

OUACHITA PARISH POLICE JURY

Financial Statements

As of and For the Year Ended December 31, 2017

OUACHITA PARISH POLICE JURY

**Financial Statements
As of and for the Year Ended December 31, 2017**

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditors' Report		1-3
Required Supplemental Information (Part A)		
Management's Discussion and Analysis		5-16

BASIC FINANCIAL STATEMENTS

Government – Wide Financial Statements:		
Statement of Net Position	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 Position		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
Combining Statement of Net Position – Proprietary Funds	E	25
Combining Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	F	26
Combining Statement of Cash Flows – Proprietary Funds	G	27
Notes to the Financial Statements		29-88

OUACHITA PARISH POLICE JURY

**Financial Statements
As of and for the Year Ended December 31, 2017**

TABLE OF CONTENTS (Continued)

	<u>Schedule</u>	<u>Page</u>
Required Supplemental Information (Part B)		
Budgetary Comparison Schedules (Unaudited):		
General Fund	1	90
Public Works Fund	2	91
Fire Protection District No. 1 Fund	3	92
Public Library Fund	4	93
Correctional Center Fund	5	94
Urban Systems Fund	6	95
Notes to Budgetary Comparison Schedules		96
Other Post-Employment Benefits – Schedule of Funding Progress and Schedule of Employer Contributions (Unaudited)	7	97
Schedules of Employer’s Proportionate Share of Net Pension Liability (Unaudited)	8	98
Schedules of Employer’s Contributions (Unaudited)	9	99
Other Supplemental Information		
Non-Major Governmental Funds:		
Combining Balance Sheet	10	102
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	11	103
Non-Major Special Revenue Funds:		
Combining Balance Sheet	12	105-108
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	13	109-112
Non-Major Debt Service Funds:		
Combining Balance Sheet	14	114
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	15	115
Non-Major Capital Projects Funds:		
Combining Balance Sheet	16	117
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	17	118

OUACHITA PARISH POLICE JURY

**Financial Statements
As of and for the Year Ended December 31, 2017**

TABLE OF CONTENTS (Continued)

	<u>Schedule</u>	<u>Page</u>
Non-Major Enterprise Funds:		
Combining Balance Sheet	18	120
Combining Schedule of Revenues, Expenses, and Changes in Net Assets	19	121
Combining Schedule of Cash Flows	20	122
Non-Major Internal Service Funds:		
Combining Balance Sheet	21	124
Combining Schedule of Revenues, Expenses, and Changes in Net Position	22	125
Combining Schedule of Cash Flows	23	126
Schedule of Police Jury Compensation	24	127
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	25	128

**REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*
AND UNIFORM GUIDANCE**

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		131-132
Independent Auditors' Report on Compliance With Requirements Applicable To Each Major Program and Internal Control Over Compliance in Accordance With Uniform Guidance		133-134
Schedule of Expenditures of Federal Awards	26	135
Notes to Schedule of Expenditures of Federal Awards		136-137
Schedule of Findings and Questioned Costs		138-139
Schedule of Findings and Questioned Costs- Corrective Action Plan		140
Summary Schedule of Prior Year Findings		141

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INDEPENDENT AUDITORS' REPORT

Ouachita Parish Police Jury
Monroe, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units

As discussed in Note 1 - B, the financial statements do not include financial data for all of the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of this departure from accounting principles generally accepted in the United States of America on the assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units are not reasonably determinable.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the Ouachita Parish Police Jury, as of December 31, 2017, or the changes in financial position, and, where applicable, cash flows thereof for the year then ended.

Unmodified Opinions

In our opinion, the financial statements referred to above present 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information (Part A) and (Part B)

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 16; budgetary comparison information, pages 90 through 95; Other Post-Employment Benefits Schedules of Funding Progress and Employer Contributions, page 97; and Schedules of Employer's Proportionate Share of Net Pension Liability and Employer's Contributions, pages 98 and 99 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Ouachita Parish Police Jury
Monroe, Louisiana**

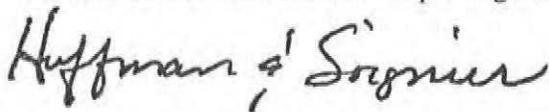
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial schedules; schedules 10 and 11; the Schedule of Police Jury Compensation and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial schedules, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial schedules; the Schedule of Police Jury Compensation and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2018 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.



(A Professional Accounting Corporation)
August 17, 2018

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

Our discussion and analysis of Ouachita Parish Police Jury's (the Police Jury's) financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2017. 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 liabilities at the close of the most recent fiscal year by approximately \$270 million (net position). Of this amount, there is a negative \$7 million (unrestricted net position).
- The Police Jury's total net position increased by approximately \$2.5 million during 2017. Governmental activities' net position increased approximately \$2.6 million during 2017, while business-type activities' net position decreased by approximately \$102,500.
- As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$113 million, an increase of approximately \$2.6 million in comparison with the prior year. Approximately 5.1% of this total amount, \$5.8 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 94.9% or \$107 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 15.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$5.8 million, or 93% of total 2017 General Fund expenditures and transfers.
- In April 2016, voters on the west side of the parish approved a .39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. It is estimated that the tax will generate \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the reconstruction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects. During 2017 there were 4 large road projects that totaled \$4,703,000.
- In last year's report, we mentioned the parish suffered historic flooding after a rain event dropped nearly 27 inches of rain in a 2 day period. A disaster was declared by the parish, the state and the federal government which is FEMA DR-4263. Several departments spent funds on response and recovery. FEMA will only reimburse 75% of the approved response and recovery funds. The parish has received some reimbursements during 2017. Also during 2017, the U.S. Department of Housing and Urban Development announced that it has set aside funds through the Community Development Block Grant program (CDBG) to assist with the 25% match. In addition, there have been funds reallocated from previous disasters through FEMA's Hazard Mitigation Grant Program (HMGP) to Ouachita Parish. The OPPJ has requested proposals for a grant manager in order to assist the OPPJ with utilizing the HMGP funding and the potential CDBG matching funds. We anticipate that the funding will be significant and shared with the Cities of Monroe and West Monroe. It may take 2 to 4 years before construction may begin on projects from the HMGP funds.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

USING THIS ANNUAL REPORT

The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and for its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give some insights into the Police Jury's overall financial health. Fund financial statements report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General Fund, Public Works, Fire Department, Public Library, the Correctional Center and the Urban Systems Special Revenue Funds.

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

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

Reporting on the Police Jury as a Whole

Government-Wide Financial Statements

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

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

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017

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

The governmental activities reflect the Police Jury's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance and administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes and government grants. The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The Police Jury's sewerage collection programs are reported here.

Reporting the Police Jury's Most Significant Funds

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

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

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

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

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

Funds Balance Sheet to the Statement of Net Position and of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities.

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

Fiduciary funds are used to account for resources held by the Police Jury in a trustee capacity or as an agent for others. The Police Jury had no fiduciary funds at December 31, 2017.

The total columns on the governmental funds financial statements (see Statements C and D) require reconciliation to the government-wide financial statements. The governmental funds' differences result from the different measurement focus and the reconciliation is presented on the pages following each statement. The flow of current financial resources reflects inter-fund transfers as other financial sources as well as capital expenditures as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations into the *Governmental Activities* column in the Statement of Net Position.

Capital Assets

General capital assets include land, construction in progress, buildings, equipment and furniture, books, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the Police Jury's capitalization threshold (see Note 1 – J). All projects completed and acquisitions occurring in the year ended December 31, 2017, have been capitalized. The Police Jury has capitalized all purchased capital assets and all donated capital assets.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplemental information* (Part B), the budgetary comparison schedules, Other Post-Employment Benefits Schedule of Funding Progress and Schedule of Employer Contributions, Schedule of Employer's Share of Net Pension Liability and the Schedule of Employer Contributions. Required supplemental information can be found in Schedules 1 through 9 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 25.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

Also included in the report are the Office of Management and Budget 2 CFR 200 (Uniform Guidance) Single Audit reports and the Schedule of Expenditures of Federal Awards (Schedule 26).

GOVERNMENT-WIDE FINANCIAL ANALYSIS

THE POLICE JURY AS A WHOLE The Police Jury's net position were \$270 million at December 31, 2017. Of this amount, \$277 million was restricted or invested in capital assets. Restricted net position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

The following table reflects the condensed Statement of Net Position for 2017, with comparative figures from 2016:

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

**Table I
OUACHITA PARISH POLICE JURY
Condensed Statement of Net Position
December 31, 2017 and 2016**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and other assets	\$ 128,389,221	\$ 123,696,959	\$ 125,051	\$ 168,009	\$ 128,514,272	\$ 123,864,968
Capital assets	182,726,715	181,899,334	1,665,437	1,809,004	184,392,152	183,708,338
Total assets	<u>311,115,936</u>	<u>305,596,293</u>	<u>1,790,488</u>	<u>1,977,013</u>	<u>312,906,424</u>	<u>307,573,306</u>
Deferred outflows of resources						
Deferred charges on pensions	<u>11,976,634</u>	<u>16,786,299</u>	<u>-</u>	<u>-</u>	<u>11,976,634</u>	<u>16,786,299</u>
Liabilities						
Current and other liabilities	7,262,218	5,266,229	32,434	90,229	7,294,652	5,356,458
Long-term liabilities	44,377,503	48,370,892	327,081	353,244	44,704,584	48,724,136
Total Liabilities	<u>51,639,721</u>	<u>53,637,121</u>	<u>359,515</u>	<u>443,473</u>	<u>51,999,236</u>	<u>54,080,594</u>
Deferred inflows of resources						
Deferred inflows on pensions	<u>2,424,829</u>	<u>2,276,980</u>	<u>-</u>	<u>-</u>	<u>2,424,829</u>	<u>2,276,980</u>
Net Position						
Invested in capital assets, net of debt	180,429,662	181,899,334	1,340,437	1,458,004	181,770,099	183,357,338
Restricted	95,652,601	93,597,287	58,502	58,502	95,711,103	93,655,789
Unrestricted	(7,054,243)	(8,969,628)	32,034	17,304	(7,022,209)	(8,952,324)
Total net position	<u>\$ 269,028,020</u>	<u>\$ 266,468,494</u>	<u>\$ 1,430,973</u>	<u>\$ 1,533,540</u>	<u>\$ 270,458,993</u>	<u>\$ 268,002,031</u>

The negative \$7 million in unrestricted net position of governmental activities represents the *accumulated* results of all past year's operations. Net position of governmental activities increased by \$2.6 million from the prior year. The changes in net position are discussed later in this MD&A.

The Police Jury's *combined* net position at year-end totaled \$270 million. Approximately 67% (\$181.8 million) of the Police Jury's net position as of December 31, 2017, 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 35% of the Police Jury's net position (\$95.7 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 is a negative 3% (\$7 million) of net position, referred to as unrestricted.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

The results of this year's operations for the primary government as a whole are reported in the Statement of Activities. The following Table 2 provides a summary of the changes in net position for the year ended December 31, 2017, with comparative figures from 2016:

**Table 2
OUACHITA PARISH POLICE JURY
Condensed Statement of Activities
For the years ended December 31, 2017 and 2016**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Program revenues						
Charges for services	\$ 10,211,583	\$ 10,405,356	\$ 209,575	\$ 208,962	\$ 10,421,158	\$ 10,614,318
Operating grants and contributions	7,117,836	7,920,646	-	-	7,117,836	7,920,646
Capital grants and contributions	1,660,722	4,624,886	-	-	1,660,722	4,624,886
General Revenues						
Ad valorem taxes	37,787,073	36,504,977	-	-	37,787,073	36,504,977
Sales taxes	17,155,132	17,107,567	-	-	17,155,132	17,107,567
Other general revenues	11,366,467	9,360,137	1,821	952	11,368,288	9,361,089
Total revenues	85,298,813	85,923,569	211,396	209,914	85,510,209	86,133,483
Functions/Program Expenses:						
Current						
Legislative	218,488	217,213	-	-	218,488	217,213
Judicial	7,862,001	7,827,936	-	-	7,862,001	7,827,936
Elections	145,130	226,786	-	-	145,130	226,786
Finance and administrative	2,270,981	2,094,809	-	-	2,270,981	2,094,809
Other general government	7,358,724	7,214,994	-	-	7,358,724	7,214,994
Public safety	38,378,594	38,130,460	-	-	38,378,594	38,130,460
Public works	8,583,507	8,370,741	-	-	8,583,507	8,370,741
Health and welfare	4,199,984	3,885,653	-	-	4,199,984	3,885,653
Culture and recreation	8,428,410	7,903,470	-	-	8,428,410	7,903,470
Economic development and assistance	5,140,955	4,714,524	-	-	5,140,955	4,714,524
Interest	152,509	6,736	-	-	152,509	6,736
Sewer	-	-	313,962	330,918	313,962	330,918
Total function/program expenses	82,739,282	80,593,322	313,962	330,918	83,053,245	80,924,240
Increase (decrease) in net position	\$ 2,559,531	\$ 5,330,247	\$ (102,566)	\$ (121,004)	\$ 2,456,963	\$ 5,209,243

Changes in Net Position The Police Jury's total revenues were \$85.5 million and the total cost of all programs and services was \$83.1 million. Therefore, net position increased \$2.5 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, 2017**

Governmental Activities net position increased \$2.6 million in 2017. The cost of all of the *governmental* activities this year was \$82.7 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$66.3 million because some of the cost was paid by those who benefited from the programs (\$10.2 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$8.8 million).

In the table which follows, we have presented the cost of each of the Police Jury's seven largest functions - judicial, other general government, public safety, public works, finance and administration, culture and recreation, and economic and government assistance as well as each program's *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3
OUACHITA PARISH POLICE JURY
Governmental Activities
Years Ended December 31, 2017 and 2016**

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
Judicial	\$ 7,862,001	\$ 7,827,936	\$ 3,398,676	\$ 3,221,009
Finance and administration	2,270,981	2,094,809	640,531	428,576
Other general government	7,358,724	7,214,994	7,358,724	7,214,994
Public safety	38,378,594	38,130,460	33,148,105	31,869,261
Public works	8,583,507	8,370,741	6,235,123	2,756,949
Health and welfare	4,199,984	3,885,653	4,034,213	3,724,707
Culture and recreation	8,428,410	7,903,470	8,212,059	7,662,708
Economic and Government Assistance	5,140,955	4,714,524	205,584	313,495
All others	516,126	450,736	516,126	450,736
Totals	<u>\$ 82,739,282</u>	<u>\$ 80,593,323</u>	<u>\$ 63,749,141</u>	<u>\$ 57,642,435</u>

Governmental Activities net position increased \$2.6 million. Some factors affecting the change in net position for governmental activities were:

- (1) a \$280,000 increase in housing revenue in Section 8 Housing.
- (2) a \$1.3 million increase in property taxes due to increased value of assessments.
- (3) a \$267,000 decrease in internal service fund long-term liability estimates

Business-Type Activities net position decreased by approximately \$102,500 in 2017.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

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

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$113.3 million, an increase of approximately \$2.6 million in comparison with the prior year. Approximately 5.1% of this total amount, \$5.8 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 94.9% or \$107.5 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Footnote 14.

The General Fund is the chief operating fund of the Ouachita Parish Police Jury. At the end of the fiscal year, total fund balance of the General Fund was approximately \$10.3 million of which \$4.5 million was committed leaving \$5.8 million unassigned. For 2017, fund balance increased by \$861,021 versus the \$66,000 decrease in 2016.

Public Works fund balance increased by approximately \$733,000 as compared with a \$938,000 increase in 2016. This difference is largely due primarily to a decrease in 2017 sales tax revenue of \$460,000.

The Fire Department fund balance increased by approximately \$875,000 in 2017 versus a \$600,000 increase in 2016. The Fire Department experienced a \$330,000 increase in property taxes, a \$460,000 decrease in sales taxes and a \$250,000 decrease in retirement due to a reduction in the employer percentage. Finally, in 2017 and 2016, the Fire Department transferred \$875,000 and \$1,400,000, respectfully, to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures which helped create the increase in fund balance in 2017.

The Public Library fund balance increased by approximately \$1.1 million in 2017 as compared to a \$1.1 million increase in 2016. This is primarily due to the Library's effort to conserve in all expenditures, plus still transferring \$500,000 into its Capital Outlay fund during 2017. The Library is considering future capital improvements. Part of this fund balance and the Capital Outlay fund will be used for future major capital expenditures.

The Correctional Center fund increased by approximately \$1.9 million in 2017 as compared to a \$1.9 million increase in 2016. While ad valorem taxes may have increased by \$370,000, the state inmate housing revenue declined by approximately the same amount while other revenue and expenditures remained relatively flat.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

The Urban System fund increased by approximately \$474,000 in 2017 as compared to a \$615,000 increase in 2016 as a result of both dramatic decreases in federal revenue and capital expenditures.

Proprietary Funds The Police Jury's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net position of approximately \$1.4 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The total difference between the original General Fund budget and the final amended budget was a decrease in appropriations by approximately \$290,000. The decrease is a result of postponing certain expenditures related to the purchase of vehicles and maintenance at the courthouse. Resources budgeted increased about \$115,000 due mainly to an increase in anticipated increase in tax revenue in the amount of \$88,000 and the increase in interest income in the amount of \$22,000. These changes resulted in a net increase of approximately \$535,000 in budgeted fund balance.

When actual results for 2017 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$205,000. Expenditures and transfers were approximately \$374,000 less than appropriated, resulting in a positive variance. This was due primarily to the minor increases in property tax revenues, receipt of FEMA revenue from the March 2016 flood, and deferring some expenditures into 2018.

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, 2017, amounted to \$184.4 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.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

Table 4
**OUACHITA PARISH POLICE JURY
Capital Assets (Net of Accumulated Depreciation)
December 31, 2017 and 2016**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2017	2016	2017	2016	2017	2016
Land	\$ 12,091,900	\$ 12,091,900	\$ 11,870	\$ 11,870	\$ 12,103,770	\$ 12,103,770
Construction in progress	22,369,177	19,033,119	-	-	22,369,177	19,033,119
Buildings	60,740,545	60,485,795	3,500	3,500	60,744,045	60,489,295
Equipment and Furniture	39,845,808	37,334,048	18,883	18,883	39,864,691	37,352,931
Books	4,807,528	4,526,813	-	-	4,807,528	4,526,813
Infrastructure	274,588,172	270,482,799	4,590,092	4,590,092	279,178,264	275,072,891
Less: accumulated depreciation	(231,716,415)	(222,055,142)	(2,958,908)	(2,815,643)	(234,675,323)	(224,870,785)
Total Net Capital Assets	<u>\$ 182,726,715</u>	<u>\$ 181,899,332</u>	<u>\$ 1,665,437</u>	<u>\$ 1,808,702</u>	<u>\$ 184,392,152</u>	<u>\$ 183,708,034</u>

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

- Construction in Progress on the following projects:
 - Drainage for \$1,388,000
 - Major road infrastructure for \$19,469,000
 - Buildings for \$1,542,000

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

Long-Term Debt At the end of the current fiscal year, the Policy Jury had \$325,000 in revenue refunding bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues.

In April 2016, voters on the west side of the parish approved a .39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. It is estimated that the tax will generate \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax over a 10 year term. The proceeds of the bond sales will expedite the re-construction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects.

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

December 31, 2017 and 2016

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Claims payable	\$ 2,250,060	\$ 2,516,718	\$ -	\$ -	\$ 2,250,060	\$ 2,516,718
Compensated absences	2,481,573	2,353,767	-	-	2,481,573	2,353,767
Other Post-employment benefits	5,996,050	5,756,197	-	-	5,996,050	5,756,197
Pensions	27,201,759	30,644,697	-	-	27,201,759	30,644,697
Capital leases	68,063	99,513	-	-	68,063	99,513
Sales Tax Bonds-2016	6,380,000	7,000,000			6,380,000	7,000,000
Utilities revenue bonds	-	-	325,000	351,000	325,000	351,000
Total	<u>\$ 44,377,505</u>	<u>\$ 48,370,892</u>	<u>\$ 325,000</u>	<u>\$ 351,000</u>	<u>\$ 44,702,505</u>	<u>\$ 48,721,892</u>

Compensated absences include accrued vacation pay. We present more detailed information about our long-term liabilities in Notes 7, 8, 9, 10 and 11 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 2018 as reassessment values for 2017 experienced a 4% increase in taxable values. Sales Tax is collected only by Public Works, the Fire Department and the West Ouachita Economic Development District. There has been indications that collections will decrease the year 2018. Other jurisdictions within the parish are predicting a 5% decrease in sales tax for 2018. In the current state of economic conditions, the departments are using conservative estimates in budgeting for sales tax revenue. The previous increase in the price of oil has had a long-term effect on every fund and department in the areas of vehicle fuel, road maintenance / reconstruction materials and inflation of every day supplies. Although the price of a barrel of oil has declined, there has been no measurable decrease in the cost of related products or expenses except for fuel costs.
- As stated last year, the nation's economic condition has had an impact upon the budgets under the umbrella of the Police Jury, and is beginning to have a significant impact on the services provided by the Parish due to cuts in funding from Federal and State agencies. Although energy and fuel costs have risen, the largest expenditure category for the budgets remains personnel costs. The Jury has allowed departments to include a cost of living adjustment within their budgets in the amount of 2.0% in an effort to keep up with long term inflation. Unfortunately, personnel related benefits such as health insurance and retirement have seen steady increases for several years. It appears that the increases in the employer's share of retirement have leveled, but the increase in health insurance is a concern during each budget preparation.
- As part of the budget process each year, the Jury reviews a variety of information related to salaries and wages of its employees. In general, this review continues to indicate that our employees are at or below prevailing levels in the workplace for their level or responsibility or longevity. Retirement provisions for Parish employees are dictated by state law and the funds are administered at the state

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2017**

level. The Jury is largely limited to a role of funding the requirement. Since the various retirement programs remain defined benefit, the low interest rate environment continues to result in very substantial percentage in that funding requirement. However, there is good news. The Federal Reserve has recently increased interest rates. The effect has been that the Parochial Retirement System has been able to fund its Unfunded Accrued Liability; therefore, the rate has reduced to 11.5% for 2017 and 2018. In addition, all other retirement systems have reduced their rates. As of the date of this report, the Parish has been informed by the following retirement systems of the changes in the employer rate beginning July 1, 2018. District Attorney (DA) Retirement System – will 1.25%; Registrar of Voters' Retirement (ROV) System – will remain at 17.00%; and Firefighter's Retirement System – will remain at 26.5%. After years of increases, these decreases are welcome news.

- Using conservative practices in the past few years, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all demands placed upon the fund by State laws that mandate support for a variety of “reasonable and necessary” expenses of the local Judiciary system as well as other Parish-level officials. However, the March 2016 flood has reversed the positive cash flow and put a strain on the General Fund.

CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Bradley N. Cammack, CPA, Treasurer at the Ouachita Parish Police Jury, 301 South Grand Street, Monroe, Louisiana 71201, telephone number (318) 327-1340.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Position
December 31, 2017

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 73,224,595	\$ 44,255	\$ 73,268,850
Investments, at market value	11,766,100	-	11,766,100
Receivables			
Ad valorem taxes	33,205,407	-	33,205,407
Sales taxes	2,953,380	-	2,953,380
Special assessments	149,309	2,816	152,125
Trade receivables	980,396	17,346	997,742
Due from other governmental	4,413,181	2,082	4,415,263
Prepaid expenses	331,895	-	331,895
Inventories	1,364,958	-	1,364,958
Restricted assets - cash	-	58,552	58,552
Capital assets, net	182,726,715	1,665,437	184,392,152
Total assets	<u>311,115,936</u>	<u>1,790,488</u>	<u>312,906,424</u>
Deferred Outflows of Resources			
Deferred charges on pensions	11,976,634	-	11,976,634
Total deferred outflows of resources	<u>11,976,634</u>	<u>-</u>	<u>11,976,634</u>
Liabilities			
Accounts payable and accrued expenses	6,593,536	32,434	6,625,970
Unearned revenues	396,085	-	396,085
Deposits held	272,597	-	272,597
Long-term liabilities			
Due within one year	2,275,141	27,000	2,302,141
Due in more than one year	39,852,304	298,000	40,150,304
Other noncurrent liabilities	2,250,058	2,081	2,252,139
Total liabilities	<u>51,639,721</u>	<u>359,515</u>	<u>51,999,236</u>
Deferred Inflows of Resources			
Deferred inflows on pensions	2,424,829	-	2,424,829
Total deferred outflows of resources	<u>2,424,829</u>	<u>-</u>	<u>2,424,829</u>
Net Position			
Net investment in capital assets	180,429,662	1,340,437	181,770,099
Restricted for			
Public works	11,992,817	-	11,992,817
Public safety	52,689,629	-	52,689,629
Health and welfare	4,964,177	-	4,964,177
Culture and recreation	13,613,300	-	13,613,300
Economic development	857,591	-	857,591
Judicial	1,832,599	-	1,832,599
Debt service	303,658	58,502	362,160
Capital improvements	3,814,869	-	3,814,869
Insurance claims	5,583,961	-	5,583,961
Unrestricted	(7,054,243)	32,034	(7,022,209)
Total net position	<u>\$ 269,028,020</u>	<u>\$ 1,430,973</u>	<u>\$ 270,458,993</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, 2017

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating	Capital	Primary Government		
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government							
Governmental activities							
General government							
Legislative	\$ 218,488	\$ -	\$ -	\$ -	\$ (218,488)	\$ -	\$ (218,488)
Judicial	7,862,001	2,774,475	1,688,850	-	(3,398,676)	-	(3,398,676)
Elections	145,130	-	-	-	(145,130)	-	(145,130)
Finance and administration	2,270,981	1,628,705	1,745	-	(640,531)	-	(640,531)
Other general government	7,358,724	-	-	-	(7,358,724)	-	(7,358,724)
Total general government	17,855,324	4,403,180	1,690,595	-	(11,761,549)	-	(11,761,549)
Public safety	38,378,594	4,518,255	709,734	2,500	(33,148,105)	-	(33,148,105)
Public works	8,583,507	189,568	500,594	1,658,222	(6,235,123)	-	(6,235,123)
Health and welfare	4,199,984	159,295	6,476	-	(4,034,213)	-	(4,034,213)
Culture and recreation	8,428,410	212,749	3,602	-	(8,212,059)	-	(8,212,059)
Economic and government assistance	5,140,955	728,536	4,206,835	-	(205,584)	-	(205,584)
Interest	152,509	-	-	-	(152,509)	-	(152,509)
Total governmental activities	82,739,282	10,211,583	7,117,836	1,660,722	(63,749,141)	-	(63,749,141)
Business-type activities							
Sewer	313,962	209,575	-	-	-	(104,387)	(104,387)
Total business-type activities	313,962	209,575	-	-	-	(104,387)	(104,387)
Total primary government	\$ 83,053,244	\$ 10,421,158	\$ 7,117,836	\$ 1,660,722	\$ (63,749,141)	\$ (104,387)	\$ (63,853,528)
General revenues							
Taxes							
Ad valorem taxes levied for							
General purposes					3,378,445	-	3,378,445
Special revenue purposes					34,408,628	-	34,408,628
Sales taxes levied for							
Special revenue purposes					17,155,132	-	17,155,132
Other taxes					3,331,581	-	3,331,581
Contributions not restricted to specific programs					923,321	-	923,321
Licenses and permits					1,255,939	-	1,255,939
Assessments					122,833	-	122,833
Insurance premiums					2,111,328	-	2,111,328
Interest and investment earnings					1,022,784	1,821	1,024,605
Rents and royalties					152,016	-	152,016
Loss on disposals of assets (net)					(10,586)	-	(10,586)
Miscellaneous					2,457,249	-	2,457,249
Total general revenues					66,308,670	1,821	66,310,491
Change in net position					2,559,529	(102,566)	2,456,963
Net position at beginning of year					266,468,491	1,533,539	268,002,030
NET POSITION AT END OF YEAR					\$ 269,028,020	\$ 1,430,973	\$ 270,458,993

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, 2017

	MAJOR FUNDS						AGGREGATE REMAINING FUNDS	TOTAL
	SPECIAL REVENUE FUNDS						OTHER GOVERNMENTAL FUNDS	
	GENERAL FUND 001	PUBLIC WORKS FUNDS 102 & 103	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	CORRECTIONAL CENTER FUND 110	URBAN SYSTEM FUND 132		
ASSETS								
Cash and cash equivalents	\$ 5,333,758	\$ 8,843,074	\$ 12,650,657	\$ 5,670,164	\$ 7,754,061	\$ -	\$ 27,859,514	\$ 68,111,228
Investments	1,248,000	-	-	1,000,000	2,000,000	-	5,000,000	9,248,000
Receivables								
Ad valorem taxes	2,971,991	-	9,362,490	7,277,002	8,762,951	-	4,830,973	33,205,407
Sales taxes	-	1,277,735	1,365,701	-	-	-	309,944	2,953,380
Special assessments	-	7,050	-	-	-	-	142,259	149,309
Other receivables	483,039	48,953	1,251	7,759	76,870	-	350,719	978,591
Due from other funds	1,254,467	-	-	-	-	-	-	1,254,467
Due from other governments	358,714	-	-	116,401	428,547	2,098,062	1,401,884	4,403,608
Prepaid expenses and other assets	45	-	-	200	-	-	109,923	110,168
Inventories	4,001	309,088	-	-	102,279	-	949,590	1,364,958
TOTAL ASSETS	\$ 11,654,015	\$ 10,485,900	\$ 23,390,099	\$ 14,071,526	\$ 19,124,708	\$ 2,098,062	\$ 40,954,806	\$ 121,779,116
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable and accrued expenses	\$ 937,809	\$ 1,417,695	\$ 1,112,139	\$ 458,026	\$ 899,611	\$ 86,369	\$ 1,652,501	\$ 6,564,150
Due to other funds	-	-	-	-	-	779,956	474,511	1,254,467
Unearned revenues	359,800	27,555	-	-	-	-	8,730	396,085
Deposits held	2,970	242,034	-	-	1,925	-	24,500	271,429
Total liabilities	1,300,579	1,687,284	1,112,139	458,026	901,536	866,325	2,160,242	8,486,131
Fund equity								
Fund balances								
Nonspendable								
Prepaid expenses and other assets	45	-	-	200	-	-	109,923	110,168
Inventories	4,001	309,088	-	-	102,279	-	949,590	1,364,958
Spendable								
Restricted	-	8,489,528	22,277,960	13,613,300	18,120,893	1,231,737	26,335,223	90,068,641
Committed	4,519,476	-	-	-	-	-	11,399,828	15,919,304
Unassigned	5,829,914	-	-	-	-	-	-	5,829,914
Total fund balances	10,353,436	8,798,616	22,277,960	13,613,500	18,223,172	1,231,737	38,794,564	113,292,985
TOTAL LIABILITIES AND FUND EQUITY	\$ 11,654,015	\$ 10,485,900	\$ 23,390,099	\$ 14,071,526	\$ 19,124,708	\$ 2,098,062	\$ 40,954,806	\$ 121,779,116

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

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

December 31, 2017

Total fund balances - governmental funds		\$	113,292,985
<p>Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.</p>			
Governmental capital assets		\$	414,443,130
Less accumulated depreciation			(231,716,415)
			182,726,713
<p>Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of net position.</p>			
Capital lease			(68,063)
Compensated absences			(2,481,573)
Pensions			(27,201,759)
Bond			(6,380,000)
Other post employment benefits			(5,996,050)
			(42,127,445)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:</p>			
Cash			5,113,367
Investments			2,518,100
Receivables-other			1,805
Due from other governments			9,573
Prepays			221,727
Accounts payable and accrued expenses			(29,384)
Customer deposits			(1,168)
Other noncurrent liabilities			(2,250,058)
			5,583,962
<p>Deferred outflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements</p>			
			11,976,634
<p>Deferred inflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements</p>			
			(2,424,829)
Net position		\$	269,028,020

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2017

	MAJOR FUNDS						AGGREGATE	TOTAL
	SPECIAL REVENUE FUNDS						REMAINING	
	GENERAL FUND 001	PUBLIC WORKS FUNDS 102 & 103	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	CORRECTIONAL CENTER FUND 110	URBAN SYSTEM FUND 132	OTHER GOVERNMENTAL FUNDS	
Revenues								
Taxes								
Ad valorem	\$ 3,378,445	\$ -	\$ 1,048,674	\$ 8,339,672	\$ 10,042,198	\$ -	\$ 5,539,084	\$ 37,787,073
Sales	-	7,636,201	7,636,202	-	-	-	1,882,729	17,155,132
Other	1,623,070	-	-	-	-	-	1,708,511	3,331,581
Licenses, permits, and assessments	848,667	7,925	-	-	-	-	522,180	1,378,772
Intergovernmental								
Federal	55,277	383,151	17,426	3,602	18,591	125,063	4,774,245	5,377,355
State	220,284	-	610,888	350,664	25,816	-	1,608,959	2,816,611
Local	165,839	-	2,500	-	-	-	1,342,622	
Fees, charges, and commissions for services	186,128	13,029	-	94,142	4,168,501	-	2,827,976	7,289,776
Fines and forfeitures	59,176	-	-	74,360	-	-	2,785,223	2,918,759
Use of money and property	138,064	83,989	189,520	100,661	137,103	-	463,513	1,112,850
Other Revenues	47,587	20,452	18,379	175,724	688,471	-	209,750	1,160,363
Total Revenues	6,722,537	8,144,747	8,962,589	9,138,825	15,080,680	125,063	23,664,792	81,839,233
Expenditures								
Current								
General government								
Legislative	217,390	-	-	-	-	-	-	217,390
Judicial	2,832,982	-	-	-	-	-	4,475,022	7,308,004
Elections	138,412	-	-	-	680	-	-	139,092
Finance and administration	531,749	-	-	-	-	-	1,588,796	2,120,545
Other	747,515	-	-	-	-	-	4,480	751,995
Public safety	408,572	-	16,530,315	-	12,785,090	-	4,617,956	34,341,933
Public works	87,617	6,030,226	-	-	-	48,883	1,168,969	7,335,695
Health and welfare	5,002	-	-	-	-	-	2,075,806	2,080,808
Culture and recreation	86,490	-	-	6,808,995	-	-	162,740	7,058,225
Economic development	96,534	-	-	-	-	-	4,925,069	5,021,603
Debt Service								
Principal	-	-	-	-	31,450	-	620,000	651,450
Interest	-	-	-	-	4,630	5,210	138,644	148,484
Other service costs	-	-	-	-	-	-	4,025	4,025
Capital expenditures	88,163	1,125,285	703,314	724,284	190,971	596,873	8,654,691	12,083,581
Total expenditures	5,240,426	7,155,511	17,233,629	7,533,279	13,012,821	650,966	28,436,198	79,262,830
Excess (deficiency) of revenues over expenditures	1,482,111	989,236	1,728,960	1,605,546	2,067,859	(525,903)	(4,771,406)	2,576,403
Other financing sources/(uses)								
Sale of assets	1,243	38,781	20,613	3,570	1,644	-	7,818	73,669
Transfers in	379,662	205,000	-	-	-	1,000,000	3,702,995	5,287,657
Transfers out	(1,001,995)	(500,000)	(875,000)	(500,000)	(180,000)	-	(2,230,662)	(5,287,657)
Total other financing sources/(uses)	(621,090)	(256,219)	(854,387)	(496,430)	(178,356)	1,000,000	1,480,151	73,669
Excess (deficiency) of revenues and other sources over expenditures and other uses	861,021	733,017	874,573	1,109,116	1,889,503	474,097	(3,291,255)	2,650,072
Fund balances at beginning of year	9,492,415	8,065,599	21,403,387	12,504,384	16,333,669	757,640	42,085,819	110,642,913
FUND BALANCES AT END OF YEAR	\$ 10,353,436	\$ 8,798,616	\$ 22,277,960	\$ 13,613,500	\$ 18,223,172	\$ 1,231,737	\$ 38,794,564	\$ 113,292,985

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, 2017

Total net change in fund balances-governmental funds	\$	2,650,072
<p>Amounts reported for governmental activities in the Statement of Activities are different because</p>		
<p>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.</p>		
Capital outlays	\$ 12,083,581	
Depreciation	<u>(11,171,943)</u>	911,638
<p>Capital assets nor depreciation are reported in the Governmental Funds. In the Statement of Net Position, capital assets and accumulated depreciation are reported. When an asset is disposed of, it results in a gain or loss on disposal of the asset in the Statement of Activities.</p>		
Loss on sale of assets	(10,586)	
Proceeds from sales	<u>(73,669)</u>	(84,255)
<p>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.</p>		
		(239,853)
<p>Repayment of debt is an expenditure in the Governmental Funds but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
Bond		620,000
Capital Leases		31,450
<p>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.</p>		
		312,861
<p>Certain increases and decreases related to net pension liability are not reported in the Governmental Funds but are reported in the government-wide financial statements</p>		
Net pension liability decrease (increase)		(1,514,578)
<p>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.</p>		
		<u>(127,806)</u>
Change in net position of governmental activities	\$	<u>2,559,529</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Position
Proprietary Funds
December 31, 2017

	BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
ASSETS		
Current assets		
Cash and cash equivalents	\$ 44,255	\$ 5,113,367
Investments	-	2,518,100
Receivables		
Special Assessment	2,816	-
Trade	17,346	1,805
Due from other governments	2,082	9,573
Due from other funds	94,407	-
Prepaid expenses and other current assets	-	221,727
Total current assets	160,906	7,864,572
Restricted assets		
Cash and cash equivalents	58,552	-
Noncurrent assets		
Capital assets, net	1,665,437	-
TOTAL ASSETS	\$ 1,884,895	\$ 7,864,572
LIABILITIES AND NET ASSETS		
Liabilities		
Current		
Accounts payable and accrued expenses	\$ 32,434	\$ 29,384
Due to other funds	94,407	-
Deposits held	-	1,168
Current liabilities payable from restricted assets		
Revenue bonds payable	27,000	-
Noncurrent		
Revenue bonds payable	298,000	-
Other noncurrent liabilities	2,081	2,250,059
Total liabilities	453,922	2,280,611
Net Position (deficit)		
Invested in capital assets - net of related debt	1,340,437	-
Restricted		
Debt Service	58,502	-
Insurance claims	-	5,583,961
Unrestricted (deficit)	32,034	-
Total net position	1,430,973	5,583,961
TOTAL LIABILITIES AND NET POSITION	\$ 1,884,895	\$ 7,864,572

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2017

	BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
Operating revenues		
Sewer service charges	\$ 209,575	\$ -
Premiums	-	2,111,328
Total operating revenues	209,575	2,111,328
Operating expenses		
Board member compensation	2,454	-
Depreciation	143,566	-
Indirect cost allocation	3,822	-
Insurance	2,409	-
Interest expense	13,321	-
Miscellaneous	701	-
Operations and maintenance	97,580	-
Utilities	50,109	-
Administrative expenses	-	57,421
Benefit payments & reinsurance	-	1,802,994
Total operating expenses	313,962	1,860,415
Operating income (loss)	(104,387)	250,913
Non-operating revenues		
Interest earned	1,821	61,948
Total non-operating revenues	1,821	61,948
Increase (decrease) in net position	(102,566)	312,861
Net position at beginning of year	1,533,539	5,271,100
NET POSITION AT END OF YEAR	\$ 1,430,973	\$ 5,583,961

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, 2017

	<u>BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS</u>	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
Cash flows from operating activities		
Receipts from customers	\$ 230,728	\$ -
Premiums received	-	2,140,062
Payments to suppliers for goods and services	(228,354)	(57,421)
Payments for claims	-	(2,057,965)
Net cash provided (used) by operating activities	<u>2,374</u>	<u>24,676</u>
Cash flows from capital and related financing activities		
Amounts due from other governmental units	-	(9,573)
Payments on bonds	(26,000)	-
Due from other funds	-	1,285,120
Receipts from (payments to) other funds	(81,390)	-
Net cash provided (used) by capital and related financing activities	<u>(107,390)</u>	<u>1,275,547</u>
Cash flows from investing activities		
Interest earnings	1,821	61,948
Investments matured	-	2,518,100
Investments purchased	-	(2,518,100)
Net cash provided (used) by investing activities	<u>1,821</u>	<u>61,948</u>
Net increase (decrease) in cash	<u>(103,195)</u>	<u>1,362,171</u>
Cash at beginning of year	<u>206,002</u>	<u>3,751,196</u>
Cash at end of year	<u>\$ 102,807</u>	<u>\$ 5,113,367</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ (104,387)	\$ 250,913
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation	143,566	-
Change in assets and liabilities		
Receivables	21,153	28,734
Prepaid expenses	-	(2,115)
Interfund receivables/payables	-	-
Accounts payable and accrued expenses	(57,958)	13,803
Other noncurrent liabilities	-	(266,659)
Net cash provided (used) by operating activities	<u>\$ 2,374</u>	<u>\$ 24,676</u>
Cash shown on statement of net position:		
Cash and cash equivalents	\$ 44,255	\$ 5,113,367
Restricted cash	58,552	-
	<u>\$ 102,807</u>	<u>\$ 5,113,367</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, 2017**

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, 2020.

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, 2017**

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Cadeville Water District	December 31	1a
District Attorney for the Fourth Judicial District	December 31	2
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
East Town and Country Drainage District	December 31	1a
Fourth Judicial District Criminal Court Fund	December 31	1a
G.B. Cooley Hospital Service District	June 30	1a
Green Acres Sewerage District No. 13	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Hospital Service District No. 1 of Ouachita Parish	December 31	1a
Ingleside Sewerage District	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2
Ouachita Parish Clerk of Court	June 30	1a
Ouachita Parish Homeland Security and Emergency Preparedness Agency	December 31	1a
Ouachita Parish Public Library	December 31	1a
Ouachita Parish Sheriff	June 30	1a
Ouachita Parish Tax Assessor	June 30	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
West Ouachita Economic Development District	December 31	1a
East Ouachita Economic Development District	December 31	1a

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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 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, the Ouachita Parish Public Library, West Ouachita Economic Development District and East Ouachita Economic Development District Special Revenue Funds. Also included are West Ouachita Sewerage District No. 9, Calvert-Hodge Watson Sewer Fund, Green Acres Sewerage District No. 13, Southeast Sewerage District No. 3, Ingleside Sewerage District, and Eastern Forest Sewerage District No. 14, Proprietary - Enterprise Funds. These funds are included in the primary government financial statements because they are no longer considered to be separate reporting entities.

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

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

C. FUND ACCOUNTING

The financial transactions of the Police Jury are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that includes its assets, liabilities, fund equity, revenues and expenditures/expenses. Fund accounting segregates funds

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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. 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 Correctional Facilities and the Urban Systems Special Revenue. There are 43 nonmajor special revenue funds.

Debt Service Funds – Debt Services Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable primarily from ad valorem taxes levied on all taxable property and improvements within the parish. There are 3 nonmajor debt service funds.

Capital Projects Funds – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. There are 7 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

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which together with the maintenance of fund equity, is an important financial indicator.

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. There are 6 nonmajor enterprise funds.

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

Fiduciary Funds:

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

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

D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS

Government-Wide Financial Statements (GWFS)

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

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017**

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, 2017**

(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, 2017

G. CASH AND CASH EQUIVALENTS

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

H. INVESTMENTS

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

I. INVENTORIES

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

J. CAPITAL ASSETS

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

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

**OUACHITA PARISH POLICE JURY
 NOTES TO THE FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

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

K. LONG-TERM OBLIGATIONS

Outstanding bonded debt at December 31, 2017, consisted of the 2016 Sales Tax Bonds reported in the governmental activities and the 2013 Series Sewer Revenue Refunding Bonds reported in the business-type activities.

L. COMPENSATED ABSENCES

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

All other full-time employees earn vacation at varying rates from 5 to 20 days each year depending upon length of service with the Police Jury. Employees may carry forward accrued annual leave from year to year. Employees who terminate shall be paid for any annual leave to their credit at the employee's current rate of pay at the

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

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 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.

On April 9, 2016 voters on the west side of the parish approved a .39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

O. NET POSITION/FUND BALANCE

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

1. Restricted Net Position – Consists of net position less related liabilities reported in the government-wide statement of net position that is subject to constraints on their use by creditors, grantors, contributors or legislature.
2. Unrestricted Net Position - Represent net position not appropriable for expenditures or legally segregated for a specific future use.

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

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

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

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

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

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

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as *restricted*, *committed*, *assigned*, and *unassigned* fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* fund balance to have been depleted before using any of the components of *unrestricted* fund balance. Further, when the components of *unrestricted* fund balance can be used for the same purpose, *committed* fund balance is depleted first, followed by *assigned* fund balance. *Unassigned* fund balance is applied last.

P. ELIMINATION AND RECLASSIFICATIONS

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

Q. USE OF ESTIMATES

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Note 2 PROPERTY TAXES

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

	<u>Maximum Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund			
Inside municipalities	2.07	2.07	Statutory
Outside municipalities	4.18	4.14	Statutory
Special Revenue Funds			
Correctional Facilities	9.20	9.20	12/31/21
Mosquito Abatement District No. 1	1.99	1.40	12/31/18
Fire Protection District No. 1	19.11	18.83	12/31/19
Green Oaks Detention Home	2.91	2.90	12/31/25
Health Unit	0.75	0.75	12/31/23
Library Maintenance & Operations	7.67	7.64	12/31/25
Road Lighting District No. 1	5.00	5.00	12/31/22
Debt Service Fund			
Economic Development	1.80	-	12/31/23

Differences between maximum and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2017 is equal to \$1,311,303,540. 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 \$208,457,926 of the assessed value in 2017.

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

Assessment date	January 1, 2017
Official levy date	November 15, 2017
Date taxes become due	December 31, 2017
Lien date	January 1, 2018

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Note 3 CASH, CASH EQUIVALENTS AND INVESTMENTS

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

The following is a schedule of the Police Jury's cash and cash equivalents at December 31, 2017. 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	\$ 73,323,796	\$ 74,068,566
Petty Cash	3,606	-
TOTAL	\$ 73,327,402	\$ 74,068,566

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 500,000
Uninsured Deposits:	
Collateralized	73,568,566
Total Deposits	\$ 74,068,566

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

The Police Jury's investments at December 31, 2017, consist of certificates of deposit with carrying and market values of \$11,766,100 and are held by the Police Jury's agent in the Police Jury's name, and is collateralized.

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

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

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

Note 4 CAPITAL ASSETS

A summary of changes in capital assets for governmental activities for the year ended December 31, 2017 were as follows:

	Governmental Activities			
	Balance 1/1/2017	Additions and Transfers	Deletions and Transfers	Balance 12/31/2017
Capital assets, not being depreciated				
Land	\$ 12,091,900	\$ -	\$ -	\$ 12,091,900
Construction in progress	19,033,119	3,948,229	612,171	22,369,177
Total capital assets, not being depreciated	31,125,019	3,948,229	612,171	34,461,077
Capital assets being depreciated				
Buildings	60,485,795	349,697	94,947	60,740,545
Furniture, fixtures and equipment	37,334,048	3,633,676	1,121,916	39,845,808
Books	4,526,813	658,776	378,061	4,807,528
Infrastructure				
Roads	258,239,761	4,050,069	-	262,289,830
Bridge	6,541,105	-	-	6,541,105
Drainage	5,701,933	55,304	-	5,757,237
Total capital assets, being depreciated	372,829,455	8,747,522	1,594,924	379,982,053
Total capital assets before accumulated depreciation	403,954,474	12,695,751	2,207,095	414,443,130

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

	Governmental Activities (Concluded)			
	Balance 1/1/2017	Additions and Transfers	Deletions and Transfers	Balance 12/31/2017
Less accumulated depreciation				
Building	24,790,582	1,377,976	39,218	26,129,340
Furniture, fixtures and equipment	24,188,445	2,463,885	1,093,391	25,558,939
Books	2,791,988	555,190	378,061	2,969,117
Infrastructure				
Roads	166,828,587	6,459,556	-	173,288,143
Bridge	2,877,804	87,215	-	2,965,019
Drainage	577,736	228,121	-	805,857
Total accumulated depreciation	<u>222,055,142</u>	<u>11,171,943</u>	<u>1,510,670</u>	<u>231,716,415</u>
Governmental activities capital assets, net	<u>\$ 181,899,331</u>	<u>\$ 1,523,809</u>	<u>\$ 696,425</u>	<u>\$ 182,726,715</u>

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 175,458
Elections	894
Finance and Administration	16,326
Other General Government	6,593,495
Public Safety	2,131,795
Public Works	1,047,581
Health and Welfare	238,099
Culture and Recreation	938,492
Economic Development	29,803
Total	<u>\$ 11,171,943</u>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2017, were as follows:

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-Type Activities			
	Balance 1/1/2017	Additions	Deletions	Balance 12/31/2017
West Ouachita Sewer District No. 9				
Capital assets	\$ 873,170	\$ -	\$ -	\$ 873,170
Accumulated depreciation	(441,061)	(35,093)	-	(476,154)
Total capital assets	<u>432,109</u>	<u>(35,093)</u>	<u>-</u>	<u>397,016</u>
Green Acres Sewerage District No. 13				
Capital assets	139,420	-	-	139,420
Accumulated depreciation	(96,726)	(3,486)	-	(100,212)
Total capital assets	<u>42,694</u>	<u>(3,486)</u>	<u>-</u>	<u>39,208</u>
Southeast Sewer District No. 3				
Capital assets	2,287,537	-	-	2,287,537
Accumulated depreciation	(1,689,435)	(56,482)	-	(1,745,917)
Total capital assets	<u>598,102</u>	<u>(56,482)</u>	<u>-</u>	<u>541,620</u>
Eastern Forest Sewer District No. 14				
Capital assets	238,778	-	-	238,778
Accumulated depreciation	(158,665)	(5,089)	-	(163,754)
Total capital assets	<u>80,113</u>	<u>(5,089)</u>	<u>-</u>	<u>75,024</u>
Calvert/Hodge Watson Sewer				
Capital assets	263,110	-	-	263,110
Accumulated depreciation	(152,604)	(10,524)	-	(163,128)
Total capital assets	<u>110,506</u>	<u>(10,524)</u>	<u>-</u>	<u>99,982</u>
Ingleside Sewer District				
Capital assets	822,330	-	-	822,330
Accumulated depreciation	(276,850)	(32,893)	-	(309,743)
Total capital assets	<u>545,480</u>	<u>(32,893)</u>	<u>-</u>	<u>512,587</u>
Total business-type activities capital assets, net	<u>\$ 1,809,004</u>	<u>\$ (143,567)</u>	<u>\$ -</u>	<u>\$ 1,665,437</u>

Depreciation expense for 2017 was charged to business-type activities as follows:

West Ouachita Sewer District No. 9	\$ 35,093
Green Acres Sewerage District No. 13	3,486
Southeast Sewer District No. 3	56,482
Eastern Forest Sewer District No. 14	5,089
Calvert/H. Watson Sewer	10,524
Ingleside Sewer District	32,893
Total	<u>\$ 143,567</u>

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

	Business-Type Activities			
	Balance 1/1/2017	Additions and Transfers	Deletions and Transfers	Balance 12/31/2017
Land	\$ 11,870	\$ -	\$ -	\$ 11,870
Buildings	3,500	-	-	3,500
Furniture, fixtures and equipment	18,883	-	-	18,883
Land improvements	55,611	-	-	55,611
Lift stations	624,815	-	-	624,815
Lines, mains and manholes	1,538,308	-	-	1,538,308
Treatment plant	2,371,358	-	-	2,371,358
Total capital assets before accumulated depreciation	<u>4,624,345</u>	<u>-</u>	<u>-</u>	<u>4,624,345</u>
Less accumulated depreciation				
Buildings	\$ 3,500	\$ -	\$ -	\$ 3,500
Furniture, fixtures and equipment	18,883	-	-	18,883
Land improvements	45,332	1,319	-	46,651
Lift stations	446,812	15,621	-	462,433
Lines, mains and manholes	1,144,683	38,458	-	1,183,141
Treatment plant	1,156,130	88,169	-	1,244,299
Total accumulated depreciation	<u>2,815,340</u>	<u>143,567</u>	<u>-</u>	<u>2,958,907</u>
Business-Type activities capital assets, net	<u>\$ 1,809,005</u>	<u>\$ (143,567)</u>	<u>\$ -</u>	<u>\$ 1,665,438</u>

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Note 5 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)

Individual balances due to/from other funds at December 31, 2017, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Governmental Funds		
General Fund	\$ 1,254,467	-
Urban System	-	779,955
Nonmajor Special Revenue Funds		
W.I.O.A. - Adult Program	-	64,978
W.I.O.A. - Youth Program	-	50,736
W.I.O.A. - Dislocated Worker	-	50,548
W.I.O.A. - S.T.E.P.	-	47,465
W.I.O.A. - One Stop/America Job Center	-	8,744
W.I.O.A. Regional NEG OJT	-	149
LEAP	-	55,935
DOJ - Arrest Grant	-	16,901
Criminal Court	-	40,807
CDBG-Pink Street	-	53,926
CDBG-Violet/Iris Streets	-	58,036
Road Lighting Districts	-	8,712
Section 8 Outside HAP	-	9,775
Nonmajor Debt Service Funds		
West Ouachita Economic Development District	-	7,800
Nonmajor Enterprise Funds		
Calvert/H. Watson Sewerage District		38,356
Ingleside Sewerage District	-	56,051
Green Acres Sewerage District No. 13	21,407	-
West Ouachita Sewerage District No. 9	73,000	-
Total	<u>\$ 1,348,874</u>	<u>\$ 1,348,874</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, 2017**

Note 6 INTERFUND TRANSFERS

Transfers to/from other funds for the year ended December 31, 2017, were as follows:

	Transfers In	Transfers Out
Major Funds		
General Fund	\$ 379,662	\$ 1,001,995
Special Revenue Funds		
Public Works	205,000	500,000
Fire Department	-	875,000
Library	-	500,000
Correctional Center	-	180,000
Urban Systems	1,000,000	-
Nonmajor Funds		
Special Revenue Funds		
Road Program	500,000	1,000,000
Green Oaks Juvenile Detention	-	50,000
Criminal Court Fund	225,000	-
Cheniere Lake Park	125,000	-
Animal Protection and Control	16,000	-
Jail Maintenance Reserve	180,000	-
Drainage Program	35,040	-
Ouachita Parish Homeland Security	82,297	-
Green Oaks Reserve	50,000	-
Shelter Improvement Fund	-	16,000
F.E.M.A. Buy-Out \$3,800,000	10,000	-
Debt Service Funds		
Economic Development		64,662
West Ouachita Economic Development District	-	1,100,000
Capital Projects Funds		
J S Clark Cemetery	4,658	
Fire Department	875,000	-
Library	500,000	-
West Ouachita Economic Development District	1,100,000	-
Total	\$ 5,287,657	\$ 5,287,657

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

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

Works projects approved by the parish engineer. The Fire Department Special Revenue Fund provided funding to the Fire Department Capital Projects Fund for future capital expenditures.

Note 7 LONG TERM OBLIGATIONS

At December 31, 2017, employees of the Ouachita Parish Police Jury have accumulated and vested \$2,481,573 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

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

	Balance				Amounts
	December 31,	Additions	Deductions	December 31,	Due
	2016			2017	Within One
					Year
Governmental Activities					
Claims liability	\$ 2,516,718	\$ 692,685	\$ (959,343)	\$ 2,250,059	\$ -
Compensated absences	2,353,767	1,739,678	(1,611,872)	2,481,573	1,612,000
OPEB	5,756,197	1,026,525	(786,672)	5,996,050	-
Pensions	30,644,697	508,444	(3,951,382)	27,201,759	-
Capital leases	99,513	-	(31,450)	68,063	33,141
Series 2016 Sales Tax Bonds	7,000,000	-	(620,000)	6,380,000	630,000
Business-Type Activities					
Series 2013 Sewer Revenue Refunding Bonds	351,000	-	(26,000)	325,000	27,000
Total	\$ 48,721,892	\$ 3,967,332	\$ (7,986,719)	\$ 44,702,504	\$ 2,302,141

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

Year	Principal	Interest	Total
2018	\$ 657,000	\$ 141,702	\$ 798,702
2019	673,000	127,899	800,899
2020	694,000	113,757	807,757
2021	716,000	99,169	815,169
2022	737,000	84,101	821,101
2023-2027	3,228,000	177,533	3,405,533
Total	\$ 6,705,000	\$ 744,161	\$ 7,449,161

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Note 8 CAPITAL LEASES

In 2014, the Police Jury entered into a capital lease for the purchase of a video visitation system at the Ouachita Parish Correctional Center. The original amount of the lease was \$150,750 and bears interest at 5.27%. The lease is to be repaid in 20 quarterly payments of \$9,019.94. The following is a summary of future minimum lease payment.

Years Ended December 31:	Future Minimum Lease Payments
2018	36,080
2019	36,080
	72,160
Less: Amounts representing Interest	(4,097)
Present Value of Future Minimum Lease Payments	\$ 68,063

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 partially self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, partially self-funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the partially self-insured amount of \$150,000 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, 2017, the balance available to pay such liabilities if and when they arise is \$5,583,961. An analysis of the changes in the claims liability for the year ended December 31, 2017, is as follows:

	Balance, 12/31/2016	Changes in Estimates	Benefits & Claims	Balance, 12/31/2017
Insurance Loss Reserve	\$ 290,507	\$ 24,880	\$ (257,635)	\$ 57,752
Workers' Compensation	\$ 2,226,211	\$ 667,805	\$ (701,708)	\$ 2,192,308

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Note 10 DEFINED BENEFIT PENSION PLANS

A. PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

Plan Description

The Ouachita Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

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.

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after seven years creditable service.

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 62 after 10 years of creditable service.
3. Age 67 after seven years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the employee's final compensation multiplied by his or her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

For the year ended December 31, 2017, the Ouachita Parish Police Jury's total payroll for all employees was \$23,033,866. Total covered payroll was \$12,909,631. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website www.persla.org.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, the actual employer contribution rate was 13.00% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly. The Ouachita Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2017 were \$1,613,710.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the Employer reported a liability of \$4,475,816 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2016 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2016, the Police Jury's proportion was 2.173240%, which was an increase of 0.048710% from its proportion measured as of December 31, 2015.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

For the year ended December 31, 2017, the Ouachita Parish Police Jury recognized pension expense of \$2,658,579 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$1,613,517). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2017 was \$1,045,062.

At December 31, 2017, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 783,226
Changes in assumption	849,759	-
Net difference between projected and actual earnings on pension plan investments	3,473,400	-
Changes in employer's portion of beginning net pension liability	9,250	1,037
Differences between employer contributions and proportionate share of employer contributions	(18,530)	1,039
Subsequent measurement contributions	1,613,710	-
Total	\$ 5,927,589	\$ 785,302

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2018	\$ 1,285,572
2019	\$ 1,285,572
2020	\$ 1,285,572
2021	\$ 1,285,572

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016, are as follows:

Valuation Date	December 31, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00% (net of investment expense, including inflation)
Salary increases	5.25% (2.75% merit, 2.50% inflation)
Mortality rates	RP-2000 Employee Sex Distinct Table was selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Expected remaining service lives	4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The discount rate used to measure the total pension liability was 7.00% for Plan A and 7.00% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.66% for the year ended December 31, 2016.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.63%
Alternatives	11%	0.67%
Real Assets	2%	0.12%
Totals	100%	5.66%
Inflation		2.00%
Expected arithmetic nominal return		7.66%

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00%) or one percentage-point higher (8.00%) than the current rate:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Employer's proportionate share of net pension liability	\$13,388,964	\$4,475,816	(\$3,060,521)

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$639,308, which is the legally required contribution due at December 31, 2017. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at www.persla.org.

B. FIREFIGHTERS' RETIREMENT SYSTEM

Plan Description

The Ouachita Parish Police Jury contributes to the Firefighters' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. Membership in the System is mandatory for all full-time firefighters who earn more than \$375 per month and are employed by any municipality, parish, or fire protection district of the State of Louisiana.

Any member of the Plan can retire providing the member meets one of the following criteria:

1. Any age with 25 years of creditable service.
2. Age 50 with a minimum of twenty or more years of creditable service.
3. Age 55 with a minimum of twelve or more years of creditable service.

The monthly amount of benefits are 3 1/3% of their average final compensation multiplied by his total years of service, not to exceed 100% of final salary.

The system also provides death and disability benefits. Benefits are established or amended by state statute.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

For the year ended December 31, 2017, the Ouachita Parish Police Jury's total payroll for all employees was \$23,033,866. Total covered payroll was \$8,838,316. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Firefighters' Retirement System of Louisiana, 3100 Brentwood Drive, Baton Rouge, Louisiana, or by visiting the System's website www.lafirefightersret.com.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, total contributions due for employers and employees were 35.25% for January-June and 36.50% for July-December, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer and contribution rates for all members were 25.25% for January-June and 26.50% for July-December. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 10.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly. The Ouachita Parish Police Jury's contributions to the System for the year ending December 31, 2017 were \$2,288,621.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the Police Jury reported a liability of \$21,770,285 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the Police Jury's proportion was 3.798126%, which was a decrease of .107447% from its proportion measured as of June 30, 2016.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

For the year ended December 31, 2017, the Ouachita Parish Police Jury recognized pension expense of \$3,763,081 plus the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$3,367,312). Total pension expense was \$395,769.

At December 31, 2017, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,872,872	\$ 1,214,063
Changes in assumption	910,551	5,192
Net difference between projected and actual earnings on pension plan investments	1,076,974	-
Changes in employer's portion of beginning net pension liability	431,749	18,320
Differences between employer contributions and proportionate share of employer contributions	(74,911)	118,750
Subsequent measurement contributions	1,207,265	-
Total	\$ 5,424,500	\$ 1,356,325

The \$1,207,265 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2018	\$ 900,990
2019	\$ 900,990
2020	\$ 900,990
2021	\$ 900,990
2022	\$ 900,990
2023	\$ 900,990
2024	\$ 900,990

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017 is as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Individual Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	7.40%, net of pension plan investment expense, including inflation
Inflation rate	2.775%
Mortality	The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009, through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP-2000 Disabled Lives Mortality Table set back five years for males and set back three years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.
Salary increases	Vary from 15.0% in the first two years of service to 4.75% with 25 or more years of service; includes inflation and merit increases
Cost-of-Living Adjustments (COLAs)	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, 2.75%. The

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

resulting long-term expected arithmetic nominal rate of return was 8.29% as of June 30, 2017. Best estimates of arithmetic real rates of return for each major class includes in the System's target asset allocation as of June 30, 2017, are summarized in the following table:

	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return
Equity	U.S. Equity	27.00%	6.15%
	Non-U.S. Equity	20.00%	7.45%
	Global Equity	10.00%	6.85%
Fixed Income	Fixed Income	23.00%	2.04%
Alternatives	Real Estate	6.00%	4.62%
	Private Equity	4.00%	8.73%
Multi-Asset Strategies	Global Tactical Asset Allocation	5.00%	4.40%
	Risk Parity	5.00%	4.79%
		100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.40%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on System investments was applied to all periods of projected benefit payment to determine the total pension liability.

Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.40%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.40%) or one percentage-point higher (8.40%) than the current rate:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

	1.0% Decrease (6.50%)	Current Discount Rate (7.50%)	1.0% Increase (8.50%)
Employer's proportionate share of net pension liability	\$31,283,059	\$21,770,285	\$13,773,431

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$232,524, which is the legally required contribution due at December 31, 2017. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued Firefighters' Retirement System of Louisiana Audit Report at www.lafirefightersret.com.

C. LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

1. Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date,

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten years of service.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

2. Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

3. Disability Benefits

All members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

4. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

5. Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs) that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. The rates in effect during the year ended June 30, 2016 for the various plans follow:

Plan	Plan Status	Employee Contribution Rate	Employer Contribution Rate
Appellate Law Clerks	Closed	7.50%	37.20%
Appellate Law Clerks hired on or after 7/01/06	Open	8.00%	37.20%
Alcohol Tobacco Control	Closed	9.00%	33.30%
Bridge Police	Closed	8.50%	35.80%
Bridge Police hired on or after 7/01/06	Closed	8.50%	35.80%
Corrections Primary	Closed	9.00%	32.60%
Corrections Secondary	Closed	9.00%	33.50%
Hazardous Duty	Open	9.50%	37.60%
Judges hired before 1/01/11	Closed	11.50%	38.10%
Judges hired after 12/31/10	Open	13.00%	39.30%
Legislators	Closed	11.50%	39.70%
Optional Retirement Plan (ORP) before 7/01/06*	Closed	7.50%	37.20%
Optional Retirement Plan (ORP) on or after 7/01/06*	Closed	8.00%	37.20%
Peace Officers	Closed	9.00%	35.30%
Regular Employees hired before 7/01/06	Closed	7.50%	37.20%
Regular Employees hired on or after 7/01/06	Closed	8.00%	37.20%
Regular Employees hired on or after 1/01/11	Open	8.00%	37.20%
Special Legislative Employees	Closed	9.50%	39.70%
Wildlife Agents	Closed	9.50%	46.60%

*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 31.77% for 2017.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

The Ouachita Parish Police Jury's contractually required composite contribution rate for the year ended December 31, 2017 was 38.00% for January through June and 41.10% for July through December for judges hired before January 1, 2011, 36.70% for January through June and 39.60% for July through December for judges hired after December 31, 2010, and 35.80% for January through June and 37.90% for July through December for regular employees hired after January 1, 2011 of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Police Jury were \$38,462 for the year ended December 31, 2017.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the Employer reported a liability of \$394,386 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the Agency's proportion was 0.005600%, which was an increase of 0.000110% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Ouachita Parish Police Jury recognized pension expense of \$36,088 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution, which was (\$32,201). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2017 was \$3,887.

At December 31, 2017, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 7,237
Changes in assumption	1,558	-
Net difference between projected and actual earnings on pension plan investments	12,825	-

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Changes in employer's portion of beginning net pension liability	152,109	68,780
Differences between employer contributions and proportionate share of employer contributions	(10,551)	-
Subsequent measurement contributions	19,796	-
Total	\$ 175,737	\$ 76,017

The \$19,796 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2018	33,240
2019	33,240
2020	33,240

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.70%, per annum.
Inflation rate	2.75%, per annum.
Mortality rates	Non-disable members – Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015 Disabled members – Mortality rates based on the RP-2000 Disable Retiree Mortality Table, with no projection for mortality improvement
Expected remaining service lives	3 years
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.
Salary increases	Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

	increase ranges for specific types of members are:																		
	<table border="1"> <thead> <tr> <th style="text-align: left;"><u>Member Type</u></th> <th style="text-align: center;"><u>Lower Range</u></th> <th style="text-align: center;"><u>Upper Range</u></th> </tr> </thead> <tbody> <tr> <td>Regular</td> <td style="text-align: center;">3.8%</td> <td style="text-align: center;">12.8%</td> </tr> <tr> <td>Judges</td> <td style="text-align: center;">2.8%</td> <td style="text-align: center;">5.3%</td> </tr> <tr> <td>Corrections</td> <td style="text-align: center;">3.4%</td> <td style="text-align: center;">14.3%</td> </tr> <tr> <td>Hazardous Duty</td> <td style="text-align: center;">3.4%</td> <td style="text-align: center;">14.3%</td> </tr> <tr> <td>Wildlife</td> <td style="text-align: center;">3.4%</td> <td style="text-align: center;">14.3%</td> </tr> </tbody> </table>	<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>	Regular	3.8%	12.8%	Judges	2.8%	5.3%	Corrections	3.4%	14.3%	Hazardous Duty	3.4%	14.3%	Wildlife	3.4%	14.3%
<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>																	
Regular	3.8%	12.8%																	
Judges	2.8%	5.3%																	
Corrections	3.4%	14.3%																	
Hazardous Duty	3.4%	14.3%																	
Wildlife	3.4%	14.3%																	
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 3.25% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.69% for 2017. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Cash	-0.24%
Domestic equity	4.31%
International equity	5.35%
Domestic fixed income	1.73%
International fixed income	2.47%
Alternative investments	7.41%
Global asset allocation	2.84%
Totals	5.26%

Discount Rate

The discount rate used to measure the total pension liability was 7.70%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Ouachita Parish Police Jury’s proportionate share of the net pension liability calculated using the discount rate of 7.70%, as well as what the Police Jury’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.70%) or one percentage-point higher (8.70%) than the current rate:

	1.0% Decrease (6.70%)	Current Discount Rate (7.70%)	1.0% Increase (8.70%)
Employer’s proportionate share of net pension liability	\$495,106	\$394,386	\$308,749

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$3,792, which is the legally required contribution due at December 31, 2017. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued LASERS 2015 Comprehensive Annual Financial Report at www.lasersonline.org.

D. LOUISIANA DISTRICT ATTORNEYS RETIREMENT SYSTEM

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

The Ouachita Parish Police Jury contributes to the District Attorneys' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of Louisiana R.S. 11, Chapter 3 for district attorneys and their assistants in each parish. All persons who are district attorneys of the State of Louisiana or assistant district attorneys in any parish shall become members as a condition of their employment, provided in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 62 after 10 or more years of creditable service.
2. Age 60 after 18 or more years of creditable service.
3. Age 55 after 23 or more years of creditable service.
4. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after to July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

For the year ended December 31, 2017, the Ouachita Parish Police Jury's total payroll for all employees was \$23,033,866 Total covered payroll was \$1,090,567. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824, or by visiting the System's website www.ladars.org.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, the actual employer contribution rate was 0.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly. The Ouachita Parish Police Jury's contributions to the System for the year ending December 31, 2017 were \$0.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the Employer reported a liability of \$474,547 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the Police Jury's proportion was 1.759396%, which was a decrease of 0.064357% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Ouachita Parish Police Jury recognized pension expense of \$171,341 plus employer's amortization of change in proportionate

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

share and differences between employer contributions and proportionate share of contributions, which was 9,576. Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2017 was \$180,91.

At December 31, 2017, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 124,758
Changes in assumption	212,759	56,003
Net difference between projected and actual earnings on pension plan investments	190,446	-
Changes in employer's portion of beginning net pension liability	13,987	(22,106)
Differences between employer contributions and proportionate share of employer contributions	345	-
Subsequent measurement contributions	-	-
Total	\$ 417,537	\$ 158,655

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2018	\$ 43,147
2019	\$ 43,147
2020	\$ 43,147
2021	\$ 43,147
2022	\$ 43,147
2023	\$ 43,147
2024	\$ 43,147

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Valuation Date	June 30, 2017
Actuarial Cost Method	Aggregate Actuarial Cost Method with allocation based on earnings
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Salary increases	5.50% (2.50% inflation, 3.00% merit)
Mortality rates	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set-back 1 year for females) projected to 2032 using Scale AA for employees, annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females) for disabled annuitants.
Expected remaining service lives	7 years
Cost of Living Adjustments	Only those previously granted.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009, through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 9.06% for the year ended June 30, 2017. The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2017, were as follows:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Asset Class	Target Allocation	Rates of Return	
		Real	Nominal
Equities	61.72%	11.31%	
Fixed income	28.95%	6.84%	
Alternatives	8.85%	10.50%	
Real estate	0.48%	0.50%	
Totals	100%	4.50%	6.56%
Inflation			2.50%
Expected arithmetic nominal return			9.06%

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.750%) or one percentage-point higher (7.75%) than the current rate:

	1.0% Decrease (5.75%)	Current Discount Rate (6.75%)	1.0% Increase (7.75%)
Employer's proportionate share of net pension liability	\$1,356,079	\$474,547	(\$274,542)

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$7,041, which is the

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

legally required contribution due at December 31, 2017. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at www.ladars.org.

E. REGISTRARS OF VOTERS RETIREMENT SYSTEM

The Ouachita Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets one of the following criteria:

1. Age 55 after 20 years of creditable service.
2. Age 60 after 10 years of creditable service.
3. Any age after 30 years of creditable service.

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

4. Age 55 after 30 years of creditable service.
5. Age 60 after 20 years of creditable service.
6. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2017, the Ouachita Parish Registrar of Voters' total payroll for all employees was \$23,033,866. Total covered payroll was \$57,734. Covered

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

payroll refers to all compensation paid by the Ouachita Parish Registrar of Voters to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website www.larovers.com.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, the actual employer contribution rate was 22.00% for January through June and 17.00% for July through December, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Registrar of Voters to the System monthly. The Ouachita Parish Registrar of Voters' contributions to the System for the year ending December 31, 2017 were \$10,589.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the Employer reported a liability of \$86,725 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the Registrar of Voters' proportion was 0.395084%, which was a decrease of 0.070062% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Ouachita Parish Registrar of Voters recognized pension expense of \$16,618 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

share of contributions, which was (\$2,262). Total pension expense for the Ouachita Registrar of Voters for the year ended December 31, 2017 was \$14,356.

At December 31, 2017, the Ouachita Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 16,124
Changes in assumption	8,331	2,803
Net difference between projected and actual earnings on pension plan investments	9,755	-
Changes in employer's portion of beginning net pension liability	8,128	15,127
Differences between employer contributions and proportionate share of employer contributions	(374)	14,476
Subsequent measurement contributions	5,431	-
Total	\$ 31,270	\$ 48,530

The \$5,431 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2018	(\$ 3,452)
2019	(\$ 3,452)
2020	(\$ 3,452)
2021	(\$ 3,452)
2022	(\$ 3,452)

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.75, net of investment expense
Salary increases	6.0% (2.0% inflation, 3.5% merit)
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2017-5 years 2016-5 years 2015-5 years 2014-4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.39% for the year ended June 30, 2017. The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2017, were as follows:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Domestic equities	40%	7.50%	3.00%
International equities	15	8.50	1.28
Domestic fixed income	20	2.50	0.50
International fixed income	10	3.50	0.35
Alternative investments	5	5.87	0.31
Real estate	10	4.50	0.45
Totals	100%		5.89%
Inflation			2.50
Expected arithmetic nominal return			8.39%

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Ouachita Parish Registrar of Voters' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Ouachita Parish Registrar of Voters' proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the Registrar of Voters' proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

	1.0% Decrease (6.75%)	Current Discount Rate (7.75%)	1.0% Increase (8.750%)
Employer's proportionate share of net pension liability	\$132,558	\$86,725	\$47,2794

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$3,539, which is the legally required contribution due at December 31, 2017. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Registrar of Voters' Employees' Retirement System of Louisiana at www.larover.com.

Note 11 OTHER POST EMPLOYMENT BENEFITS

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

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

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

Fund Policy - Until 2008, the Ouachita Parish Police Jury recognized the cost of providing post-employment medical benefits (the Ouachita Parish Police Jury's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2016 and 2015, the Ouachita Parish Police Jury's portion of health care funding cost for retired employees totaled \$786,672 and \$728,400, respectively.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

Effective January 1, 2008, the Ouachita Parish Police Jury implemented Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions* (GASB Codification Section P50). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

Annual Required Contribution - The Ouachita Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<u>2017</u>	<u>2016</u>
Normal Cost	\$ 348,765	\$ 335,351
30-year UAL amortization amount	<u>780,393</u>	<u>750,378</u>
Annual required contribution (ARC)	<u>\$ 1,129,158</u>	<u>\$ 1,085,729</u>

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

	<u>2017</u>	<u>2016</u>
Beginning Net OPEB Obligation	\$ 5,756,197	\$ 5,496,878
Annual required contribution	1,129,158	1,085,729
Interest on Net OPEB Obligation	230,248	219,875
ARC Adjustment	<u>(332,881)</u>	<u>(317,885)</u>
OPEB Cost	1,026,525	987,719
Contribution to Irrevocable Trust		
Current year retiree premium	<u>(786,672)</u>	<u>(728,400)</u>
Change in Net OPEB Obligation	<u>239,853</u>	<u>259,319</u>
Ending Net OPEB Obligation	<u>\$ 5,996,050</u>	<u>\$ 5,756,197</u>

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
December 31, 2017	\$ 1,026,525	76.63%	\$ 5,996,050
December 31, 2016	\$ 987,719	73.75%	\$ 5,756,197
December 31, 2015	\$ 1,180,209	67.13%	\$ 5,496,878

Funded Status and Funding Progress - In 2017 and 2016, the Ouachita Parish Police Jury made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2016 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2017 was \$14,034,407, which is defined as that portion, as determined by a particular actuarial cost method (the Ouachita Parish Police Jury uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<u>2017</u>	<u>2016</u>
Actuarial Accrued Liability (AAL)	\$ 14,034,407	\$ 13,494,622
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$ 14,034,407</u>	<u>\$ 13,494,622</u>
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members)	\$ 25,364,267	\$ 24,565,375
UAAL as a percentage of covered payroll	55.33%	54.93%

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

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Ouachita Parish Police Jury and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Ouachita Parish Police Jury and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Ouachita Parish Police Jury and plan members in the future. Consistent with

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

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

Actuarial Value of Plan Assets - There are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

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

Post employment Benefit Plan Eligibility Requirements - Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the D.R.O.P., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement.

Investment Return Assumption (Discount Rate) - GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate - The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Mortality Rate - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table, which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

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

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

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

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

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

	OPEB Costs and Contributions		
	2015	2016	2017
OPEB Cost	\$ 1,180,209	\$ 987,719	\$ 1,026,525
Contribution	-	-	-
Retiree premium	792,228	728,400	786,672
Total contribution and premium	792,228	728,400	786,672
Change in net OPEB obligation	\$ 387,981	\$ 259,319	\$ 239,853
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	67.13%	73.75%	76.63%

Note 12 IMPLEMENTATION OF WIRELESS 911 SYSTEM

The 9-1-1 Communications District received \$364,585 in 2017 from landline telephone surcharges and \$1,343,926 from wireless telephone surcharges for a total of \$1,708,511 telephone service surcharges. In compliance with FCC order no. 94-102, the District has implemented wireless 911 in two phases.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Note 13 UNCERTAINTIES AND CONTINGENCIES

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

Note 14 GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT

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

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. During the year 2013, the Police Jury, the Ouachita Parish School Board, and the Living Well Foundation entered into a cooperative endeavor agreement whereby the \$300,000 portion for school based clinics, plus accumulated interest, was rededicated and remitted to the School Board to provide career / vocational training in various healthcare occupations, as approved by all parties. The total amount of Police Jury funds remitted was \$326,611. The School Based Clinics Fund is now depleted and the resulting fund balance is \$0. The Living Well Foundation contributed \$210,000 towards the agreement. Included in the General Fund's committed fund balance of \$4,519,476 is the \$3,466,113 in the Hospital Service District Settlement Fund and \$112,573 in the Interest Reserve Fund. The current year's activity in Hospital Service District's Settlement Fund is \$32,948 of interest earnings and \$195 of expenditures and other uses. The net of \$32,753 has been transferred into the General Fund's Interest Reserve Fund as set forth in the 2007 ordinance.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**Note 15 NONSPENDABLE, RESTRICTED, COMMITTED AND ASSIGNED
FUND BALANCES (FFS LEVEL ONLY)**

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

Special Revenue Funds:		
Public Works	Inventories	309,088
Public Library	Prepaid expenses and other assets	200
Correctional Center	Inventories	102,279
Total Major Funds		415,613

Non-major Funds:

Special Revenue Funds:		
Green Oaks Detention Center	Inventories	20,139
Mosquito Abatement District	Inventories	929,451
Communications Dist. 911	Prepaid expenses and other assets	109,923
Total Non-major Funds		1,059,513
Total Nonspendable		\$ 1,475,126

Fund	Restricted For	Amount
Major Funds:		
Special Revenue Funds:		
Public Works	Public Works	\$ 8,489,528
Fire Department	Public Safety	22,277,960
Public Library	Culture and Recreation	13,613,300
Correctional Center	Public Safety	18,120,893
Urban System	Public Works	1,231,737
Total Major Funds:		63,733,418

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Fund</u>	<u>Restricted For</u>	<u>Amount</u>
Non-Major Funds:		
Special Revenue Funds:		
Road Program	Public Works	\$ 1,960,160
Green Oaks	Public Safety	7,479,812
Mosquito Abatement	Health and Welfare	3,084,872
Health Unit	Health and Welfare	1,776,585
Animal Protection & Control	Public Safety	741,321
Shelter Improvement Funds	Health and Welfare	102,720
Communications Dist. 911	Public Safety	3,684,705
Court Fees	Judicial	922,548
Criminal Juror Fees	Judicial	910,051
West Ouachita Ind Development	Economic Development	282,444
Business Development	Economic Development	159,702
Homeland Security	Public Safety	384,937
FEMA Buy-Out \$3,800,000	Public Works	31,033
PHOCAS	Economic Development	81,916
Section 8 Housing	Economic Development	333,529
Road Lighting Districts	Public Works	280,357
Debt-Service Funds:		
Economic Development	Economic Development	1,511
West Ouachita Econ Develop District	Economic Development	302,147
Capital Projects Funds:		
Detention Home	Capital Outlay	135,819
West Ouachita Econ Develop District	Capital Outlay	3,679,050
Total Non-Major Funds:		<u>26,335,223</u>
Total Restricted		<u>\$ 90,068,641</u>

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Fund</u>	<u>Committed For:</u>	<u>Amount</u>
Major Funds:		
General Fund	Finance & Administration	\$ 4,153,360
General Fund	Health & Welfare	150,875
General Fund	Economic Development	215,241
Total Major Funds:		<u>4,519,476</u>
Non-Major Funds:		
Special Revenue Funds:		
Administrative Fund	Finance & Administration	629,211
Cheniere Lake Park	Culture & Recreation	125,876
Permit Office	Public Works	137,813
Jail Maintenance Reserve	Public Safety	450,098
Drainage Program	Public Works	226,144
Humphries/Garrett Rd.	Public Works	140,194
Eagle Lake Subdivision	Public Works	8,672
Emergency Disease Control	Health and Welfare	788,336
Green Oaks Reserved	Public Safety	709,900
Capital Projects Funds:		
Fire Department	Capital Outlay	6,019,301
Library	Capital Outlay	1,590,037
Health Unit	Capital Outlay	574,246
Total Non-Major Funds		<u>11,399,828</u>
Total Committed		<u>\$ 15,919,304</u>

Note 16 SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 30, 2018, the date which the financial statements were available to be issued, and determined that no events occurred that require disclosure.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2017
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 9,362,425	\$ 9,492,415	\$ 9,492,415	\$ -
Resources				
Taxes				
Ad valorem	3,232,000	3,300,000	3,378,445	78,445
Other taxes	1,605,000	1,625,000	1,623,070	(1,930)
Total taxes	<u>4,837,000</u>	<u>4,925,000</u>	<u>5,001,515</u>	<u>76,515</u>
Licenses and permits	<u>821,000</u>	<u>821,000</u>	<u>848,667</u>	<u>27,667</u>
Intergovernmental revenues				
Federal grants	-	1,745	55,277	53,532
Other state funds	246,978	212,350	220,284	7,934
Local funds	166,000	152,424	165,839	13,415
Total intergovernmental	<u>412,978</u>	<u>366,519</u>	<u>441,400</u>	<u>74,881</u>
Fees, charges, and commissions for services	204,500	204,500	186,128	(18,372)
Fines and forfeitures	40,760	30,500	59,176	28,676
Use of money and property	55,635	111,571	138,064	26,493
Other revenues	70,500	83,520	47,587	(35,933)
Other sources				
Sale of assets	1,400	1,400	1,243	(157)
Transfers in	339,559	353,959	379,662	25,703
Total resources	<u>6,783,332</u>	<u>6,897,969</u>	<u>7,103,442</u>	<u>205,473</u>
Amounts available for appropriations	<u>16,145,757</u>	<u>16,390,384</u>	<u>16,595,857</u>	<u>205,473</u>
Charges to appropriations				
Current				
General government				
Legislative	231,190	229,739	217,390	12,349
Judicial	3,048,749	2,887,726	2,832,982	54,744
Elections	164,680	156,625	138,412	18,213
Finance and administration	546,335	525,495	531,749	(6,254)
Other general government	1,043,420	887,820	747,515	140,305
Total general government	<u>5,034,374</u>	<u>4,687,405</u>	<u>4,468,048</u>	<u>219,357</u>
Public safety	299,300	454,800	408,572	46,228
Public works	106,379	80,500	87,617	(7,117)
Health and welfare	5,105	5,105	5,002	103
Culture and recreation	59,642	86,074	86,490	(416)
Economic development	150,797	127,922	96,534	31,388
Capital outlay	228,965	126,108	88,163	37,945
Transfers out	1,021,896	1,048,629	1,001,995	46,634
Total charges to appropriations	<u>6,906,458</u>	<u>6,616,543</u>	<u>6,242,421</u>	<u>374,122</u>
Budgetary fund balance at end of year	<u>\$ 9,239,299</u>	<u>\$ 9,773,841</u>	<u>\$ 10,353,436</u>	<u>\$ 579,595</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Works Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2017
(Unaudited)

	<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	\$ 6,714,261	\$ 8,065,599	\$ 8,065,599	\$ -
Resources				
Taxes				
Sales	6,960,270	7,500,000	7,636,201	136,201
Other taxes	-	-	-	-
Total taxes	<u>6,960,270</u>	<u>7,500,000</u>	<u>7,636,201</u>	<u>136,201</u>
Licenses, permits and assessments	<u>6,000</u>	<u>6,000</u>	<u>7,925</u>	<u>1,925</u>
Intergovernmental revenues				
Federal grants	<u>1,300,000</u>	<u>500,000</u>	<u>383,151</u>	<u>(116,849)</u>
Total intergovernmental	<u>1,300,000</u>	<u>500,000</u>	<u>383,151</u>	<u>(116,849)</u>
Fees, charges, and commissions for services	23,200	251,700	13,029	(238,671)
Use of money and property	27,500	52,500	83,989	31,489
Other revenues	3,000	5,567	20,452	14,885
Other sources				
Sale of assets	215,000	215,000	38,781	(176,219)
Transfers in	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>	<u>-</u>
Total resources	<u>8,739,970</u>	<u>8,735,767</u>	<u>8,388,528</u>	<u>(347,239)</u>
Amounts available for appropriations	<u>15,454,231</u>	<u>16,801,366</u>	<u>16,454,127</u>	<u>(347,239)</u>
Charges to appropriations				
Current				
Public safety	-	-	-	-
Public works	7,685,378	7,209,992	6,030,226	1,179,766
Capital outlay	1,820,700	1,381,400	1,125,285	256,115
Transfers out	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Total charges to appropriations	<u>10,006,078</u>	<u>9,091,392</u>	<u>7,655,511</u>	<u>1,435,881</u>
Budgetary fund balance at end of year	<u>\$ 5,448,153</u>	<u>\$ 7,709,974</u>	<u>\$ 8,798,616</u>	<u>\$ 1,088,642</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Fire Protection District No. 1 Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2017
(Unaudited)

	<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	\$ 20,882,667	\$ 21,403,387	\$ 21,403,387	\$ -
Resources				
Taxes				
Ad valorem	10,073,875	10,257,189	10,487,674	230,485
Sales	7,300,000	7,300,000	7,636,202	336,202
Total taxes	<u>17,373,875</u>	<u>17,557,189</u>	<u>18,123,876</u>	<u>566,687</u>
Intergovernmental revenues				
Federal funds	-	-	17,426	17,426
Other state funds	635,000	635,000	610,888	(24,112)
Local funds	-	-	2,500	2,500
Total intergovernmental	<u>635,000</u>	<u>635,000</u>	<u>630,814</u>	<u>(4,186)</u>
Use of money and property	65,980	65,980	189,520	123,540
Other revenues	17,600	21,970	18,379	(3,591)
Other sources				
Sale of assets	-	20,000	20,613	613
Total resources	<u>18,092,455</u>	<u>18,300,139</u>	<u>18,983,202</u>	<u>683,063</u>
Amounts available for appropriations	<u>38,975,122</u>	<u>39,703,526</u>	<u>40,386,589</u>	<u>683,063</u>
Charges to appropriations				
Current				
Public safety	16,662,328	16,607,994	16,530,315	77,679
Capital outlay	1,081,700	775,900	703,314	72,586
Transfers out	325,000	875,000	875,000	-
Total charges to appropriations	<u>18,069,028</u>	<u>18,258,894</u>	<u>18,108,629</u>	<u>150,265</u>
Budgetary fund balance at end of year	<u>\$ 20,906,094</u>	<u>\$ 21,444,632</u>	<u>\$ 22,277,960</u>	<u>\$ 833,328</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Library Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2017
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 11,260,787	\$ 12,504,384	\$ 12,504,384	\$ -
Resources				
Taxes				
Ad valorem	8,018,500	8,058,188	8,339,672	281,484
Intergovernmental revenues				
Federal funds	-	3,700	3,602	(98)
Other state funds	332,536	351,400	350,664	(736)
Total intergovernmental	332,536	355,100	354,266	(834)
Fees, charges, and commissions for services	87,200	93,500	94,142	642
Fines and forfeitures	85,000	75,000	74,360	(640)
Use of money and property	38,750	75,050	100,661	25,611
Other revenues	23,350	21,925	175,724	153,799
Other sources				
Sale of assets	3,500	3,500	3,570	70
Total resources	8,588,836	8,682,263	9,142,395	460,132
Amounts available for appropriations	19,849,623	21,186,647	21,646,779	460,132
Charges to appropriations				
Current				
Culture and recreation	7,518,445	7,393,656	6,808,995	584,661
Capital outlay	873,875	918,875	724,284	194,591
Transfers out	500,000	500,000	500,000	-
Total charges to appropriations	8,892,320	8,812,531	8,033,279	779,252
Budgetary fund balance at end of year	\$ 10,957,303	\$ 12,374,116	\$ 13,613,500	\$ 1,239,384

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Correctional Center
Budgetary Comparison Schedule
For the Year Ended December 31, 2017
(Unaudited)

	<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	\$ 14,943,257	\$ 16,333,669	\$ 16,333,669	\$ -
Resources				
Taxes				
Ad valorem	9,500,000	9,750,000	10,042,198	292,198
Intergovernmental revenues				
Federal funds	-	-	18,591	18,591
Other state funds	25,000	25,000	25,816	816
Total intergovernmental	25,000	25,000	44,407	19,407
Fees, charges, and commissions for services	3,654,781	3,804,281	4,168,501	364,220
Fines and forfeitures				-
Use of money and property	25,000	97,000	137,103	40,103
Other revenues	579,500	584,500	688,471	103,971
Other sources				
Sale of assets	-	-	1,644	1,644
Total resources	13,784,281	14,260,781	15,082,324	821,543
Amounts available for appropriations	28,727,538	30,594,450	31,415,993	821,543
Charges to appropriations				
Current				
Elections	-	-	680	(680)
Public safety	13,224,561	13,158,639	12,785,090	373,549
Debt Service				
Principal	31,450	31,450	31,450	-
Interest	4,630	4,630	4,630	-
Capital outlay	188,000	188,000	190,971	(2,971)
Transfer out	180,000	180,000	180,000	-
Total charges to appropriations	13,628,641	13,562,719	13,192,821	369,898
Budgetary fund balance at end of year	\$ 15,098,897	\$ 17,031,731	\$ 18,223,172	\$ 1,191,441

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Urban Systems
Budgetary Comparison Schedule
For the Year Ended December 31, 2017
(Unaudited)

	<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	\$ 201,020	\$ 757,640	\$ 757,640	\$ -
Intergovernmental revenues				
Federal funds	1,949,600	521,892	125,063	(396,829)
Total intergovernmental	<u>1,949,600</u>	<u>521,892</u>	<u>125,063</u>	<u>(396,829)</u>
Other sources				
Transfers in	1,000,000	1,000,000	1,000,000	-
Total resources	<u>2,949,600</u>	<u>1,521,892</u>	<u>1,125,063</u>	<u>(396,829)</u>
Amounts available for appropriations	<u>3,150,620</u>	<u>2,279,532</u>	<u>1,882,703</u>	<u>(396,829)</u>
Charges to appropriations				
Current				
Public works	40,000	60,000	48,883	11,117
Finance and administration	-	-	5,210	(5,210)
Capital outlay	286,124	1,036,283	596,873	439,410
Total charges to appropriations	<u>326,124</u>	<u>1,096,283</u>	<u>650,966</u>	<u>445,317</u>
Budgetary fund balance at end of year	<u>\$ 2,824,496</u>	<u>\$ 1,183,249</u>	<u>\$ 1,231,737</u>	<u>\$ 48,488</u>

OUACHITA PARISH POLICE JURY

NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Encumbrances at year end are not considered expenditures in the financial statements.

**OUACHITA PARISH POLICE JURY
REQUIRED SUPPLEMENTARY INFORMATION**

**OTHER POST EMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS
(Unaudited)**

Fiscal Year Ending	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as of Percentage of Covered Payroll ((b-a)/c)
12/31/17	01/01/17	\$ -	\$ 14,034,407	\$ 14,034,407	0.0%	\$ 25,364,267	54.33%
12/31/16	01/01/16	\$ -	\$ 13,494,622	\$ 13,494,622	0.0%	\$ 24,565,375	55.93%
12/31/15	01/01/15	\$ -	\$ 15,821,333	\$ 15,821,333	0.0%	\$ 23,298,084	67.91%
12/31/14	01/01/14	\$ -	\$ 15,212,820	\$ 15,212,820	0.0%	\$ 22,532,590	67.51%
12/31/13	01/01/13	\$ -	\$ 12,364,348	\$ 12,364,348	0.0%	\$ 21,816,093	56.68%
12/31/12	01/01/12	\$ -	\$ 11,888,796	\$ 11,888,796	0.0%	\$ 20,504,390	57.98%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Costs Contributed
12/31/17	\$ 1,026,525	\$ 786,672	76.63%
12/31/16	\$ 1,623,489	\$ 728,400	73.75%
12/31/15	\$ 1,180,209	\$ 792,228	67.13%
12/31/14	\$ 1,138,534	\$ 733,544	64.43%
12/31/13	\$ 995,311	\$ 555,611	55.82%
12/31/12	\$ 962,087	\$ 514,455	53.47%

Ouachita Parish Police Jury
Schedule of Employer's Proportionate Share of Net Pension Liability
For the year ended December 31, 2017
(Unaudited)

Fiscal Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Parochial Employees' Retirement System of Louisiana					
2015	2.163770%	\$ 591,593	\$ 12,170,087	4.86%	99.00%
2016	2.124530%	\$ 5,592,374	\$ 12,187,921	45.88%	92.23%
2017	2.173240%	\$ 4,475,816	\$ 12,909,631	34.76%	94.15%
Firefighters' Retirement System					
2015	3.695809%	\$ 19,946,696	\$ 8,104,403	246.12%	72.45%
2016	3.690679%	\$ 24,140,379	\$ 8,865,086	1066.07%	68.16%
2017	3.798126%	\$ 21,770,285	\$ 8,838,316	246.32%	73.55%
Louisiana State Employees' Retirement System					
2015	0.530000%	\$ 360,412	\$ 89,595	402.27%	62.70%
2016	0.005490%	\$ 430,870	\$ 100,143	430.25%	57.73%
2017	0.005600%	\$ 394,386	\$ 101,666	387.92%	62.54%
Louisiana District Attorneys Retirement System					
2015	1.809241%	\$ 97,454	\$ 1,079,759	9.03%	98.56%
2016	1.823753%	\$ 349,080	\$ 1,073,296	32.52%	95.09%
2017	1.729396%	\$ 474,547	\$ 1,090,567	44.38%	93.57%
Registrars of Voters Retirement System					
2015	4.684530%	\$ 114,726	\$ 63,896	179.55%	76.86%
2016	4.651760%	\$ 131,994	\$ 63,549	207.70%	73.98%
2017	3.950840%	\$ 86,725	\$ 57,734	160.27%	80.51%

Notes:

The amounts presented have a measurement date of the previous fiscal year-end.
This schedule is presented to illustrate the requirement to show information for 10 years.
However, until a full ten year trend is compiled, only information for those years for which
information is available is presented.

Ouachita Parish Police Jury
Schedule of Employer Contributions
For the year ended December 31, 2017
(Unaudited)

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
Parochial Employees' Retirement System of Louisiana					
2015	\$ 1,764,663	\$ 1,764,663	\$ -	\$ 12,170,087	14.50%
2016	\$ 1,674,062	\$ 1,674,062	\$ -	\$ 12,877,400	13.00%
2017	\$ 1,613,710	\$ 1,613,710	\$ -	\$ 12,909,631	12.50%
Firefighters' Retirement System					
2015	\$ 2,286,313	\$ 2,286,313	\$ -	\$ 8,104,403	28.21%
2016	\$ 2,274,955	\$ 2,274,955	\$ -	\$ 8,685,085	26.19%
2017	\$ 2,288,621	\$ 2,288,621	\$ -	\$ 8,838,316	25.89%
Louisiana State Employees' Retirement System					
2015	\$ 34,102	\$ 34,102	\$ -	\$ 89,595	38.06%
2016	\$ 37,485	\$ 37,485	\$ -	\$ 101,043	37.10%
2017	\$ 38,462	\$ 38,462	\$ -	\$ 101,666	37.61%
Louisiana District Attorneys Retirement System					
2015	\$ 57,773	\$ 57,773	\$ -	\$ 1,079,759	5.35%
2016	\$ 18,694	\$ 18,694	\$ -	\$ 1,055,167	1.77%
2017	\$ -	\$ -	\$ -	\$ 1,090,567	0.00%
Registrars of Voters Retirement System					
2015	\$ 14,936	\$ 14,936	\$ -	\$ 63,896	23.38%
2016	\$ 12,853	\$ 12,853	\$ -	\$ 60,270	21.33%
2017	\$ 10,589	\$ 10,589	\$ -	\$ 57,734	18.34%

Notes:

The amounts presented have a measurement date of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years.

However, until a full ten year trend is compiled, only information for those years for which information is available is presented.

OTHER SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2017

	SPECIAL REVENUE FUNDS TOTAL <u>(Schedule 12)</u>	DEBT SERVICE FUNDS TOTAL <u>(Schedule 14)</u>	CAPITAL PROJECTS FUNDS TOTAL <u>(Schedule 16)</u>	TOTAL <u>(Statement C)</u>
ASSETS				
Cash and cash equivalents	\$ 19,740,852	\$ 1,626	\$ 8,117,036	\$ 27,859,514
Investments	1,000,000	-	4,000,000	5,000,000
Receivables				
Ad valorem taxes	4,830,967	6	-	4,830,973
Sales taxes	-	309,944	-	309,944
Special assessments	142,256	3	-	142,259
Other receivables	343,242	-	7,477	350,719
Due from other governments	1,401,884	-	-	1,401,884
Prepaid expenses and other assets	109,923	-	-	109,923
Inventories	949,590	-	-	949,590
TOTAL ASSETS	\$ 28,518,714	\$ 311,579	\$ 12,124,513	\$ 40,954,806
LIABILITIES AND FUND EQUITY				
Liabilities				
Current liabilities				
Accounts payable & accrued expenses	\$ 1,526,320	\$ 121	\$ 126,060	\$ 1,652,501
Due to other funds	466,711	7,800	-	474,511
Unearned revenues	8,730	-	-	8,730
Deposits held	24,500	-	-	24,500
Total liabilities	<u>2,026,261</u>	<u>7,921</u>	<u>126,060</u>	<u>2,160,242</u>
Fund Equity				
Fund balance				
Nonspendable				
Prepaid expenses and other assets	109,923	-	-	109,923
Inventories	949,590	-	-	949,590
Spendable				
Restricted	22,216,696	303,658	3,814,869	26,335,223
Committed	3,216,244	-	8,183,584	11,399,828
Total fund balance	<u>26,492,453</u>	<u>303,658</u>	<u>11,998,453</u>	<u>38,794,564</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 28,518,714	\$ 311,579	\$ 12,124,513	\$ 40,954,806

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, 2017

	SPECIAL REVENUE FUNDS TOTAL (Schedule 13)	DEBT SERVICE FUNDS TOTAL (Schedule 15)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 17)	TOTAL (Statement D)
Revenues				
Taxes				
Ad valorem	\$ 5,539,084	\$ -	\$ -	\$ 5,539,084
Sales	-	1,882,729	-	1,882,729
Other	1,708,511	-	-	1,708,511
Licenses, permits, and assessments	522,180	-	-	522,180
Intergovernmental				
Federal	4,774,245	-	-	4,774,245
State	1,608,959	-	-	1,608,959
Local	1,342,622	-	-	1,342,622
Fees, charges, and commissions for services	2,827,976	-	-	2,827,976
Fines and forfeitures	2,785,223	-	-	2,785,223
Use of money and property	317,605	5,422	140,486	463,513
Other revenues	209,750	-	-	209,750
Total revenues	<u>21,636,155</u>	<u>1,888,151</u>	<u>140,486</u>	<u>23,664,792</u>
Expenditures				
Current				
General government				
Judicial	4,475,022	-	-	4,475,022
Finance and administration	1,544,217	33,911	10,668	1,588,796
Other	-	-	4,480	4,480
Public safety	4,617,583	-	373	4,617,956
Public works	1,161,289	-	7,680	1,168,969
Health and welfare	2,063,255	-	12,551	2,075,806
Culture and recreation	162,740	-	-	162,740
Economic development	4,925,069	-	-	4,925,069
Debt service				
Principal	-	620,000	-	620,000
Interest	1,464	136,968	212	138,644
Other service costs	-	4,025	-	4,025
Capital expenditures	1,325,843	-	7,328,848	8,654,691
Total expenditures	<u>20,276,482</u>	<u>794,904</u>	<u>7,364,812</u>	<u>28,436,198</u>
Excess (deficiency) of revenues over expenditures	1,359,673	1,093,247	(7,224,326)	(4,771,406)
Other financing sources/(uses)				
Sale of assets	7,818	-	-	7,818
Transfers in	1,223,337	-	2,479,658	3,702,995
Transfers out	(1,066,000)	(1,164,662)	-	(2,230,662)
Total other financing sources/(uses)	<u>165,155</u>	<u>(1,164,662)</u>	<u>2,479,658</u>	<u>1,480,151</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,524,828	(71,415)	(4,744,668)	(3,291,255)
Fund balances at beginning of year	24,967,625	375,073	16,743,121	42,085,819
FUND BALANCES AT END OF YEAR	<u>\$ 26,492,453</u>	<u>\$ 303,658</u>	<u>\$ 11,998,453</u>	<u>\$ 38,794,564</u>

NON-MAJOR SPECIAL REVENUE FUNDS

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 SPECIAL REVENUE FUNDS (Non Major)
 December 31, 2017

	ROAD PROGRAM FUND 101	GREEN OAKS DETENTION CENTER FUND 106	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112	PERMIT OFFICE FUND 113	JAIL MAINTENANCE RESERVE FUND 114	SHELTER IMPROVEMENT FUND 115	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117
ASSETS											
Cash and cash equivalents	\$ 1,851,275	\$ 4,951,911	\$ -	\$ 1,773,851	\$ 151,207	\$ 1,314,533	\$ 520,369	\$ 171,952	\$ 510,775	\$ 102,720	\$ 2,706,352
Investments	-	-	-	-	-	-	-	-	-	-	1,000,000
Receivables											
Ad valorem taxes	-	2,762,297	-	1,333,512	-	476,335	238,114	-	-	-	-
Special assessments	27,167	-	-	-	-	-	-	-	-	-	-
Other receivables	17,061	2,276	100	970	68	362	8,447	-	-	-	184,704
Due from other governments	97,432	70,643	334,039	-	-	7,624	3,812	-	-	-	105,247
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	109,923
Inventories	-	20,139	-	929,451	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,992,935	\$ 7,807,266	\$ 334,139	\$ 4,037,784	\$ 151,275	\$ 1,798,854	\$ 770,742	\$ 171,952	\$ 510,775	\$ 102,720	\$ 4,106,226
LIABILITIES AND FUND EQUITY											
Liabilities											
Accounts payable and accrued expenses	\$ 32,775	\$ 297,314	\$ 293,332	\$ 23,461	\$ 10,899	\$ 22,269	\$ 28,221	\$ 34,139	\$ 60,677	\$ -	\$ 311,598
Due to other funds	-	-	40,807	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	1,200	-	-	-	-
Deposits held	-	10,000	-	-	14,500	-	-	-	-	-	-
Total liabilities	32,775	307,314	334,139	23,461	25,399	22,269	29,421	34,139	60,677	-	311,598
Fund Equity											
Fund balance											
Nonspendable											
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	109,923
Inventories	-	20,139	-	929,451	-	-	-	-	-	-	-
Spendable											
Restricted	1,960,160	7,479,813	-	3,084,872	-	1,776,585	741,321	-	-	102,720	3,684,705
Committed	-	-	-	-	125,876	-	-	137,813	450,098	-	-
Total fund balance	1,960,160	7,499,952	-	4,014,323	125,876	1,776,585	741,321	137,813	450,098	102,720	3,794,628
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,992,935	\$ 7,807,266	\$ 334,139	\$ 4,037,784	\$ 151,275	\$ 1,798,854	\$ 770,742	\$ 171,952	\$ 510,775	\$ 102,720	\$ 4,106,226

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 SPECIAL REVENUE FUNDS (Non Major)
 December 31, 2017

	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUNDS 129 / 141	DRAINAGE PROGRAM FUND 131	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION ROAD FUND 157	LCDBG SOUTHWEST WATER DISTRICT FUND 162
ASSETS											
Cash and cash equivalents	\$ 919,026	\$ 903,625	\$ 269,826	\$ 159,702	\$ 297,018	\$ 196,757	\$ 31,435	\$ 730,325	\$ 139,550	\$ 8,672	\$ 37,727
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables											
Ad valorem taxes	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	13,005	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	7,005	154	644	-	-
Due from other governments	6,473	6,426	-	-	107,195	100,647	-	6,915	-	-	-
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 925,499	\$ 910,051	\$ 282,831	\$ 159,702	\$ 404,213	\$ 297,404	\$ 38,440	\$ 737,394	\$ 140,194	\$ 8,672	\$ 37,727
LIABILITIES AND FUND EQUITY											
Liabilities											
Accounts payable and accrued expenses	\$ 2,951	\$ -	\$ 387	\$ -	\$ 19,276	\$ 71,260	\$ -	\$ 108,183	\$ -	\$ -	\$ 37,727
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	7,406	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	2,951	-	387	-	19,276	71,260	7,406	108,183	-	-	37,727
Fund Equity											
Fund balance											
Nonspendable											
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
Spendable											
Restricted	922,548	910,051	282,444	159,702	384,937	-	31,034	-	-	-	-
Committed	-	-	-	-	-	226,144	-	629,211	140,194	8,672	-
Total fund balance	922,548	910,051	282,444	159,702	384,937	226,144	31,034	629,211	140,194	8,672	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 925,499	\$ 910,051	\$ 282,831	\$ 159,702	\$ 404,213	\$ 297,404	\$ 38,440	\$ 737,394	\$ 140,194	\$ 8,672	\$ 37,727

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 SPECIAL REVENUE FUNDS (Non Major)
 December 31, 2017

WORKFORCE INVESTMENT ACT

	EMERGENCY DISEASE CONTROL FUND 169	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 171	DOJ 2014 ARREST GRANT FUND 173	CDBG PINK STREET FUND 175	CDBG VIOLET / IRIS STREET FUND 176	LEAP FUND 461	NATIONAL DISLOCATED GRANT FUND 424	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	DISABILITY EMPLOYMENT FUND 464	PHOCAS GRANT FUND 465
ASSETS										
Cash and cash equivalents	\$ 788,336	\$ 709,900	\$ -	\$ -	\$ -	\$ -	\$ 392	\$ -	\$ 323	\$ 80,790
Investments	-	-	-	-	-	-	-	-	-	-
Receivables										
Ad valorem taxes	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Other receivables	-	-	-	53,926	58,036	-	-	-	-	-
Due from other governments	-	-	36,211	-	-	73,594	-	149	-	8,051
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 788,336	\$ 709,900	\$ 36,211	\$ 53,926	\$ 58,036	\$ 73,594	\$ 392	\$ 149	\$ 323	\$ 88,841
LIABILITIES AND FUND EQUITY										
Liabilities										
Accounts payable and accrued expenses	\$ -	\$ -	\$ 19,310	\$ -	\$ -	\$ 17,659	\$ 392	\$ -	\$ 323	\$ 6,925
Due to other funds	-	-	16,901	53,926	58,036	55,935	-	149	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	36,211	53,926	58,036	73,594	392	149	323	6,925
Fund Equity										
Fund balance										
Nonspendable										
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Spendable										
Restricted	-	-	-	-	-	-	-	-	-	81,916
Committed	788,336	709,900	-	-	-	-	-	-	-	-
Total fund balance	788,336	709,900	-	-	-	-	-	-	-	81,916
TOTAL LIABILITIES AND FUND EQUITY	\$ 788,336	\$ 709,900	\$ 36,211	\$ 53,926	\$ 58,036	\$ 73,594	\$ 392	\$ 149	\$ 323	\$ 88,841

(Continued)

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
SPECIAL REVENUE FUNDS (Non Major)
December 31, 2017

	SECTION 8		WORKFORCE INVESTMENT OPPORTUNITY ACT					TOTAL (Schedule 10)
	HOUSING CHOICE VOUCHER FUND 470/471/472	ROAD LIGHTING DISTRICTS FUNDS 5xx	ADULT PROGRAM FUND 420	YOUTH PROGRAM FUND 421	DISLOCATED WORKER FUND 422	STEP PROGRAM FUND 423	ONE STOP / AMERICA JOB CENTER FUND 425	
ASSETS								
Cash and cash equivalents	\$ 233,088	\$ 179,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,740,852
Investments	-	-	-	-	-	-	-	1,000,000
Receivables								
Ad valorem taxes	-	20,709	-	-	-	-	-	4,830,967
Special assessments	-	102,084	-	-	-	-	-	142,256
Other receivables	9,397	92	-	-	-	-	-	343,242
Due from other governments	118,119	-	96,437	96,631	68,451	45,037	12,751	1,401,884
Prepaid expenses and other assets	-	-	-	-	-	-	-	109,923
Inventories	-	-	-	-	-	-	-	949,590
TOTAL ASSETS	\$ 360,604	\$ 302,300	\$ 96,437	\$ 96,631	\$ 68,451	\$ 45,037	\$ 12,751	\$ 28,518,714
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable and accrued expenses	\$ 17,300	\$ 13,106	\$ 31,459	\$ 45,895	\$ 17,903	\$ (2,428)	\$ 4,007	\$ 1,526,320
Due to other funds	9,775	8,711	64,978	50,736	50,548	47,465	8,744	466,711
Unearned revenues	-	124	-	-	-	-	-	8,730
Deposits held	-	-	-	-	-	-	-	24,500
Total liabilities	27,075	21,941	96,437	96,631	68,451	45,037	12,751	2,026,261
Fund Equity								
Fund balance								
Nonspendable								
Prepaid expenses and other assets	-	-	-	-	-	-	-	109,923
Inventories	-	-	-	-	-	-	-	949,590
Spendable								
Restricted	333,529	280,359	-	-	-	-	-	22,216,696
Committed	-	-	-	-	-	-	-	3,216,244
Total fund balance	333,529	280,359	-	-	-	-	-	26,492,453
TOTAL LIABILITIES AND FUND EQUITY	\$ 360,604	\$ 302,300	\$ 96,437	\$ 96,631	\$ 68,451	\$ 45,037	\$ 12,751	\$ 28,518,714

(Concluded)

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, 2017

	ROAD PROGRAM FUND 101	GREEN OAKS DETENTION CENTER FUND 106	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112	PERMIT OFFICE FUND 113	JAIL MAINTENANCE RESERVE FUND 114	SHELTER IMPROVEMENT FUND 115	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117
Revenues											
Taxes											
Ad valorem	\$ -	\$ 3,165,572	\$ -	\$ 1,528,375	\$ -	\$ 545,950	\$ 272,921	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-	-	-	1,708,511
Total taxes	-	3,165,572	-	1,528,375	-	545,950	272,921	-	-	-	1,708,511
Licenses, permits and assessments	-	-	-	-	-	-	-	399,347	-	-	-
Intergovernmental											
Federal	-	3,064	-	668	-	239	119	-	-	-	-
State	1,178,614	133,108	262,787	-	-	22,967	11,483	-	-	-	-
Local	-	-	1,263,271	-	-	-	-	-	-	-	-
Total intergovernmental	1,178,614	136,172	1,526,058	668	-	23,206	11,602	-	-	-	-
Fees, charges and commissions for services	-	338,009	-	-	44,248	-	117,363	-	-	-	-
Fines and forfeitures	-	-	2,490,788	-	-	-	13,795	-	-	-	-
Use of money and property	20,614	62,580	112	27,262	1,577	106,166	5,185	1,582	6,052	1,105	36,911
Other revenues	-	9,465	-	-	10	5,000	48,015	20	-	-	-
Total revenue	1,199,228	3,711,798	4,016,958	1,556,305	45,835	680,322	468,881	400,949	6,052	1,105	1,745,422
Expenditures											
Current											
General government											
Judicial	-	-	4,241,958	-	-	-	-	-	-	-	-
Finance and administration	12,146	-	-	-	-	-	-	-	53	-	-
Total general government	12,146	-	4,241,958	-	-	-	-	-	53	-	-
Public safety	-	2,900,799	-	-	-	-	-	8,606	-	-	1,500,449
Public works	540	-	-	-	-	-	-	384,183	-	-	-
Health and welfare	-	-	-	1,170,947	-	476,348	415,960	-	-	-	-
Culture and recreation	-	-	-	-	162,731	-	-	-	-	9	-
Economic development	-	-	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	306,914	112,525	-	66,082	5,534	11,525	4,061	605	368,582	-	283,748
Total expenditures	319,600	3,013,324	4,241,958	1,237,029	168,265	487,873	420,021	393,394	368,635	9	1,783,997
Excess (deficiency) of revenues over expenditures	879,628	698,474	(225,000)	319,276	(122,430)	192,449	48,860	7,555	(362,583)	1,096	(38,575)
Other financing sources (uses)											
Sale of Assets	-	-	-	6,753	-	1,065	-	-	-	-	-
Transfers in	500,000	-	225,000	-	125,000	-	16,000	-	180,000	-	-
Transfers out	(1,000,000)	(50,000)	-	-	-	-	-	-	-	(16,000)	-
Total other financing sources (uses)	(500,000)	(50,000)	225,000	6,753	125,000	1,065	16,000	-	180,000	(16,000)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	379,628	648,474	-	326,029	2,570	193,514	64,860	7,555	(182,583)	(14,904)	(38,575)
Fund Balances at Beginning of Year	1,580,532	6,851,478	-	3,688,294	123,306	1,583,071	676,461	130,258	632,681	117,624	3,833,203
FUND BALANCES AT END OF YEAR	\$ 1,960,160	\$ 7,499,952	\$ -	\$ 4,014,323	\$ 125,876	\$ 1,776,585	\$ 741,321	\$ 137,813	\$ 450,098	\$ 102,720	\$ 3,794,628

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, 2017

	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUNDS 129/141	DRAINAGE PROGRAM FUND 131	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION - ROAD FUND 157	LCDBG SOUTHWEST WATER DISTRICT FUND 162
Revenues											
Taxes											
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental											
Federal	-	-	-	-	84,207	380,557	-	2,070	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	79,351	-	-	-	-	-	-
Total intergovernmental	-	-	-	-	163,558	380,557	-	2,070	-	-	-
Fees, charges and commissions for services	-	-	-	-	-	-	-	1,599,820	-	-	-
Fines and forfeitures	140,869	139,771	-	-	-	-	-	-	-	-	-
Use of money and property	8,884	9,046	3,228	1,611	2,540	1,036	2	-	1,386	88	-
Other revenues	-	-	-	-	-	-	5,325	-	4,928	-	-
Total revenue	149,753	148,817	3,228	1,611	166,098	381,593	5,327	1,601,890	6,314	88	-
Expenditures											
Current											
General government											
Judicial	34,427	102,090	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	1,501,390	-	-	-
Total general government	34,427	102,090	-	-	-	-	-	1,501,390	-	-	-
Public safety	-	-	-	-	205,259	-	-	2,470	-	-	-
Public works	-	-	-	-	-	493,416	11,294	-	12	1	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	15,263	14	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	1,375	-	-	-	-	-
Capital outlay	-	-	97,430	-	21,925	7,420	-	32,472	-	-	-
Total expenditures	34,427	102,090	112,693	14	227,184	502,211	11,294	1,536,332	12	1	-
Excess (deficiency) of revenues over expenditures	115,326	46,727	(109,465)	1,597	(61,086)	(120,618)	(5,917)	65,558	6,302	87	-
Other financing sources (uses)											
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	82,297	35,040	10,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	82,297	35,040	10,000	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	115,326	46,727	(109,465)	1,597	21,211	(85,578)	4,083	65,558	6,302	87	-
Fund Balances at Beginning of Year	807,222	863,324	391,909	158,105	363,726	311,722	26,951	563,653	133,892	8,585	-
FUND BALANCES AT END OF YEAR	\$ 922,548	\$ 910,051	\$ 282,444	\$ 159,702	\$ 384,937	\$ 226,144	\$ 31,034	\$ 629,211	\$ 140,194	\$ 8,672	\$ -

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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, 2017

	EMERGENCY DISEASE CONTROL FUND 169	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 171	CDBG PINK STREET FUND 175	CDBG VIOLET / IRIS STREETS FUND 176	LEAP FUND 461	NATIONAL DISLOCATED GRANT FUND 424	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	DISABILITY EMPLOYMENT FUND 464	PHOCAS GRANT FUND 465
Revenues									
Taxes									
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-	-	-
Intergovernmental									
Federal	-	-	-	-	259,899	-	5,492	-	75,251
State	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total intergovernmental	-	-	-	-	259,899	-	5,492	-	75,251
Fees, charges and commissions for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Use of money and property	7,952	6,884	-	-	-	-	-	-	-
Other revenues	-	-	53,926	58,036	-	-	-	-	24,600
Total revenue	7,952	6,884	53,926	58,036	259,899	-	5,492	-	99,851
Expenditures									
Current									
General government									
Judicial	-	59	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-
Total general government	-	59	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	68	-	53,926	58,036	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	259,899	-	5,492	-	72,539
Debt Service-Interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	68	59	53,926	58,036	259,899	-	5,492	-	72,539
Excess (deficiency) of revenues over expenditures	7,884	6,825	-	-	-	-	-	-	27,312
Other financing sources (uses)									
Sale of Assets	-	-	-	-	-	-	-	-	-
Transfers in	-	50,000	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	50,000	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,884	56,825	-	-	-	-	-	-	27,312
Fund Balances at Beginning of Year	780,452	653,075	-	-	-	-	-	-	54,604
FUND BALANCES AT END OF YEAR	\$ 788,336	\$ 709,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,916

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, 2017

	SECTION 8	ROAD	WORK FORCE INVESTMENT OPPORTUNITY ACT				ONE STOP / AMERICA JOB CENTER FUND 425	TOTAL (Schedule 11)
	HOUSING CHOICE VOUCHER FUND 470/471/472	LIGHTING DISTRICTS FUNDS 522	ADULT PROGRAM FUND 420	YOUTH PROGRAM FUND 421	DISLOCATED WORKER FUND 422	STEP PROGRAM FUND 423		
Revenues								
Taxes								
Ad valorem	\$ -	\$ 26,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,539,084
Other	-	-	-	-	-	-	-	1,708,511
Total taxes	-	26,266	-	-	-	-	-	7,247,595
Licenses, permits and assessments	-	122,833	-	-	-	-	-	522,180
Intergovernmental								
Federal	2,616,956	-	397,246	329,183	380,856	129,199	12,751	4,774,245
State	-	-	-	-	-	-	-	1,608,959
Local	-	-	-	-	-	-	-	1,342,622
Total intergovernmental	2,616,956	-	397,246	329,183	380,856	129,199	12,751	7,725,826
Fees, charges and commissions for services	728,536	-	-	-	-	-	-	2,827,976
Fines and forfeitures	-	-	-	-	-	-	-	2,785,223
Use of money and property	3,073	2,729	-	-	-	-	-	317,605
Other revenues	375	-	-	-	-	-	-	209,750
Total revenue	3,348,940	151,828	397,246	329,183	380,856	129,199	12,751	21,636,155
Expenditures								
Current								
General government								
Judicial	-	-	-	-	-	-	-	4,475,022
Finance and administration	-	-	12,160	9,160	9,308	-	-	1,544,217
Total general government	-	-	12,160	9,160	9,308	-	-	6,019,239
Public safety	-	-	-	-	-	-	-	4,617,583
Public works	-	159,813	-	-	-	-	-	1,161,289
Health and welfare	-	-	-	-	-	-	-	2,063,255
Culture and recreation	-	-	-	-	-	-	-	162,740
Economic development	3,355,691	-	385,086	317,587	371,548	129,199	12,751	4,925,069
Debt Service-Interest	89	-	-	-	-	-	-	1,464
Capital outlay	4,784	-	-	2,436	-	-	-	1,325,843
Total expenditures	3,360,564	159,813	397,246	329,183	380,856	129,199	12,751	20,276,482
Excess (deficiency) of revenues over expenditures	(11,624)	(7,985)	-	-	-	-	-	1,359,673
Other financing sources (uses)								
Sale of Assets	-	-	-	-	-	-	-	7,818
Transfers in	-	-	-	-	-	-	-	1,223,337
Transfers out	-	-	-	-	-	-	-	(1,066,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	165,155
Excess (deficiency) of revenues and other sources over expenditures and other uses	(11,624)	(7,985)	-	-	-	-	-	1,524,828
Fund Balances at Beginning of Year	345,153	288,344	-	-	-	-	-	24,967,625
FUND BALANCES AT END OF YEAR	\$ 333,529	\$ 280,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,492,453

NON-MAJOR DEBT SERVICE FUNDS

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 DEBT SERVICE FUNDS (Non Major)
 December 31, 2017

	ECONOMIC DEVELOPMENT FUND 210	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 221	TOTAL (Schedule 10)
ASSETS			
Cash and cash equivalents	\$ 1,623	\$ 3	\$ 1,626
Receivables			
Ad Valorem	6	-	6
Sales taxes	-	309,944	309,944
Other	3	-	3
	<u>1,632</u>	<u>309,947</u>	<u>311,579</u>
TOTAL ASSETS	\$ <u>1,632</u>	\$ <u>309,947</u>	\$ <u>311,579</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable - Trade	\$ 121	\$ -	\$ 121
Due to other funds	-	7,800	7,800
Total liabilities	<u>121</u>	<u>7,800</u>	<u>7,921</u>
Fund equity			
Fund balance			
Spendable			
Restricted for debt service	1,511	302,147	303,658
Total fund balance	<u>1,511</u>	<u>302,147</u>	<u>303,658</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>1,632</u>	\$ <u>309,947</u>	\$ <u>311,579</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
DEBT SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2017

	ECONOMIC DEVELOPMENT FUND 210	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 221	TOTAL (Schedule 11)
Revenues			
Taxes			
Sales	\$ -	\$ 1,882,729	\$ 1,882,729
Use of money and property	1,002	4,420	5,422
Total revenues	<u>1,002</u>	<u>1,887,149</u>	<u>1,888,151</u>
Expenditures			
Current			
General Government			
Finance and administration	33,836	75	33,911
Debt Service-Principal	-	620,000	620,000
Debt Service-Interest	-	136,968	136,968
Other service costs	-	4,025	4,025
Total expenditures	<u>33,836</u>	<u>761,068</u>	<u>794,904</u>
Excess of revenues over expenditures	(32,834)	1,126,081	1,093,247
Other financing uses			
Transfers out	(64,662)	(1,100,000)	(1,164,662)
Total other financing uses	<u>(64,662)</u>	<u>(1,100,000)</u>	<u>(1,164,662)</u>
Excess (deficiency) of revenues over expenditures and other uses	(97,496)	26,081	(71,415)
Fund balances at beginning of year	<u>99,007</u>	<u>276,066</u>	<u>375,073</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,511</u>	<u>\$ 302,147</u>	<u>\$ 303,658</u>

NON-MAJOR CAPITAL PROJECTS FUNDS

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 CAPITAL PROJECTS FUNDS (Non Major)
 December 31, 2017

	J.S. CLARK CEMETARY FUND 009	FIRE DEPARTMENT FUND 304	LIBRARY FUND 305	JAIL FUND 310	HEALTH UNIT FUND 311	DETENTION HOME FUND 316	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 321	TOTAL (Schedule 10)
ASSETS								
Cash and cash equivalents	\$ -	\$ 2,059,044	\$ 1,590,037	\$ -	\$ 574,246	\$ 135,819	\$ 3,757,890	\$ 8,117,036
Investments	-	4,000,000	-	-	-	-	-	4,000,000
Receivables - other	-	7,477	-	-	-	-	-	7,477
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 6,066,521</u>	<u>\$ 1,590,037</u>	<u>\$ -</u>	<u>\$ 574,246</u>	<u>\$ 135,819</u>	<u>\$ 3,757,890</u>	<u>\$ 12,124,513</u>
LIABILITIES								
Accounts payable	\$ -	\$ 47,220	\$ -	\$ -	\$ -	\$ -	\$ 78,840	\$ 126,060
TOTAL LIABILITIES	<u>-</u>	<u>47,220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,840</u>	<u>126,060</u>
FUND EQUITY								
Fund balance								
Spendable								
Restricted	-	-	-	-	-	135,819	3,679,050	3,814,869
Committed	-	6,019,301	1,590,037	-	574,246	-	-	8,183,584
Total fund balance	<u>-</u>	<u>6,019,301</u>	<u>1,590,037</u>	<u>-</u>	<u>574,246</u>	<u>135,819</u>	<u>3,679,050</u>	<u>11,998,453</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ -</u>	<u>\$ 6,066,521</u>	<u>\$ 1,590,037</u>	<u>\$ -</u>	<u>\$ 574,246</u>	<u>\$ 135,819</u>	<u>\$ 3,757,890</u>	<u>\$ 12,124,513</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
CAPITAL PROJECTS FUNDS (Non Major)
For the Year Ended December 31, 2017

	J.S. CLARK CEMETARY FUND 009	FIRE DEPARTMENT FUND 304	LIBRARY FUND 305	JAIL FUND 310	HEALTH UNIT FUND 311	DETENTION HOME FUND 316	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 321	TOTAL (Schedule 11)
Revenues								
Use of money and property	\$ 63	\$ 58,820	\$ 14,274	\$ 3,658	\$ 5,793	\$ 1,370	\$ 56,508	\$ 140,486
Total revenues	<u>63</u>	<u>58,820</u>	<u>14,274</u>	<u>3,658</u>	<u>5,793</u>	<u>1,370</u>	<u>56,508</u>	<u>140,486</u>
Expenditures								
Current								
General government								
Finance and administration	-	3	123	-	-	11	10,531	10,668
Other	-	-	-	-	-	-	4,480	4,480
Public safety	-	173	-	-	-	200	-	373
Public works	7,680	-	-	-	-	-	-	7,680
Health and welfare	12,501	-	-	-	50	-	-	12,551
Interest	-	-	-	212	-	-	-	212
Capital outlay	-	1,533,089	179,019	928,804	-	-	4,687,936	7,328,848
Total expenditures	<u>20,181</u>	<u>1,533,265</u>	<u>179,142</u>	<u>929,016</u>	<u>50</u>	<u>211</u>	<u>4,702,947</u>	<u>7,364,812</u>
Excess (deficiency) of revenues over expenditures	(20,118)	(1,474,445)	(164,868)	(925,358)	5,743	1,159	(4,646,439)	(7,224,326)
Other financing sources (uses)								
Transfers in	4,658	875,000	500,000	-	-	-	1,100,000	2,479,658
Total other financing sources (uses)	<u>4,658</u>	<u>875,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100,000</u>	<u>2,479,658</u>
Excess (deficiency) of revenues and other sources over expenditures	(15,460)	(599,445)	335,132	(925,358)	5,743	1,159	(3,546,439)	(4,744,668)
Fund balances at beginning of year	<u>15,460</u>	<u>6,618,746</u>	<u>1,254,905</u>	<u>925,358</u>	<u>568,503</u>	<u>134,660</u>	<u>7,225,489</u>	<u>16,743,121</u>
FUND BALANCES AT END OF YEAR	\$ -	\$ 6,019,301	\$ 1,590,037	\$ -	\$ 574,246	\$ 135,819	\$ 3,679,050	\$ 11,998,453

NON-MAJOR ENTERPRISE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Net Position
ENTERPRISE FUNDS (Non Major)
December 31, 2017

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	CALVERT/ H. WATSON SEWERAGE DISTRICT FUND 185	TOTAL (Statement E)
ASSETS							
Current assets							
Cash and cash equivalents	\$ 12,933	\$ 10,462	\$ -	\$ 20,860	\$ -	\$ -	\$ 44,255
Receivables							
Trade	1,692	-	-	1,124	-	-	2,816
Other	1,100	14,695	-	-	-	1,551	17,346
Due from other funds	21,407	73,000	-	-	-	-	94,407
Due from other public bodies	-	-	-	-	2,082	-	2,082
Total current assets	<u>37,132</u>	<u>98,157</u>	<u>-</u>	<u>21,984</u>	<u>2,082</u>	<u>1,551</u>	<u>160,906</u>
Restricted assets							
Cash and cash equivalents	50	58,502	-	-	-	-	58,552
Noncurrent assets							
Capital assets, net	<u>39,210</u>	<u>397,016</u>	<u>541,619</u>	<u>75,024</u>	<u>512,586</u>	<u>99,982</u>	<u>1,665,437</u>
TOTAL ASSETS	<u>\$ 76,392</u>	<u>\$ 553,675</u>	<u>\$ 541,619</u>	<u>\$ 97,008</u>	<u>\$ 514,668</u>	<u>\$ 101,533</u>	<u>\$ 1,884,895</u>
LIABILITIES AND NET POSITION							
Liabilities							
Current liabilities							
Accounts payable and accrued expenses	\$ 1,264	\$ 19,586	\$ -	\$ -	\$ 115	\$ 11,469	\$ 32,434
Due to other funds	-	-	-	-	56,051	38,356	94,407
Current liabilities payable from restricted assets							
Revenue bonds payable	-	27,000	-	-	-	-	27,000
Noncurrent							
Revenue bonds payable	-	298,000	-	-	-	-	298,000
Other noncurrent liabilities	50	2,031	-	-	-	-	2,081
Total liabilities	<u>1,314</u>	<u>346,617</u>	<u>-</u>	<u>-</u>	<u>56,166</u>	<u>49,825</u>	<u>453,922</u>
Net position (deficit)							
Net investment in capital assets	39,210	72,016	541,619	75,024	512,586	99,982	1,340,437
Debt Service	-	58,502	-	-	-	-	58,502
Unrestricted (deficit)	<u>35,868</u>	<u>76,540</u>	<u>-</u>	<u>21,984</u>	<u>(54,084)</u>	<u>(48,274)</u>	<u>32,034</u>
Total net position (deficit)	<u>75,078</u>	<u>207,058</u>	<u>541,619</u>	<u>97,008</u>	<u>458,502</u>	<u>51,708</u>	<u>1,430,973</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 76,392</u>	<u>\$ 553,675</u>	<u>\$ 541,619</u>	<u>\$ 97,008</u>	<u>\$ 514,668</u>	<u>\$ 101,533</u>	<u>\$ 1,884,895</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Position
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2017

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	CALVERT/ H. WATSON SEWERAGE DISTRICT FUND 185	TOTAL (Statement F)
Operating revenues							
Sewer service charges	\$ 6,730	\$ 179,783	\$ -	\$ -	\$ 3,123	\$ 19,939	\$ 209,575
Operating expenses							
Board member compensation	-	2,454	-	-	-	-	2,454
Depreciation	3,485	35,093	56,482	5,089	32,893	10,524	143,566
Indirect cost allocation	300	3,000	-	-	522	-	3,822
Insurance	105	1,368	-	-	491	445	2,409
Interest	-	13,000	-	-	321	-	13,321
Miscellaneous	3	696	-	2	-	-	701
Operations and maintenance	7,482	69,120	-	-	6,490	14,488	97,580
Utilities	202	44,185	-	-	1,375	4,347	50,109
Total operating expenses	<u>11,577</u>	<u>168,916</u>	<u>56,482</u>	<u>5,091</u>	<u>42,092</u>	<u>29,804</u>	<u>313,962</u>
Operating income (loss)	(4,847)	10,867	(56,482)	(5,091)	(38,969)	(9,865)	(104,387)
Non-operating revenues							
Interest earned	351	1,260	-	210	-	-	1,821
Total non-operating revenues	<u>351</u>	<u>1,260</u>	<u>-</u>	<u>210</u>	<u>-</u>	<u>-</u>	<u>1,821</u>
Net increase (decrease) in net position	(4,496)	12,127	(56,482)	(4,881)	(38,969)	(9,865)	(102,566)
Net position at beginning of year	<u>79,574</u>	<u>194,931</u>	<u>598,101</u>	<u>101,889</u>	<u>497,471</u>	<u>61,573</u>	<u>1,533,539</u>
NET POSITION AT AT END OF YEAR	<u>\$ 75,078</u>	<u>\$ 207,058</u>	<u>\$ 541,619</u>	<u>\$ 97,008</u>	<u>\$ 458,502</u>	<u>\$ 51,708</u>	<u>\$ 1,430,973</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2017

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement G)
Cash flows from operating activities							
Receipts from customers	\$ 6,286	\$ 179,814	\$ -	\$ -	\$ 4,236	\$ 40,392	\$ 230,728
Payments to suppliers for goods and services	(8,083)	(162,624)	-	(2)	(11,058)	(46,587)	(228,354)
Net cash provided (used) by operating activities	<u>(1,797)</u>	<u>17,190</u>	<u>-</u>	<u>(2)</u>	<u>(6,822)</u>	<u>(6,195)</u>	<u>2,374</u>
Cash flows from capital and related financing activities							
Payments on bonds	-	(26,000)	-	-	-	-	(26,000)
Receipts from (payments to) other funds	(21,407)	(73,000)	-	-	6,822	6,195	(81,390)
Net cash provided by capital and related financing activities	<u>(21,407)</u>	<u>(99,000)</u>	<u>-</u>	<u>-</u>	<u>6,822</u>	<u>6,195</u>	<u>(107,390)</u>
Cash flows from investing activities							
Interest earnings	352	1,259	-	210	-	-	1,821
Net cash provided by investing activities	<u>352</u>	<u>1,259</u>	<u>-</u>	<u>210</u>	<u>-</u>	<u>-</u>	<u>1,821</u>
Net increase (decrease) in cash and cash equivalents	(22,852)	(80,551)	-	208	-	-	(103,195)
Cash at beginning of year	<u>35,835</u>	<u>149,515</u>	<u>-</u>	<u>20,652</u>	<u>-</u>	<u>-</u>	<u>206,002</u>
CASH AT END OF YEAR	<u>\$ 12,983</u>	<u>\$ 68,964</u>	<u>\$ -</u>	<u>\$ 20,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,807</u>
Reconciliation of operating income to net cash used by operating activities							
Operating income (loss)	\$ (4,847)	\$ 10,867	\$ (56,482)	\$ (5,091)	\$ (38,969)	\$ (9,865)	\$ (104,387)
Adjustments to reconcile operating loss to net cash provided by operating activities							
Depreciation	3,485	35,093	56,482	5,089	32,893	10,524	143,566
Change in assets and liabilities							
Receivables	(444)	31	-	-	1,113	20,453	21,153
Accounts payable	9	(28,801)	-	-	(1,859)	(27,307)	(57,958)
Net cash provided (used) by operating activities	<u>\$ (1,797)</u>	<u>\$ 17,190</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (6,822)</u>	<u>\$ (6,195)</u>	<u>\$ 2,374</u>
Cash shown on schedule of net position	<u>\$ 12,983</u>	<u>\$ 68,964</u>	<u>\$ -</u>	<u>\$ 20,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,807</u>

NON-MAJOR INTERNAL SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Net Position
INTERNAL SERVICE FUNDS (Non Major)
December 31, 2017

	<u>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement E)</u>
ASSETS			
Cash and cash equivalents	\$ 2,748,663	\$ 2,364,704	\$ 5,113,367
Investments at market value	1,750,000	768,100	2,518,100
Receivables - other	1,805	-	1,805
Due from other governments	-	9,573	9,573
Prepaid and other assets	<u>54,600</u>	<u>167,127</u>	<u>221,727</u>
TOTAL ASSETS	<u>\$ 4,555,068</u>	<u>\$ 3,309,504</u>	<u>\$ 7,864,572</u>
LIABILITIES AND NET POSITION			
Liabilities			
Accounts payable and accrued expenses	\$ 29,384	\$ -	\$ 29,384
Deposits held	1,168	-	1,168
Other noncurrent liabilities	<u>57,752</u>	<u>2,192,307</u>	<u>2,250,059</u>
Total liabilities	88,304	2,192,307	2,280,611
Net position			
Restricted for Insurance Claims	<u>4,466,764</u>	<u>1,117,197</u>	<u>5,583,961</u>
Total net position	<u>4,466,764</u>	<u>1,117,197</u>	<u>5,583,961</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 4,555,068</u>	<u>\$ 3,309,504</u>	<u>\$ 7,864,572</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Position
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2017

	<u>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement F)</u>
Operating Revenues			
Premiums	\$ 772,702	\$ 1,338,626	\$ 2,111,328
Operating Expenses			
Administrative expenses	29,226	28,195	57,421
Benefit payments and reinsurance	882,901	920,093	1,802,994
Total expenditures	<u>912,127</u>	<u>948,288</u>	<u>1,860,415</u>
Operating income (loss)	(139,425)	390,338	250,913
Nonoperating revenues			
Interest income	39,161	22,787	61,948
Total nonoperating revenues	<u>39,161</u>	<u>22,787</u>	<u>61,948</u>
Changes in net assets	(100,264)	413,125	312,861
Net position at beginning of year	<u>4,567,028</u>	<u>704,072</u>	<u>5,271,100</u>
NET POSITION AT END OF YEAR	<u>\$ 4,466,764</u>	<u>\$ 1,117,197</u>	<u>\$ 5,583,961</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2017

	<u>INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement G)</u>
Cash flows from operating activities			
Premiums received	\$ 773,282	\$ 1,366,780	\$ 2,140,062
Payments to suppliers for goods and services	(29,226)	(28,195)	(57,421)
Payments for claims	<u>(1,101,853)</u>	<u>(956,112)</u>	<u>(2,057,965)</u>
Net cash provided by operating activities	<u>(357,797)</u>	<u>382,473</u>	<u>24,676</u>
Cash flows from capital and related financing activities			
Amounts due from other governmental units	-	(9,573)	(9,573)
Due from other funds	<u>1,285,120</u>	<u>-</u>	<u>1,285,120</u>
Net cash provided by capital and related operating activities	<u>1,285,120</u>	<u>(9,573)</u>	<u>1,275,547</u>
Cash flows from investing activities			
Interest earnings	39,161	22,787	61,948
Investments matured	1,750,000	768,100	2,518,100
Investments purchased	<u>(1,750,000)</u>	<u>(768,100)</u>	<u>(2,518,100)</u>
Net cash provided by investing activities	<u>39,161</u>	<u>22,787</u>	<u>61,948</u>
Net increase (decrease) in cash	966,484	395,687	1,362,171
Cash at beginning of year	<u>1,782,179</u>	<u>1,969,017</u>	<u>3,751,196</u>
CASH AT END OF YEAR	<u>\$ 2,748,663</u>	<u>\$ 2,364,704</u>	<u>\$ 5,113,367</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	\$ (139,425)	\$ 390,338	\$ 250,913
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	580	28,154	28,734
Prepaid expenses	-	(2,115)	(2,115)
Accounts payable	13,803	-	13,803
Noncurrent liabilities	<u>(232,755)</u>	<u>(33,904)</u>	<u>(266,659)</u>
Net cash provided by operating activities	<u>\$ (357,797)</u>	<u>\$ 382,473</u>	<u>\$ 24,676</u>
Cash shown on statement of net position	<u>\$ 2,748,663</u>	<u>\$ 2,364,704</u>	<u>\$ 5,113,367</u>

**OUACHITA PARISH POLICE JURY
Monroe, Louisiana**

For the Year Ended December 31, 2017

COMPENSATION PAID POLICE JURORS

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, 2017

		<u>SALARY</u>
Robinson, Randall S., Jr.	District A	\$ 14,400
Clampit, Jack	District B	14,400
Caldwell, Walter M., IV	District C	14,400
Reddix, Ollibeth	District D	14,400
Smiley, Shane	District E	14,400
Moore, Patricia A.	District F	14,400
TOTAL		<u>\$ 86,400</u>

Ouachita Parish Police Jury
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2017

Chief Executive Officer: Randall S. Robinson, Jr., President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 14,400
Benefits-	
Health insurance	4,846
Basic life insurance	63
Benefits-	
Social Security	769
Medicare	180
Registration fees	755
Travel	1,064

SINGLE AUDIT

**REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS
AND UNIFORM GUIDANCE**

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Ouachita Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise The Police Jury's basic financial statements and have issued our report thereon dated August 17, 2018. It should be noted that we issued an adverse opinion on the Police Jury's aggregate discretely presented components because those component units are not presented with the financial data of the Police Jury's primary government and the Police Jury has not issued financial statements on the reporting entity that include the financial data of its discretely presented component units.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Ouachita Parish Police Jury
Monroe, Louisiana**

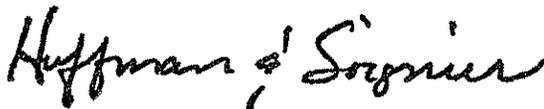
Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2017-001.

Purpose of this Report

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

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



(A Professional Accounting Corporation)
August 17, 2018

HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

Francis I. Huffman, CPA
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Lesley Engolia, CPA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Ouachita Parish Police Jury
Monroe, Louisiana**

Report on Compliance for Each Major Federal Program

We have audited Ouachita Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2017. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Police Jury's compliance.

Opinion on Each Major Federal Program

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

**Ouachita Parish Police Jury
Monroe, Louisiana**

Report on Internal Control Over Compliance

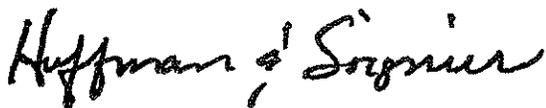
Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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



(A Professional Accounting Corporation)

August 17, 2018

OUACHITA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	2017 Expenditures	2017 Passed Through to Subrecipients
Department of Agriculture				
Passed Through Louisiana Department of Social Services				
State Administrative Matching Grants for Food Stamp Program	10.561	733159	\$ 259,899	\$ -
Special Milk Program for Children	10.556	N/A	1,746	-
Total Department of Agriculture			<u>261,645</u>	<u>-</u>
Department of Transportation				
Passed Through Louisiana Department of Transportation				
Highway Planning and Construction-Finks Hideaway Road Project	20.205	H.007065	125,063	-
Total Department of Transportation			<u>125,063</u>	<u>-</u>
Department of Health and Human Services				
Passed Through the La. Department of Labor				
Temporary Assistance for Needy Families-STEP	93.558	692960	129,199	-
Passed Through the Workforce Investment Board SDA-83, Inc.				
Health Profession Opportunity Grant	93.093	90FX0024	80,743	-
Total Department of Health and Human Services			<u>209,942</u>	<u>-</u>
Department of Housing and Urban Development				
Direct Programs				
Section 8 Choice Voucher Program	14.871	N/A	2,616,956	-
Passed Through the State of Louisiana - Office of Community Development				
CDBG - Louisiana Community Development Block Grant - Disaster Recovery Unit	14.228	684657	349,395	349,395
Total Department of Housing and Urban Development			<u>2,966,351</u>	<u>349,395</u>
Department of Interior				
Direct Programs				
Payment In-Lieu-of Taxes	15.226	N/A	7,832	-
National Wildlife Refuge Fund	15.659	N/A	11,182	-
Total Department of Interior			<u>19,014</u>	<u>-</u>
Department of Justice				
Direct Programs				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	96,488	96,488
Total Department of Justice			<u>96,488</u>	<u>96,488</u>
Department of Labor				
Passed Through the Louisiana Department of Labor				
Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster				
Workforce Innovation and Opportunity Act				
Adult Program	17.258	676941	397,247	-
Youth Program	17.259	676941	329,183	-
Dislocated Worker Program	17.278	676941	380,856	-
Ouachita One Step	17.278	676941	12,750	-
Total Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster			<u>1,120,036</u>	<u>-</u>
Total Department of Labor			<u>1,120,036</u>	<u>-</u>
Department of Homeland Security				
Passed Through State of Louisiana Office of Homeland Security and Emergency Preparedness				
State Homeland Security Program	97.067	EMW-2017-SS-00043	43,919	-
Emergency Management Performance Grants	97.042	EMW-2015-EP-00009	40,288	-
Public Assistance Disaster Grant	97.036	FEMA-4277-PA-LA	10,484	-
Public Assistance Disaster Grant	97.036	073-99073-00	484,125	-
Total Department of Homeland Security			<u>578,816</u>	<u>-</u>
Total Federal Awards Expended			<u>\$ 5,377,355</u>	<u>\$ 445,883</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, 2017**

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

The following reconciliation is provided to help the reader of the Police Jury's financial statements relate federal revenues to the Schedule of Expenditures of Federal Awards at December 31, 2017. The prior period revenues were revenues recognized on the 2017 financial statements for which the expenditures were recognized on a prior year Schedule of Expenditures of Federal Awards.

	Revenues Statement D
Major Governmental Funds	
General Fund	\$ 55,277
Public Works	383,151
Fire Department	17,426
Public Library	3,602
Correctional Center	18,591
Capital Outlay - Urban Systems	125,063
Non-Major Governmental Funds	4,774,245
Schedule of Expenditures of Federal Awards - Schedule 26	\$ 5,377,354

**OUACHITA PARISH POLICE JURY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Note 4 - Indirect Cost Rate

The Police Jury did not elect to use the 10% de minimis indirect cost rate.

Note 5 - Loans

The Police Jury had no loan or loan guarantee programs outstanding at the end of the audit.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

We have audited the financial statements of the governmental activities and each major fund of the Ouachita Parish Police Jury, as of and for the year ended December 31, 2017 and the related notes to the financial statement, which collectively comprise the basic financial statements and have issued our report thereon dated August 17, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2017 resulted in an unmodified opinion.

Section I - Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal Control over financial reporting

Material Weaknesses yes no Significant Deficiency yes no

Noncompliance material to financial statements yes no

Federal Awards

Internal Control

Material Weaknesses yes no Significant Deficiency yes no

Type of Opinion on Compliance Unmodified Modified
For Major Programs Disclaimer Adverse

Are there findings required to be reported in accordance with the Uniform Guidance?
No

Identification of Major Programs:

CFDA #14.871 Section 8 Housing Choice Voucher Program

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000.

Is the auditee a "low-risk" auditee yes no

OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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

2017-001 Noncompliance with State Law

Criteria or Specific Requirement

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

Condition Found

The audited financial statements were not transmitted to the Louisiana Legislative Auditor within the time frame prescribed by law. Therefore, the District was not in compliance with state law.

Cause

The auditing firm spent a tremendous amount of time and resources devoted to the completion of a June 30, 2017 audit that had numerous issues. That audit was submitted to the Louisiana Legislative Auditor's Office in the mid July 2018. This problem impacted the auditing firm's ability to complete the Ouachita Parish Police Jury audit within the six month requirement.

Effect

The District is in noncompliance with state law.

Recommendations to Prevent Future Occurrences

The auditors will ensure that the financial statements will be transmitted to the Louisiana Legislative Auditor within the prescribed time frame.

Management's Response

We concur with this finding and will ensure that the auditors file our report within the required deadline.

Section III - Findings and questioned costs for Federal awards which are required to be reported under the Uniform Guidance.

There are no findings related to Federal awards which are required to be reported under the *Uniform Guidance*.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CORRECTIVE ACTION PLAN
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

Reference Number and Title - 2017-001 Noncompliance with State Law

Condition Found

The audited financial statements were not transmitted to the Louisiana Legislative Auditor within the time frame prescribed by law. Therefore, the Police Jury was not in compliance with state law.

Corrective action planned

The auditors will ensure that the financial statements will be transmitted to the Louisiana Legislative Auditor within the prescribed time frame.

Person responsible for corrective action plan

Treasurer (318) 237-1340 phone
Ouachita Parish Police Jury (318) 327-1339 fax
301 South Grand Street
Monroe, LA 71201

Anticipated Completion – No longer relevant

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

The following is a summary of the status of the prior year audit findings and management letter comments reported in the Huffman & Soignier (APAC) audit report dated June 30, 2017 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, 2016.

2016-001 Noncompliance with Federal Regulations

Condition Found

The cost allocation plan did not include required documentation such as a certification that the plan was prepared in accordance with regulations, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various federal awards and between federal and non-federal awards/activities. Additionally, for each allocated central service, the plan must also include specific information as specified in the federal regulations.

Specific to only 14.871 Section 8 (major program)

The family reports did not contain Family's Participation in the Family Self Sufficiency Program because the entity was unaware until 2017 of its need to participate in this program.

Specific to only 97.036 Public Assistance Disaster Grant (major program)

A federal monitoring report found the Police Jury's accounting policies, procedures, and business practices to be adequate to account for disaster-related costs according to Federal regulations and FEMA guidelines. However, the report further stated that the Police Jury did not fully comply with Federal procurement standards in awarding two contracts for debris cleanup work.

Status:

The parish has completed the cost allocation plan certification.

Ouachita Parish Housing implemented its Family Self-Sufficiency Program August 2017. A consultant was hired and is working with staff to provide staff with detailed understanding of FSS requirements. Thirty tenants have been selected and their individual training service plan has been created. Tenants have been actively participating and attending all meetings. Staff will continue receiving guidance from the FSS consultant.

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

Management Letter 2016-001 - Documentation

The documentation used to ensure compliance with several federal requirements was discarded once the task was complete. Examples include:

- The Assistant Treasurer is knowledgeable about the compliance requirements of federal programs and monitors federal programs and their compliance with requirements. She reviews report submissions, monitors period of performance and reviews receivables outstanding. However, some of the documentation used to complete these tasks was not maintained after task completion to demonstrate that the task was completed.
- In our review of Section 8 tenant files we identified only one person performing the eligibility / certification / recertification indicating there may not be a complete quality assurance process. The Director of Ouachita Parish Housing verifies eligibility of tenants but will begin documenting and initialing files to demonstrate management oversight and quality assurance.

Status:

The parish has changed its procedure in order to keep the documentation necessary to demonstrate the tasks have been completed.

Ouachita Parish Housing implemented a new process in July of 2017 to ensure a quality assurance process was being completed. The Director verifies eligibility and reviews recertification for all tenants. The Director completes this process by documenting and signing off on all tenants files.

HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

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Lori Woodard, MBA, CPA, CGMA, CITP
Katie Jacola, CPA
Lesley Engolia, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Ouachita Parish Police Jury
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Ouachita Parish Police Jury (the Police Jury) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017, through December 31, 2017. The Police Jury's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: The following exceptions were noted during the review of policies and procedures:

- h) *Travel and expense reimbursement*- The travel policy does not address (4) required approvers.
- i) *Ethics* - The ethics policy does not address (2) actions to be taken if an ethics violation takes place, a (3) system to monitor possible ethics violations, and the (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Management's Response: Changes to the OPPJ policies regarding the above have been approved by the OPPJ at its meeting on August 6, 2018.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general

fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Results: There were 3 exceptions related to procedure 2.b). The minutes covering the January 2017-March 2017 time period did not contain a reference to monthly budget-to-actual comparisons.

Management's Response: The comparisons started in April 2017; therefore, this policy has been implemented.

Bank Reconciliations

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: There was 1 exception related to procedures 3.b) and 3.c). The reconciliation selected for testing was approved by an individual who posts to the ledgers. Also, the Police Jury did not research all reconciling items that were outstanding for more than 12 months past the bank statement closing date.

Management's Response: The OPPJ will review the results and incorporate changes necessary to comply with the requirements.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Results: There was 1 exception related to procedure 5.a). For 1 collection location tested, we noted that money collected is placed into 3 different envelopes depending on the type of transaction. All employees use the same envelopes. Regarding procedure 7.d), we found 4 exceptions related to 4 collections totaling \$2,700 that were deposited one day late.

Management's Response: The OPPJ will discuss changes necessary with the appropriate departments.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe that the disbursement matched the related original invoice/billing statement.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: For the location tested under procedure 9, we discovered that the employees responsible for processing payments could add or modify vendor information (1 exception for procedure 9.c)). In addition, the employee responsible for signing the checks does not maintain possession of the checks after they are signed. The signed checks are mailed by employees who

are responsible for processing payments (1 exception procedure 9.d)). Furthermore, we observed that the 5 transactions tested under procedure 10.b) did not include evidence of segregation of duties.

Management's Response: Although the OPPJ has a proven system of controls and levels of payment initiation, approval, and review, from department level to purchasing to accounts payable in the Treasurer's office, the OPPJ will review the exceptions and make changes as needed.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

Results: It was noted that some department heads, who are also authorized card holders, approved their own fuel usage, resulting in an exception for procedure 12.a). Also, interest totaling \$34.50 was assessed on a credit card statement that was tested, resulting in an exception for procedure 12.b).

Management's Response:

12.a) While the department heads fuel purchases were approved electronically by the OPPJ purchasing department, the requirement states for the approval to be in writing. The OPPJ will revise its policy to comply with this requirement.

12.b) The OPPJ will monitor the payment date of statements so that payments will be made timely.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: One employee approved his own Travel Authorization Request form, resulting in 1 exception for procedure 14.d).

Management's Response: The OPPJ has revised its policy for the Treasurer to review and approve all department head travel expenses.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were noted as a result of applying agreed-upon procedures.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Results: No exceptions were noted as a result of applying agreed-upon procedures.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain ethics documentation from management, and:
- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity’s ethics policy during the fiscal period.

Results: The 5 employees tested did not document through signature verification that they had read the Police Jury’s ethics policy during the fiscal period, resulting in 5 exceptions for procedure 20.b).

Management’s Response: As this requirement is a new procedure created by the Louisiana Legislative Auditor, the OPPJ has approved on August 6, 2018, as part of its Ethics Policy, the requirement for employees to confirm through signature verification that they have read the ethics policy annually.

Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management’s representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Results: No exceptions were noted as a result of applying agreed-upon procedures.

Other

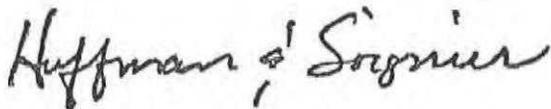
23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were noted as a result of applying agreed-upon procedures.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



(A Professional Accounting Corporation)
Monroe, Louisiana

August 17, 2018