT OFFICE FUND 113	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUND 129	DRAINAGE PROGRAM FUND 131
\$ 229,739	\$ 3,080,854	\$ 188,454	\$ 418,648	\$ 812,966	\$ 84,678	\$ 3,733	\$ 884,084
-	-	-	-	-	-	-	-
5,844	-	-	-	7,020	-	-	-
-	246,777	-	-	-	2,985	-	-
-	20	-	9,727	-	-	68,529	40,824
-	-	-	-	-	68,351	-	-
-	-	-	-	-	-	-	-
<u>\$ 235,583</u>	<u>\$ 3,327,651</u>	<u>\$ 188,454</u>	<u>\$ 428,375</u>	<u>\$ 819,986</u>	<u>\$ 156,014</u>	<u>\$ 72,262</u>	<u>\$ 924,908</u>
\$ 18,256	\$ 66,708	\$ 14,100	\$ 9,180	\$ 285,831	\$ -	\$ 7,007	\$ 12,950
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>18,256</u>	<u>66,708</u>	<u>14,100</u>	<u>9,180</u>	<u>285,831</u>	<u>-</u>	<u>7,007</u>	<u>12,950</u>
-	-	-	-	-	68,351	-	-
-	-	-	-	-	-	-	-
<u>217,327</u>	<u>3,260,943</u>	<u>174,354</u>	<u>419,195</u>	<u>534,155</u>	<u>87,663</u>	<u>65,255</u>	<u>911,958</u>
<u>217,327</u>	<u>3,260,943</u>	<u>174,354</u>	<u>419,195</u>	<u>534,155</u>	<u>156,014</u>	<u>65,255</u>	<u>911,958</u>
<u>\$ 235,583</u>	<u>\$ 3,327,651</u>	<u>\$ 188,454</u>	<u>\$ 428,375</u>	<u>\$ 819,986</u>	<u>\$ 156,014</u>	<u>\$ 72,262</u>	<u>\$ 924,908</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2008

	URBAN SYSTEM FUND 132	F.E.M.A. BUY OUT FUND 139	F.E.M.A. TERRORISM GRANT FUND 141	ADMINISTRATIVE FUND 144	LITTLE THEATER MONROE FUND 151	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154
ASSETS						
Cash	\$ 931,073	\$ 16,480	\$ -	\$ 175,977	\$ -	\$ 90,586
Receivables						
Ad valorem taxes	-	-	-	1,090	-	-
Special assessments	-	-	-	-	-	-
Other receivables	-	5,745	-	-	-	196
Due from other governments	-	-	62,332	21,059	2,245	-
Prepaid expenses & other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
TOTAL ASSETS	\$ 931,073	\$ 22,225	\$ 62,332	\$ 198,129	\$ 2,245	\$ 90,782
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and accrued expenses	\$ 11,200	\$ -	\$ -	\$ 55,905	\$ -	\$ -
Due to other funds	-	-	53,158	-	2,245	-
Deposits held	-	-	9,159	-	-	-
Deferred revenues	-	8,876	-	-	-	-
Total liabilities	11,200	8,876	62,317	55,905	2,245	-
Fund Equity						
Fund balance (deficit)						
Reserved for prepaids and other assets	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Unreserved/undesignated	919,873	13,349	15	142,224	-	90,782
Total fund balance	919,873	13,349	15	142,224	-	90,782
TOTAL LIABILITIES AND FUND EQUITY	\$ 931,073	\$ 22,225	\$ 62,332	\$ 198,129	\$ 2,245	\$ 90,782

BLOCK GRANT FUNDS							
EAGLE LAKE SUBDIVISION ROAD FUND 157	DOJ ARREST GRANT FUND 164	CDBG 2008-2009 GRANT FUND 165	LCDBG BAWCOMVILL STREET FUND 163	LCDBG SEWER IMPROVEMENT FUND 180	LLEBG CODE ENFORCEMENT FUND 182	FAMILY JUSTICE CENTER FUND 184	LAKE PARK DRAINAGE FUND 186
\$ 8,410	\$ -	\$ 319	\$ -	\$ -	\$ -	\$ 118	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	32,915	-	-	-	89,458	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 8,410</u>	<u>\$ 32,915</u>	<u>\$ 319</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,458</u>	<u>\$ 118</u>	<u>\$ -</u>
\$ -	\$ 31,473	\$ 50	\$ -	\$ -	\$ 12,251	\$ -	\$ -
-	1,442	-	-	-	44,859	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	118	-
-	32,915	50	-	-	57,110	118	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>8,410</u>	<u>-</u>	<u>269</u>	<u>-</u>	<u>-</u>	<u>32,348</u>	<u>-</u>	<u>-</u>
<u>8,410</u>	<u>-</u>	<u>269</u>	<u>-</u>	<u>-</u>	<u>32,348</u>	<u>-</u>	<u>-</u>
<u>\$ 8,410</u>	<u>\$ 32,915</u>	<u>\$ 319</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,458</u>	<u>\$ 118</u>	<u>\$ -</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet (Concluded)
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2008

	WORK FORCE INVESTMENT ACT				
	ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	TRADE ADJUSTMENT ASSISTANCE FUND 458
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ 10,190	\$ -
Receivables					
Ad valorem taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Other receivables	-	-	85	-	-
Due from other governments	58,790	68,307	82,374	12,608	269,668
Prepaid expenses & other assets	-	-	-	-	-
Inventories	-	-	-	-	-
TOTAL ASSETS	\$ 58,790	\$ 68,307	\$ 82,459	\$ 22,798	\$ 269,668
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable and accrued expenses	\$ 46,236	\$ 30,223	\$ 44,301	\$ 7,876	\$ 12,003
Due to other funds	12,554	38,084	38,158	-	257,665
Deposits held	-	-	-	-	-
Deferred revenues	-	-	-	14,922	-
Total liabilities	58,790	68,307	82,459	22,798	269,668
Fund Equity					
Fund balance (deficit)					
Reserved for prepaids and other assets	-	-	-	-	-
Reserved for inventories	-	-	-	-	-
Unreserved/undesignated	-	-	-	-	-
Total fund balance	-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 58,790	\$ 68,307	\$ 82,459	\$ 22,798	\$ 269,668

Schedule 9

JUVENILE DRUG COURT FUND 188	STEP PROGRAM FUND 454	COMMUNITY RESPONSE INITIATIVE FUND 457	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	SECTION 8 HOUSING CHOICE VOUCHER FUND 470	ROAD LIGHTING DISTRICTS FUNDS 5xx	TOTAL (Schedule 7)
\$ -	\$ 22,978	\$ -	\$ -	\$ 1,498,382	\$ 36,365	11,476,299
-	-	-	-	-	9,052	1,381,447
-	-	-	-	-	214,805	261,759
-	-	-	-	4,353	-	369,400
21,314	7,523	26,387	76,020	75,228	-	1,458,709
-	-	-	-	-	-	68,351
-	-	-	-	-	-	109,398
<u>\$ 21,314</u>	<u>\$ 30,501</u>	<u>\$ 26,387</u>	<u>\$ 76,020</u>	<u>\$ 1,577,963</u>	<u>\$ 260,222</u>	<u>15,125,363</u>
\$ -	\$ 5,282	\$ 18,239	\$ 20,371	\$ 14,347	\$ 7,319	920,515
5,857	-	8,148	36,087	-	-	600,650
15,457	-	-	-	-	-	33,565
-	25,219	-	-	-	9,361	101,722
21,314	30,501	26,387	56,458	14,347	16,680	1,656,453
-	-	-	-	-	-	68,351
-	-	-	-	-	-	109,398
-	-	-	19,562	1,563,616	243,542	13,291,161
-	-	-	19,562	1,563,616	243,542	13,468,910
<u>\$ 21,314</u>	<u>\$ 30,501</u>	<u>\$ 26,387</u>	<u>\$ 76,020</u>	<u>\$ 1,577,963</u>	<u>\$ 260,222</u>	<u>15,125,363</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
SPECIAL REVENUE FUNDS (Non Major)
For the Year Ended December 31, 2008

	ROAD PROGRAM FUND 101	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ 928,668	\$ -	\$ 395,097	\$ 197,520
Other	-	-	-	-	-	-
Total taxes	-	-	928,668	-	395,097	197,520
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	-	-	-	-	-	-
State	1,235,662	285,624	-	-	29,527	8,549
Local	-	678,419	-	-	-	179
Total intergovernmental	1,235,662	964,043	-	-	29,527	8,728
Fees, charges and commissions for services	-	6,359	-	49,945	-	63,683
Fines and forfeitures	-	2,905,190	-	-	-	6,646
Use of money and property	23,810	4,483	27,905	2,313	142,788	6,600
Other revenues	-	-	2,000	14	-	25,868
Total revenue	1,259,472	3,880,075	958,603	52,272	567,812	309,045
Expenditures						
Current						
General government						
Judicial	-	3,880,075	-	-	-	-
Elections	-	-	91,732	-	-	-
Finance and administration	9,460	-	-	-	-	-
Total general government	9,460	3,880,075	91,732	-	-	-
Public safety	-	-	-	-	-	-
Public works	239,863	-	-	-	-	-
Health and welfare	-	-	1,040,842	-	265,465	253,228
Culture and recreation	-	-	-	144,104	-	-
Economic development	-	-	-	-	-	-
Capital outlay	438,561	-	20,829	2,863	9,900	7,235
Total expenditures	687,884	3,880,075	1,153,403	146,967	275,365	260,563
Excess (deficiency) of revenues over expenditures	571,588	-	(194,800)	(94,695)	292,447	48,482
Other financing sources (uses)						
Transfers in	225,000	-	-	100,000	-	-
Transfers out	(533,920)	-	-	-	(262,038)	-
Total other financing sources (uses)	(308,920)	-	-	100,000	(262,038)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	262,668	-	(194,800)	5,305	30,409	48,482
Fund Balances at Beginning of Year, as restated (Note 12)	1,082,272	-	1,711,054	94,511	1,311,004	344,814
FUND BALANCES AT END OF YEAR	\$ 1,344,940	\$ -	\$ 1,516,254	\$ 99,816	\$ 1,341,413	\$ 393,296

PERMIT OFFICE FUND 113	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUND 129	DRAINAGE PROGRAM FUND 131
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,455,241	-	-	-	-	-	-
-	1,455,241	-	-	-	-	-	-
272,986	-	-	-	-	-	-	-
-	-	-	-	-	-	44,051	-
-	-	-	-	-	-	1,079	-
-	-	-	-	-	-	55,200	-
-	-	-	-	-	-	100,330	-
-	-	-	259,938	-	-	-	-
-	-	273,191	-	-	-	-	-
9,719	65,633	1,016	7,904	18,903	5,897	522	18,564
10	-	-	-	11,218	-	-	-
282,715	1,520,874	274,207	267,842	30,121	5,897	100,852	18,564
-	-	205,216	143,382	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	205,216	143,382	-	-	-	-
-	-	-	-	-	-	159,568	-
278,878	1,064,024	-	-	-	-	-	112,925
-	-	-	-	-	-	-	-
-	-	-	-	24,555	-	-	-
3,182	152,915	-	-	331,209	-	-	72,161
282,060	1,216,939	205,216	143,382	355,764	-	159,568	185,086
655	303,935	68,991	124,460	(325,643)	5,897	(58,716)	(166,522)
-	-	-	-	-	-	57,250	200,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,250	200,000
655	303,935	68,991	124,460	(325,643)	5,897	(1,466)	33,478
216,672	2,957,008	105,363	294,755	859,798	150,117	66,721	878,480
\$ 217,327	\$ 3,260,943	\$ 174,354	\$ 419,195	\$ 534,155	\$ 156,014	\$ 65,255	\$ 911,958

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
SPECIAL REVENUE FUNDS (Non Major)
For the Year Ended December 31, 2008

	URBAN SYSTEM FUND 132	F.E.M.A. BUY OUT FUND 139	F.E.M.A TERRORISM GRANT FUND 141	ADMINISTRATIVE FUND 144	LITTLE THEATER MONROE FUND 151	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	-	-	61,345	-	-	-
State	-	-	-	-	-	-
Local	-	-	-	-	-	-
Total intergovernmental	-	-	61,345	-	-	-
Fees, charges and commissions for services	-	-	-	1,300,421	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	14,732	61	-	715	-	1,935
Other revenues	-	3,270	-	-	-	5,032
Total revenue	14,732	3,331	61,345	1,301,136	-	6,967
Expenditures						
Current						
General government						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	-	-	-	1,167,246	-	-
Total general government	-	-	-	1,167,246	-	-
Public safety	-	5,943	61,345	6,708	-	-
Public works	139,277	-	-	-	-	2
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	39,000	-	-	4,237	-	-
Total expenditures	178,277	5,943	61,345	1,178,191	-	2
Excess (deficiency) of revenues over expenditures	(163,545)	(2,612)	-	122,945	-	6,965
Other financing sources (uses)						
Transfers in	500,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	500,000	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	336,455	(2,612)	-	122,945	-	6,965
Fund Balances at beginning of year, as restated (Note 12)	583,418	15,961	15	19,279	-	83,817
FUND BALANCES AT END OF YEAR	\$ 919,873	\$ 13,349	\$ 15	\$ 142,224	\$ -	\$ 90,782

BLOCK GRANT FUNDS							
EAGLE LAKE SUBDIVISION - ROAD FUND 157	DOJ ARREST GRANT FUND 164	CDBG 2008-2009 GRANT FUND 165	LCDBG BAWCOMVILL STREET FUND 163	LCDBG SEWER IMPROVEMENT FUND 180	LLEBG CODE ENFORCEMENT FUND 182	FAMILY JUSTICE CENTER FUND 184	LAKE PARK DRAINAGE FUND 186
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	233,425	-	-	57,253	-	-	-
-	-	-	-	-	-	-	-
-	233,425	-	-	57,253	-	-	-
-	-	-	-	-	24,657	-	-
186	-	390	-	-	39,329	-	-
-	-	-	-	-	-	-	-
186	233,425	390	-	57,253	63,986	-	-
-	-	-	-	-	-	-	-
-	61,611	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	61,611	-	-	-	-	-	-
-	171,814	-	-	-	107,848	-	-
-	-	10,271	-	4,536	-	-	711
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	33,920	-	76,503	-	-	-
-	233,425	44,191	-	81,039	107,848	-	711
186	-	(43,801)	-	(23,786)	(43,862)	-	(711)
-	-	44,070	-	-	60,000	-	711
-	-	-	(437)	(7,653)	-	-	-
-	-	44,070	(437)	(7,653)	60,000	-	711
186	-	269	(437)	(31,439)	16,138	-	-
8,224	-	-	437	31,439	16,210	-	-
\$ 8,410	\$ -	\$ 269	\$ -	\$ -	\$ 32,348	\$ -	\$ -

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances (Concluded)
SPECIAL REVENUE FUNDS (Non Major)
For the Year Ended December 31, 2008

	WORK FORCE INVESTMENT ACT				
	ADULT PROGRAM FUND 450	YOUTH PROGRAM FUND 451	DISLOCATED WORKER FUND 452	ADMINISTRATION FUND 455	TRADE ADJUSTMENT ASSISTANCE FUND 458
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Total taxes	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-
Intergovernmental					
Federal	444,519	571,950	350,523	143,652	471,347
State	-	-	-	-	-
Local	-	-	-	-	-
Total intergovernmental	444,519	571,950	350,523	143,652	471,347
Fees, charges and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	-	-
Other revenues	25	1,495	625	25	45
Total revenue	444,544	573,445	351,148	143,677	471,392
Expenditures					
Current					
General government					
Judicial	-	-	-	-	-
Elections	-	-	-	-	-
Finance and administration	2,000	5,852	4,000	2,600	-
Total general government	2,000	5,852	4,000	2,600	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	37	-	-
Economic development	413,225	567,593	347,111	141,077	471,392
Capital outlay	29,319	-	-	-	-
Total expenditures	444,544	573,445	351,148	143,677	471,392
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	-
Fund Balances at Beginning of Year, as restated (Note 12)	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 10

JUVENILE DRUG COURT FUND 188	STEP PROGRAM FUND 454	COMMUNITY RESPONSE INITIATIVE FUND 457	LOUISIANA JOB EMPLOYMENT TRAINING FUND 460	SECTION 8 HOUSING CHOICE VOUCHER FUND 470	ROAD LIGHTING DISTRICTS FUNDS 5xx	TOTAL (Schedule 8)
\$ -	\$ -	\$ -	\$ -	\$ -	10,769	\$ 1,532,054
-	-	-	-	-	-	1,455,241
-	-	-	-	-	10,769	2,987,295
-	-	-	-	-	75,683	348,669
135,505	117,669	162,299	276,709	2,945,569	-	6,015,816
-	-	-	-	-	4,150	1,564,991
-	-	-	-	3,131	-	736,929
135,505	117,669	162,299	276,709	2,948,700	4,150	8,317,736
-	-	-	-	528,090	-	2,233,093
-	-	-	-	-	-	3,224,356
-	-	-	-	26,163	12,381	392,650
-	100	-	-	39,890	184	89,801
135,505	117,769	162,299	276,709	3,542,843	103,167	17,593,600
135,505	-	-	-	-	-	4,425,789
-	-	-	-	-	-	91,732
-	-	-	-	-	-	1,191,158
135,505	-	-	-	-	-	5,708,679
-	-	-	-	-	-	513,226
-	-	-	-	-	105,160	1,955,647
-	-	-	-	-	-	1,559,635
-	-	-	-	-	-	144,141
-	114,155	162,299	270,823	3,060,676	-	5,572,906
-	3,614	-	-	10,980	37	1,236,465
135,505	117,769	162,299	270,823	3,071,656	105,197	16,690,699
-	-	-	5,886	471,187	(2,030)	902,901
-	-	-	-	-	-	1,187,031
-	-	-	-	-	-	(804,048)
-	-	-	-	-	-	382,983
-	-	-	5,886	471,187	(2,030)	1,285,884
-	-	-	13,676	1,092,429	245,572	12,183,026
\$ -	\$ -	\$ -	\$ 19,562	\$ 1,563,616	\$ 243,542	\$ 13,468,910

NON-MAJOR DEBT SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
DEBT SERVICE FUNDS (Non Major)
December 31, 2008

	<u>CORRECTIONAL CENTER FUND 201</u>	<u>DETENTION HOME FUND 206</u>	<u>TOTAL (Schedule 7)</u>
ASSETS			
Cash	\$ 86,110	\$ 13,301	\$ 99,411
TOTAL ASSETS	\$ 86,110	\$ 13,301	\$ 99,411
LIABILITIES AND FUND EQUITY			
Liabilities			
Deferred revenues	\$ 75,854	\$ 11,234	\$ 87,088
Total liabilities	75,854	11,234	87,088
Fund equity			
Fund balance			
Reserved for debt service	10,256	2,067	12,323
TOTAL LIABILITIES AND FUND EQUITY	\$ 86,110	\$ 13,301	\$ 99,411

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, 2008

	CORRECTIONAL CENTER FUND 201	DETENTION HOME FUND 206	TOTAL (Schedule 8)
Revenues			
Use of money and property	\$ 1,910	\$ 295	\$ 2,205
Total revenues	<u>1,910</u>	<u>295</u>	<u>2,205</u>
Expenditures			
Other	293	-	293
Total expenditures	<u>293</u>	<u>-</u>	<u>293</u>
Excess of revenues over expenditures	1,617	295	1,912
Fund balances at beginning of year	<u>8,639</u>	<u>1,772</u>	<u>10,411</u>
FUND BALANCES AT END OF YEAR	<u>\$ 10,256</u>	<u>\$ 2,067</u>	<u>\$ 12,323</u>

NON-MAJOR CAPITAL PROJECTS FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
CAPITAL PROJECTS FUNDS (Non Major)
December 31, 2008

	JAIL FUND 301	FIRE DEPARTMENT FUND 304	LIBRARY FUND 305	DETENTION HOME FUND 306/316	JAIL 2007 FUND 310	HEALTH UNIT FUND 311	TOTAL (Schedule 7)
ASSETS							
Cash	\$ 669,256	\$ 2,282,944	\$ -	\$ 238,841	\$ 415,963	\$ 532,626	\$ 4,139,630
Ad valorem taxes receivable	-	-	-	198,991	428,254	-	627,245
TOTAL ASSETS	\$ 669,256	\$ 2,282,944	\$ -	\$ 437,832	\$ 844,217	\$ 532,626	\$ 4,766,875
LIABILITIES							
Accounts payable	\$ 2,864	\$ -	\$ -	\$ 46,449	\$ 22,949	\$ -	\$ 72,262
Due to other funds	-	-	-	529,926	-	-	529,926
TOTAL LIABILITIES	2,864	-	-	576,375	22,949	-	602,188
FUND EQUITY							
Fund balance							
Reserved for capital improvement	666,392	2,282,944	-	(138,543)	821,268	532,626	4,164,687
Total fund balance	666,392	2,282,944	-	(138,543)	821,268	532,626	4,164,687
TOTAL LIABILITIES AND FUND EQUITY	\$ 669,256	\$ 2,282,944	\$ -	\$ 437,832	\$ 844,217	\$ 532,626	\$ 4,766,875

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, 2008

	JAIL FUND 301	FIRE DEPARTMENT FUND 304	PUBLIC LIBRARY FUND 305	DETENTION HOME FUND 306/316	JAIL 2007 FUND 310	HEALTH UNIT FUND 311	TOTAL (Schedule 8)
Revenues							
Ad valorem tax	\$ -	\$ -	\$ -	\$ 221,552	\$ 475,074	\$ -	\$ 696,626
Intergovernmental revenue - state	-	-	-	9,330	1,226	-	10,556
Use of money and property	14,891	18,349	155	6,480	7,807	7,367	55,049
Total revenues	14,891	18,349	155	237,362	484,107	7,367	762,231
Expenditures							
Current							
General government							
Finance and administration	2,020	-	-	13,232	-	-	15,252
Health and welfare	-	-	-	-	-	9	9
Public safety	2,502	66,438	-	-	14,115	-	83,055
Total general government	4,522	66,438	-	13,232	14,115	9	98,316
Capital outlay	2,101	1,265,988	-	779,148	41,393	-	2,088,630
Total expenditures	6,623	1,332,426	-	792,380	55,508	9	2,186,946
Excess (deficiency) of revenues over expenditures	8,268	(1,314,077)	155	(555,018)	428,599	7,358	(1,424,715)
Other financing sources (uses)							
Sale of assets	-	52,000	-	-	-	-	52,000
Transfers in	-	1,500,000	-	-	-	262,038	1,762,038
Transfers out	-	-	(155)	-	-	-	(155)
Total other financing sources (uses)	-	1,552,000	(155)	-	-	262,038	1,813,883
Excess (deficiency) of revenues and other sources over expenditures	8,268	237,923	-	(555,018)	428,599	269,396	389,168
Fund balances at beginning of year	658,124	2,045,021	-	416,475	392,669	263,230	3,775,519
FUND BALANCES AT END OF YEAR	\$ 666,392	\$ 2,282,944	\$ -	\$ (138,543)	\$ 821,268	\$ 532,626	\$ 4,164,687

NON-MAJOR ENTERPRISE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Net Assets
ENTERPRISE FUNDS (Non Major)
December 31, 2008

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement E)
ASSETS						
Cash	\$ 68,146	\$ -	\$ 20,229	\$ -	\$ -	\$ 88,375
Due From Other Governments	-	-	-	1,935	-	1,935
Receivables	2,348	9,680	1,124	-	7,126	20,278
Capital assets	70,580	1,049,960	125,728	809,045	689,392	2,744,705
TOTAL ASSETS	\$ 141,074	\$ 1,059,640	\$ 147,081	\$ 810,980	\$ 696,518	\$ 2,855,293
LIABILITIES AND NET ASSETS						
Liabilities						
Current liabilities						
Accounts payable and accrued expenses	\$ 13	\$ -	\$ -	\$ 67	\$ 5,292	\$ 5,372
Due to other funds	-	-	-	888	137,816	138,704
Current liabilities payable from restricted assets						
Customer deposits payable	50	-	-	-	-	50
Total liabilities	63	-	-	955	143,108	144,126
Net assets (deficit)						
Invested in capital assets	70,580	1,049,960	125,728	809,045	689,392	2,744,705
Unrestricted (deficit)	70,431	9,680	21,353	980	(135,982)	(33,538)
Total net assets (deficit)	141,011	1,059,640	147,081	810,025	553,410	2,711,167
TOTAL LIABILITIES AND NET ASSETS	\$ 141,074	\$ 1,059,640	\$ 147,081	\$ 810,980	\$ 696,518	\$ 2,855,293

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Assets
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2008

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 125	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement F)
Operating revenues						
Sewer service charges	\$ 13,592	\$ -	\$ -	\$ 3,231	\$ 73,638	\$ 90,481
Operating expenses						
Depreciation	3,485	56,483	6,356	13,705	37,989	118,018
Utilities	156	-	-	697	27,052	27,905
Indirect cost allocation	736	-	-	-	1,392	2,128
Interest	-	-	-	28	1,707	1,735
Insurance	315	-	-	-	-	315
Maintenance and repairs	-	-	-	-	3,173	3,173
Treatment fees	6,858	-	-	-	78,962	85,820
Miscellaneous	2	-	-	-	7,741	7,743
Total operating expenses	11,552	56,483	6,356	14,430	158,016	246,837
Operating income (loss)	2,040	(56,483)	(6,356)	(11,199)	(84,358)	(156,356)
Non-operating revenues						
Interest earned	1,443	-	978	-	-	2,421
Other financing sources						
Capital contributions	-	-	-	822,750	-	822,750
Total other financing sources	-	-	-	822,750	-	822,750
Net increase (decrease) in net assets	3,483	(56,483)	(5,378)	811,551	(84,358)	668,815
Net assets at beginning of year	137,528	1,116,123	152,459	(1,526)	637,768	2,042,352
NET ASSETS (Deficit) AT AT END OF YEAR	\$ 141,011	\$ 1,059,640	\$ 147,081	\$ 810,025	\$ 553,410	\$ 2,711,167

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2008

	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 (Statistical G)
Cash flows from operating activities						
Receipts from customers	\$ 13,593	\$ -	\$ -	\$ 1,296	\$ 71,324	\$ 86,213
Payments to suppliers for goods and services	(8,691)	-	-	(700)	(128,689)	(138,080)
Net cash provided (used) by operating activities	4,902	-	-	596	(57,365)	(51,867)
Cash flows from capital and related financing activities						
Receipts from other funds	-	-	-	(596)	57,365	56,769
Net cash provided by capital and related operating activities	-	-	-	(596)	57,365	56,769
Cash flows from investing activities						
Interest earnings	1,443	-	448	-	-	1,891
Net cash provided by investing activities	1,443	-	448	-	-	1,891
Net increase (decrease) in cash and cash equivalents	6,345	-	448	-	-	6,793
Cash at beginning of year	61,801	-	19,781	-	-	81,582
CASH AT END OF YEAR	\$ 68,146	\$ -	\$ 20,229	\$ -	\$ -	\$ 88,375
Reconciliation of operating income to net cash used by operating activities						
Operating income (loss)	\$ 2,040	\$ (56,483)	\$ (6,356)	\$ (11,199)	\$ (84,358)	\$ (156,356)
Adjustments to reconcile operating loss to net cash provided by operating activities						
Depreciation	3,485	56,483	6,356	13,705	37,989	118,018
Change in assets and liabilities						
Receivables	-	-	-	(1,935)	(2,333)	(4,268)
Accounts payable	(623)	-	-	25	(8,663)	(9,261)
Net cash provided (used) by operating activities	\$ 4,902	\$ -	\$ -	\$ 596	\$ (57,365)	\$ (51,867)
Cash shown on schedule of net assets	\$ 68,146	\$ -	\$ 20,229	\$ -	\$ -	\$ 88,375

NON-MAJOR INTERNAL SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Net Assets
INTERNAL SERVICE FUNDS (Non Major)
December 31, 2008

	<u>HEALTH AND DENTAL INSURANCE FUND 122</u>	<u>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement E)</u>
ASSETS				
Cash	\$	\$ 2,572,700	\$ 1,165,940	\$ 3,738,640
Investments at market value	-	-	750,000	750,000
Receivables - other	-	6,043	17,315	23,358
Due from other governments	-	1,516	-	1,516
Due from other funds	-	1,269,279	-	1,269,279
Prepaid and other assets	-	-	88,169	88,169
TOTAL ASSETS	\$ -	\$ 3,849,538	\$ 2,021,424	\$ 5,870,962
LIABILITIES AND NET ASSETS				
Liabilities				
Accounts payable and accrued expenses	\$ -	\$ 45,823	\$ 47,132	\$ 92,955
Deposits held	-	1,168	-	1,168
Other noncurrent liabilities	-	485,897	515,131	1,001,028
Total liabilities	-	532,888	562,263	1,095,151
Net assets				
Restricted for Insurance Claims	-	3,316,650	1,459,161	4,775,811
Total net assets	-	3,316,650	1,459,161	4,775,811
TOTAL LIABILITIES AND NET ASSETS	\$ -	\$ 3,849,538	\$ 2,021,424	\$ 5,870,962

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Assets
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2008

	HEALTH AND DENTAL INSURANCE FUND 122	INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement F)
Operating Revenues				
Premiums	\$ -	\$ 1,456,128	\$ 681,852	\$ 2,137,980
Operating Expenses				
Administrative expenses	8,300	13,012	21,931	43,243
Benefit payments and reinsurance	-	698,386	361,002	1,059,388
Total expenditures	<u>8,300</u>	<u>711,398</u>	<u>382,933</u>	<u>1,102,631</u>
Operating income (loss)	(8,300)	744,730	298,919	1,035,349
Nonoperating revenues				
Interest income	-	63,127	33,688	96,815
Total nonoperating revenues	<u>-</u>	<u>63,127</u>	<u>33,688</u>	<u>96,815</u>
Changes in net assets	(8,300)	807,857	332,607	1,132,164
Net assets at beginning of year	<u>8,300</u>	<u>2,508,793</u>	<u>1,126,554</u>	<u>3,643,647</u>
NET ASSETS AT END OF YEAR	<u>\$ -</u>	<u>\$ 3,316,650</u>	<u>\$ 1,459,161</u>	<u>\$ 4,775,811</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2008

	HEALTH AND DENTAL INSURANCE FUND 122	INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement G)
Cash flows from operating activities				
Premiums received	\$ -	\$ 1,456,128	\$ 725,397	\$ 2,181,525
Payments to suppliers for goods and services	-	(13,012)	(21,931)	(34,943)
Payments for claims	(8,300)	(871,369)	(558,940)	(1,438,609)
Net cash provided by operating activities	(8,300)	571,747	144,526	707,973
Cash flows from capital and related financing activities				
Due from other funds	-	(1,269,279)	-	(1,269,279)
Net cash provided by capital and related operating activities	-	(1,269,279)	-	(1,269,279)
Cash flows from investing activities				
Interest earnings	-	63,125	33,688	96,813
Net cash provided by investing activities	-	63,125	33,688	96,813
Net increase in cash	(8,300)	(634,407)	178,214	(464,493)
Cash at beginning of year	8,300	3,207,107	987,726	4,203,133
CASH AT END OF YEAR	<u>\$ -</u>	<u>\$ 2,572,700</u>	<u>\$ 1,165,940</u>	<u>\$ 3,738,640</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income	\$ (8,300)	\$ 744,730	\$ 298,919	\$ 1,035,349
Adjustments to reconcile operating income to net cash provided by operating activities				
Change in assets and liabilities				
Receivables	-	-	43,545	43,545
Prepaid expenses	-	-	(21,426)	(21,426)
Accounts payable	-	(4,595)	(16,372)	(20,967)
Noncurrent liabilities	-	(168,388)	(160,140)	(328,528)
Net cash provided by operating activities	<u>\$ (8,300)</u>	<u>\$ 571,747</u>	<u>\$ 144,526</u>	<u>\$ 707,973</u>
Cash shown on statement of net assets	<u>\$ -</u>	<u>\$ 2,572,700</u>	<u>\$ 1,165,940</u>	<u>\$ 3,738,640</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 2008

***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, 2008

		SALARY
Hargrove, Paul	District A	\$ 554
Jackson, Charles E, III	District A	13,846
Calhoun, Hugh "Mack"	District B	14,400
Caldwell, Walt, IV	District C	14,400
Blade, Dorth	District D	14,400
Golden, Kimberly	District E	554
Smiley, Shane	District E	13,846
Dawson, King	District F	554
Moore, Pat	District F	13,846
TOTAL		\$ <u>86,400</u>

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

For the Year Ended December 31, 2008

Beaird, David Lane		\$ 650
Dans, Steven L		650
Ginn, David		450
TOTAL		\$ <u>1,750</u>

West Ouachita Sewerage District No. 9
(A Component Unit of Ouachita Parish Police Jury)
Schedule of Bond Disclosure Requirements
For the Year Ended December 31, 2008

Board Member	Expiration of Term
Lane Beaird	Indefinite
Steven L. Dans	Indefinite
David Ginn	Indefinite

Number of Customers	
Residential	378
Commercial	1
Total	<u>379</u>

Schedule of Changes in Restricted Assets

	Bond Sinking Fund	Bond Reserve Fund	Bond Contingency Fund
Balance - January 1, 2008	\$ -	\$ 8,337	\$ 46,452
Add			
Transfers (net)	44,462	35,560	-
Interest earned	-	624	960
Total funds available	\$ <u>44,462</u>	\$ <u>44,521</u>	\$ <u>47,412</u>
Less			
Payment of principal and interest	(44,462)	-	-
Balance - December 31, 2008	\$ <u>-</u>	\$ <u>44,521</u>	\$ <u>47,412</u>

Schedule 23

**West Ouachita Sewerage District No. 9
(A Component Unit of Ouachita Parish Police Jury)
For the Year Ended December 31, 2008**

Company	Risk Covered	Limits of Coverage	Expiration Date
St. Paul Fire & Marine Ins. Co.	Primary Coverage	\$1 Million per occurrence \$2 Million in aggregate	01/01/2009
	Automobile Liability	\$1 Million per occurrence	01/01/2009
	Employee Theft	\$100,000 per occurrence	01/01/2009
	Excess Liability Coverage	\$2 Million in aggregate	01/01/2009

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

LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

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

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

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Ouachita Parish Police Jury Monroe, Louisiana

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 2008, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated July 20, 2009. We conducted our audit 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 the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana of Certified Public Accountants and the Louisiana Legislative Auditor.

Internal Control over Financial Reporting

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

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

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

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

principles such that there is more than a remote likelihood that a misstatement of the Police Jury's financial statements that is more than inconsequential will not be prevented or detected by the Police Jury's internal control. We consider the deficiencies described in the accompanying Schedule of Findings listed as finding 08-01, 08-02 and 08-03 to be significant deficiencies in the internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiencies listed as finding 08-01, 08-02 and 08-03 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described as finding 08-01.

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

This report is intended solely for the information and use of management of the Police Jury, Federal awarding agencies and pass-through entities, and other entities granting funds to the Police Jury and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Shuffey, Huffman, Reynolds, & Seigrist

(A Professional Accounting Corporation)

July 20, 2009

LUFFEY, HUFFMAN, RAGSDALE & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Ouachita Parish Police Jury
Monroe, Louisiana

Compliance

We have audited the compliance of the **Ouachita Parish Police Jury** (the Police Jury) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major Federal programs for the year ended December 31, 2008. The Police Jury's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the Police Jury's management. Our responsibility is to express an opinion on the Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Police Jury's compliance with those requirements.

In our opinion, the Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended December 31, 2008.

**Ouachita Parish Police Jury
Monroe, Louisiana**

Internal Control Over Compliance

Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Police Jury's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Police Jury's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 08-03 to be a significant deficiency.

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

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

This report is intended solely for the information and use of, management of the Police Jury, Federal awarding agencies and pass-through entities and the Legislative Auditor of the State of Louisiana and is not intended to be used and should not be used by anyone other than these specified parties. However, under provisions of Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Huffman, Huffman, Roydale, & Squire

(A Professional Accounting Corporation)

July 20, 2009

OUACHITA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2008

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	Expenditures
Department of Agriculture			
Passed Through Louisiana Department of Social Services			
State Administrative Matching Grants for Food Stamp Program	10.561	632399	\$ 200,689
State Administrative Matching Grants for Food Stamp Program	10.561	671533	76,020
Passed Through Louisiana Department of Education			
Special Milk Program for Children	10.556	N/A	2,258
Total Department of Agriculture			<u>278,967</u>
Department of Health and Human Services			
Passed Through the La. Dept of Labor			
Temporary Assistance for Needy Families-STEP	93.558	638129	117,669
Temporary Assistance for Needy Families-Community Response Initiative	93.558	648056	162,299
Social Services Block Grant	93.667	N/A	
Total Department of Health and Human Services			<u>279,968</u>
Department of Housing and Urban Development (HUD)			
Direct Programs			
Section 8 Voucher	14.871	N/A	2,896,827
Passed Through Louisiana Division of Administration			
Community Development Block Grant			
CDBG - Sewer Improvements	14.218	574362	57,252
Total Department of Housing and Urban Development			<u>2,954,079</u>
Department of Justice			
Direct Program			
Drug Court Implementation Grant Program	16.585	N/A	135,505
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	233,425
Total Department of Justice			<u>368,930</u>
Department of Labor			
Passed Through the Louisiana Department of Labor			
Workforce Investment Act (WIA)			
Adult Program	17.258	474-664878	491,232
Youth Program	17.259	474-664878	632,054
Dislocated Worker Program	17.260	474-664878	387,358
WIA Trade Adjustment Assistance Program	17.245	474-660687	471,347
Total WIA Cluster			<u>1,981,991</u>
Total Department of Labor			<u>1,981,991</u>
Department of Homeland Security			
Direct Program			
Disaster Housing Assistance Program	97.109	N/A	48,742
Passed Through State of Louisiana Office of Homeland Security and Emergency Preparedness			
State Domestic Preparedness Equipment Support Grant	97.067	2005-GE-T5-0004	14,298
State Domestic Preparedness Equipment Support Grant	97.067	2006-GE-T6-0069	47,047
Emergency Management Performance Grants	97.042	2007-EM-E7-0032	44,051
Total Federal Emergency Management Agency			<u>154,138</u>
Total Federal Awards Expended			<u>\$ 6,018,073</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, 2008

Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards presents the activities of all Federal awards of the Ouachita Parish Police Jury (the Police Jury). The Police Jury primary government reporting entity is defined in Note 1 to the Police Jury's financial statements. All Federal awards received directly from Federal agencies as well as Federal awards passed through other government agencies are included on the schedule.

Note 2 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's primary government financial statements.

Note 3 - Loans Outstanding

The Police Jury has loans outstanding under Federal loan or loan guarantee award programs of was \$68,351 at December 31, 2008.

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

Intergovernmental revenues – Federal Grants totaling \$6,018,073 recorded in the Governmental Funds represent the Federal Awards expended by the Police Jury for the year ended December 31, 2008.

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

	Adult	Youth	Dislocated Worker	Administration
Expenditures Per Award Schedule	\$ 491,232	\$ 632,054	\$ 387,358	\$ -
Administrative Funds	(46,713)	(60,104)	(350,523)	143,652
Revenues per Schedule 10	<u>\$ 444,519</u>	<u>\$ 571,950</u>	<u>\$ 36,835</u>	<u>\$ 143,652</u>

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008**

Section I. Summary of Auditors' Results

Financial Statements

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

Internal control over financial reporting:

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

Noncompliance material to financial statements
noted?

 X Yes No

Federal Awards

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

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

Any audit findings disclosed that are required to be
reported in accordance with Section 510(a) of
Circular A-133?

 Yes X No

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008**

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.871	Section 8 Housing Choice Vouchers
17.258	WIA-Adult
17.259	WIA-Youth
17.260	WIA-Dislocated Worker

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

Auditee qualified as low-risk auditee? Yes X No

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

08-01 Financial Statements Not Filed Timely

Finding

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

Due to the difficulties encountered in accumulating the information needed to include infrastructure assets for compliance with GASB 34's *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, the Police Jury was unable to produce financial statements within the required time frame.

Recommendation

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

Response

Management concurs with the finding and will make every effort to ensure that its records are available for audit within a reasonable time frame to allow the auditors sufficient time to express an opinion on the financial statements whereby they can be filed within six months of year-end. Since the infrastructure assets are now incorporated into the financial statements, this should not be a recurring event.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008**

08-02 Reporting of Infrastructure Assets

Finding

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

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

Because of a misunderstanding of when the retroactive reporting period was required, the information necessary to report infrastructure assets acquired or constructed during the 1980 to 2003 timeframe had not been accumulated for inclusion in the December 31, 2007 financial statements. As a result, these infrastructure assets having a net book value of \$134,089,881 (cost of \$245,885,424 less accumulated depreciation of \$111,795,543) are shown as a prior period adjustment.

Recommendation

We recommend that the Police Jury closely monitor future pronouncements to ensure that future GASB pronouncements are implemented on a timely basis.

Management's Corrective Action Plan

Management concurs with the finding and with the aid of a consulting CPA firm, will more closely monitor future pronouncements to ensure that future GASB pronouncements are implemented on a timely basis.

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

08-03 Reconciliation of Certain Federal Programs

Finding

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

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008**

Several requests for funds on letters of credit were presented to us as current but were later found to have been voided. Other letters of credit differed from the corresponding general ledger entries for the period reviewed. The expenditure reports also deviated from general ledger entries in multiple instances. Seven adjusting journal entries totaling approximately \$175,000 were made after year-end to reconcile the general ledger accounts to the actual revenues received in the Workforce Investment Act, STEP, and Community Response Initiative programs. These entries were to reclassify revenues received January through November, 2008.

Recommendation

We recommend assigning one individual within the Treasurer's Office to generate the expenditure reports and corresponding letters of credit from actual expenditures for the appropriate period for these programs. All associated general ledger accounts should also be reconciled monthly. We further recommend monthly review of these records by supervisory personnel to insure appropriate internal controls are followed.

Response

OPPJ has addressed these issues by assigning new personnel to handle the letters of credit and expenditure reports, as well as, incorporating a policy to reconcile these accounts monthly. Supervisory personnel will review records on a monthly basis.

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

The following is a summary of the status of the prior year findings included in Luffey, Huffman, Ragsdale & Soignier (APAC) audit report dated June 30, 2008 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, 2007.

07-01 Accounting Function

Finding

During the course of our audit, the Treasurer's Office had to make several entries long after year end to record activities for the year ended December 31, 2007. Entries such as recording adjustments to inventory were not made until May 2008.

In addition, considerable time was expended reconciling the capital asset records to the accounting records. Additionally, items that did not meet the Police Jury's capitalization policy were recorded in capital expenditure accounts which had to be reclassified.

It should be noted that the current accounting personnel are knowledgeable and well trained but appear to be under staffed.

Status

While there continue to be some adjustments made after the end of the fiscal year, Management feels that we have made progress in reducing the number of adjustments as mentioned in the prior year Finding 07-01. Additional accounting staff would be a welcome relief; however, management will continue to monitor the need versus budgetary constraints.

07-02 Grant Activity

Finding

Overall, difficulties were encountered in obtaining complete and accurate information regarding certain grant information such as, program title, Catalog of Federal Domestic Assistance (CFDA) number, funding sources of grants and documentation for grant awards due to a non-centralized method of accumulating information. Additionally, grant receivables are not recorded except at year end instead of during the year as invoices are submitted. The Schedule of Expenditures of Federal Awards should be prepared by the Police Jury staff and presented to the auditor.

Status

We have made significant progress toward the identification and documentation of grant awards. However, see finding number 08-03 in the current year audit report.