



# J. Aaron Cooper , CPA, LLC

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*Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants*

September 29, 2015

Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Please be advised that I have re-issued the audit of the financial statements of Beauregard Parish Police Jury for the year ended December 31, 2011. The financial statements were restated due to the omission of three checking accounts related to CDBG funds from the accounting records which was discovered in the subsequent year. Although the effect of the omission on the financial statements taken as a whole was not considered material, the omission caused an understatement of expenditures of federal awards. When the omitted accounts were considered, the total expenditures of federal awards exceeded \$500,000, thus requiring a Single Audit.

The new audit includes the omitted accounts which are included in the Special Federal Grants Fund. It also includes the reports and related findings as a result of the additional procedures required by the Single Audit.

Yours truly,

*J. Aaron Cooper, CPA*

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

Release Date NOV 04 2015

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**REISSUE**

**BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Annual Financial Report**  
**As of and for the Year Ended December 31, 2011**

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**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Annual Financial Report**  
**As of and for the Year Ended December 31, 2011**

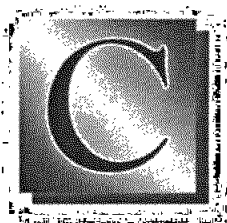
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**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**December 31, 2011**

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## INDEPENDENT AUDITOR'S REPORT

President and Members of the  
Beauregard Parish Police Jury  
DeRidder, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Beauregard Parish Police Jury (the "Police Jury") as of and for the year ended December 31, 2011, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards of the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

The financial statements do not include financial data for 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. Management was unable to determine the magnitude of the effect of this departure, however, the effect is considered to be material to the overall financial statements.

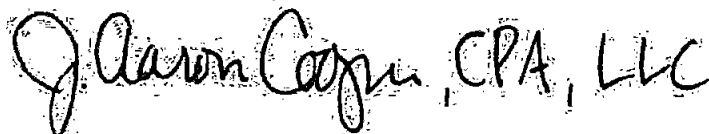
In my opinion, because of the omission of the discretely presented component units, as discussed above, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of the Beauregard Parish Police Jury as of December 31, 2011, and the changes in the financial position thereof and their cash flows, where applicable, for the year then ended.

Further, in my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the primary government of the Beauregard Parish Police Jury as of December 31, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 12, 2012, on my consideration of the Beauregard Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

The budgetary comparison information on pages 37-41 is not a required part of the basic financial statements but is supplementary information required by the Governmental Auditing Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The other supplementary information identified as Supplemental Information Schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Beauregard Parish Police Jury. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of Beauregard Parish Police Jury. Such supplementary information and the Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "J. Aaron Cooper, CPA, LLC". The signature is written in a cursive, flowing style.

Lake Charles, Louisiana

October 12, 2012, except for Note 15, for which the date is September 24, 2015

## **BEAUREGARD PARISH POLICE JURY**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts in comparison with the prior year's information. The MD&A should be read in conjunction with the financial statements that begin on page 8.

#### **FINANCIAL HIGHLIGHTS**

- Assets of the Parish primary government exceeded its liabilities at the close of the most recent fiscal year by \$45,746,934 (net assets). Of this amount, \$1,287,125 (unrestricted net assets) may be used to meet the Police Jury's ongoing obligations to citizens and creditors.
- Governmental activities net assets increased by \$655,437 during 2011.
- As of the close of the fiscal year, the Police Jury's governmental funds reported combined fund balances of \$14,144,015, a decrease of \$120,480 from last fiscal year. Approximately 7% of this total, \$971,054 (unassigned fund balance) is available for spending at the Police Jury's discretion. The remainder is available only for debt service, capital improvements, and other designated uses (non-expendable or assigned fund balance).
- At December 31, 2011, unassigned fund balance of the general fund was \$971,054, a decrease of \$451,565. The unassigned fund balance represents 35% of total general fund expenditures for 2011.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

These financial 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 the basis for comparison (fiscal year or government) and enhance the Police Jury's accountability to the citizens.

##### **Government-Wide Financial Statements**

The government-wide financial statements are designed to be similar to private-sector business financial statements – all governmental activities are consolidated for financial presentation purposes. These statements indicate the Police Jury's currently available financial resources, its assets, and its obligations.

The Statement of Net Assets (page 8) presents information on all of the Police Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, changes in net assets may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.



The Statement of Activities (page 9) presents information that indicates the changes to the Police Jury's net assets during the fiscal year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of 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 (e.g., uncollected taxes and compensated absences that are earned but unused).

The governmental activities reflect the Police Jury's basic services, including general administration, public safety, public works, health and welfare, and culture and recreation. These services are financed primarily with taxes and charges for services.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have segregated for specific activities or objectives. The major funds are presented individually.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required element of the basic financial statements and can be found starting on page 19.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

The non-major governmental funds combining statements are presented immediately following the notes to the financial statements.

## Government-Wide Financial Analysis

The table below provides a summary view of the Statement of Net Assets as of December 31:

**Beauregard Parish Police Jury  
Condensed Statement of Net Assets  
As of December 31, 2011**

	Governmental Activities	
	2011	2010
Current and Other Assets	\$ 15,309,771	\$ 14,844,111
Capital Assets	32,597,032	32,544,597
Total Assets	47,906,803	47,388,708
Long-Term Liabilities Outstanding	1,394,072	1,694,994
Other Liabilities	767,797	602,204
Total Liabilities	2,159,869	2,297,198
Net Assets:		
Invested in Capital Assets, Net of Related Debt	31,377,944	31,046,666
Restricted	13,081,065	12,663,411
Unrestricted	1,287,125	1,381,420
Total Net Assets	\$ 45,746,934	\$ 45,091,497

Approximately 69% of the Police Jury's net assets as of December 31, 2011, represent the government's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Of the remaining 31% of net assets, 29% is restricted to specific functions and 2% is unrestricted, which may be used to meet the ongoing obligations of the government to citizens and creditors.

The table below provides a summary of the changes in net assets for the year ending December 31, 2011 and 2010.

**Beauregard Parish Police Jury  
Condensed Statement of Changes in Net Assets  
For the Year Ended December 31, 2011**

	Governmental Activities	
	2011	2010
Revenues:		
Program Revenue:		
Charges for Services	\$ 1,306,565	\$ 1,307,655
Operating Grants and Contributions	754,795	1,121,141
Capital Grants and Contributions	386,424	504,261
General Revenues:		
Property Taxes	4,863,662	4,300,206
Severance Taxes	1,558,396	1,557,497
Sales Taxes	4,893,188	3,729,992
Other Taxes	174,385	192,641
Grants and Contributions Not Restricted to Specific Programs	-	-
Gain (Loss) on Sale of Capital Assets	149,112	(248,767)
Other	258,219	256,567
<b>Total Revenues</b>	<b>\$ 14,344,746</b>	<b>\$ 12,721,193</b>
Expenses:		
General Government	\$ 2,683,872	\$ 2,536,121
Public Safety	1,617,608	1,535,071
Public Works	6,763,087	6,821,903
Health and Welfare	459,097	354,201
Culture and Recreation	618,023	550,975
Sanitation	1,423,375	1,307,899
Interest on Long-Term Debt	64,884	78,973
Other	59,363	90,600
<b>Total Expenses</b>	<b>13,689,309</b>	<b>13,275,743</b>
Prior Period Adjustment	-	-
Transfers	-	-
<b>Increase (Decrease) in Net Assets</b>	<b>655,437</b>	<b>(554,550)</b>
<b>Net Assets - Beginning of Year</b>	<b>45,091,497</b>	<b>45,646,047</b>
<b>Net Assets - End of Year</b>	<b>\$ 45,746,934</b>	<b>\$ 45,091,497</b>

The Police Jury's net assets increased \$655,437 during the current fiscal year.

## **Financial Analysis of Government's Funds**

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

The General Fund fund balance decreased \$505,658 to a balance of \$1,095,426. All other fund balances totaled \$12,969,103, a decrease of \$305,692 in comparison with the prior year.

### **General Fund Budgetary Highlights**

Budgeted General Fund revenues exceeded actual revenues by \$161,268.

Budgeted General Fund expenditures exceeded actual expenditures by \$233,432.

### **Capital Assets and Debt Administration**

**Capital Assets:** The Beauregard Parish Police Jury's investment in capital assets as of December 31, 2011, amounted to \$32,597,032 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, furniture and equipment, and infrastructure (roads, highways, bridges, and drainage systems). The total net increase in the Police Jury's investment in capital assets for the fiscal year was \$52,435.

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

- Purchase of equipment, trucks, and numerous building and road improvements for a total cost of \$2,417,742.

### **Long-Term Debt**

At the end of the fiscal year, the Police Jury had total long-term debt outstanding of \$1,394,072. This amount includes \$194,072 in compensated absences obligations.

### **Requests for Information**

Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Tayra DeHoven, Secretary – Treasurer  
Beauregard Parish Police Jury  
P.O. Box 310  
DeRidder, LA 70634  
Phone (337) 463-7019

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**December 31, 2011**

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# **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana**

**Statement A**

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

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 6,104,414
Investments	3,000,000
Receivables	5,927,960
Inventory	277,397
Capital assets (net of accumulated depreciation):	
Land	701,565
Buildings and improvements	9,022,766
Furniture and equipment	3,913,331
Infrastructure	18,758,881
Construction in progress	<u>200,489</u>
Total assets	47,906,803
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	746,709
Interest payable	19,088
Long-term liabilities:	
Due within one year	489,651
Due in more than one year	<u>904,421</u>
Total liabilities	2,159,869
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	31,377,944
Restricted for:	
Inventory	277,397
Equipment purchases	278,378
Public safety	1,330,896
Public works	4,700,011
Health and welfare	2,297,269
Culture and recreation	1,311,482
Sanitation	2,529,989
Other general government	150,734
Capital projects	53,377
Debt service	152,332
Unrestricted	<u>1,287,125</u>
<b>TOTAL NET ASSETS</b>	<u><u>\$ 45,746,934</u></u>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Statement B**

**Statement of Activities**  
**For the Year Ended December 31, 2011**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Governmental Activities - Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government:					
Legislative	\$ 237,829	\$ -	\$ -	\$ -	\$ (237,829)
Judicial	1,235,797	891,098	8,000	-	(336,699)
Elections	76,918	-	-	-	(76,918)
Finance and administrative	384,524	208,744	-	-	(175,780)
Other general government activities	748,804	144,265	1,600	-	(602,939)
Public safety	1,617,608	-	45,375	-	(1,572,233)
Public works	7,081,737	-	488,431	849,512	(5,743,794)
Health and welfare	459,097	-	-	-	(459,097)
Culture and recreation	618,023	-	66,951	-	(551,072)
Sanitation	1,423,375	62,458	-	-	(1,360,917)
Other activities	64,884	-	-	-	(64,884)
Interest on long-term debt	59,363	-	-	-	(59,363)
Total governmental activities	<u>\$ 14,007,959</u>	<u>\$ 1,306,565</u>	<u>\$ 610,357</u>	<u>\$ 849,512</u>	<u>(11,241,525)</u>
Taxes:					
Ad valorem taxes					4,863,662
Severance taxes					1,558,396
Sales taxes					4,893,188
State revenue sharing, unrestricted					122,237
Other taxes					174,385
Other general revenues					-
Interest and investment earnings					38,069
Special items:					
Miscellaneous					97,913
Gain on disposal of assets					149,112
Total general revenues and special items					<u>11,896,962</u>
Excess of revenues over expenses					655,437
Beginning net assets					<u>45,091,497</u>
Ending net assets					<u>\$ 45,746,934</u>

The accompanying notes are an integral part of this statement.



**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**December 31, 2011**

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# **FUND FINANCIAL STATEMENTS**

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Balance Sheet - Governmental Funds**  
**December 31, 2011**

	General Fund	Parishwide Road	Sales Tax District No. 1	Health Unit
<b>Assets</b>				
Assets:				
Equity in pooled cash	\$ 193,003	\$ 806,439	\$ 1,203,090	\$ 399,413
Investments	-	-	1,000,000	1,500,000
Receivables	937,987	57,875	446,600	466,495
Interfund receivable	253,578	11,404	-	-
Inventory	33,276	-	-	-
<b>Total assets</b>	<b>\$ 1,417,844</b>	<b>\$ 875,718</b>	<b>\$ 2,649,690</b>	<b>\$ 2,365,908</b>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 105,781	\$ 34,276	\$ 119,701	\$ 20,217
Payroll liabilities	144,459	35,903	-	9,887
Deferred revenue	72,178	-	-	38,535
Interfund payable	-	-	-	-
<b>Total liabilities</b>	<b>322,418</b>	<b>70,179</b>	<b>119,701</b>	<b>68,639</b>
Fund balances:				
Non-spendable - inventory	33,276	-	-	-
Restricted:				
Purchases of equipment	-	278,378	-	-
Public safety	-	-	-	-
Public works	-	527,161	-	-
Health and welfare	-	-	-	2,297,269
Culture and recreation	-	-	-	-
Sanitation	-	-	2,529,989	-
Other general government	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Federal projects	63,903	-	-	-
Committed - construction projects	91,096	-	-	-
Unassigned	907,151	-	-	-
<b>Total fund balances</b>	<b>1,095,426</b>	<b>805,539</b>	<b>2,529,989</b>	<b>2,297,269</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,417,844</b>	<b>\$ 875,718</b>	<b>\$ 2,649,690</b>	<b>\$ 2,365,908</b>

The accompanying notes are an integral part of this statement.

# Statement C

Criminal Court	Nonmajor Governmental Funds	Total Governmental Funds
\$ 29,087	\$ 3,473,382	\$ 6,104,414
-	500,000	3,000,000
46,154	3,972,849	5,927,960
-	-	264,982
-	244,121	277,397
<u>\$ 75,241</u>	<u>\$ 8,190,352</u>	<u>\$ 15,574,753</u>
\$ 17,447	\$ 208,538	\$ 505,960
18,753	31,747	240,749
-	308,334	419,047
39,041	225,941	264,982
75,241	774,560	1,430,738
-	244,121	277,397
-	-	278,378
-	1,330,896	1,330,896
-	4,172,850	4,700,011
-	-	2,297,269
-	1,311,482	1,311,482
-	-	2,529,989
-	150,734	150,734
-	53,377	53,377
-	152,332	152,332
-	-	63,903
-	-	91,096
-	-	907,151
<u>-</u>	<u>7,415,792</u>	<u>14,144,015</u>
<u>\$ 75,241</u>	<u>\$ 8,190,352</u>	<u>\$ 15,574,753</u>

**BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana**

**Statement D**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
December 31, 2011**

Total fund balances at year end - governmental funds \$ 14,144,015

Amounts reported for governmental activities in the Statement  
of Net Assets are different because:

Revenues that are recognized on the full accrual basis for  
the government-wide financial statements but are not  
recognized in the funds (deferred revenue) because they are not  
are not considered "available."

419,047

Capital assets are not financial resources and, therefore,  
not reported in the funds.

Cost of capital assets at year end

\$ 71,406,449

Less - accumulated depreciation at year end

(38,809,417)

32,597,032

Long-term liabilities and interest payable are not due and  
payable in the current period and are not reported in the funds.

Long-term liabilities at year end:

Compensated absences

(194,072)

Bonds payable

(570,000)

Certificates of indebtedness

(630,000)

Accrued interest payable

(19,088)

(1,413,160)

Net assets at year end - governmental activities

\$ 45,746,934

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**December 31, 2011**

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**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Governmental Funds**  
**For the Year Ended December 31, 2011**

	General Fund	Parishwide Road	Sales Tax District No. 1	Health Unit
<b>Revenues:</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ 679,498	\$ -	\$ -	\$ 436,784
Sales and use taxes	-	1,662,201	2,518,615	-
Other taxes	50,467	-	-	-
Licenses and permits	208,744	-	-	-
Fees, charges, and commissions for services	-	-	62,458	-
Fines and forfeitures	-	-	-	-
Interest income	2,092	1,411	6,788	10,884
Other	69,442	-	-	520
State sources:				
Parish transportation funds	-	453,550	-	-
State revenue sharing	13,980	-	-	3,972
Severance taxes	1,558,396	-	-	-
Other state funds	9,600	8,479	-	-
Federal sources	215,841	-	-	-
Total revenues	2,808,060	2,125,641	2,587,861	452,160
<b>Expenditures:</b>				
General Government:				
Legislative	237,829	-	-	-
Judicial	273,783	-	-	-
Elections	76,918	-	-	-
Finance and administrative	826,294	-	-	-
Other general government activities	430,271	-	-	-
Public safety	1,091,172	-	-	-
Public works	-	1,957,709	-	-
Health and welfare	-	-	-	426,142
Culture and recreation	-	-	-	-
Sanitation	-	-	1,423,375	-
Other activities	64,884	-	-	-
Debt service	-	-	-	-
Total expenditures	3,001,151	1,957,709	1,423,375	426,142
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(193,091)	167,932	1,164,486	26,018
<b>Other financing sources (uses):</b>				
Proceeds from sale of assets	5,378	35,688	-	3,192
Transfers in/(out)	(317,945)	-	(600,000)	-
Total other financing sources (uses)	(312,567)	35,688	(600,000)	3,192
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	(505,658)	203,620	564,486	29,210
<b>Beginning fund balances</b>	1,601,084	601,919	1,965,503	2,268,059
<b>Ending fund balances</b>	\$ 1,095,426	\$ 805,539	\$ 2,529,989	\$ 2,297,269

The accompanying notes are an integral part of this statement.

# Statement E

<u>Criminal Court</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 3,410,972	\$ 4,527,254
-	712,372	4,893,188
-	123,918	174,385
-	-	208,744
-	144,265	206,723
891,098	-	891,098
159	16,735	38,069
-	37,194	107,156
-	-	453,550
-	21,647	39,599
-	-	1,558,396
-	399,871	417,950
-	364,171	580,012
<u>891,257</u>	<u>5,231,145</u>	<u>14,096,124</u>
-	-	237,829
970,743	-	1,244,526
-	-	76,918
-	10,380	836,674
-	186,012	616,283
-	1,092,032	2,183,204
-	4,468,202	6,425,911
-	-	426,142
-	643,858	643,858
-	-	1,423,375
-	-	64,884
-	338,206	338,206
<u>970,743</u>	<u>6,738,690</u>	<u>14,517,810</u>
(79,486)	(1,507,545)	(421,686)
-	256,948	301,206
<u>79,486</u>	<u>838,459</u>	<u>-</u>
<u>79,486</u>	<u>1,095,407</u>	<u>301,206</u>
-	(412,138)	(120,480)
-	<u>7,827,930</u>	<u>14,264,495</u>
<u>\$ -</u>	<u>\$ 7,415,792</u>	<u>\$ 14,144,015</u>



**BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana**

**Statement F**

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances to the Statement of Activities  
For the Year Ended December 31, 2011**

Total net change in fund balances - governmental funds	\$	(120,480)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Revenues that are recognized on the full accrual basis for the government-wide financial statements but are not recognized in funds (deferred revenue) because they are not considered "available."		
		419,047
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. This is the amount by which depreciation exceeds capital outlays in the period:		
Depreciation expense	\$	(2,131,894)
Capital outlays		<u>2,336,423</u>
		204,529
Net book value of capital assets retired during year		(152,094)
Repayment of bond principal and certificates of indebtedness is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. Proceeds of bond issues is an other source in the governmental funds but increases long-term liabilities in the Statement of Net Assets		
Principal payments		275,343
In the Statement of Activities, certain operating expenses such as 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 actually paid). This is the amount by which the amounts earned exceeds the amount actually paid:		
Change in compensated absences payable		25,592
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
Change in accrued interest payable		<u>3,500</u>
Change in net assets of governmental activities	\$	<u>655,437</u>

**The accompanying notes are an integral part of this statement.**

# **NOTES TO THE FINANCIAL STATEMENTS**

**BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2011**

**INTRODUCTION**

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  - B. REPORTING ENTITY
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**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

The Beauregard Parish Police Jury is the governing authority for Beauregard Parish and is a political subdivision of the State of Louisiana. The Police Jury enacts ordinances, set policy, and establishes programs under the provisions of Louisiana Revised Statute 33:1236. The Police Jury operates under an elected jury of ten members. The Police Jury's operations include streets and highways, sanitation, planning and zoning, public health and welfare services, as well as judicial and administrative activities.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Beauregard 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. The financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under the provisions of this Statement, the Police Jury is considered a *primary government*, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the Police Jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt.

Component units are defined by GASB No. 14 as other legally separate organizations for which the elected Police Jury members are financially accountable. The following entities are included as blended component units in these financial statements:

War Memorial Civic Center Board  
Beauregard Tourist Commission  
Fire Protections District No. 2  
Fire Protection District No. 4

The following component units are NOT included in these financial statements:

Beauregard Parish Clerk of Court  
Beauregard Parish Tax Assessor  
Beauregard Parish Hospital Service District No. 2  
District Attorney for the 36th Judicial District  
Beauregard Parish Covered Arena Authority  
Beauregard Parish Communications District  
Beauregard Parish Airport District No. 1  
Beauregard Parish Waterworks District No. 2  
Beauregard Parish Waterworks District No. 3  
Beauregard Parish Waterworks District No. 5  
Beauregard Parish Fire Protection District No. 1  
Beauregard Parish Fire Protection District No. 3  
Beauregard Parish Library  
Justice of the Peace District No. 1  
Justice of the Peace District No. 2  
Justice of the Peace District No. 4  
Justice of the Peace District No. 5

There are no other primary governments with which the Police Jury has a significant relationship.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

**C. FUND ACCOUNTING**

The Police Jury uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental funds account for all of the Police Jury's general 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 obligations. Governmental funds include the following:

1. The General Fund is the general operating fund of the Police Jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
3. Debt service funds account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
4. 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.

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

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

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the Police Jury.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues included in the Statement of Activities (Statement B) include amounts received 1) from those who purchase, use, or directly benefit from a program, or 2) from parties outside the Police Jury's taxpayers or citizenry that are restricted to one or more specific programs. Program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

**Fund Financial Statements (FFS)**

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

Fund financial statements report detailed information about the Police Jury. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. The Police Jury reports the following major governmental funds:

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Parishwide Fund accounts for the maintenance of roads and bridges on a parish-wide basis. Major means of financing is provided by 70% of a 1% sales and use tax and the State of Louisiana Parish Transportation Fund as well as grants from the Louisiana Department of Transportation and Development.
- The Sales Tax District No. 1 Fund accounts for funds dedicated to expenditures for the collection and disposal of solid waste in the rural areas of Beauregard Parish. Financing is provided by a 1% sales tax in the serviced areas of the parish. Additional financing is provided by the Town of Merryville for the collection and disposal of solid waste within its corporate limits.
- The Health Unit Fund accounts for the operations of the parish health unit. Financing is provided by a special property tax levy and by state revenue sharing funds.
- The Criminal Court Fund accounts for fines, forfeitures and fees generated from judicial proceedings. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction 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 generally considers all revenues available if they are collected within 60 days after the fiscal year end. For the year ended December 31, 2011, due to unusual circumstances certain revenues related to reimbursements under grant programs were not collected within the 60-day period, however, it has been the policy of the Police Jury to recognize these revenues when the expenditures are made. Management feels that the financial statements would be misleading if these revenues were not recorded. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes are assessed on a calendar year basis, become due on November 15<sup>th</sup> of each year, and become delinquent on December 31<sup>st</sup>. The taxes are generally collected in December, January, and February of the fiscal year. Ad valorem taxes considered collectible at year end, as well as related state revenue sharing, are recognized as revenue in the period the taxes are levied. Sales and use tax revenues are recorded in the month that the original taxable transaction occurred. Federal and state grants are recorded when the reimbursable expenditures have been incurred. Substantially all other revenues are recorded when received.

**Expenditures**

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not effect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

The cost of goods and services are recorded as expenditures when the goods or services are delivered. Salaries are recorded as earned. Principal and interest on general long-term obligations are recognized when due. Inventory is expensed when consumed. Compensated absences are recognized as expenditures when leave is actually taken or upon termination of employment due to retirement or death. The cost of compensated absences not requiring current resources is recorded in the government-wide financial statements. All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Increases (decreases) in net current assets arising from sources other than revenues (expenditures) are accounted for as other financing sources (uses). Such transactions include transfers between funds that are not expected to be repaid, capital lease transactions, sale of fixed assets, and long-term debt proceeds. These other financing sources (uses) are recognized at the time the underlying events occur.

**E. BUDGETS**

The Police Jury adopts budgets for all funds under its direct control. The Police Jury uses the following budget practices:

1. The proposed budget for the fiscal year ended December 31, 2011, was published November 12, 2010. The budget was available for viewing from that date until the date of the public hearing December 14, 2010. The budget was formally adopted on December 14, 2010. The budget must be adopted no later than December 31<sup>st</sup> each year.
2. Appropriations (unexpended budget balances) lapse at year-end.
3. Budgets are prepared on a GAAP basis for all funds.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental, or project level. However, when projected revenues within a fund fail to meet budgeted expenditures by five percent or more, a budget amendment is adopted by the Police Jury in an open meeting. The superintendent of the Police Jury has the authority to transfer amounts between accounts within any fund. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. ENCUMBRANCES**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances are recorded at the time the purchasing system generates a purchase order and are liquidated at the time the corresponding expenditure is recognized. Outstanding encumbrances lapse at year-end. To the extent the Police Jury intends to honor the purchase orders and commitments, they are disclosed in the financial statements. Authorization for the eventual expenditure will be included in the following year's budget appropriations.

**G. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and short-term investments with original maturities of three months or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**H. INVESTMENTS**

Investments are limited by R.S. 33:2955 and the Police Jury's investment policy. These laws and policies are designed to minimize credit risk. The Police Jury's investments include obligations of the United States or its agencies. These investments are recorded at cost, which approximates fair value.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

**I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**J. INVENTORIES AND PREPAID ITEMS**

Inventory of the General Fund consists of expendable supplies and are recorded on the consumption method. These items are recorded at the lower of cost (first-in, first-out) or market value.

Inventory consists primarily of road construction and repair materials located at the various maintenance facilities. Inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**K. CAPITAL ASSETS**

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the Police Jury, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	10-40 years
Infrastructure	40 years
Furniture and fixtures	10 years
Equipment	5-10 years

**L. COMPENSATED ABSENCES**

The Police Jury has the following policies relating to compensated absences:

Annual leave is earned for all full-time employees at the following rates:

<u>Years of service</u>	<u>Rate</u>
0-2	3 hours per pay period (9.75 days annually)
3-4	4 hours per pay period (13.00 days annually)
5-9	5 hours per pay period (16.25 days annually)
10-14	6 hours per pay period (19.50 days annually)
Over 15	8 hours per pay period (26.00 days annually)

Accumulated annual leave is capped at 20 days.

Sick leave is earned for full-time employees at the rate of 13 days per calendar year. Sick leave can be accumulated up to a maximum of 60 days.



**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

Upon termination, accrued sick leave is paid in lump-sum based on the employee's current rate of pay. The cost of current leave privileges is recognized as an expenditure in the governmental funds when the leave is actually taken or, in the case of amounts due at termination, when payment is due. The expenditure is recorded in the fund from which the employee on leave is generally paid. The cost of leave privileges not requiring current resources is recorded in the government-wide financial statements.

**M. RESTRICTED NET ASSETS**

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either, 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or 2) imposed by law through constitutional provisions or enabling legislation.

**N. FUND BALANCES**

In accordance with Governmental Accounting Standards Board ("GASB") Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Police Jury classifies governmental fund balances as follows:

- *Non-spendable* - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted* - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or grantors, or amounts constrained due to constitutional provisions or enabling legislation.
- *Committed* - includes fund balance amounts that are constrained for specific purposes that are internal imposed by the Policy Jury through formal action of the Police Jury itself and does not lapse at year-end.
- *Assigned* - Includes fund balance amounts that are intended to be used for a specific purpose that are considered to be neither restricted or committed. Fund balance can be assigned by the Secretary/Treasurer.
- *Unassigned* - includes fund balance amounts within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

**O. INTERFUND TRANSACTIONS**

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.

**P. SALES AND USE TAXES**

The Sales Tax District No. 1 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning April 1, 1996, and its proceeds are dedicated towards the expenditures necessary for the collection and disposal of solid waste within the jurisdiction of the district. The tax was renewed by the voters of the applicable Districts for an additional ten-year period on October 15, 2005. Thereafter, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the six work zones for the purpose of constructing, improving, and maintaining public roads and bridges within the district. Tax revenues for this tax totaled \$2,518,615 for the year ended December 31, 2011.

The Sales Tax District No. 1 Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax was passed by voters originally effective in 1991. The 1% sales and use tax was renewed by the voters of the applicable Districts on November 7, 2006, effective October 1, 2009, for a ten-year period. Its proceeds (after paying the reasonable and necessary expenditures of collecting and administering the tax) will be deposited into the Parishwide Road Fund and are dedicated for the purposes of constructing, improving, operating and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated 35% to Parishwide work crews, 35% to equipment and equipment repairs, and the remaining 30% to be divided equally among the eight road districts for materials and supplies.

Tax revenues for this tax totaled \$2,374,573 for the year ended December 31, 2011.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

**Q. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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 amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**R. TOTAL COLUMNS ON FUND FINANCIAL STATEMENTS**

Total columns on the fund financial statements are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

**2. LEVIED TAXES AND PRINCIPAL TAXPAYERS**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
<b>Parishwide taxes</b>		
General Fund:		
Inside corporate limits	1.92	1.92
Outside corporate limits	3.84	3.84
Special Revenue Funds:		
Health Unit	2.24	2.24
War Memorial Civic Center	1.18	1.18
<b>District taxes</b>		
Special Revenue Funds:		
Road District No. 2	6.07	6.07
Road District No. 3	5.06	5.06
Road District No. 4	32.35	32.35
Road District No. 5	16.92	16.92
Road District No. 6	22.60	22.60
Road District No. 7	32.10	32.10
Road District No. 8	23.36	23.36
Fire Protection District No. 2	6.69	6.69
Fire Protection District No. 4	24.18	24.18
South Beauregard Recreation District No. 2	10.00	10.00
Debt Service Funds:		
Fire Protection District No. 2	2.00	2.00

The only taxpayer with assessed valuation in excess of 5% of total assessments was Boise Packaging & Newsprint, LLC ("Boise"). Boise's total assessed valuation was approximately \$50,000,000 generating approximately \$500,000 in ad valorem taxes for the Police Jury.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

**3. DEPOSITS**

At December 31, 2011, the Police Jury has cash and interest-bearing deposits (book balances) totaling \$6,104,414. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposits at December 31, 2011, consisted of the following:

	<u>Cash in Bank</u>	<u>Petty Cash</u>	<u>Total</u>
Deposits per Balance Sheet (Reconciled bank balance)	\$ 6,100,989	\$ 3,425	\$ 6,104,414
Deposits in bank accounts per bank	\$ 6,502,670	\$ -	\$ 6,502,670
Bank balances exposed to custodial credit risk:	\$ 5,502,670	\$ -	\$ 5,502,670
a. Uninsured and uncollateralized	-	-	-
b. Uninsured and collateralized with securities held by the pledging institution	-	-	-
c. Uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the entity's name	\$ 5,502,670	\$ -	\$ 5,502,670

Even though the pledged securities are not considered collateral (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand. The Police Jury's policy does not address custodial credit risk for deposits.

**4. INVESTMENTS**

Investments at December 31, 2011 consisted of debt obligations of U.S. government agencies as follows:

<u>Issuer</u>	<u>Cost/Fair Value</u>	<u>Rate</u>	<u>Maturity</u>
Federal National Mortgage Association notes	\$ 1,500,000	0.38%	9/9/13
Federal National Mortgage Association notes	800,000	0.50%	9/29/14
Federal Farm Credit Bureau bond	100,000	3.82%	6/4/12
Financing Corporation	100,000	0.75%	6/6/12
Federal Home Loan Bank	500,000	0.50%	5/31/15
	<u>\$ 3,000,000</u>		

All securities are rated AAA. These securities are not considered to be exposed to custodial credit risk as the securities are registered in the name of the Police Jury.

Although the Police Jury's policy does not formally address credit or interest rate risk, it does emphasize safety and liquidity over investment return. This policy does limit exposure to fluctuations in interest rates due to the short-term nature of securities purchased and the Police Jury's intent and ability to hold debt securities to maturity.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

**5. RECEIVABLES**

The receivables of \$5,927,960 at December 31, 2011, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Taxes:					
Ad valorem	\$ 693,880	\$ 3,982,415	\$ -	\$ 89,025	\$ 4,765,320
Sales	-	446,600	-	-	446,600
Severance	148,664	-	-	-	148,664
State revenue sharing	28,956	53,681	-	-	82,637
Other	66,487	148,752	269,500	-	484,739
Total	<u>\$ 937,987</u>	<u>\$ 4,631,448</u>	<u>\$ 269,500</u>	<u>\$ 89,025</u>	<u>\$ 5,927,960</u>

**6. CAPITAL ASSETS**

The changes in capital assets follow:

<u>Governmental Activities</u>	<u>Balance, Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance, End of Year</u>
Capital assets not being depreciated:					
Land	\$ 692,495	\$ 9,070	\$ -	\$ -	\$ 701,565
Construction in progress	118,164	163,645	-	(81,320)	200,489
	<u>810,659</u>	<u>172,715</u>	<u>-</u>	<u>(81,320)</u>	<u>902,054</u>
Capital assets being depreciated:					
Buildings and improvements	15,554,115	611,284	-	81,320	16,246,719
Infrastructure	42,465,005	583,497	-	-	43,048,502
Furniture and equipment	10,682,708	968,927	(442,461)	-	11,209,174
	<u>68,701,828</u>	<u>2,163,708</u>	<u>(442,461)</u>	<u>81,320</u>	<u>70,504,395</u>
Less accumulated depreciation:					
Buildings and improvements	(6,894,934)	(329,019)	-	-	(7,223,953)
Infrastructure	(23,104,797)	(1,184,824)	-	-	(24,289,621)
Furniture and equipment	(6,968,159)	(618,051)	290,367	-	(7,295,843)
	<u>(36,967,890)</u>	<u>(2,131,894)</u>	<u>290,367</u>	<u>-</u>	<u>(38,809,417)</u>
Total capital assets being depreciated, net	<u>31,733,938</u>	<u>31,814</u>	<u>(152,094)</u>	<u>81,320</u>	<u>31,694,978</u>
Governmental activities capital assets, net	<u>\$ 32,544,597</u>	<u>\$ 204,529</u>	<u>\$ (152,094)</u>	<u>\$ -</u>	<u>\$ 32,597,032</u>

Depreciation expense of \$2,131,894 for the year ended December 31, 2011, was charged to the following governmental functions:

General government:	
Judicial	\$ 4,257
Finance and administration	132,059
Other general government activities	461
Public safety	232,317
Public works	1,569,938
Health and welfare	51,739
Culture and recreation	141,123
Total	<u>\$ 2,131,894</u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

**7. RETIREMENT SYSTEM**

Substantially all employees of the Police Jury are members of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer, cost-sharing public employee retirement system controlled and administered by a separate board of trustees. Pertinent information relative to the plan follows:

*Plan Description.* All permanent employees working at least 28 hours per week who are paid wholly or in part from Police Jury funds and all jurors are eligible to participate in the System, which provides retirement benefits. Employees are eligible to retire at age 65 with 7 years of creditable service, at age 60 with at least 10 years of creditable service, at age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service. This benefit, payable monthly for life, is equal to 3% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan-only prior to January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3% of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana revised Statute 11: 103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Contributions to the System include 1/4 of 1% of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes.

The LPERS issues a publicly available financial report that includes financial statements and required supplementary information for the LPERS. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

*Funding Policy.* Plan members are required to contribute 9.5% of their annual salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 15.75% of covered payroll. The Police Jury's contributions to the LPERS for the years ending December 31, 2011, 2010, and 2009, were \$308,653, \$292,443, and 217,086, respectively, equal to the required contributions each year.

*Trend information.* Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Three-year trend information for the years ended December 31, is presented as follows:

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Actuarial value of assets as percentages of actuarial accrued liability	98.5%	98.0%	97.6%
Unfunded actuarial accrued liability as percentages of covered payroll	6.7%	8.4%	10.0%
Employer contributions as percentages of covered payroll	15.7%	15.6%	15.2%

**8. INTERFUND ACTIVITIES**

The following is a summary of interfund receivables and payables at December 31, 2011:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Criminal Court	\$ 39,041
Parishwide Road	Non-major special revenue fund	11,404
General Fund	Non-major capital projects fund	<u>214,537</u>
		<u>\$ 264,982</u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

The following is a summary of interfund transfers for the year ended December 31, 2011:

<u>Receiving Fund</u>	<u>Paying Fund</u>	<u>Amount</u>
Non-major debt service funds	Non-major debt service funds	\$ 176,113
General Fund	Non-major special revenue funds	16,011
Criminal Court Fund	General Fund	79,486
Non-major capital projects funds	General Fund	10,755
Non-major special revenue funds	Sales Tax District No. 1	600,000
Non-major special revenue fund	Non-major special revenue fund	8,125
Non-major special revenue funds	General Fund	54,694
Non-major special revenue funds	Non-major debt service funds	60,700
Non-major capital projects fund	Non-major special revenue fund	91,666
Non-major capital projects fund	Non-major debt service fund	1,435
Non-major debt service fund	General Fund	<u>12,897</u>
		<u>\$ 1,111,882</u>

Generally, interfund transfers result from the 1) distribution of excess sales taxes from the Sales Tax District No. 1 Fund to the various road district special revenue funds, 2) reimbursement to other funds for expenditures paid on behalf of the General Fund, or 3) transfers made to debt service funds for debt service payments. Additionally, a budgeted transfer was made from Road District No. 6 Special Revenue Fund to the Road District No. 6 Capital Outlay Fund.

**9. LONG-TERM LIABILITIES**

The following is a summary of the long-term obligation transactions for the year ended December 31, 2011:

	<u>Bonded Debt</u>	<u>Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at beginning of year	\$ 610,000	\$ 845,000	\$ 20,343	\$ 219,651	\$ 1,694,994
Additions	-	-	-	204,680	204,680
Deductions	(40,000)	(215,000)	(20,343)	(230,259)	(505,602)
Long-term obligations at end of year	<u>\$ 570,000</u>	<u>\$ 630,000</u>	<u>\$ -</u>	<u>\$ 194,072</u>	<u>\$ 1,394,072</u>
Due within one year	<u>\$ 40,000</u>	<u>\$ 230,000</u>	<u>\$ -</u>	<u>\$ 219,651</u>	<u>\$ 489,651</u>

**Long-term debt**

All Police Jury debt outstanding at December 31, 2011, are general obligation bonds and certificates of indebtedness with maturities from 2011 to 2022 and interest rates from 1.5% to 5.5%. Principal and interest payable in the next fiscal year are \$255,000 and \$33,881 respectively. The individual issues are as follows:

<u>Bond Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Final Payment Due</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>
<b>General obligation bonds:</b>					
Series 2002	\$ 850,000	4.0-5.0%	2022	\$ 163,399	\$ 570,000
<b>Certificates of indebtedness:</b>					
Series 2003	500,000	4.0%	2013	4,700	115,000
Series 2004A	1,500,000	1.5-5.5%	2014	41,213	515,000
	<u>\$ 2,850,000</u>			<u>\$ 209,312</u>	<u>\$ 1,200,000</u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (continued)**

At December 31, 2011 the Police Jury has accumulated \$139,209 in the debt service funds for future debt requirements. The bonds and certificates are due as follows:

Year Ending June 30,	Principal Payments	Interest Payments	Total
2012	\$ 260,000	\$ 51,450	\$ 311,450
2013	270,000	39,328	309,328
2014	225,000	27,077	252,077
2015	45,000	20,125	65,125
2016	50,000	17,950	67,950
2017-2021	285,000	51,756	336,756
2022	65,000	1,625	66,625
Total	<u>\$ 1,200,000</u>	<u>\$ 209,311</u>	<u>\$ 1,409,311</u>

**Capital leases**

The Police Jury has acquired several pieces of equipment with an original cost \$170,464 via capital lease. The leases will pay off in 2011. Remaining payments total \$20,693, of which \$350 is interest.

**10. FUND BALANCE REPORTING**

The Police Jury segregates fund balances into different categories according to the level of constraint placed on how the fund balances can be spent in the future. Following is a description of what is included in these categories:

- *Non-spendable* - Inventory is considered non-spendable as this asset is consumed rather than spent.
- *Restricted* - The fund balances in the special revenue, capital projects, and debt service funds are considered restricted as the sources of funding for these funds place restrictions on how these resources can be spent. Additionally, there is a provision in the ordinance for the Parishwide Road sales tax that requires a certain percentage of the proceeds be spent on equipment purchases. The unspent portion of these funds is considered restricted.
- *Committed* - The remaining balance on construction contracts let prior to year end are considered committed.
- *Assigned* - The amount that budgeted expenditures exceeds expected revenues in the subsequent year is considered to be assigned at year end.
- *Unassigned* - Includes fund balance amounts within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

**11. RISK MANAGEMENT**

The Police Jury maintains insurance coverage through commercial insurance carriers for property insurance and workers compensation. However, the Police Jury is not covered by insurance against general liability claims. State court precedent indicates that political subdivisions cannot be compelled to pay liability claims unless funds are appropriated for the explicit purpose of paying liability claims. The Police Jury has not appropriated funds for such purpose.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Financial Statements (concluded)**

**12. LITIGATION, CLAIMS, AND OTHER CONTINGENT LIABILITIES**

The Police Jury is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the Police Jury and legal counsel, the outcomes of these lawsuits will not have a material adverse effect on the accompanying basic financial statements and, accordingly, no provision for losses has been recorded.

The Police Jury is currently under investigation by the Louisiana Legislative Auditor and Louisiana Department of Environmental Quality for possible violations of state law. Management is unable to determine the effect, if any, of the outcomes of these investigations on the financial statements, however, it is possible that the effects could be material.

As discovered during an investigation by the Louisiana Legislative Auditor, the Public Works Department under orders from its manager demolished and buried an old building on Police Jury property that contained asbestos. Subsequent to year end, the asbestos that was located above ground was abated at a cost of approximately \$3,000. There is no way to determine at this time if any Public Works employees were exposed to the asbestos and no way to estimate a potential liability that could result from such exposure.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applied funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; however, the Police Jury expects such amounts, if any, to be immaterial.

Under the Internal Revenue Code, interest earned on debt proceeds in excess of interest expense prior to the disbursement of such proceeds (called "arbitrage") must be rebated to the Internal Revenue Service. Management believes there is no arbitrage rebate liability at year end.

**13. COMMITMENTS**

The Police Jury is committed under operating lease agreements for equipment. The future minimum lease payments are as follows:

2012	<u>\$ 36,473</u>
------	------------------

Purchase orders issued by the Police Jury that were outstanding at December 31, 2011 totaled approximately \$200.

**14. SUBSEQUENT EVENTS**

The Police Jury evaluated its December 31, 2011 financial statements for subsequent events through October 12, 2011, the date the financials were available to be issued. The Police Jury is not aware of any additional subsequent events which would require recognition or disclosure in the financial statements.

**15. RE-ISSUANCE OF FINANCIAL STATEMENTS**

Subsequent to the issuance of the original financial statements dated October 12, 2011, it was discovered that certain bank accounts used for CDBG federal grants were not included. These accounts have been included in these re-issued financial statements as the Special Federal Grants Fund. The inclusion had no effect on beginning fund balance. However, due to the increase in the calculation of the federal expenditures for the year, a Single Audit was required. As a result of the additional procedures, new findings identified as 2011-4(IC), 2011-1(FC), 2011-1(FIC), and 2011-2(FIC).



# **REQUIRED SUPPLEMENTARY INFORMATION**

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Exhibit 1**

**Budgetary (GAAP Basis) Comparison Schedule**  
**General Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts			Variance Over (Under)
	Original	Final	Actual	
<b>Revenues:</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ 580,100	\$ 695,000	\$ 679,498	\$ (15,502)
Other taxes	40,000	50,000	50,467	467
Licenses and permits	171,000	240,000	208,744	(31,256)
Interest income	1,750	2,000	2,092	92
Other	76,332	64,982	69,442	4,460
State sources:				
State revenue sharing	41,545	42,000	13,980	(28,020)
Severance taxes	1,400,000	1,653,626	1,558,396	(95,230)
Other state funds	881,323	144,938	9,600	(135,338)
Federal sources	-	71,403	215,841	144,438
Total revenues	3,192,050	2,963,949	2,808,060	(155,889)
<b>Expenditures:</b>				
General Government:				
Legislative	188,995	184,967	237,829	(52,862)
Judicial	143,771	144,877	273,783	(128,906)
Elections	38,399	58,085	76,918	(18,833)
Finance and administrative	832,055	941,750	826,294	115,456
Other general government activities	1,228,061	462,804	430,271	32,533
Public safety	756,000	1,029,560	1,091,172	(61,612)
Other activities	149,634	167,539	64,884	102,655
Total expenditures	3,336,915	2,989,582	3,001,151	(11,569)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(144,865)	(25,633)	(193,091)	(167,458)
<b>Other financing sources (uses):</b>				
Proceeds from sale of assets	-	5,378	5,378	-
Transfers in/out	(200,025)	(250,025)	(317,945)	(67,920)
Total other financing sources (uses)	(200,025)	(244,647)	(312,567)	(67,920)
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	(344,890)	(270,280)	(505,658)	(235,378)
<b>Beginning fund balance</b>	1,601,084	1,601,084	1,601,084	-
<b>Ending fund balance</b>	\$ 1,256,194	\$ 1,330,804	\$ 1,095,426	\$ (235,378)

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Exhibit 2**

**Budgetary (GAAP Basis) Comparison Schedule**  
**Parishwide Road Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Local sources:				
Taxes:				
Sales and use taxes	\$ 1,099,056	\$ 1,680,000	\$ 1,662,201	\$ (17,799)
Interest income	3,000	-	1,411	1,411
Other	-	-	-	-
State sources:				
Parish transportation funds	450,000	405,000	453,550	48,550
Other state funds	-	8,749	8,479	(270)
Federal sources	-	24,238	-	(24,238)
Total revenues	<u>1,552,056</u>	<u>2,117,987</u>	<u>2,125,641</u>	<u>7,654</u>
<b>Expenditures:</b>				
Public works	<u>1,823,344</u>	<u>2,050,107</u>	<u>1,957,709</u>	<u>92,398</u>
Total expenditures	<u>1,823,344</u>	<u>2,050,107</u>	<u>1,957,709</u>	<u>92,398</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(271,288)</b>	<b>67,880</b>	<b>167,932</b>	<b>100,052</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of assets	-	35,145	35,688	543
Total other financing sources (uses)	<u>-</u>	<u>35,145</u>	<u>35,688</u>	<u>543</u>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<b>(271,288)</b>	<b>103,025</b>	<b>203,620</b>	<b>100,595</b>
<b>Beginning fund balance</b>	<u>601,919</u>	<u>601,919</u>	<u>601,919</u>	<u>-</u>
<b>Ending fund balance</b>	<u><u>\$ 330,631</u></u>	<u><u>\$ 704,944</u></u>	<u><u>\$ 805,539</u></u>	<u><u>\$ 100,595</u></u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Exhibit 3**

**Budgetary (GAAP Basis) Comparison Schedule**  
**Sales Tax District No. 1 Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance Over (Under)
	Original	Final		
<b>Revenues:</b>				
Local sources:				
Taxes:				
Sales and use taxes	\$ 1,629,920	\$ 2,400,000	\$ 2,518,615	\$ 118,615
Fees, charges, and commissions for services	57,405	57,500	62,458	4,958
Interest income	12,000	6,500	6,788	288
Total revenues	<u>1,699,325</u>	<u>2,464,000</u>	<u>2,587,861</u>	<u>123,861</u>
<b>Expenditures:</b>				
Sanitation	<u>1,376,342</u>	<u>1,413,602</u>	<u>1,423,375</u>	<u>(9,773)</u>
Total expenditures	<u>1,376,342</u>	<u>1,413,602</u>	<u>1,423,375</u>	<u>(9,773)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	322,983	1,050,398	1,164,486	114,088
<b>Other financing sources (uses):</b>				
Transfers in/out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	(277,017)	450,398	564,486	114,088
<b>Beginning fund balance</b>	<u>1,965,503</u>	<u>1,965,503</u>	<u>1,965,503</u>	<u>-</u>
<b>Ending fund balance</b>	<u>\$ 1,688,486</u>	<u>\$ 2,415,901</u>	<u>\$ 2,529,989</u>	<u>\$ 114,088</u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Exhibit 4**

**Budgetary (GAAP Basis) Comparison Schedule**  
**Health Unit Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts			Variance Over (Under)
	Original	Final	Actual	
<b>Revenues:</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ 435,711	\$ 460,000	\$ 436,784	\$ (23,216)
Interest income	17,000	10,300	10,884	584
Other	-	292	520	228
State sources:				
State revenue sharing	12,330	11,638	3,972	(7,666)
Total revenues	<u>465,041</u>	<u>482,230</u>	<u>452,160</u>	<u>(30,070)</u>
<b>Expenditures:</b>				
Health and welfare	<u>344,172</u>	<u>415,432</u>	<u>426,142</u>	<u>(10,710)</u>
Total expenditures	<u>344,172</u>	<u>415,432</u>	<u>426,142</u>	<u>(10,710)</u>
<b>Other financing sources (uses):</b>				
Proceeds from sale of assets	-	3,192	3,192	-
Total other financing sources (uses)	<u>-</u>	<u>3,192</u>	<u>3,192</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>120,869</b>	<b>69,990</b>	<b>29,210</b>	<b>(40,780)</b>
<b>Beginning fund balance</b>	<u><b>2,268,059</b></u>	<u><b>2,268,059</b></u>	<u><b>2,268,059</b></u>	<u><b>-</b></u>
<b>Ending fund balance</b>	<u><u><b>\$ 2,388,928</b></u></u>	<u><u><b>\$ 2,338,049</b></u></u>	<u><u><b>\$ 2,297,269</b></u></u>	<u><u><b>\$ (37,588)</b></u></u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Exhibit 5**

**Budgetary (GAAP Basis) Comparison Schedule**  
**Criminal Court Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance Over (Under)
	Original	Final		
<b>Revenues:</b>				
Local sources:				
Fines and forfeitures	\$ 823,903	\$ 923,175	\$ 891,098	\$ (32,077)
Interest income	200	160	159	(1)
Total revenues	<u>824,103</u>	<u>923,335</u>	<u>891,257</u>	<u>(32,078)</u>
<b>Expenditures:</b>				
Judicial	<u>858,324</u>	<u>948,523</u>	<u>970,743</u>	<u>(22,220)</u>
Total expenditures	<u>858,324</u>	<u>948,523</u>	<u>970,743</u>	<u>(22,220)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(34,221)	(25,188)	(79,486)	(54,298)
<b>Other financing sources (uses):</b>				
Transfers in/out	-	-	79,486	79,486
Total other financing sources (uses)	-	-	<u>79,486</u>	<u>79,486</u>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	(34,221)	(25,188)	-	25,188
<b>Beginning fund balance</b>	-	-	-	-
<b>Ending fund balance</b>	<u>\$ (34,221)</u>	<u>\$ (25,188)</u>	<u>\$ -</u>	<u>\$ 25,188</u>

**BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana**

**Notes to the Required Supplementary Information  
As of and for the Year Ended December 31, 2011**

**1. BUDGETS**

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental, or project level. However, when projected revenues within a fund fail to meet budgeted revenues and/or projected expenditures within a fund exceed budgeted expenditures by five percent or more, a budget amendment is adopted by the Police Jury in an open meeting.

Budgets are prepared for all governmental funds of the Police Jury. The budgets are prepared on the modified accrual basis of accounting (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources (including fund balance) must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures plus projected expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Police Jury approves budgets at the function level and management can transfer amounts between line items within a function.

# **SUPPLEMENTAL INFORMATION SCHEDULES**



**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**December 31, 2011**

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**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Nonmajor Funds**

**Special revenue funds:**

Building Code Compliance. Accounts for permit fees and building code compliance activities.

Hyatt Community Center. Accounts for activities for the Hyatt Community Center and revenues generated thereon.

Road Districts Nos. 1-8. Accounts for road maintenance activities in each of the eight wards of the parish. These activities are funded primarily through ad valorem taxes on property within the respective districts.

Tourist Commission. Accounts for tourism promotion activities that are funded via a hotel occupancy tax.

Fire Protection Districts Nos. 2 and 4. Accounts for fire protection activities in the two respective districts. These activities are funded primarily through ad valorem taxes assessed on property within the respective districts.

Merryville Visitor Center. Accounts for the activities of the Merryville Visitor Center.

Beauregard Covered Arena. Accounts for the expenditure of a state grant and other funds dedicated to the Beauregard Covered Arena.

War Memorial Civic Center. Accounts for the activities of the War Memorial Civic Center that are primarily funded through ad valorem taxes.

Air Flight Station Maintenance. Accounts for funds dedicated for the Air Flight Station facility.

Louisiana Emergency Shelter Grant. Accounts for a grant for the June Jenkins women's shelter.

South Beauregard Recreation District. Accounts for an ad valorem tax dedicated to the construction and operations of a new recreation facility at Ragley.

Special Federal Grants. Accounts for CDBG grant monies received from the state.

**Capital projects funds:**

Gothic Jail Renovation. Accounts for funds dedicated to the renovation of the Gothic Jail in DeRidder.

Road Districts No. 6. Accounts for funds dedicated to the construction projects within each respective district.

Fire Protection District No. 2. Accounts for funds dedicated to construction projects in Fire Protection District No. 2.

**Debt service funds:**

Parish Government Building. Accounts for funds dedicated funding the debt service on the certificates of indebtedness related to construction of the new Police Jury headquarters

Road Subdistrict 1 of Road District No. 3. Accounts for funds dedicated funding the debt service on long-term debt related to construction projects within the respective districts.

Fire Protection Districts No. 2 and 4. Accounts for funds dedicated to funding debt service on long-term debt related to construction projects in respective districts.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 1**

**Combining Balance Sheet - Nonmajor Governmental Funds by Type**  
**December 31, 2011**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
<b>Assets and other debits:</b>				
<b>Assets:</b>				
Equity in pooled cash and investments	\$ 3,401,523	\$ -	\$ 71,859	\$ 3,473,382
Investments	500,000	-	-	500,000
Receivables	3,614,324	269,500	89,025	3,972,849
Inventory	244,121	-	-	244,121
<b>Total assets</b>	<b>\$ 7,759,968</b>	<b>\$ 269,500</b>	<b>\$ 160,884</b>	<b>\$ 8,190,352</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 203,874	\$ 1,586	\$ 3,078	\$ 208,538
Payroll liabilities	31,747	-	-	31,747
Deferred revenue	302,860	-	5,474	308,334
Due to other funds	11,404	214,537	-	225,941
<b>Total liabilities</b>	<b>549,885</b>	<b>216,123</b>	<b>8,552</b>	<b>774,560</b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Non-spendable	244,121	-	-	244,121
<b>Restricted:</b>				
Public works	4,172,850	-	-	4,172,850
Public safety	1,330,896	-	-	1,330,896
Culture and recreation	1,311,482	-	-	1,311,482
Other general government	150,734	-	-	150,734
Capital projects	-	53,377	-	53,377
Debt service	-	-	152,332	152,332
<b>Total fund equity</b>	<b>7,210,083</b>	<b>53,377</b>	<b>152,332</b>	<b>7,415,792</b>
<b>Total liabilities and fund equity</b>	<b>\$ 7,759,968</b>	<b>\$ 269,500</b>	<b>\$ 160,884</b>	<b>\$ 8,190,352</b>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 2**

**Combining Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Nonmajor Governmental Funds by Type  
For the Year Ended December 31, 2011**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 3,325,383	\$ -	\$ 85,589	\$ 3,410,972
Sales	712,372	-	-	712,372
Other	123,918	-	-	123,918
Fees, charges, and commissions for services	144,265	-	-	144,265
Interest income	16,191	344	200	16,735
Other	37,194	-	-	37,194
State sources:				
State revenue sharing	21,647	-	-	21,647
Other state funds	130,371	269,500	-	399,871
Federal sources	364,171	-	-	364,171
Total revenues	<u>4,875,512</u>	<u>269,844</u>	<u>85,789</u>	<u>5,231,145</u>
<b>Expenditures:</b>				
General government:				
Finance and administrative	130	6,822	3,428	10,380
Other general government	186,012	-	-	186,012
Public safety	1,092,032	-	-	1,092,032
Public works	3,988,705	479,497	-	4,468,202
Culture and recreation	643,858	-	-	643,858
Debt Service	20,693	-	317,513	338,206
Total expenditures	<u>5,931,430</u>	<u>486,319</u>	<u>320,941</u>	<u>6,738,690</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,055,918)</b>	<b>(216,475)</b>	<b>(235,152)</b>	<b>(1,507,545)</b>
<b>Other financing sources (uses):</b>				
Transfers in/(out)	487,763	102,421	248,275	838,459
Proceeds from sale of assets	256,948	-	-	256,948
Total other financing sources (uses)	<u>744,711</u>	<u>102,421</u>	<u>248,275</u>	<u>1,095,407</u>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<b>(311,207)</b>	<b>(114,054)</b>	<b>13,123</b>	<b>(412,138)</b>
<b>Beginning fund balances</b>	<u>7,521,290</u>	<u>167,431</u>	<u>139,209</u>	<u>7,827,930</u>
<b>Ending fund balances</b>	<u><u>\$ 7,210,083</u></u>	<u><u>\$ 53,377</u></u>	<u><u>\$ 152,332</u></u>	<u><u>\$ 7,415,792</u></u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 3**

**Combining Balance Sheet - Nonmajor Special Revenue Funds**  
**December 31, 2011**

	Building Code Compliance	Hyatt Community Center	Road District No. 1	Road District No. 2	Road District No. 3	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7	Road District No. 8
<b>Assets</b>										
Equity in pooled cash	\$ 150,311	\$ 4,060	\$ 72,289	\$ 440,400	\$ 253,943	\$ 237,516	\$ 88,786	\$ 546,890	\$ 72,187	\$ 29,954
Investments	-	-	500,000	-	-	-	-	-	-	-
Receivables	1,485	-	791	348,528	338,124	333,208	131,304	784,358	233,995	93,314
Interfund receivable	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	34,694	50,204	62,646	12,938	27,451	23,875	21,120	11,193
<b>Total assets</b>	<b>\$ 151,796</b>	<b>\$ 4,060</b>	<b>\$ 607,774</b>	<b>\$ 839,132</b>	<b>\$ 654,713</b>	<b>\$ 583,662</b>	<b>\$ 247,541</b>	<b>\$ 1,355,123</b>	<b>\$ 327,302</b>	<b>\$ 134,461</b>
<b>Liabilities and fund equity</b>										
<b>Liabilities:</b>										
Accounts payable	\$ 21	\$ 582	\$ 986	\$ 22,915	\$ 11,468	\$ 15,639	\$ 5,770	\$ 44,120	\$ 9,434	\$ 4,674
Payroll liabilities	1,041	-	1,299	4,085	3,496	3,069	1,299	5,254	1,762	1,763
Deferred revenue	-	-	-	13,564	47,679	24,850	12,197	52,742	44,279	10,029
Due to other funds	-	-	11,404	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>1,062</b>	<b>582</b>	<b>13,689</b>	<b>40,564</b>	<b>62,643</b>	<b>43,558</b>	<b>19,266</b>	<b>102,116</b>	<b>55,475</b>	<b>16,466</b>
<b>Fund equity:</b>										
<b>Fund balances:</b>										
Non-spendable - Inventory	-	-	34,694	50,204	62,646	12,938	27,451	23,875	21,120	11,193
<b>Restricted:</b>										
Public works	-	-	559,391	748,364	529,424	527,166	200,824	1,229,132	250,707	106,802
Public safety	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	3,478	-	-	-	-	-	-	-	-
Other general government	150,734	-	-	-	-	-	-	-	-	-
<b>Total fund equity</b>	<b>150,734</b>	<b>3,478</b>	<b>594,085</b>	<b>798,568</b>	<b>592,070</b>	<b>540,104</b>	<b>228,275</b>	<b>1,253,007</b>	<b>271,827</b>	<b>117,995</b>
<b>Total liabilities and fund equity</b>	<b>\$ 151,796</b>	<b>\$ 4,060</b>	<b>\$ 607,774</b>	<b>\$ 839,132</b>	<b>\$ 654,713</b>	<b>\$ 583,662</b>	<b>\$ 247,541</b>	<b>\$ 1,355,123</b>	<b>\$ 327,302</b>	<b>\$ 134,461</b>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 3**

**Combining Balance Sheet - Nonmajor Special Revenue Funds (Concluded)**  
**December 31, 2011**

	Tourist Commission	Fire Protection District No. 2	Merryville Visitor Center	Beauregard Covered Arena	War Memorial Civic Center	Air Flight Station Maintenance	Fire Protection District No. 4	Louisiana Emergency Shelter Grant	South Beauregard Recreation District	Special Federal Grants	Total
<b>Assets</b>											
Equity in pooled cash	\$ 107,086	\$ 489,014	\$ 31,255	\$ 168	\$ 166,799	\$ 21,040	\$ 313,403	\$ 382	\$ 376,040	\$ -	\$ 3,401,523
Investments	-	-	-	-	-	-	-	-	-	-	500,000
Receivables	10,094	300,187	-	-	260,991	-	332,445	-	445,500	-	3,614,324
Interfund receivable	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	244,121
<b>Total assets</b>	<b>\$ 117,180</b>	<b>\$ 789,201</b>	<b>\$ 31,255</b>	<b>\$ 168</b>	<b>\$ 427,790</b>	<b>\$ 21,040</b>	<b>\$ 645,848</b>	<b>\$ 382</b>	<b>\$ 821,540</b>	<b>\$ -</b>	<b>\$ 7,759,968</b>
<b>Liabilities and fund equity</b>											
<b>Liabilities:</b>											
Accounts payable	\$ 4,013	\$ 34,982	\$ 245	\$ -	\$ 16,414	\$ -	\$ 16,875	\$ -	\$ 15,736	\$ -	\$ 203,874
Payroll liabilities	3,220	-	466	-	4,993	-	-	-	-	-	31,747
Deferred revenue	-	18,310	-	-	17,471	-	34,368	-	27,371	-	302,860
Due to other funds	-	-	-	-	-	-	-	-	-	-	11,404
<b>Total liabilities</b>	<b>7,233</b>	<b>53,292</b>	<b>711</b>	<b>-</b>	<b>38,878</b>	<b>-</b>	<b>51,243</b>	<b>-</b>	<b>43,107</b>	<b>-</b>	<b>549,885</b>
<b>Fund equity:</b>											
<b>Fund balances:</b>											
Nonexpendable - inventory	-	-	-	-	-	-	-	-	-	-	244,121
<b>Restricted:</b>											
Public works	-	-	-	-	-	21,040	-	-	-	-	4,172,850
Public safety	-	735,909	-	-	-	-	594,605	382	-	-	1,330,896
Culture and recreation	109,947	-	30,544	168	388,912	-	-	-	778,433	-	1,311,482
Other general government	-	-	-	-	-	-	-	-	-	-	150,734
	<b>109,947</b>	<b>735,909</b>	<b>30,544</b>	<b>168</b>	<b>388,912</b>	<b>21,040</b>	<b>594,605</b>	<b>382</b>	<b>778,433</b>	<b>-</b>	<b>7,210,083</b>
<b>Total liabilities and fund equity</b>	<b>\$ 117,180</b>	<b>\$ 789,201</b>	<b>\$ 31,255</b>	<b>\$ 168</b>	<b>\$ 427,790</b>	<b>\$ 21,040</b>	<b>\$ 645,848</b>	<b>\$ 382</b>	<b>\$ 821,540</b>	<b>\$ -</b>	<b>\$ 7,759,968</b>

BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana

Schedule 4

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2011

	Building Code Compliance	Hyatt Community Center	Road District No. 1	Road District No. 2	Road District No. 3	Road District No. 4	Road District No. 5	Road District No. 6	Road District No. 7	Road District No. 8
<b>Revenues:</b>										
Local sources:										
Taxes:										
Ad valorem	\$ -	\$ -	\$ -	\$ 332,171	\$ 285,950	\$ 314,446	\$ 121,866	\$ 740,619	\$ 187,185	\$ 79,417
Sales	-	-	89,046	89,047	89,047	89,047	89,046	89,047	89,046	89,046
Other taxes	-	-	-	-	-	-	-	-	-	-
Fees, charges, and commissions for services	127,950	490	-	-	-	-	-	-	-	-
Interest income	378	2	5,431	1,326	1,028	893	384	1,568	449	250
Other	-	-	-	-	-	-	-	-	-	-
State sources:										
State revenue sharing	-	-	-	1,681	8,308	1,362	843	3,123	6,330	-
Other state funds	-	-	-	-	26,402	-	-	-	-	-
Federal sources	-	-	41,804	3,550	167	-	-	-	-	-
Total revenues	128,328	492	136,281	427,775	410,902	405,748	212,139	834,357	283,010	168,713
<b>Expenditures:</b>										
General government:										
Finance and administrative	-	-	130	-	-	-	-	-	-	-
Other general government	155,980	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	394,126	483,282	699,074	525,871	272,448	500,799	476,801	317,654
Culture and recreation	-	22,916	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	20,693	-	-	-	-	-
Total expenditures	155,980	22,916	394,256	483,282	719,767	525,871	272,448	500,799	476,801	317,654
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(27,652)	(22,424)	(257,975)	(55,507)	(308,865)	(120,123)	(60,309)	333,558	(193,791)	(148,941)
<b>Other financing sources (uses):</b>										
Transfers in/(out)	-	22,248	50,000	100,000	101,435	100,000	49,988	8,334	72,458	50,000
Proceeds from sale of assets	-	69	3,933	-	15,042	13,662	4,048	1,748	-	-
Total other financing sources (uses)	-	22,317	53,933	100,000	116,477	113,662	54,036	10,082	72,458	50,000
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	(27,652)	(107)	(204,042)	44,493	(192,388)	(6,461)	(6,273)	343,640	(121,333)	(98,941)
<b>Beginning fund balances</b>	178,386	3,585	798,127	754,075	784,458	546,565	234,548	909,367	393,160	216,936
<b>Ending fund balances</b>	\$ 150,734	\$ 3,478	\$ 594,085	\$ 798,568	\$ 592,070	\$ 540,104	\$ 228,275	\$ 1,253,007	\$ 271,827	\$ 117,995

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 4**

**Combining Schedule of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Special Revenue Funds (concluded)  
For the Year Ended December 31, 2011**

	Tourist Commission	Fire Protection District No. 2	Merryville Visitor Center	Beauregard Covered Arena	War Memorial Civic Center	Air Flight Station Maintenance	Fire Protection District No. 4	Louisiana Emergency Shelter Grant	South Beauregard Recreation District	Special Federal Grants	Total
<b>Revenues:</b>											
Local sources:											
Taxes:											
Ad valorem	\$ -	\$ 283,688	\$ -	\$ -	\$ 243,574	\$ -	\$ 296,914	\$ -	\$ 439,553	\$ -	\$ 3,325,383
Sales	-	-	-	-	-	-	-	-	-	-	712,372
Other taxes	123,918	-	-	-	-	-	-	-	-	-	123,918
Fees, charges, and commissions for services	-	-	-	-	15,825	-	-	-	-	-	144,265
Interest income	278	1,372	21	-	608	47	1,319	-	837	-	16,191
Other	34,451	2,743	-	-	-	-	-	-	-	-	37,194
State sources:											
State revenue sharing	-	-	-	-	-	-	-	-	-	-	21,647
Other state funds	-	19,620	58,594	-	-	-	25,755	-	-	-	130,371
Federal sources	-	-	-	-	-	-	-	-	-	318,650	364,171
Total revenues	158,647	307,423	58,615	-	260,007	47	323,988	-	440,390	318,650	4,875,512
<b>Expenditures:</b>											
General government:											
Finance and administrative	-	-	-	-	-	-	-	-	-	-	130
Other general government	-	-	-	-	-	-	-	-	30,032	-	186,012
Public safety	-	467,294	-	-	-	3,802	620,936	-	-	-	1,092,032
Public works	-	-	-	-	-	-	-	-	-	318,650	3,988,705
Culture and recreation	168,095	-	48,889	1	349,767	-	-	-	54,190	-	643,858
Debt Service	-	-	-	-	-	-	-	-	-	-	20,693
Total expenditures	168,095	467,294	48,889	1	349,767	3,802	620,936	-	84,222	318,650	5,931,430
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(9,448)	(159,871)	9,726	(1)	(89,760)	(3,755)	(296,948)	-	356,168	-	(1,055,918)
<b>Other financing sources (uses):</b>											
Transfers in/(out)	(7,875)	-	(8,125)	-	-	-	(60,700)	-	10,000	-	487,763
Proceeds from sale of assets	-	202,446	16,000	-	-	-	-	-	-	-	256,948
Total other financing sources (uses)	(7,875)	202,446	7,875	-	-	-	(60,700)	-	10,000	-	744,711
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	(17,323)	42,575	17,601	(1)	(89,760)	(3,755)	(357,648)	-	366,168	-	(311,207)
<b>Beginning fund balances</b>	127,270	693,334	12,943	169	478,672	24,795	952,253	382	412,265	-	7,521,290
<b>Ending fund balances</b>	\$ 109,947	\$ 735,909	\$ 30,544	\$ 168	\$ 388,912	\$ 21,040	\$ 594,605	\$ 382	\$ 778,433	\$ -	\$ 7,210,083



**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 5**

**Combining Balance Sheet - Nonmajor Capital Projects Funds**  
**December 31, 2011**

	Gothic Jail Renovation	Road District No. 6	Fire Protection District No. 2	Total
<b>Assets</b>				
Equity in pooled cash	\$ -	\$ -	\$ -	\$ -
Receivables	-	269,500	-	269,500
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 269,500</u>	<u>\$ -</u>	<u>\$ 269,500</u>
<b>Liabilities and fund equity</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 1,586	\$ -	\$ 1,586
Retainage payable	-	-	-	-
Payroll liabilities	-	-	-	-
Deferred revenues	-	-	-	-
Due to other funds	-	214,537	-	214,537
<b>Total liabilities</b>	<u>-</u>	<u>216,123</u>	<u>-</u>	<u>216,123</u>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Restricted - capital projects	-	53,377	-	53,377
<b>Total fund equity</b>	<u>-</u>	<u>53,377</u>	<u>-</u>	<u>53,377</u>
<b>Total liabilities and fund equity</b>	<u>\$ -</u>	<u>\$ 269,500</u>	<u>\$ -</u>	<u>\$ 269,500</u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 6**

**Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2011**

	Gothic Jail Renovation	Road District No. 6	Fire Protection District No. 2	Total
<b>Revenues:</b>				
Local sources:				
Interest income	\$ -	\$ 342	\$ 2	\$ 344
State sources:				
Other state funds	-	269,500	-	269,500
Total revenues	-	269,842	2	269,844
<b>Expenditures:</b>				
General government:				
Finance and administrative	-	-	6,822	6,822
Public works	10,755	468,742	-	479,497
Total expenditures	10,755	468,742	6,822	486,319
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(10,755)	(198,900)	(6,820)	(216,475)
<b>Other financing sources (uses):</b>				
Transfers in/(out)	10,755	91,666	-	102,421
Total other financing sources (uses)	10,755	91,666	-	102,421
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	-	(107,234)	(6,820)	(114,054)
<b>Beginning fund balances</b>	-	160,611	6,820	167,431
<b>Ending fund balances</b>	\$ -	\$ 53,377	\$ -	\$ 53,377

**BEAUREGARD PARISH SCHOOL BOARD**  
**DeRidder, Louisiana**

**Schedule 7**

**Combining Balance Sheet - Nonmajor Debt Service Funds**  
**December 31, 2011**

	Parish Government Building	Subdistrict 1 of Road District 3	Fire Protection District No. 4	Fire Protection District No. 2	Total
<b>Assets</b>					
Equity in pooled cash	\$ -	\$ -	\$ 3	\$ 71,856	\$ 71,859
Investments	-	-	-	-	-
Receivables	-	-	-	89,025	89,025
Interfund receivable	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 160,881</u>	<u>\$ 160,884</u>
<b>Liabilities and fund equity</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 3,078	\$ 3,078
Retainage payable	-	-	-	-	-
Payroll liabilities	-	-	-	-	-
Deferred revenue	-	-	-	5,474	5,474
Due to other funds	-	-	-	-	-
<b>Total liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,552</u>	<u>\$ 8,552</u>
<b>Fund equity:</b>					
<b>Fund balances:</b>					
Restricted - debt service	-	-	3	152,329	152,332
<b>Total fund equity</b>	<u>-</u>	<u>-</u>	<u>3</u>	<u>152,329</u>	<u>152,332</u>
<b>Total liabilities and fund equity</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 160,881</u>	<u>\$ 160,884</u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**Schedule 8**

**Combining Schedule of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Debt Service Funds  
For the Year Ended December 31, 2011**

	Parish Government Building	Subdistrict 1 of Road District 3	Fire Protection District No. 4	Fire Protection District No. 2	Total
<b>Revenues:</b>					
Local sources:					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ 85,589	\$ 85,589
Interest income	15	2	3	180	200
Total revenues	15	2	3	85,769	85,789
<b>Expenditures:</b>					
General government:					
Finance and administrative	-	-	-	3,428	3,428
Debt Service	189,025	-	60,700	67,788	317,513
Total expenditures	189,025	-	60,700	71,216	320,941
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(189,010)	2	(60,697)	14,553	(235,152)
<b>Other financing sources (uses):</b>					
Transfers in/(out)	189,010	(1,435)	60,700	-	248,275
Total other financing sources (uses)	189,010	(1,435)	60,700	-	248,275
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	-	(1,433)	3	14,553	13,123
<b>Beginning fund balances</b>	-	1,433	-	137,776	139,209
<b>Ending fund balances</b>	\$ -	\$ -	\$ 3	\$ 152,329	\$ 152,332

**BEAUREGARD PARISH POLICE JURY  
DeRidder, Louisiana**

**Schedule 9**

**Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2011**

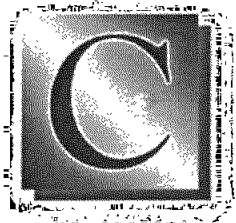
<u>MEMBERS</u>	<u>DISTRICT</u>	<u>AMOUNT</u>
Gerald McLeod	1	\$ 14,400
N. R. "Rusty" Williamson	2	14,400
Carlos Archield	3-A	14,400
S. E. "Teddy" Welch	3-B	14,400
Rex Brumley, Sr.	3-C	14,400
Gary D. Crowe	3-D	14,400
Jerry Shirley	3-E	14,400
Brad Harris	4-A	14,400
Llewellyn "Biscuit" Smith	4-B	14,400
Merlin Schales	5	14,400
		<u>\$ 144,000</u>

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**

**December 31, 2011**

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**REPORTS AND ADDITIONAL  
INFORMATION REQUIRED BY  
*GOVERNMENT AUDITING  
STANDARDS AND  
SINGLE AUDIT ACT  
AMENDMENTS OF 1996***



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## **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**

Beauregard Parish Police Jury  
DeRidder, Louisiana

I have audited the financial statements of the Beauregard Parish Police Jury as of and for the year ended December 31, 2011, which collectively comprise the Police Jury's basic financial statements and have issued my report thereon dated October 12, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of the Beauregard Parish Police Jury is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit, I considered the Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal controls over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Police Jury's internal control over financial reporting.

My consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, and material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, I identified a deficiency in internal control over financial reporting that I consider to be a material weakness and other deficiencies that I consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis. I consider the deficiency described in the accompanying schedule of findings and questioned costs as 2011-1(IC) as a material weakness.

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. I consider the deficiencies described in the accompanying schedule of findings and questioned costs as 2011-2(IC), 2011-3(IC), and 2011-4(IC) as significant deficiencies.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances 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 2011-1(C), 2011-2(C) and 2011-3(C).

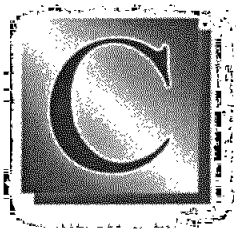
The Police Jury's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit the Police Jury's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the Beauregard Parish Police Jury, the Police Jury's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "J. Aaron Coogan, CPA, LLC". The signature is written in a cursive, flowing style.

DeRidder, Louisiana

October 12, 2012, except for Note 15, for which the date is September 24, 2015



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Beauregard Parish Police Jury  
DeRidder, Louisiana

### Report on Compliance for Each Major Federal Program

I have audited the compliance of the Beauregard Parish Police Jury with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. The Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

### Management's Responsibility

The Police Jury's management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion. However, my audit does not provide a legal determination on the Police Jury's compliance with those requirements.

### Opinion on Each Major Federal Program

In my opinion the Beauregard Parish 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, 2011.

### Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as Item 2011-1(FC). My opinion on each major federal program is not modified with respect to this matter.

Beauregard Parish Police Jury's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, I express no opinion on the response.

Report on Internal Control Over Compliance

The management of the Beauregard Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over compliance that I consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect 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* exists 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. I consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2011-1(FIC) and 2011-2(FIC) as significant deficiencies.

The Beauregard Parish Police Jury's response to the internal control over compliance findings identified in my audit is described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, I express no opinion on the response.

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

This report is intended solely for the information and use of the Beauregard Parish Police Jury, the Police Jury's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



DeRidder, Louisiana  
September 24, 2015

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2012**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Homeland Security</b>			
Passed through State of Louisiana Office of Homeland Security and Emergency Preparedness:			
Hazard Mitigation Grant Program - Flood Program	97.039	1603-011-0004	\$ 322,710
Hazard Mitigation Grant Program - Pilot Reconstruction	97.039	1603-011-0006	7,500
Hazard Mitigation Grant Program - Retrofit Jail and Courthouse	97.039	1603n-011-0009	<u>114,463</u>
			<u>444,673</u>
<b>United States Department of Housing and Urban Development</b>			
Passed through State of Louisiana Office of Community Development:			
Community Development Block Grant - Physical Accessibility Program*	14.228	B-10-DC-22-0001	13,500
Community Development Block Grant - Old Post Office*	14.228	B-06-DG-22-0001	<u>305,150</u>
			<u>318,650</u>
Total Expenditures of Federal Awards			<u>\$ 763,323</u>

\* Denotes major Federal program

The accompanying notes are an integral part of this schedule.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2011**

**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Beauregard Parish Police Jury, DeRidder, Louisiana. The Beauregard Parish Police Jury (the "Police Jury") reporting entity is defined in Note 1 to the Police Jury's financial statements. 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 financial statements.

**NOTE 3 – RELATIONSHIP TO FINANCIAL STATEMENTS**

Federal awards revenues are reported in the Police Jury's financial statements as follows:

General Fund	\$ 444,673
Non-major special revenue fund - Special Federal Grant Fund	<u>318,650</u>
Total	<u>\$ 763,323</u>

**NOTE 4 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**NOTE 5 – MATCHING REVENUES**

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2011**

**Section I - Summary of Audit Results**

**Financial Statements**

Type of auditors' report issued	Unqualified
Internal control over financial reporting:	
• Material weaknesses identified?	Yes
• Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

**Federal Programs**

Type of auditors' report issued	Unqualified
Internal Control over Federal Programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Compliance findings with Federal Programs?	Yes
Identification of Major Programs:	
<i>U.S. Department of Housing and Urban Development</i> Community Development Block Grant	14.228
Dollar Threshold Used to Distinguish Type A Programs	\$300,000
Low-Risk Auditee?	No

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Corrective Action Plan for Current Year Findings**  
**For the Year Ended December 31, 2011**

**Internal Control:**

*Finding 2011-1(IC) – Management Review of Accounting Records*

Finding. A member of management does not review bank reconciliations, payroll registers, edit reports, or journal entries.

Criteria. Review of staff work by a member of management is an effective internal control procedure.

Effect. Without proper internal control, errors within the financial records or fraud could occur and go undetected.

Cause. There was no system of management review of the foregoing items in place during the year.

Recommendation. Management should review all work of the accounting staff on a timely basis.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

*Finding 2011-2(IC) – Late Request for Reimbursement*

Finding. Reimbursement of costs under grant agreements were not made on a timely basis. This oversight was not discovered until the Police Jury's external accountant began his year-end close procedures. The request was technically late, however the granting agency approved payment of the grant.

Criteria. To maximize revenues, all sources of revenue should be tracked and accounted for.

Effect. Without proper tracking, the Police Jury could potentially lose revenue.

Cause. There was no system in place to ensure that grant reimbursements were requested and received.

Recommendation. Management should implement a system to track grant projects.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Corrective Action Plan for Current Year Findings (continued)**  
**For the Year Ended December 31, 2011**

*Finding 2011-3(IC) – Master Bank Accounts Reconciliation*

Finding. The payroll liability accounts in the Master Bank Fund are not being reconciled.

Criteria. Review of all balance sheet accounts in all funds should be reconciled.

Effect. Upon reconciliation of these accounts, Accounting was unable to identify approximately \$29,000 which had to be written off. It appears that this amount represents reimbursements due from former employees for health insurance provided under the provisions of COBRA.

Cause. There was no system in place to ensure that all reimbursements for health insurance payments made on behalf of former employees were being received.

Recommendation. Management should implement a system to track these reimbursements.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

*Finding 2011-4(IC) – Bank Accounts Not Included in Accounting Records*

Finding. Bank accounts for certain federal grant monies were not included in the general ledger system of the Police Jury.

Criteria. All bank accounts under the control of the Police Jury should be included in the accounting records of the Police Jury.

Effect. The exclusion of these accounts would have a material effect on the financial statements.

Cause. These bank accounts were recently opened and were never entered into the accounting system.

Recommendation. Management should include all accounts under its control in its accounting system.

Management's Response. These bank accounts have now been recorded in the accounting system. We will ensure that all future new accounts are included as well.

Contact Person. Tayra DeHoven, Secretary/Treasurer



**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Corrective Action Plan for Current Year Findings (continued)**  
**For the Year Ended December 31, 2011**

**Compliance:**

*Finding 2011-1(C) – Timely Submission of Audit*

Finding. The audited financial statements were not submitted to the state within six months of year end.

Criteria. State law requires that audited financial statements are submitted within six months of year end.

Effect. Non-compliance with this law could cause state funding to be withheld.

Cause. The audit was not finalized by June 30, 2012, due to an ongoing investigation by the Legislative Auditor.

Recommendation. The Police Jury should work to ensure that the audit is submitted timely to the Legislative Auditor. However, it is noted that the delay for 2011 was due to an isolated incident and is not expected to effect the Police Jury's 2012 submission.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

*Finding 2011-2(C) – Noncompliance with Bid Law*

Finding. There were several instances where the Police Jury did not comply with bid law. In one instance, the specifications for a large piece of equipment were written so narrowly that only one manufacturer could have been awarded the bid. In a bid for aggregate, the Police Jury did not award the low bidder.

Criteria. The State of Louisiana requires all government entities to comply with bid law.

Effect. The afore-mentioned noncompliance with bid law caused the Police Jury to pay more for the purchases than it would have had it complied with bid law.

Cause. For the equipment bid, it appears that the narrow language of the request for bid limited the response to the bid request to a single supplier. Lack of knowledge of the bid law seems to be the reason for the aggregate bid.

Recommendation. Both the Finance and Public Works Departments should receive training on the state bid law. Also, the Secretary/Treasurer should review all requests for bid before they are publicized as well as review all bid awards to ensure that they are in compliance with state law.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Corrective Action Plan for Current Year Findings (continued)**  
**For the Year Ended December 31, 2011**

*Finding 2011-3(C) – Controls Over Public Works Assets*

Finding. As a result of an investigation by the Louisiana Legislative Auditor, certain surplus items in the Public Works Department were disposed in violation of state law. In one instance, scrap metal was given away for free. In several cases, the proceeds of the sales of surplus were not turned in to the Finance Department.

Criteria. State law requires that in order to dispose of surplus, such items are required to be declared surplus by the governing body. Then the items must be auctioned or bid. Additionally, the state constitution prohibits the gift or donation of public property. Lastly, state law also requires local governments to put safeguards in place to ensure its assets are protected.

Effect. By not having proper safeguards over Public Works assets, the Police Jury did not receive value for the surplus items that were disposed.

Cause. According to the Legislative Auditor's Office, the former public works manager initiated the disposal of these items without approval from the Police Jury.

Recommendation. Management should implement a system to track all assets, including surplus and supplies, and dispose of such assets properly in accordance with state law.

Management's Response. Management concurs with the finding and will implement the recommendation. Additionally, the public works manager is no longer employed at the Police Jury.

Contact Person. Tayra DeHoven, Secretary/Treasurer

**Federal Programs - Compliance:**

*Finding 2011-1(FC) – Federal Funds Cash Management*

Finding. The Police Jury received \$156,448 in December 2008 that was not disbursed until August 2011.

Criteria. Federal grant funds are required to be spent within a reasonable amount of time after it is received.

Effect. Failure to promptly disburse federal grant monies could result in non-compliance with federal cash management rules.

Cause. Per management, the Police Jury requested payment for the purchase of a property under a FEMA program, however the payment was delayed due to potential pollution concerns on the property.

Recommendation. The Police Jury should make sure that all funding requests on federal grants are disbursed in a timely manner.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Corrective Action Plan for Current Year Findings (concluded)**  
**For the Year Ended December 31, 2011**

**Federal Programs - Internal Control Over Compliance:**

*Finding 2011-1(FIC) – Federal Funds Not Segregated and Classified Restricted*

Finding. Restricted federal funds were not segregated and restricted for specific purpose.

Criteria. Funds that are restricted as to the purpose for which it can be used should be disclosed as such.

Effect. Failure to properly identify restricted funds could result in non-compliance with the restriction.

Cause. The Police Jury received the sales proceeds of properties by the Louisiana Land Trust. These properties were originally purchased through a federal program and these proceeds can only be spent for similar purchases of property. However, the restriction was not identified and disclosed.

Recommendation. Agreements and other documentation accompanying monies from other governments must be examined thoroughly to identify restrictions.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

*Finding 2011-2(FIC) – Tracking of Federal Projects*

Finding. Reimbursement requests for approximately \$20,000 in project costs were not submitted for the FEMA Hazard Mitigation Grant.

Criteria. Grant revenue and grant expenditures per the general ledger should be reconciled to the reimbursement requests for each federal project to ensure compliance with grant requirements and that reimbursements are properly made.

Effect. Failure to properly track grants can cause improper reimbursements. Additionally, it could allow errors in the general ledger to go undetected.

Cause. Except for CDBG grants, there is no system in place to track individual federal projects. Because there is no tracking system/reconciliation, the unreimbursed costs were not detected.

Recommendation. The Police Jury should implement a tracking system for federal and state projects.

Management's Response. Management concurs with the finding and will implement the recommendation.

Contact Person. Tayra DeHoven, Secretary/Treasurer

**BEAUREGARD PARISH POLICE JURY**  
**DeRidder, Louisiana**  
**Schedule of Prior Year Findings**  
**For the Year Ended December 31, 2011**

**Internal Control - N/A**

*Finding 2010-1(IC)*

Description of Finding. The accounting and fixed assets systems are based on outdated technology and make the year-end close of the financial records very difficult. Because of the inflexibility of the systems, no entries can be made after the end of the year. Many of the entries for the final year-end close are not known at December 31 and have to be determined/calculated after year end. Pages and pages of these adjustments have to be made at audit time. This makes it difficult to ensure that all year-end entries are accurately and completely recorded. This is the primary reason for the prior period adjustment. Additionally, today's systems are more user-friendly, easier to learn and train on, and save time.

Corrective Action taken. Management solicited requests for proposal and decided to stay with the same vendor but upgrade to its latest product. The upgraded system has its limitations but is far superior to the old system. The new system allows all of the year-end entries to be made properly.

**Compliance:**

*Finding 2010-1(C)*

Description of Finding. The collected balance at one bank exceeded the amount of FDIC insurance coverage plus the market value of investment securities pledged as collateral. State law states that banks fully secure the uninsured bank balance at all times by the pledge of securities. On January 4, 2011, the bank pledged an additional security valued at \$100,000 to cure the noncompliance.

Corrective Action Taken. Management is monitoring pledged securities and was in compliance at December 31, 2011.