

OUACHITA PARISH POLICE JURY

**Financial Statements
As of and For the Year Ended December 31, 2016**

OUACHITA PARISH POLICE JURY

Financial Statements As of and for the Year Ended December 31, 2016

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HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

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

John Herman, CPA
Lynn Andries, CPA, CGMA
Esther Atteberry, CPA
Lori Woodard, MBA, CPA, CGMA, CITP
Katie Jacola, CPA
Ronnie Jacola, CPA
Lesley Engolia, CPA

INDEPENDENT AUDITORS' REPORT

Ouachita Parish Police Jury
Monroe, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

**Ouachita Parish Police Jury
Monroe, Louisiana**

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units

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

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the Ouachita Parish Police Jury, as of December 31, 2016, or the changes in financial position, and, where applicable, cash flows thereof for the year then ended.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Ouachita Parish Police Jury as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

At its July 5, 2016 meeting, the Ouachita Parish Police Jury passed ordinance number 9111 altering the boundaries of the District to encompass the area constituting West Ouachita Sewerage District No. 16 (District 16) and abolishing said West Ouachita Sewerage District No. 16. On August 4, 2016, the District officially accepted the assets and operations of District No. 16. See Note 17 to the financial statements for further details regarding the merger.

Other Matters

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 17; budgetary comparison information, pages 93 through 99; Other Post-Employment Benefits Schedules of Funding Progress and Employer Contributions, page 100; and Schedules of Employer's Proportionate Share of Net Pension Liability and Employer's Contributions, pages 101 and 102 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and

**Ouachita Parish Police Jury
Monroe, Louisiana**

comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

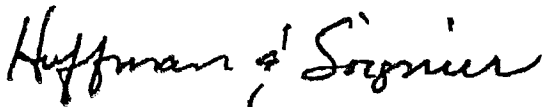
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial schedules and schedules 24 and 25 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial schedules, schedules 24 and 25 and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.



(A Professional Accounting Corporation)
June 30, 2017

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2016

Our discussion and analysis of Ouachita Parish Police Jury's (the Police Jury's) financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2016. Please read it in conjunction with the Police Jury's financial statements.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- Assets of the Police Jury exceeded its liabilities at the close of the most recent fiscal year by approximately \$268 million (net position). Of this amount, there is a negative \$8.95 million (unrestricted net position).
- The Police Jury's total net position increased by approximately \$4.7 million during 2016. Governmental activities' net position increased approximately \$5.3 million during 2016, while business-type activities' net position decreased by approximately \$121,000.
- As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$111 million, an increase of approximately \$16 million in comparison with the prior year. Approximately 4.6% of this total amount, \$5.1 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 95.4% or \$105.9 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 15.
- At the end of the most recent fiscal year, unassigned fund balance for the General Fund was \$5.1 million, or 53% of total 2016 General Fund expenditures and transfers.
- In April 2016, voters on the west side of the parish approved a .39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. It is estimated that the tax will generate \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the reconstruction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects.
- We now must mention a historic flooding event in March 2016. The parish suffered historic flooding after a rain event dropped nearly 27 inches of rain in a 2 day period. A disaster was declared by the parish, the state and the federal government which is FEMA DR-4263. There are several funds that are affected by this event with the largest amount of funds being spent on response and recovery by the General Fund and Public Works. FEMA will only reimburse 75% of the approved response and recovery funds.

USING THIS ANNUAL REPORT

The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and for its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2016

statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give some insights into the Police Jury's overall financial health. Fund financial statements report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General Fund, Public Works, Fire Department, Public Library, the Correctional Center and the Urban Systems Special Revenue Funds, as well as, the West Ouachita Sewerage District No. 9 Enterprise Fund.

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

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

Reporting on the Police Jury as a Whole

Government-Wide Financial Statements

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

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

These two statements report the Police Jury's *net position* - the difference between assets and liabilities, as reported in the Statement of Net position - as one way to measure the Police Jury's financial health, or *financial position*. Over time, *increases or decreases* in the Police Jury's net position - as reported in the Statement of Activities - are one indicator of whether its *financial health* is improving or deteriorating. The relationship

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2016

between revenues and expenses is the Police Jury's *operating results*. However, the Police Jury's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges and drainage systems to assess the *overall health* of the Police Jury.

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

Reporting the Police Jury's Most Significant Funds

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

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

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

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

Proprietary Funds encompass both enterprise and internal service funds on the fund financial statements (see Statements E, F, and G). Enterprise funds are used to report the same functions

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2016

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

Fiduciary funds are used to account for resources held by the Police Jury in a trustee capacity or as an agent for others. The Police Jury had no fiduciary funds at December 31, 2016.

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

Capital Assets

General capital assets include land, construction in progress, buildings, equipment and furniture, books, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the Police Jury's capitalization threshold (see Note 1 – J). All projects completed and acquisitions occurring in the year ended December 31, 2016, have been capitalized. The Police Jury has capitalized all purchased capital assets and all donated capital assets.

Notes to the Financial Statements

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

Other Information

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

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Schedules 7 through 25.

Also included in the report are the Office of Management and Budget A-133 Single Audit reports and the Schedule of Expenditures of Federal Awards (Schedule 26).

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2016

GOVERNMENT-WIDE FINANCIAL ANALYSIS

THE POLICE JURY AS A WHOLE The Police Jury's net position were \$268 million at December 31, 2016. Of this amount, \$259 million was restricted or invested in capital assets. Restricted net position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

The following table reflects the condensed Statement of Net Position for 2016, with comparative figures from 2015:

Table 1
OUACHITA PARISH POLICE JURY
Condensed Statement of Net Position
December 31, 2016 and 2015

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and other assets	\$ 123,696,959	\$ 110,159,825	\$ 168,009	\$ 165,848	\$ 123,864,968	\$ 110,325,673
Capital Assets	181,899,334	183,839,139	1,809,004	2,399,612	183,708,338	186,238,751
Total Assets	<u>305,596,293</u>	<u>293,998,964</u>	<u>1,977,013</u>	<u>2,565,460</u>	<u>307,573,306</u>	<u>296,564,424</u>
Deferred outflows of resources						
Deferred charges on pensions	<u>16,786,299</u>	<u>7,023,044</u>	<u>-</u>	<u>-</u>	<u>16,786,299</u>	<u>7,023,044</u>
Liabilities						
Current and other liabilities	5,266,229	7,488,268	90,229	7,802	5,356,458	7,496,070
Long-term liabilities	48,370,892	31,637,251	353,244	378,400	48,724,136	32,015,651
Total Liabilities	<u>53,637,121</u>	<u>39,125,519</u>	<u>443,473</u>	<u>386,202</u>	<u>54,080,594</u>	<u>39,511,721</u>
Deferred inflows of resources						
Deferred inflows on pensions	<u>2,276,980</u>	<u>758,244</u>	<u>-</u>	<u>-</u>	<u>2,276,980</u>	<u>758,244</u>
Net Position						
Invested in capital assets, net of debt	181,899,334	183,839,139	1,458,004	2,023,612	183,357,338	185,862,751
Restricted	93,597,287	77,294,805	58,502	58,502	93,655,789	77,353,307
Unrestricted	(8,969,628)	(1,760,362)	17,304	97,144	(8,952,324)	(1,663,218)
Total Net Position	<u>\$ 266,468,491</u>	<u>\$ 261,138,248</u>	<u>\$ 1,533,540</u>	<u>\$ 2,179,258</u>	<u>\$ 268,002,031</u>	<u>\$ 263,317,503</u>

The negative \$8.97 million in unrestricted net position of governmental activities represents the *accumulated*

Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2016

results of all past year's operations. Net position of governmental activities increased by \$5.3 million from the prior year. The changes in net position are discussed later in this MD&A.

The Police Jury's *combined* net position at year-end totaled \$268 million. Approximately 68% (\$183.3 million) of the Police Jury's net position as of December 31, 2016, reflects the Police Jury's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 35% of the Police Jury's net position (\$94 million) are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes. The remaining is a negative 3% (\$9 million) of net position, referred to as unrestricted.

The results of this year's operations for the primary government as a whole are reported in the Statement of Activities. The following Table 2 provides a summary of the changes in net position for the year ended December 31, 2016, with comparative figures from 2015:

**Ouachita Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2016**

**OUACHITA PARISH POLICE JURY
Condensed Statement of Activities
For the years ended December 31, 2016 and 2015**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Program revenues						
Charges for services	\$ 10,405,356	\$ 10,611,985	\$ 208,962	\$ 323,211	\$ 10,614,318	\$ 10,935,196
Operating grants and contributions	7,920,646	7,572,370	-	-	7,920,646	7,572,370
Capital grants and contributions	4,624,886	9,052,749	-	-	4,624,886	9,052,749
General Revenues						
Ad valorem taxes	36,504,977	35,063,981	-	-	36,504,977	35,063,981
Sales taxes	17,107,567	15,323,094	-	-	17,107,567	15,323,094
Other general revenues	9,360,137	9,719,376	952	38	9,361,089	9,719,414
Total revenues	85,923,569	87,343,555	209,914	323,249	86,133,483	87,666,804
Functions/Program						
Expenses:						
Current						
Legislative	217,213	197,082	-	-	217,213	197,082
Judicial	7,827,936	7,883,072	-	-	7,827,936	7,883,072
Elections	226,786	151,633	-	-	226,786	151,633
Finance and administrative	2,094,809	2,144,002	-	-	2,094,809	2,144,002
Other general government	7,214,994	7,260,238	-	-	7,214,994	7,260,238
Public safety	38,130,460	35,967,089	-	-	38,130,460	35,967,089
Public works	8,370,741	8,657,700	-	-	8,370,741	8,657,700
Health and welfare	3,885,653	4,797,473	-	-	3,885,653	4,797,473
Culture and recreation	7,903,470	7,453,253	-	-	7,903,470	7,453,253
Economic development and assistance	4,714,524	4,524,170	-	-	4,714,524	4,524,170
Interest	6,736	-	-	-	6,736	-
Sewer	-	-	330,918	380,905	330,918	380,905
Total function/program expenses	80,593,323	79,035,712	330,918	380,905	80,924,240	79,416,617
Increase (decrease) in net position	\$ 5,330,246	\$ 8,307,843	\$ (121,004)	\$ (57,656)	\$ 5,209,242	\$ 8,250,187

Changes in Net Position The Police Jury's total revenues were \$86.1 million and the total cost of all programs and services was \$80.9 million. Therefore, net position increased \$5.2 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

Governmental Activities net position increased \$5.3 million in 2016. The cost of all of the *governmental* activities this year was \$80.6 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$63 million because some of the cost was paid by those

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who benefited from the programs (\$10.4 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$23.1 million).

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

**Table 3
OUACHITA PARISH POLICE JURY
Governmental Activities
Years Ended December 31, 2016 and 2015**

	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
Judicial	\$ 7,827,936	\$ 7,883,072	\$ 3,221,009	\$ 3,295,237
Other general government	7,214,994	7,260,238	7,214,994	7,258,279
Public safety	38,130,460	35,967,089	31,869,261	29,998,887
Public works	8,370,741	8,657,700	2,756,949	(1,434,351)
Finance and administration	2,094,809	2,144,002	428,576	437,191
Culture and recreation	7,903,470	7,453,253	7,662,708	7,222,538
Health and welfare	3,885,653	4,797,473	3,724,707	4,651,925
All others	5,165,260	4,872,886	764,231	368,903
Totals	<u>\$ 80,593,323</u>	<u>\$ 79,035,713</u>	<u>\$ 57,642,435</u>	<u>\$ 51,798,609</u>

Governmental Activities net position increased \$5.3 million. Some factors affecting the change in net position for governmental activities were:

- (1) a \$454,220 increase in housing revenue due to programs implemented by the Ouachita Parish Sheriff at the Ouachita Correctional Center.
- (2) a \$1,441,649 increase in property taxes due to increased value of assessments.
- (3) a \$1,784,473 increase in sales tax revenues. (the new West Ouachita Economic Development District added \$914,438 to this increase)
- (4) a \$179,231 decrease in internal service fund long-term liability estimates.
- (5) approximately \$3.1 million of expenditures to continue Urban Systems road projects.

Business-Type Activities net position decreased by approximately \$121,000 in 2016.

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FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, the *restricted*, *committed*, and *unassigned* fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. These fund balances are further described in Note 15.

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$110.6 million, an increase of approximately \$15.7 million in comparison with the prior year. Approximately 4.6% of this total amount, \$5.1 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 95.4% or \$105.9 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Footnote 15.

The General Fund is the chief operating fund of the Ouachita Parish Police Jury. At the end of the fiscal year, total fund balance of the General Fund was approximately \$9.5 million of which \$4.4 million was committed leaving \$5.1 million unassigned. For 2016, fund balance decreased by \$66,000 versus the \$145,000 increase in 2015.

Public Works fund balance increased by approximately \$938,000 as compared with a \$1,476,000 increase in 2015. This difference is largely due primarily to an the purchase of large equipment, a transfer of \$500,000 to the Parish Transportation Fund in order to assist with contracted road programs, and the expenditures related to the March 2016 flood.

The Fire Department fund balance increased by approximately \$600,000 in 2016 versus a \$1.2 million increase in 2015. The Fire Department experienced a \$233,000 increase in property taxes, a \$435,000 increase in sales taxes and a \$1,664,000 increase in expenditures consisting of an increase in personnel expenses of \$1,350,000 and expenditures related to facility and equipment improvements. Finally, in 2016 and 2015, the Fire Department transferred \$1,400,000 and \$1,800,000, respectfully, to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library fund balance increased by approximately \$1.1 million in 2016 versus a \$528,870 increase in 2015. This change is largely due primarily to the Library's effort to conserve in all expenditures, plus transferring \$250,000 less into its Capital Outlay fund during 2016. The Capital Outlay fund will be used for future major capital expenditures.

The Correctional Center fund balance increased by approximately \$1.9 million in 2016 as compared to 2015's \$1.8 million increase. This change is primarily due to a \$267,000 increase in ad valorem tax revenue.

The Urban System fund balance increased by approximately \$600,000 in 2016 as compared to 2015's \$131,000 decrease due to federal revenues and transfers exceeding expenditures in the current year.

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Proprietary Funds The Police Jury's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net position of approximately \$1.5 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The total difference between the original General Fund budget and the final amended budget was an increase in appropriations by approximately \$850,000. The increase is a result of expenditures related to the response and recovery from the March 2016 flood. Resources budgeted increased about \$1,060,000 due mainly to an increase in anticipated increase in tax revenue in the amount of \$180,000, increase in royalties in the amount of \$70,000, the anticipated reimbursement of flood expenditures from FEMA in the amount of \$566,000 and various of minor changes. These changes resulted in a net increase of approximately \$207,500 in budgeted fund balance.

When actual results for 2016 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$103,000. Expenditures and transfers were approximately \$182,000 less than appropriated, resulting in a positive variance. This was due primarily to the minor increases in license revenues and deferring some expenditures into 2016.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets The Policy Jury's investment in capital assets for its governmental and business type activities as of December 31, 2016, amounted to \$186 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress buildings, equipment and furniture, and infrastructure assets such as roads, highways, and drainage and sewer systems.

	Activities		Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 12,091,900	\$ 12,244,547	\$ 11,870	\$ 11,870	\$ 12,103,770	\$ 12,256,417
Construction in progress	19,033,119	19,801,710	-	-	19,033,119	19,801,710
Buildings	60,485,795	59,216,191	3,500	3,500	60,489,295	59,219,691
Equipment and Furniture	37,334,048	35,279,953	18,883	18,883	37,352,931	35,298,836
Books	4,526,813	4,481,467	-	-	4,526,813	4,481,467
Infrastructure	270,482,803	265,569,052	4,590,394	5,423,378	275,073,197	270,992,430
Less: accumulated depreciation	(222,055,142)	(212,753,779)	(2,815,643)	(3,058,017)	(224,870,785)	(215,811,796)
Total Net Capital Assets	\$ 181,899,334	\$ 183,839,141	\$ 1,809,004	\$ 2,399,614	\$ 183,708,338	\$ 186,238,755

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

- Construction in Progress on the following projects:
 - Drainage for \$1,388,000
 - Major road infrastructure for \$16,930,000
 - Buildings for \$716,000

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

Long-Term Debt At the end of the current fiscal year, the Policy Jury had \$351,000 in revenue refunding bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues.

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

**Table 5
OUACHITA PARISH POLICE JURY
Summary of Outstanding Debt at Year End
December 31, 2016 and 2015**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Claims payable	\$ 2,516,718	\$ 2,695,948	\$ -	\$ -	\$ 2,516,718	\$ 2,695,948
Compensated absences	2,353,767	2,204,094	-	-	2,353,767	2,204,094
Other Post-employment benefits	5,756,197	5,496,878	-	-	5,756,197	5,496,878
Pensions	30,644,697	21,110,972	-	-	30,644,697	21,110,972
Capital leases	99,513	129,359	-	-	99,513	129,359
Sales Tax Bonds-2016	7,000,000				7,000,000	
Utilities revenue bonds	-	-	351,000	376,000	351,000	376,000
Total	\$ 48,370,892	\$ 31,637,251	\$ 351,000	\$ 376,000	\$ 48,721,892	\$ 32,013,251

Compensated absences include accrued vacation pay. We present more detailed information about our long-term liabilities in Notes 7, 8, 9, 10 and 11 of the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- It is anticipated that funds or districts with Ad Valorem Tax (property tax) should see revenues remain flat or experience a small increase for the year 2017 as reassessment values for 2016

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experienced a small 3% increase in taxable values. Sales Tax is collected only by Public Works, the Fire Department and the West Ouachita Economic Development District. There is no indication that collections will decrease or increase for the year 2016. However, in the current state of economic conditions, the departments are using conservative estimates in budgeting for sales tax revenue. The previous increase in the price of oil has had a long-term effect on every fund and department in the areas of vehicle fuel, road maintenance / reconstruction materials and inflation of every day supplies. Although the price of a barrel of oil has declined, there has been no measurable decrease in the cost of related products or expenses except for fuel costs.

- During March 2016, Ouachita Parish was inundated with 27 inches of rain in 3 days that flooded many homes and businesses. Many roads were also damaged as a result of the flood. It is anticipated that the parish will expend approximately \$2,750,000 in flood response and recovery. The parish also anticipates that FEMA will reimburse 75% of most of these expenditures, but not all. However, in the short term, the General Fund has expended approximately \$764,000, the Public Works department and the Drainage Fund has expended approximately \$1,500,000 each while waiting on reimbursement.
- As stated last year, the nation's economic crisis has had an impact upon the budgets under the umbrella of the Police Jury, and is beginning to have a significant impact on the services provided by the Parish due to cuts in funding from Federal and State agencies. Although energy and fuel costs have risen, the largest expenditure category for the budgets remains personnel costs. The Jury has allowed departments to include a cost of living adjustment within their budgets in the amount of 2.0% in an effort to keep up with long term inflation. Unfortunately, personnel related benefits such as health insurance and retirement have seen steady increases for several years, and it appears that the increases in retirement are here to stay for the short term, and the increase in health insurance is here to stay for the long term.
- As part of the budget process each year, the Jury reviews a variety of information related to salaries and wages of its employees. In general, this review continues to indicate that our employees are at or below prevailing levels in the workplace for their level or responsibility or longevity. Retirement provisions for Parish employees are dictated by state law and the funds are administered at the state level. The Jury is largely limited to a role of funding the requirement. Since the various retirement programs remain defined benefit, the low interest rate environment continues to result in very substantial percentage in that funding requirement. However, there is good news. The Parochial Retirement System has now funded its Unfunded Accrued Liability, therefore, the rate has reduced to 12.5% for 2017. In addition, all other retirement systems have reduced their rates. As of the date of this report, the Parish has been informed by the following retirement systems of the changes in the employer rate beginning July 1, 2017. District Attorney (DA) Retirement System – will remain at 0.00% (zero%); Registrar of Voters' Retirement (ROV) System – will decrease from 20.00% to 17.00%; and Firefighter's Retirement System – a increase from 25.25% to 26.5%. After years of increases, these decreases are welcome news.
- Using conservative practices in the past few years, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all demands placed upon the fund

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by State laws that mandate support for a variety of “reasonable and necessary” expenses of the local Judiciary system as well as other Parish-level officials. However, the March 2016 flood has reversed the positive cash flow and put a strain on the General Fund.

CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT

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

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Position
December 31, 2016

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 65,455,836	\$ 147,500	\$ 65,603,336
Investments, at market value	11,766,100	-	11,766,100
Receivables			
Ad valorem taxes	34,410,732	-	34,410,732
Sales taxes	2,801,890	-	2,801,890
Special assessments	192,010	-	192,010
Trade receivables	1,502,337	2,372	1,504,709
Other		37,830	37,830
Due from other governmental	6,106,435	3,195	6,109,630
Internal balance	81,390	(81,390)	-
Prepaid expenses	644,574	-	644,574
Inventories	735,655	-	735,655
Restricted assets - cash	-	58,502	58,502
Capital assets, net	181,899,334	1,809,004	183,708,338
Total assets	<u>305,596,293</u>	<u>1,977,013</u>	<u>307,573,306</u>
Deferred Outflows of Resources			
Deferred charges on pensions	16,786,299	-	16,786,299
Total deferred outflows of resources	<u>16,786,299</u>	<u>-</u>	<u>16,786,299</u>
Liabilities			
Accounts payable and accrued expenses	4,409,040	90,229	4,499,269
Unearned revenues	608,681	-	608,681
Deposits held	248,508	-	248,508
Long-term liabilities			
Due within one year	2,299,982	26,000	2,325,982
Due in more than one year	43,554,192	325,000	43,879,192
Other noncurrent liabilities	2,516,718	2,244	2,518,962
Total liabilities	<u>53,637,121</u>	<u>443,473</u>	<u>54,080,594</u>
Deferred Inflows of Resources			
Deferred inflows on pensions	2,276,980	-	2,276,980
Total deferred outflows of resources	<u>2,276,980</u>	<u>-</u>	<u>2,276,980</u>
Net Position			
Net investment in capital assets	181,899,334	1,458,004	183,357,338
Restricted for			
Public works	10,414,032	-	10,414,032
Public safety	49,334,059	-	49,334,059
Health and welfare	4,734,514	-	4,734,514
Culture and recreation	12,504,184	-	12,504,184
Economic development	949,771	-	949,771
Judicial	1,670,546	-	1,670,546
Debt service	375,073	58,502	433,575
Capital improvements	8,285,507	-	8,285,507
Insurance claims	5,271,099	-	5,271,099
Unrestricted	(8,969,628)	17,034	(8,952,594)
Total net position	<u>\$ 266,468,491</u>	<u>\$ 1,533,540</u>	<u>\$ 268,002,031</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Activities
For the Year Ended December 31, 2016

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary government							
Governmental activities							
General government							
Legislative	\$ 217,213	\$ -	\$ -	\$ -	\$(217,213)	\$ -	\$(217,213)
Judicial	7,827,936	2,837,144	1,769,783	-	(3,221,009)	-	(3,221,009)
Elections	226,786	-	-	-	(226,786)	-	(226,786)
Finance and administration	2,094,809	1,664,504	1,729	-	(428,576)	-	(428,576)
Other general government	7,214,994	-	-	-	(7,214,994)	-	(7,214,994)
Total general government	17,581,738	4,501,648	1,771,512	-	(11,308,578)	-	(11,308,578)
Public safety	38,130,460	4,930,493	1,330,706	-	(31,869,261)	-	(31,869,261)
Public works	8,370,741	187,949	800,957	4,624,886	(2,756,949)	-	(2,756,949)
Health and welfare	3,885,653	154,077	6,869	-	(3,724,707)	-	(3,724,707)
Culture and recreation	7,903,470	237,179	3,583	-	(7,662,708)	-	(7,662,708)
Economic and government assistance	4,714,524	394,010	4,007,019	-	(313,495)	-	(313,495)
Interest	6,736	-	-	-	(6,736)	-	(6,736)
Total governmental activities	80,593,323	10,405,356	7,920,646	4,624,886	(57,642,435)	-	(57,642,435)
Business-type activities							
Sewer	330,918	208,962	-	-	-	(121,956)	(121,956)
Total business-type activities	330,918	208,962	-	-	-	(121,956)	(121,956)
Total primary government	\$ 80,924,241	\$ 10,614,318	\$ 7,920,646	\$ 4,624,886	(57,642,435)	(121,956)	(57,764,391)
General revenues							
Taxes							
Ad valorem taxes levied for							
General purposes					3,272,163	-	3,272,163
Special revenue purposes					33,232,814	-	33,232,814
Sales taxes levied for							
Special revenue purposes					17,107,567	-	17,107,567
Other taxes					3,422,975	-	3,422,975
Grants and contributions not restricted to specific programs					875,910	-	875,910
Licenses and permits					1,219,030	-	1,219,030
Assessments					126,856	-	126,856
Insurance premiums					1,900,486	-	1,900,486
Interest and investment earnings					402,315	952	403,267
Rents and royalties					218,005	-	218,005
Gain on disposals of assets (net)					5,549	-	5,549
Miscellaneous					1,189,011	-	1,189,011
Total general revenues					62,972,681	952	62,973,633
Change in net position					5,330,246	(121,004)	5,209,242
Net position at beginning of year (restated)					261,138,245	2,124,687	263,262,932
Adjustment due to Merger					-	(470,143)	(470,143)
Net Position at beginning of year, post merger					261,138,245	1,654,544	262,792,789
NET POSITION AT END OF YEAR					\$ 266,468,491	\$ 1,533,540	\$ 268,002,031

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Balance Sheet
Governmental Funds
December 31, 2016

	MAJOR FUNDS						AGGREGATE REMAINING FUNDS	TOTAL
	SPECIAL REVENUE FUNDS						OTHER GOVERNMENTAL FUNDS	
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	CORRECTIONAL CENTER FUND 110	URBAN SYSTEM FUND 132		
ASSETS								
Cash and cash equivalents	\$ 3,346,969	\$ 7,105,870	\$ 11,301,069	\$ 3,893,213	\$ 6,104,985	\$ -	\$ 29,952,535	\$ 61,704,641
Investments	1,248,000	-	-	1,000,000	1,000,000	-	6,000,000	9,248,000
Receivables								
Ad valorem taxes	3,086,069	-	9,612,020	7,591,930	9,102,386	-	5,018,327	34,410,732
Sales taxes	-	1,252,399	1,254,499	-	-	-	294,992	2,801,890
Special assessments	-	7,050	-	-	-	-	184,960	192,010
Other receivables	438,946	46,629	6,127	200,127	135,348	-	838,656	1,665,833
Due from other funds	1,200,000	-	-	-	-	-	-	1,200,000
Due from other governments	1,064,456	108,723	88,922	117,136	473,851	2,098,062	1,961,250	5,912,400
Prepaid expenses and other assets	45	21,140	-	200	-	-	403,577	424,962
Inventories	3,487	283,894	-	-	114,157	-	334,117	735,655
TOTAL ASSETS	\$ 10,387,972	\$ 8,825,705	\$ 22,262,637	\$ 12,802,606	\$ 16,930,727	\$ 2,098,062	\$ 44,988,414	\$ 118,296,123
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable and accrued expenses	\$ 563,176	\$ 504,237	\$ 859,250	\$ 298,222	\$ 595,202	\$ 45,853	\$ 1,527,519	\$ 4,393,459
Due to other funds	-	-	-	-	-	1,294,569	1,109,161	2,403,730
Unearned revenues	329,411	27,555	-	-	-	-	251,715	608,681
Deposits held	2,970	228,314	-	-	1,856	-	14,200	247,340
Total liabilities	895,557	760,106	859,250	298,222	597,058	1,340,422	2,902,595	7,653,210
Fund equity								
Fund balances								
Nonspendable								
Prepaid expenses and other assets	45	21,140	-	200	-	-	403,577	424,962
Inventories	3,487	283,894	-	-	114,157	-	334,117	735,655
Spendable								
Restricted	-	7,760,565	21,403,387	12,504,184	16,219,512	757,640	29,622,398	88,267,686
Committed	4,422,067	-	-	-	-	-	11,725,727	16,147,794
Unassigned	5,066,816	-	-	-	-	-	-	5,066,816
Total fund balances	9,492,415	8,065,599	21,403,387	12,504,384	16,333,669	757,640	42,085,819	110,642,913
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,387,972	\$ 8,825,705	\$ 22,262,637	\$ 12,802,606	\$ 16,930,727	\$ 2,098,062	\$ 44,988,414	\$ 118,296,123

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
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Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position

December 31, 2016

Total fund balances - governmental funds		\$ 110,642,913
<p>Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.</p>		
Governmental capital assets	\$ 403,954,474	
Less accumulated depreciation	<u>(222,055,140)</u>	181,899,332
<p>Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of net position.</p>		
Capital lease	(99,513)	
Compensated absences	(2,353,767)	
Pensions	(30,644,697)	
Bond	(7,000,000)	
Other post employment benefits	<u>(5,756,196)</u>	(45,854,173)
<p>Elimination of interfund assets and liabilities</p>		
Interfund assets	(1,200,000)	
Interfund liabilities	<u>1,200,000</u>	-
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:</p>		
Cash	3,743,101	
Investments	2,518,100	
Receivables-other	30,539	
Due from other funds	1,293,215	
Prepays	219,612	
Accounts payable and accrued expenses	(15,581)	
Customer deposits	(1,168)	
Other noncurrent liabilities	<u>(2,516,718)</u>	5,271,100
<p>Deferred outflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements</p>		
		16,786,299
<p>Deferred inflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements</p>		
		<u>(2,276,980)</u>
Net position		<u>\$ 266,468,491</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	MAJOR FUNDS						AGGREGATE REMAINING FUNDS	TOTAL
	SPECIAL REVENUE FUNDS						OTHER GOVERNMENTAL FUNDS	
	GENERAL FUND 001	PUBLIC WORKS FUND 102	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	CORRECTIONAL CENTER FUND 110	URBAN SYSTEM FUND 132		
Revenues								
Taxes								
Ad valorem	\$ 3,272,163	\$ -	\$ 10,157,189	\$ 8,058,188	\$ 9,667,778	\$ -	\$ 5,349,660	\$ 36,504,978
Sales	-	8,096,566	8,096,563	-	-	-	914,438	17,107,567
Other	1,670,644	-	-	-	-	-	1,752,331	3,422,975
Licenses, permits, and assessments	845,321	7,400	-	-	-	-	493,164	1,345,885
Intergovernmental								
Federal	457,956	112,610	21,972	3,583	4,413	2,859,528	5,616,840	9,076,902
State	239,469	-	574,454	332,511	24,693	-	1,657,655	2,828,782
Local	167,519	-	-	-	-	-	1,348,234	1,515,753
Fees, charges, and commissions for services	190,952	24,235	-	100,391	4,625,983	-	2,611,634	7,553,195
Fines and forfeitures	57,649	-	-	79,654	-	-	2,714,857	2,852,160
Use of money and property	155,326	31,839	82,301	51,610	50,459	-	220,937	592,472
Other Revenues	54,828	45,115	40,072	227,220	675,974	-	135,847	1,179,056
Total Revenues	7,111,827	8,317,765	18,972,551	8,853,157	15,049,300	2,859,528	22,815,597	83,979,725
Expenditures								
Current								
General government								
Legislative	215,955	-	-	-	-	-	-	215,955
Judicial	2,874,724	-	-	-	-	-	4,654,208	7,528,932
Elections	227,750	-	-	-	-	-	1,705	229,455
Finance and administration	522,676	-	-	-	-	-	1,424,231	1,946,907
Other	852,625	-	-	-	-	-	64,091	916,716
Public safety	1,015,391	-	16,536,338	-	12,769,393	-	4,564,653	34,885,775
Public works	190,920	6,018,117	-	-	-	69,419	1,084,941	7,363,397
Health and welfare	5,001	-	-	-	-	-	1,957,652	1,962,653
Culture and recreation	70,592	-	-	6,544,806	-	-	163,039	6,778,437
Economic development	85,062	-	-	-	-	-	4,539,923	4,624,985
Debt Service								
Principal	-	-	-	-	29,846	-	-	29,846
Interest	-	-	-	-	6,234	502	-	6,736
Capital expenditures	160,998	892,395	457,917	753,456	180,505	3,174,798	3,263,295	8,883,364
Total expenditures	6,221,694	6,910,512	16,994,255	7,298,262	12,985,978	3,244,719	21,717,738	75,373,158
Excess (deficiency) of revenues over expenditures	890,133	1,407,253	1,978,296	1,554,895	2,063,322	(385,191)	1,097,859	8,606,567
Other financing sources/(uses)								
Sale of assets	1,488	15,601	16,296	935	6,791	-	83,997	125,108
Proceeds from debt issued	-	-	-	-	-	-	7,000,000	7,000,000
Transfers in	371,488	15,000	-	-	-	1,000,000	4,195,107	5,581,595
Transfers out	(1,328,785)	(500,000)	(1,400,000)	(500,000)	(180,000)	-	(1,672,810)	(5,581,595)
Total other financing sources/(uses)	(955,809)	(469,399)	(1,383,704)	(499,065)	(173,209)	1,000,000	9,606,294	7,125,108
Excess (deficiency) of revenues and other sources over expenditures and other uses	(65,676)	937,854	594,592	1,055,830	1,890,113	614,809	10,704,153	15,731,675
Fund balances at beginning of year	9,558,091	7,127,745	20,808,795	11,448,554	14,443,556	142,831	31,381,666	94,911,238
FUND BALANCES AT END OF YEAR	\$ 9,492,415	\$ 8,065,599	\$ 21,403,387	\$ 12,504,384	\$ 16,333,669	\$ 757,640	\$ 42,085,819	\$ 110,642,913

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities

For the Year Ended December 31, 2016

Total net change in fund balances-governmental funds	\$	15,731,675
<p>Amounts reported for governmental activities in the Statement of Activities are different because</p>		
<p>Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense exceeded capital outlays for the year.</p>		
Capital outlays	\$ 9,169,566	
Depreciation	<u>(10,989,452)</u>	(1,819,886)
<p>Capital assets nor depreciation are reported in the Governmental Funds. In the Statement of Net Position, capital assets and accumulated depreciation are reported. When an asset is disposed of, it results in a gain or loss on disposal of the asset in the Statement of Activities.</p>		
Gain on sale of assets	5,549	
Proceeds from sales	<u>(125,108)</u>	(119,559)
<p>Other post-employment benefits are reported in the Governmental Funds as expenditures when paid. The unfunded annual contribution is reported in the Statement of Activities as it accrues.</p>		
		(259,319)
<p>Repayment of debt is an expenditure in the Governmental Funds but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
Capital Leases		29,486
<p>Elimination of interfund transfers</p>		
Transfers in	(5,581,595)	
Transfers out	<u>5,581,595</u>	-
<p>The issuance of long-term debt provides financial resources of governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
Proceeds from Debt Issued		(7,000,000)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.</p>		
		206,728
<p>Certain increases and decreases related to net pension liability are not reported in the Governmental Funds but are reported in the government-wide financial statements</p>		
Net pension liability decrease (increase)		(1,289,206)
<p>In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). This year, vacation and sick time earned exceeded the amounts used.</p>		
		<u>(149,673)</u>
Change in Net position of governmental activities	\$	<u>5,330,246</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

Statement of Net Assets
Proprietary Funds
December 31, 2016

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
	MAJOR FUND		TOTAL ENTERPRISE FUNDS	
	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS		
ASSETS				
Current assets				
Cash and cash equivalents	\$ 91,013	\$ 56,487	\$ 147,500	\$ 3,751,196
Investments	-	-	-	2,518,100
Receivables				
Trade	-	2,372	2,372	-
Other	14,726	23,104	37,830	30,539
Due from other governments	-	3,195	3,195	-
Due from other funds	-	-	-	1,285,120
Prepaid expenses and other current assets	-	-	-	219,612
Total current assets	<u>105,739</u>	<u>85,158</u>	<u>190,897</u>	<u>7,804,567</u>
Restricted assets				
Cash and cash equivalents	<u>58,502</u>	<u>-</u>	<u>58,502</u>	<u>-</u>
Noncurrent assets				
Capital assets, net	<u>432,109</u>	<u>1,376,895</u>	<u>1,809,004</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 596,350</u>	<u>\$ 1,462,053</u>	<u>\$ 2,058,403</u>	<u>\$ 7,804,567</u>
LIABILITIES AND NET ASSETS				
Liabilities				
Current				
Accounts payable and accrued expenses	\$ 48,224	\$ 42,005	\$ 90,229	\$ 15,581
Due to other funds	-	81,390	81,390	-
Current liabilities payable from restricted assets				
Customer deposits	-	-	-	1,168
Revenue bonds payable	26,000	-	26,000	-
Non-current				
Revenue bonds payable	325,000	-	325,000	-
Other noncurrent liabilities	2,194	50	2,244	2,516,718
Total liabilities	<u>401,418</u>	<u>123,445</u>	<u>524,863</u>	<u>2,533,467</u>
Net Position (deficit)				
Invested in capital assets - net of related debt	81,109	1,376,895	1,458,004	-
Restricted				
Debt Service	58,502	-	58,502	-
Insurance claims	-	-	-	5,271,100
Unrestricted (deficit)	<u>55,321</u>	<u>(38,287)</u>	<u>17,034</u>	<u>-</u>
Total net position	<u>194,932</u>	<u>1,338,608</u>	<u>1,533,540</u>	<u>5,271,100</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 596,350</u>	<u>\$ 1,462,053</u>	<u>\$ 2,058,403</u>	<u>\$ 7,804,567</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2016

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
	MAJOR FUND			
	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS	
Operating revenues				
Sewer service charges	\$ 179,911	\$ 29,051	\$ 208,962	\$ -
Premiums	-	-	-	1,900,486
Total operating revenues	<u>179,911</u>	<u>29,051</u>	<u>208,962</u>	<u>1,900,486</u>
Operating expenses				
Billing cost	-	-	-	-
Board member compensation	2,917	-	2,917	-
Depreciation	33,988	107,518	141,506	-
Indirect cost allocation	3,177	1,703	4,880	-
Insurance	1,007	815	1,822	-
Interest expense	13,944	20	13,964	-
Miscellaneous	115	6	121	-
Operations and maintenance	79,072	44,650	123,722	-
Utilities	34,868	7,118	41,986	-
Administrative expenses	-	-	-	57,506
Benefit payments & reinsurance	-	-	-	1,664,100
Total operating expenses	<u>169,088</u>	<u>161,830</u>	<u>330,918</u>	<u>1,721,606</u>
Operating income (loss)	10,823	(132,779)	(121,956)	178,880
Non-operating revenues				
Interest earned	684	268	952	27,849
Total non-operating revenues	<u>684</u>	<u>268</u>	<u>952</u>	<u>27,849</u>
Increase (decrease) in net position	11,507	(132,511)	(121,004)	206,729
Net position at beginning of year, as originally stated	<u>211,436</u>	<u>1,967,822</u>	<u>2,179,258</u>	<u>5,064,371</u>
Prior period adjustment (Note 16)	(28,011)	(26,560)	(54,571)	-
Net position at beginning of year, restated	183,425	1,941,262	2,124,687	5,064,371
Adjustment due to merger (Note 17)	-	(470,143)	(470,143)	-
Net position at beginning of year, post merger	<u>183,425</u>	<u>1,471,119</u>	<u>1,654,544</u>	<u>5,064,371</u>
NET POSITION AT END OF YEAR	<u>\$ 194,932</u>	<u>\$ 1,338,608</u>	<u>\$ 1,533,540</u>	<u>\$ 5,271,100</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Cash Flows
PROPRIETARY FUNDS
For the Year Ended December 31, 2016

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
	MAJOR FUND			
	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	OTHER ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS	
Cash flows from operating activities				
Receipts from customers	\$ 180,565	\$ 19,720	\$ 200,285	\$ -
Premiums received	-	-	-	1,870,393
Payments to suppliers for goods and services	(95,148)	(43,295)	(138,443)	(57,506)
Payments for claims	-	-	-	(1,863,727)
Net cash provided (used) by operating activities	<u>85,417</u>	<u>(23,575)</u>	<u>61,842</u>	<u>(50,840)</u>
Cash flows from capital and related financing activities				
Payments on bonds	(50,000)	-	(50,000)	-
Due from other funds	-	-	-	(1,293,215)
Receipts from (payments to) other funds	-	25,819	25,819	-
Net cash provided (used) by capital and related financing activities	<u>(50,000)</u>	<u>25,819</u>	<u>(24,181)</u>	<u>(1,293,215)</u>
Cash flows from investing activities				
Interest earnings	684	266	950	27,849
Investments matured	-	-	-	2,518,100
Investments purchased	-	-	-	(2,518,100)
Net cash provided (used) by investing activities	<u>684</u>	<u>266</u>	<u>950</u>	<u>27,849</u>
Net increase (decrease) in cash	36,101	2,510	38,611	(1,316,206)
Cash at beginning of year	81,008	53,977	134,985	5,059,307
Cash at end of year	<u>\$ 117,109</u>	<u>\$ 56,487</u>	<u>\$ 173,596</u>	<u>\$ 3,743,101</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 10,823	\$ (132,779)	\$ (121,956)	\$ 178,880
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	33,988	107,520	141,508	-
Change in assets and liabilities				
Receivables	654	(9,331)	(8,677)	(30,093)
Prepaid expenses	-	-	-	(3,902)
Interfund receivables/payables	-	-	-	-
Accounts payable and accrued expenses	40,265	11,015	51,280	(16,495)
Other noncurrent liabilities	(313)	-	(313)	(179,230)
Net cash provided (used) by operating activities	<u>\$ 85,417</u>	<u>\$ (23,575)</u>	<u>\$ 61,842</u>	<u>\$ (50,840)</u>
Cash shown on statement of net position	<u>\$ 117,109</u>	<u>\$ 56,487</u>	<u>\$ 173,596</u>	<u>\$ 3,743,101</u>
Supplemental disclosure of cash flow information				
Non-cash effect of prior period adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,537</u>	<u>\$ 27,537</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

INTRODUCTION

The Ouachita Parish Police Jury (the Police Jury) is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six (6) jurors representing the various districts within the parish. The jurors serve four-year terms that expire with the first scheduled meeting in January, 2020.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

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

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

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

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

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

C. FUND ACCOUNTING

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

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are classified into one of three categories; governmental, proprietary or fiduciary. These categories are divided into separate “fund types.” A description of the fund classifications and fund types are as follows:

Governmental Funds:

Governmental funds account for the Police Jury’s general governmental activities including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Governmental funds are divided into major and nonmajor funds. Major funds are funds that meet certain dollar tests of their assets, liabilities, revenues, and expenditures/expenses. Major funds are larger, more significant funds. Nonmajor funds are the Governmental Funds that do not meet the dollar tests for major funds. Governmental funds include:

General Fund – The General Fund is the general operating fund of the Police Jury. It accounts for all of financial resources except those required to be accounted for in another fund and is always a major fund.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are major funds: the Public Works, the Fire Department, the Public Library, the Correctional Facilities and the Urban Systems Special Revenue. There are 43 nonmajor special revenue funds.

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

Capital Projects Funds – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. The Fire Department Capital Projects fund is a major fund and there are 6 nonmajor capital projects funds.

Proprietary Funds:

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

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

Proprietary funds include:

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

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

Fiduciary Funds:

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

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

D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS

Government-Wide Financial Statements (GWFS)

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

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

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Police Jury has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

Program Revenues

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

General Revenues

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

Fund Financial Statements (FFS)

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

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

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Revenues

Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor; however, the amount recorded is limited to collections anticipated to be realized within 60 days of the end of the fiscal year. Ad valorem taxes are assessed and become due on November 15 each year and become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants and other allotments are recorded when the Police Jury is entitled to the funds.

Sales taxes are considered susceptible to accrual and are recognized when collected by the vendors.

Fines, forfeitures, and court costs are recognized in the period collected by the Ouachita Parish Tax Collector.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on investments is recorded periodically as the instruments mature.

Substantially all other revenues are recorded when they become available to the Police Jury.

Based on the foregoing, ad valorem taxes, sales & use taxes, federal and state grants and fines, forfeitures and court costs are considered to be susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized during the year when leave is actually taken and principal and interest payments on long-term obligations, which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds not expected to be repaid, sale of assets and proceeds from the issuance of long-term obligations are accounted for as other financing sources

**OUACHITA PARISH POLICE JURY
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(uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Proprietary Funds

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

E. BUDGETS

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

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

F. ENCUMBRANCES

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

**OUACHITA PARISH POLICE JURY
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G. CASH AND CASH EQUIVALENTS

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

H. INVESTMENTS

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

I. INVENTORIES

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

J. CAPITAL ASSETS

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

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

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

Three Years	Computer equipment
Five Years	Furniture and fixtures
	Library books
	Motorized vehicles, excluding fire trucks
	Office equipment
	Plant equipment
Ten Years	Audio visual equipment
	Phone systems
	Radio towers
	Safety equipment, including fire fighting equipment
Fifteen Years	Fire trucks
	Land improvements
Twenty Years	Building improvements
	Playground equipment
Twenty-Five – Forty Years	Sewer treatment plants
Forty Years	Buildings
	Sewer lines, mains and manholes
	Improved roads
Fifty Years	Unimproved roads
Seventy-Five Years	Bridges

K. LONG-TERM OBLIGATIONS

The only outstanding bonded debt at December 31, 2016, is the 2013 Series Sewer Revenue Refunding bonds reported in the business-type activities.

L. COMPENSATED ABSENCES

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

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

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

M. INTERFUND TRANSACTIONS

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

N. SALES AND USE TAXES

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

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

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

OUACHITA PARISH POLICE JURY
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O. NET POSITION/FUND BALANCE

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

1. Restricted Net Position – Consists of net position less related liabilities reported in the government-wide statement of net position that is subject to constraints on their use by creditors, grantors, contributors or legislature.

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

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

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

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

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

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

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

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

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

P. ELIMINATION AND RECLASSIFICATIONS

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

Q. USE OF ESTIMATES

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

**OUACHITA PARISH POLICE JURY
 NOTES TO THE FINANCIAL STATEMENTS
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Note 2 PROPERTY TAXES

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

	<u>Maximum Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund			
Inside municipalities	2.09	2.08	Statutory
Outside municipalities	4.18	4.16	Statutory
Special Revenue Funds			
Correctional Facilities	9.20	9.20	12/31/16
Mosquito Abatement District No. 1	1.99	1.40	12/31/18
Fire Protection District No. 1	19.11	19.00	12/31/19
Green Oaks Detention Home	2.91	2.64	12/31/25
Health Unit	0.75	0.75	12/31/23
Library Maintenance & Operations	7.67	7.47	12/31/25
Road Lighting District No. 1	5.00	5.00	12/31/22
Debt Service Fund			
Economic Development	1.80	-	12/31/23

Differences between maximum and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2016 is equal to \$1,264,085,415. Under Louisiana law the parish assessor exempts the first \$7,500 of assessed value (10% of \$75,000 homestead exemption) of a taxpayer's primary residence from parish property taxes. This homestead exemption is equal to \$206,226,483 of the assessed value in 2016.

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

Assessment date	January 1, 2016
Official levy date	November 15, 2016
Date taxes become due	December 31, 2016
Lien date	January 1, 2017

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Note 3 CASH, CASH EQUIVALENTS AND INVESTMENTS

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

The following is a schedule of the Police Jury's cash and cash equivalents at December 31, 2016. Differences between Police Jury balances and the bank balances arise because of the net effect of deposits-in-transit and outstanding checks.

	Police Jury Balance	Bank Balance
Cash on Deposit	\$ 65,658,230	\$ 67,773,481
Petty Cash	3,606	-
TOTAL	\$ 65,661,836	\$ 67,773,481

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 500,000
Uninsured Deposits:	
Collateralized	67,273,481
Total Deposits	\$ 67,773,481

The Police Jury's investments at December 31, 2016, consist of certificates of deposit with carrying and market values of \$11,766,100 and are held by the Police Jury's agent in the Police Jury's name, and is collateralized.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Credit risk. The Police Jury's investment are the certificates of deposit mentioned above, therefore the Police Jury is exposed to no credit risk.

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

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

Note 4 CAPITAL ASSETS

A summary of changes in capital assets for governmental activities for the year ended December 31, 2016 were as follows:

	Governmental Activities			
	Balance 1/1/2016	Additions and Transfers	Deletions and Transfers	Balance 12/31/2016
Capital assets, not being depreciated				
Land	\$ 12,244,547	\$ -	\$ 152,647	\$ 12,091,900
Construction in progress	19,801,710	1,865,961	2,634,552	19,033,119
Total capital assets, not being depreciated	32,046,257	1,865,961	2,787,199	31,125,019
Capital assets being depreciated				
Buildings	59,216,191	1,314,041	44,437	60,485,795
Furniture, fixtures and equipment	35,279,953	3,168,813	1,114,718	37,334,048
Books	4,481,467	656,801	611,455	4,526,813
Infrastructure				
Roads	256,020,340	2,219,421	-	258,239,761
Bridge	6,541,105	-	-	6,541,105
Drainage	3,007,607	2,694,326	-	5,701,933
Total capital assets, being depreciated	364,546,663	10,053,402	1,770,610	372,829,455
Total capital assets before accumulated depreciation	396,592,920	11,919,363	4,557,809	403,954,474

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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	Governmental Activities (Concluded)			Balance 12/31/2016
	Balance 1/1/2016	Additions and Transfers	Deletions and Transfers	
Less accumulated depreciation				
Building	23,462,273	1,354,816	26,507	24,790,582
Furniture, fixtures and equipment	22,792,650	2,445,924	1,050,129	24,188,445
Books	2,882,836	520,607	611,455	2,791,988
Infrastructure				
Roads	160,410,044	6,418,543	-	166,828,587
Bridge	2,790,589	87,215	-	2,877,804
Drainage	415,389	162,347	-	577,736
Total accumulated depreciation	<u>212,753,781</u>	<u>10,989,452</u>	<u>1,688,091</u>	<u>222,055,142</u>
Governmental activities capital assets, net	<u>\$ 183,839,139</u>	<u>\$ 929,911</u>	<u>\$ 2,869,718</u>	<u>\$ 181,899,332</u>

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 173,523
Elections	328
Finance and Administration	22,389
Other General Government	6,572,846
Public Safety	2,203,587
Public Works	846,881
Health and Welfare	228,751
Culture and Recreation	909,782
Economic Development	31,365
Total	<u>\$ 10,989,452</u>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2016, were as follows:

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	Business-Type Activities			Balance 12/31/2016
	Balance 1/1/2016	Additions	Deletions	
West Ouachita Sewer District No. 9				
Capital assets	\$ 853,107	\$ 20,063	\$ -	\$ 873,170
Accumulated depreciation	(407,073)	(34,291)	(303)	(441,061)
Total capital assets	<u>446,034</u>	<u>(14,228)</u>	<u>(303)</u>	<u>432,109</u>
Green Acres Sewerage District No. 13				
Capital assets	139,420	-	-	139,420
Accumulated depreciation	(93,240)	(3,486)	-	(96,726)
Total capital assets	<u>46,180</u>	<u>(3,486)</u>	<u>-</u>	<u>42,694</u>
Southeast Sewer District No. 3				
Capital assets	2,287,537	-	-	2,287,537
Accumulated depreciation	(1,632,953)	(56,482)	-	(1,689,435)
Total capital assets	<u>654,584</u>	<u>(56,482)</u>	<u>-</u>	<u>598,102</u>
Eastern Forest Sewer District No. 14				
Capital assets	238,778	-	-	238,778
Accumulated depreciation	(154,532)	(5,089)	(956)	(158,665)
Total capital assets	<u>84,246</u>	<u>(5,089)</u>	<u>(956)</u>	<u>80,113</u>
Calvert/Hodge Watson Sewer				
Capital assets	1,116,457	-	-	1,116,457
Accumulated depreciation	(526,262)	(30,436)	449,253	(1,005,951)
Total capital assets	<u>590,195</u>	<u>(30,436)</u>	<u>449,253</u>	<u>110,506</u>
Ingleside Sewer District				
Capital assets	822,330	-	-	822,330
Accumulated depreciation	(243,957)	(32,893)	-	(276,850)
Total capital assets	<u>578,373</u>	<u>(32,893)</u>	<u>-</u>	<u>545,480</u>
Total business-type activities capital assets, net	<u>\$ 2,399,612</u>	<u>\$ (142,614)</u>	<u>\$ 447,994</u>	<u>\$ 1,809,004</u>

Depreciation expense for 2016 was charged to business-type activities as follows:

West Ouachita Sewer District No. 9	\$ 34,291
Green Acres Sewerage District No. 13	3,486
Southeast Sewer District No. 3	56,482
Eastern Forest Sewer District No. 14	5,089
Calvert/H. Watson Sewer	30,436
Ingleside Sewer District	32,893
Total	<u>\$ 162,677</u>

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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	Business-Type Activities			
	Balance 1/1/2016	Additions and Transfers	Deletions and Transfers	Balance 12/31/2016
Land	\$ 11,870	\$ -	\$ -	\$ 11,870
Buildings	3,500	-	-	3,500
Furniture, fixtures and equipment	18,883	-	-	18,883
Land improvements	55,611	-	-	55,611
Lift stations	624,815	-	-	624,815
Lines, mains and manholes	1,538,308	-	-	1,538,308
Treatment plant	3,204,642	20,063	853,045	2,371,660
Total capital assets before accumulated depreciation	<u>5,457,629</u>	<u>20,063</u>	<u>853,045</u>	<u>4,624,647</u>
Less accumulated depreciation				
Buildings	\$ 3,500	\$ -	\$ -	\$ 3,500
Furniture, fixtures and equipment	18,883	-	-	18,883
Land improvements	44,012	1,320	-	45,332
Lift stations	431,191	15,621	-	446,812
Lines, mains and manholes	1,106,325	38,458	100	1,144,683
Treatment plant	1,454,106	107,278	404,951	1,156,433
Total accumulated depreciation	<u>3,058,017</u>	<u>162,677</u>	<u>405,051</u>	<u>2,815,643</u>
Business-Type activities capital assets, net	<u>\$ 2,399,612</u>	<u>\$ (142,614)</u>	<u>\$ 447,994</u>	<u>\$ 1,809,004</u>

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Note 5 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)

Individual balances due to/from other funds at December 31, 2016, are as follows:

	<u>Due From</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
Major Governmental Funds		
General Fund	\$ 1,200,000	-
Urban System	-	1,294,569
Nonmajor Internal Service Funds		
Insurance-General Liability	1,285,120	-
Nonmajor Special Revenue Funds		
W.I.O.A. - Adult Program	-	58,443
W.I.O.A. - Dislocated Worker	-	17,836
W.I.O.A. - S.T.E.P.	-	144,540
W.I.O.A. National Dislocated Grant	-	4,358
Disability Employment Initiative	-	311
LEAP	-	114
DOJ - Arrest Grant	-	31,021
Criminal Court	-	104,919
CDBG-Southwest Ouachita Water	-	215,182
CDBG-Dem. Needs Tanglewood Water	-	365,392
CDBG-Prairie Road Water	-	92,403
Nonmajor Capital Outlay Funds		
Jail 2007 Capital Outlay Funds	-	74,642
Nonmajor Enterprise Funds		
Calvert/H-Watson Sewerage	-	32,161
Ingleside Sewer District	-	49,229
Total	\$ <u>2,485,120</u>	\$ <u>2,485,120</u>

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Note 6 INTERFUND TRANSFERS

Transfers to/from other funds for the year ended December 31, 2016, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds		
General Fund	\$ 371,488	\$ 1,328,785
Special Revenue Funds		
Public Works	15,000	500,000
Fire Department	-	1,400,000
Library	-	500,000
Correctional Center	-	180,000
Urban Systems	1,000,000	-
Nonmajor Funds		
Special Revenue Funds		
Road Program	500,000	1,000,000
Green Oaks Juvenile Detention	-	50,000
Criminal Court Fund	225,000	-
Cheniere Lake Park	125,000	-
Animal Protection and Control	25,329	-
Jail Maintenance Reserve	180,000	-
Drainage Program	500,000	-
Ouachita Parish Homeland Security	104,778	22,481
Green Oaks Reserve	50,000	-
Shelter Improvement Fund	-	25,329
F.E.M.A. Buy-Out \$3,800,000	10,000	-
Debt Service Funds		
West Ouachita Economic Development District	-	575,000
Capital Projects Funds		
Fire Department	1,400,000	-
Library	500,000	-
West Ouachita Economic Development District	575,000	-
Total	<u>\$ 5,581,595</u>	<u>\$ 5,581,595</u>

General Fund transfers are used to supplement the operations of various funds. Public Works and the Road Program transfers are used to provide funding of specific Public

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

Note 7 LONG TERM OBLIGATIONS

At December 31, 2016, employees of the Ouachita Parish Police Jury have accumulated and vested \$2,353,767 of employee leave benefits, which have been computed in accordance with GASB Codification Section C60.

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

	Balance December 31, 2015	Additions	Deductions	December 31, 2016	Amounts Due Within One Year
Governmental Activities					
Claims liability	\$ 2,695,948	\$ 618,610	\$ (797,840)	\$ 2,516,718	\$ -
Compensated absences	2,204,094	1,798,235	(1,648,562)	2,353,767	-
OPEB	5,496,878	987,719	(728,400)	5,756,197	-
Pensions	21,110,972	9,533,725	-	30,644,697	-
Capital leases	129,359	-	(29,846)	99,513	31,450
Series 2016 Sales Tax Bonds	-	7,000,000	-	7,000,000	620,000
Business-Type Activities					
Series 2013 Sewer Revenue Refunding Bonds	376,000	-	(25,000)	351,000	26,000
Total	\$ 32,013,251	\$ 19,938,289	\$ (3,229,648)	\$ 48,721,892	\$ 677,450

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

Year	Principal	Interest	Total
2017	\$ 646,000	\$ 150,132	\$ 796,132
2018	657,000	141,702	798,702
2019	673,000	127,899	800,899
2020	694,000	113,757	807,757
2021	716,000	99,169	815,169
2022-2026	3,927,000	260,209	4,187,209
2027	38,000	1,425	39,425
Total	\$ 7,351,000	\$ 894,293	\$ 8,245,293

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During the fiscal year, the Police Jury issued \$7 million in sales tax bonds, series 2016 in the West Ouachita Economic Development District for the purpose of undertaking economic development projects consisting of road and related infrastructure improvements for the benefit of the District and paying the costs of issuance of the bonds. The debt issuance was approved by Police Jury on October 3, 2016 with the dedication of the sales tax of the district to pay the debt. On December 14, 2016, the bonds were sold with a maturity date of December 1, 2026 and an interest rate of 2.03%.

Note 8 CAPITAL LEASES

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

Years Ended December 31:	Future Minimum Lease Payments
2017	\$ 36,080
2018	36,080
2019	36,080
	108,240
Less: Amounts representing Interest	(8,727)
Present Value of Future Minimum Lease Payments	\$ 99,513

Note 9 SELF-INSURANCE PROGRAMS

The Insurance Loss Reserve and Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of partially self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, partially self-funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the partially self-insured amount of \$150,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", the Police Jury uses the funds mentioned above to account for its risk financing activities. At December 31, 2016, the balance available to pay such liabilities if and when they arise is \$5,271,100. An analysis of the changes in the claims liability for the year ended December 31, 2016, is as follows:

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	Balance, 12/31/2015	Changes in Estimates	Benefits & Claims	Balance, 12/31/2016
Insurance Loss Reserve \$	363,100	\$ 283,505	\$ (356,098)	\$ 290,507
Workers' Compensation \$	2,332,848	\$ 335,105	\$ (441,742)	\$ 2,226,211

Note 10 DEFINED BENEFIT PENSION PLANS

A. PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

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

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

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

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

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

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

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For the year ended December 31, 2016, the Ouachita Parish Police Jury's total payroll for all employees was \$23,758,444. Total covered payroll was \$12,877,400. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2016, the actual employer contribution rate was 13.00% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly. The Ouachita Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2016 were \$1,674,062.

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

At December 31, 2016, the Employer reported a liability of \$5,592,374 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2015 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2015, the Police Jury's proportion was 2.124530%, which was a decrease of 0.039240% from its proportion measured as of December 31, 2014.

**OUACHITA PARISH POLICE JURY
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For the year ended December 31, 2016, the Ouachita Parish Police Jury recognized pension expense of \$2,418,348 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$1,678,159).

At December 31, 2016, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 888,779
Changes in assumption	1,246,069	-
Net difference between projected and actual earnings on pension plan investments	5,117,176	-
Changes in employer's portion of beginning net pension liability	5,083	2,076
Differences between employer contributions and proportionate share of employer contributions	(8,163)	-
Subsequent measurement contributions	1,674,062	-
Total	\$ 8,034,226	\$ 890,855

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

Year ended December 31,	
2017	\$ 1,785,843
2018	\$ 1,785,843
2019	\$ 1,785,843
2020	\$ 1,785,843

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Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2015, are as follows:

Valuation Date	December 31, 2015
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00% (net of investment expense)
Salary increases	5.25% (2.75% merit, 2.50% inflation)
Expected remaining service lives	4 years
Mortality rates	RP-2000 Employee Sex Distinct Table was selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.55% for the year ended December 31, 2015 as summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	0.74%

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Real Assets	3%	0.19%
Totals	100%	5.55%
 Inflation		2.00%
Expected arithmetic nominal return		7.55%

Discount Rate

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

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

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

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Employer's proportionate share of net pension liability	\$14,010,928	\$5,592,374	(\$1,522,320)

Payables to the Pension Plan

No payables were due to the Parochial Retirement system at December 31, 2016.

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Plan Fiduciary Net Position

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

B. FIREFIGHTERS' RETIREMENT SYSTEM

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

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

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

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

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

For the year ended December 31, 2016, the Ouachita Parish Police Jury's total payroll for all employees was \$23,758,444. Total covered payroll was \$8,685,086. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the System.

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2016, total contributions due for employers and employees were 37.25% for January-June and 35.25% for July-December, actuarially determined as an amount that, when combined with employee contributions,

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is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer and contribution rates for all members were 27.25% for January-June and 25.25% for July-December, and the employee contribution rate was 10.00% for the entire year. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 10% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Police Jury to the System monthly. The Police Jury's contributions to the System for the year ending December 31, 2016 were \$2,274,955.

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

At December 31, 2016, the Police Jury reported a liability of \$24,140,379 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the Police Jury's proportion was 3.690679%, which was a decrease of .005130% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the Ouachita Parish Police Jury recognized pension expense of \$3,828,596 plus the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$2,235,343).

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At December 31, 2016, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 955,570
Changes in assumption	208,044	6,727
Net difference between projected and actual earnings on pension plan investments	5,801,747	-
Changes in employer's portion of beginning net pension liability	785,961	21,984
Differences between employer contributions and proportionate share of employer contributions	171,407	110,873
Subsequent measurement contributions	1,158,098	-
Total	\$ 8,125,257	\$ 1,095,154

The \$1,158,098 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2017	\$ 1,004,300
2018	\$ 1,004,300
2019	\$ 1,004,300
2020	\$ 1,004,300
2021	\$ 1,004,300
2022	\$ 1,004,300
2023	\$ 1,004,300

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Actuarial Assumptions

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

Valuation Date	June 30, 2016	
Actuarial Cost Method	Individual Entry Age Normal Cost	
Actuarial Assumptions:		
Investment Rate of Return	7.5%, net of pension plan investment expense, including inflation	
Inflation rate	2.875%	
Mortality	Mortality assumptions were based on the above mentioned experience study. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the fund's liabilities. The RP-2000 combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.	
Salary increases	Years of Service	Salary Growth Rate
	1-2	15.00%
	3-14	5.75%
	15-24	5.25%
	25 & over	4.75%

The long-term expected rate of return selected for this report by the fund was 7.50%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan

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members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 7.50%.

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on System investments was applied to all periods of projected benefit payment to determine the total pension liability.

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

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50%) or one percentage-point higher (8.50%) than the current rate:

	1.0% Decrease (6.50%)	Current Discount Rate (7.50%)	1.0% Increase (8.50%)
Employer's proportionate share of net pension liability	\$32,889,315	\$24,140,379	\$16,782,684

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$233,586, which is the legally required contribution due at December 31, 2016. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

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

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C. LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

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

Plan Description

Employees of Ouachita Parish Police Jury are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

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

1. Retirement

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

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual

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retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

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

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

2. Deferred Retirement Benefits

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

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choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

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

3. Disability Benefits

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

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

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

4. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

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

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

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Contributions

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

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

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

The Ouachita Parish Police Jury's contractually required composite contribution rate for the year ended December 31, 2016 was 38.10% for January through June and 38.00% for July through December for judges hired before January 1, 2011, 39.30% for January through June and 36.70% for July through December for judges hired after December 31, 2010, and 37.20% for January through June and 35.80% for July through December for regular employees hired after January 1, 2011 of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Police Jury were \$37,485 for the year ended December 31, 2016.

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2016, the Employer reported a liability of \$430,870 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the Agency's proportion was 0.005490%, which was an increase of 0.000190% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2015, the Ouachita Parish Police Jury recognized pension expense of \$44,286 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution, which was \$40,392.

At December 31, 2015, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 249	\$ 3,996
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	53,666	-
Changes in employer's portion of beginning net pension liability	156,405	74,149
Differences between employer contributions and proportionate share of employer contributions	(10,551)	-
Subsequent measurement contributions	18,468	-
Total	\$218,237	\$78,145

**OUACHITA PARISH POLICE JURY
 NOTES TO THE FINANCIAL STATEMENTS
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The \$18,468 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2017	\$ 46,697
2018	\$ 46,697
2019	\$ 46,697

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016, are as follows:

Valuation Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.75%, per annum.
Inflation rate	3.00%, per annum.
Mortality rates	Non-disable members – Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015 Disabled members – Mortality rates based on the RP-2000 Disable Retiree Mortality Table, with no projection for mortality improvement
Expected remaining service lives	3 years
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

Salary increases	<p>Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Member Type</u></th> <th style="text-align: center;"><u>Lower Range</u></th> <th style="text-align: center;"><u>Upper Range</u></th> </tr> </thead> <tbody> <tr> <td>Regular</td> <td style="text-align: center;">4.0%</td> <td style="text-align: center;">13.0%</td> </tr> <tr> <td>Judges</td> <td style="text-align: center;">3.0%</td> <td style="text-align: center;">5.5%</td> </tr> <tr> <td>Corrections</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">14.5%</td> </tr> <tr> <td>Hazardous Duty</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">14.5%</td> </tr> <tr> <td>Wildlife</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>	Regular	4.0%	13.0%	Judges	3.0%	5.5%	Corrections	3.6%	14.5%	Hazardous Duty	3.6%	14.5%	Wildlife		
<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>																	
Regular	4.0%	13.0%																	
Judges	3.0%	5.5%																	
Corrections	3.6%	14.5%																	
Hazardous Duty	3.6%	14.5%																	
Wildlife																			
Cost of Living Adjustments	<p>The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.</p>																		

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 3.25% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.72% for 2016. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

**OUACHITA PARISH POLICE JURY
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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	-0.24%
Domestic equity	25%	4.31%
International equity	32%	5.48%
Domestic fixed income	8%	1.63%
International fixed income	6%	2.47%
Alternative investments	22%	7.42%
Global asset allocation	7%	2.92%
Totals	100%	5.30%

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

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

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

	1.0% Decrease (6.75%)	Current Discount Rate (7.75%)	1.0% Increase (8.75%)
Employer's proportionate share of net pension liability	\$529,363	\$430,870	\$347,181

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$3,581, which is the legally required contribution due at December 31, 2016. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

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

D. LOUISIANA DISTRICT ATTORNEYS RETIREMENT SYSTEM

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

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

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Any member of the Plan who was hired after to July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

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

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

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

For the year ended December 31, 2016, the Ouachita Parish Police Jury's total payroll for all employees was \$23,758,444. Total covered payroll was \$1,055,167. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2016, the actual employer contribution rate was 3.50% for January through June and 0.00% for July through December, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Ouachita Parish Police Jury to the System monthly. The Ouachita Parish Police Jury's contributions to the System for the year ending December 31, 2016 were \$18,694.

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

At December 31, 2016, the Employer reported a liability of \$349,080 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the Police Jury's proportion was 1.823753%, which was an increase of 0.014512% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the Ouachita Parish Police Jury recognized pension expense of \$135,623 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$9,512).

At December 31, 2016, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$ 140,621
Changes in assumption	\$ 65,842	77,402
Net difference between projected and actual earnings on pension plan investments	267,642	-
Changes in employer's portion of beginning net pension liability	31,473	-
Differences between employer contributions and proportionate share of employer contributions	345	(22,441)
Subsequent measurement contributions	-	-
Total	\$ 365,302	\$ 195,582

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2017	\$ 28,287
2018	\$ 28,287
2019	\$ 28,287
2020	\$ 28,287
2021	\$ 28,287
2022	\$ 28,287
2023	\$ 28,287

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016, are as follows:

Valuation Date	June 30, 2016
Actuarial Cost Method	Aggregate Actuarial Cost Method with allocation based on earnings
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Salary increases	5.50% (2.50% inflation, 3.00% merit)
Mortality rates	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set-back 1 year for females) projected to 2032 using Scale AA for employees, annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females) for disabled annuitants.
Expected remaining service lives	7 years
Cost of Living Adjustments	Only those previously granted.

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.39% for June 30, 2015. Best estimates of real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	57.70%	3.56%
Fixed income	33.00	2.26
Alternatives	4.80	0.50
Real estate	4.50	0.02
Totals	100%	6.34
Inflation		2.70
Expected arithmetic nominal return		9.04%

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

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

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

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	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Employer's proportionate share of net pension liability	\$1,317,235	\$349,080	(\$235,397)

Payables to the Pension Plan

No payables were due to the Louisiana District Attorney Retirement System at December 31, 2016.

Plan Fiduciary Net Position

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

E. REGISTRARS OF VOTERS RETIREMENT SYSTEM

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

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

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

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

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

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

**OUACHITA PARISH POLICE JURY
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compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

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

For the year ended December 31, 2016, the Ouachita Parish Registrar of Voters' total payroll for all employees was \$23,758,444. Total covered payroll was \$60,270. Covered payroll refers to all compensation paid by the Ouachita Parish Registrar of Voters to active employees covered by the Plan.

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2016, the actual employer contribution rate was 22.50% for January through June and 20.00% for July through December, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Registrar of Voters to the System monthly. The Ouachita Parish Registrar of Voters' contributions to the System for the year ending December 31, 2016 were \$12,853.

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

At December 31, 2016, the Employer reported a liability of \$131,994 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Registrar of

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Voter's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the Registrar of Voters' proportion was 0.465176%, which was a decrease of 0.003277% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the Ouachita Parish Registrar of Voters recognized pension expense of \$22,653 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$13,753).

At December 31, 2016, the Ouachita Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$ 13,305
Changes in assumption	\$ 4,444	4,951
Net difference between projected and actual earnings on pension plan investments	\$36,299	-
Changes in employer's portion of beginning net pension liability	206	2,811
Differences between employer contributions and proportionate share of employer contributions	(3,336)	(3,823)
Subsequent measurement contributions	5,664	-
Total	\$ 43,277	\$ 17,244

The \$5,664 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

**OUACHITA PARISH POLICE JURY
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Year ended December 31,	
2017	\$ 5,207
2018	\$ 5,207
2019	\$ 5,207
2020	\$ 5,207
2021	\$ 5,207

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016, are as follows:

Valuation Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.0%, net of investment expense
Salary increases	6.0% (2.5% inflation, 3.5% merit)
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2016-5 years 2015-5 years 2014-4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

OUACHITA PARISH POLICE JURY
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term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2016. The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2016, were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Domestic equities	40%	7.50%	3.00%
International equities	15	8.50	1.28
Domestic fixed income	20	2.50	0.50
International fixed income	10	3.50	0.35
Alternative investments	5	5.87	0.29
Real estate	10	4.50	0.45
Totals	100%		5.87%
Inflation			2.50
Expected arithmetic nominal return			8.37%

Discount Rate

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

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	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Employer's proportionate share of net pension liability	\$183,510	\$131,994	\$87,614

Payables to the Pension Plan

No payables were due to the Registrars of Voters Retirement System at December 31, 2016.

Plan Fiduciary Net Position

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

Note 11 OTHER POST EMPLOYMENT BENEFITS

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

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

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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for retired employees totaled \$728,400 and \$792,228, respectively.

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

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

	<u>2016</u>	<u>2015</u>
Normal Cost	\$ 335,351	\$ 391,536
30-year UAL amortization amount	750,378	879,765
Annual required contribution (ARC)	<u>\$ 1,085,729</u>	<u>\$ 1,271,301</u>

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

	<u>2016</u>	<u>2015</u>
Beginning Net OPEB Obligation	\$ 5,496,878	\$ 5,108,897
Annual required contribution	1,085,729	1,271,301
Interest on Net OPEB Obligation	219,875	204,356
ARC Adjustment	317,885	(295,448)
OPEB Cost	1,623,489	1,180,209
Contribution to Irrevocable Trust	-	-
Current year retiree premium	(728,400)	(792,228)
Change in Net OPEB Obligation	<u>259,319</u>	<u>387,981</u>
Ending Net OPEB Obligation	<u>\$ 5,756,197</u>	<u>\$ 5,496,878</u>

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

OUACHITA PARISH POLICE JURY
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Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Liability (Asset)
December 31, 2016	\$ 987,719	73.75%	\$ 5,756,197
December 31, 2015	\$ 1,180,209	67.13%	\$ 5,496,878
December 31, 2014	\$ 1,138,534	64.43%	\$ 5,108,896

Funded Status and Funding Progress - In 2016 and 2015, the Ouachita Parish Police Jury made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2016 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2016 was \$13,494,622, which is defined as that portion, as determined by a particular actuarial cost method (the Ouachita Parish Police Jury uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<u>2016</u>	<u>2015</u>
Actuarial Accrued Liability (AAL)	\$ 13,494,622	\$ 15,821,333
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$ 13,494,622</u>	<u>\$ 15,821,333</u>
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members)	\$ 24,565,375	\$ 23,298,084
UAAL as a percentage of covered payroll	55.93%	67.91%

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

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

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

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

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

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

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

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

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

Method of Determining Value of Benefits - The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays approximately 80% of the cost of the medical insurance for the retirees and dependents until age 65. However, the rates applicable before age 65 are "blended" rates (active and retired). Since GASB Codification Section P50 mandates that "unblended" rates be used, we have estimated the "unblended" rates for retired before Medicare eligibility to be 130% of the blended rate.

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

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

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

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

	OPEB Costs and Contributions		
	<u>2014</u>	<u>2015</u>	<u>2016</u>
OPEB Cost	\$ 1,138,534	\$ 1,180,209	\$ 987,719
Contribution	-	-	-
Retiree premium	<u>733,544</u>	<u>792,228</u>	<u>728,400</u>
Total contribution and premium	<u>733,544</u>	<u>792,228</u>	<u>728,400</u>
Change in net OPEB obligation	<u>\$ 404,990</u>	<u>\$ 387,981</u>	<u>\$ 259,319</u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	64.43%	67.13%	73.75%

Note 12 IMPLEMENTATION OF WIRELESS 911 SYSTEM

The 9-1-1 Communications District received \$580,272 in 2016 from landline telephone surcharges and \$1,172,059 from wireless telephone surcharges for a total of \$1,752,331 telephone service surcharges. In compliance with FCC order no. 94-102, the District has implemented wireless 911 in two phases.

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

Note 13 UNCERTAINTIES AND CONTINGENCIES

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

Note 14 GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT

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

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. During the year 2013, the Police Jury, the Ouachita Parish School Board, and the Living Well Foundation entered into a cooperative endeavor agreement whereby the \$300,000 portion for school based clinics, plus accumulated interest, was rededicated and remitted to the School Board to provide career / vocational training in various healthcare occupations, as approved by all parties. The total amount of Police Jury funds remitted was \$326,611. The School Based Clinics Fund is now depleted and the resulting fund balance is \$0. The Living Well Foundation contributed \$210,000 towards the agreement. Included in the General Fund's committed fund balance of \$3,466,113 is current year's activity of \$15,324 of interest earnings and \$247 of expenditures and other uses. The net of \$15,077 has been transferred into the General Fund's Interest Reserve Fund as set forth in the 2007 ordinance.

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

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

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

<u>Fund</u>	<u>Nonspendable</u>	<u>Amount</u>
Major Funds:		
General Fund	Prepaid expenses and other assets	\$ 45
General Fund	Inventories	3,487
Special Revenue Funds:		
Public Works	Prepaid expenses and other assets	21,140
Public Works	Inventories	283,894
Public Library	Prepaid expenses and other assets	200
Correctional Center	Inventories	114,157
Total Major Funds		<u>422,923</u>
Non-major Funds:		
Special Revenue Funds:		
Green Oaks Detention Center	Inventories	13,708
Mosquito Abatement District	Inventories	320,409
Mosquito Abatement District	Prepaid expenses and other assets	334,066
Administrative Fund	Prepaid expenses and other assets	69,511
Total Non-major Funds		<u>737,694</u>
Total Nonspendable		<u>\$ 1,160,617</u>

<u>Fund</u>	<u>Restricted For</u>	<u>Amount</u>
Major Funds:		
Special Revenue Funds:		
Public Works	Public Works	\$ 7,760,565
Fire Department	Public Safety	21,403,387
Public Library	Culture and Recreation	12,504,184
Correctional Center	Public Safety	16,219,512
Urban System	Public Works	757,640

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

<u>Fund</u>	<u>Restricted For</u>	<u>Amount</u>
Non-Major Funds:		
Special Revenue Funds:		
Road Program	Public Works	\$ 1,580,532
Green Oaks	Public Safety	6,837,770
Mosquito Abatement	Health and Welfare	3,033,819
Health Unit	Health and Welfare	1,583,071
Animal Protection & Control	Public Safety	676,461
Shelter Improvement Funds	Health and Welfare	117,624
Communications Dist. 911	Public Safety	3,833,203
Court Fees	Judicial	807,222
Criminal Juror Fees	Judicial	863,324
West Ouachita Ind Development	Economic Development	391,909
Business Development	Economic Development	158,105
Homeland Security	Public Safety	363,726
FEMA Buy-Out \$3,800,000	Public Works	26,951
PHOCAS	Economic Development	54,604
Section 8 Housing	Economic Development	345,153
Road Lighting Districts	Public Works	288,344
Debt-Service Funds:		
Economic Development	Economic Development	99,007
West Ouachita Econ Develop District	Economic Development	276,066
Capital Projects Funds:		
Jail	Capital Outlay	925,358
Detention Home	Capital Outlay	134,660
West Ouachita Economic Development District	Capital Outlay	7,225,489
Total Non-Major Funds:		<u>29,622,398</u>
Total Restricted		<u><u>\$ 88,267,686</u></u>

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

<u>Fund</u>	<u>Committed For:</u>	<u>Amount</u>
Major Funds:		
General Fund	Finance & Administration	\$ 4,035,034
General Fund	Health & Welfare	189,033
General Fund	Economic Development	198,000
Total Major Funds:		<u>4,422,067</u>
Non-Major Funds:		
Special Revenue Funds:		
Administrative Fund	Finance & Administration	494,142
Cheniere Lake Park	Culture & Recreation	123,306
Permit Office	Public Works	130,258
Jail Maintenance Reserve	Public Safety	632,681
Drainage Program	Public Works	311,722
Humphries/Garrett Rd.	Public Works	133,892
Eagle Lake Subdivision	Public Works	8,585
Emergency Disease Control	Health and Welfare	780,452
Green Oaks Reserved	Public Safety	653,075
Capital Projects Funds:		
J.S. Clark Cemetery	Capital Outlay	15,460
Fire Department	Capital Outlay	6,618,746
Library	Capital Outlay	1,254,905
Health Unit	Capital Outlay	568,503
Total Non-Major Funds		<u>11,725,727</u>
Total Committed		<u>\$ 16,147,794</u>

**OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

Note 16 PRIOR PERIOD ADJUSTMENT

The Police Jury recorded a prior period adjustment that affected two funds, both of which are enterprise funds. These adjustments were required due to a vendor not billing the Police Jury during part of 2015. The Police Jury was not billed until later into 2016.

	Major Enterprise Fund	NonMajor Enterprise Fund
	West Ouachita Sewerage District No. 9 Fund 133	West Ouachita Sewerage District No. 16 Fund 185
Net Position - Originally stated at January 1, 2016	\$ 211,436	\$ 578,017
Restatement of Net Position	(28,011)	(26,560)
Net Position - Restated January 1, 2016	\$ 183,425	\$ 551,457

Note 17 GOVERNMENT MERGER

At its July 5, 2016 meeting, the Police Jury passed ordinance number 9111 altering the boundaries of the West Ouachita Sewerage District No. 5 (District 5) to encompass the area constituting West Ouachita Sewerage District No. 16 (District 16) and abolishing said West Ouachita Sewerage District No. 16.

On August 4, 2016, District 5 officially accepted the assets and operations of District 16. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 69, this government combination was recognized as a government merger. Thus, the initial opening balances of District 16's assets, liabilities, and net position as of the beginning of the District's reporting period were determined on the basis of the carrying values at the date of the transfer of assets to District 5. The remaining activity of the former District 16 has been renamed as Calvert-Hodge Watson Sewerage District. The activity for this event is as follows:

OUACHITA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Consolidated Statement of Assets, Liabilities, and Net Position for the Year
Beginning January 1, 2016

	West Ouachita Sewerage District No. 16	Transferred to West Ouachita Sewerage District No. 5	Calvert / H. Watson Sewerage District
Assets			
Current assets	\$ 11,571	\$ (11,571)	\$ -
Noncurrent assets	590,195	(469,164)	121,031
Total Assets	<u>601,766</u>	<u>(480,735)</u>	<u>121,031</u>
Liabilities			
Current liabilities	50,309	(10,592)	39,717
Net Position			
Net investment in capital assets	590,195	(469,164)	121,031
Unrestricted (deficit)	(38,738)	(979)	(39,717)
Total Net Position	<u>551,457</u>	<u>(470,143)</u>	<u>81,314</u>
Total liabilities and net position	<u>\$ 601,766</u>	<u>\$ (480,735)</u>	<u>\$ 121,031</u>

As a result of the merger with District 16, beginning Net Position was adjusted as follows:

Net Position-Pre-merger January 1, 2016	\$ 551,457
Deduct: Net decrease in net position due to merger	(470,143)
Net Position-Post-merger January 1, 2016	<u>\$ 81,314</u>

Note 18 SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 30, 2017, the date which the financial statements were available to be issued and determined that no events occurred that require disclosure.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2016
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 8,977,774	\$ 9,558,091	\$ 9,558,091	\$ -
Resources				
Taxes				
Ad valorem	3,120,900	3,200,000	3,272,163	72,163
Other taxes	1,570,000	1,670,000	1,670,644	644
Total taxes	<u>4,690,900</u>	<u>4,870,000</u>	<u>4,942,807</u>	<u>72,807</u>
Licenses and permits	<u>796,000</u>	<u>836,000</u>	<u>845,321</u>	<u>9,321</u>
Intergovernmental revenues				
Federal grants	-	568,411	457,956	(110,455)
Other state funds	26,950	85,202	239,469	154,267
Local funds	151,200	161,200	167,519	6,319
Total intergovernmental	<u>178,150</u>	<u>814,813</u>	<u>864,944</u>	<u>50,131</u>
Fees, charges, and commissions for services	169,500	201,500	190,952	(10,548)
Fines and forfeitures	36,000	39,600	57,649	18,049
Use of money and property	50,903	142,130	155,326	13,196
Other revenues	117,157	106,539	54,828	(51,711)
Other sources				
Sale of assets	700	350	1,488	1,138
Transfers in	285,206	370,741	371,488	747
Total resources	<u>6,324,516</u>	<u>7,381,673</u>	<u>7,484,803</u>	<u>103,130</u>
Amounts available for appropriations	<u>15,302,290</u>	<u>16,939,764</u>	<u>17,042,894</u>	<u>103,130</u>
Charges to appropriations				
Current				
General government				
Legislative	223,892	220,591	215,955	4,636
Judicial	3,052,299	2,920,309	2,874,724	45,585
Elections	260,575	262,125	227,750	34,375
Finance and administration	552,795	525,335	522,676	2,659
Other general government	792,070	857,565	852,625	4,940
Total general government	<u>4,881,631</u>	<u>4,785,925</u>	<u>4,693,730</u>	<u>92,195</u>
Public safety	344,250	1,083,515	1,015,391	68,124
Public works	30,101	179,273	190,920	(11,647)
Health and welfare	105	5,105	5,001	104
Culture and recreation	58,540	76,497	70,592	5,905
Economic development	116,659	118,164	85,062	33,102
Capital outlay	208,900	155,822	160,998	(5,176)
Transfers out	1,242,503	1,328,038	1,328,785	(747)
Total charges to appropriations	<u>6,882,689</u>	<u>7,732,339</u>	<u>7,550,479</u>	<u>181,860</u>
Budgetary fund balance at end of year	\$ <u>8,419,601</u>	\$ <u>9,207,425</u>	\$ <u>9,492,415</u>	\$ <u>284,990</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Works Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2016
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 6,007,655	\$ 7,127,745	\$ 7,127,745	\$ -
Resources				
Taxes				
Sales	6,327,518	7,601,209	8,096,566	495,357
Other taxes	-	-	-	-
Total taxes	<u>6,327,518</u>	<u>7,601,209</u>	<u>8,096,566</u>	<u>495,357</u>
Licenses, permits and assessments	6,000	7,000	7,400	400
Intergovernmental revenues				
Federal grants	-	2,154	112,610	110,456
Other state funds	-	-	-	-
Total intergovernmental	<u>-</u>	<u>2,154</u>	<u>112,610</u>	<u>110,456</u>
Fees, charges, and commissions for services	17,500	29,650	24,235	(5,415)
Use of money and property	3,250	26,500	31,839	5,339
Other revenues	2,500	45,115	45,115	-
Other sources				
Sale of assets	50,000	15,601	15,601	-
Transfers in	15,000	15,000	15,000	-
Total resources	<u>6,421,768</u>	<u>7,742,229</u>	<u>8,348,366</u>	<u>606,137</u>
Amounts available for appropriations	<u>12,429,423</u>	<u>14,869,974</u>	<u>15,476,111</u>	<u>606,137</u>
Charges to appropriations				
Current				
Public safety	-	-	-	-
Public works	6,915,146	6,639,969	6,018,117	621,852
Capital outlay	1,015,200	1,015,744	892,395	123,349
Transfers out	500,000	500,000	500,000	-
Total charges to appropriations	<u>8,430,346</u>	<u>8,155,713</u>	<u>7,410,512</u>	<u>745,201</u>
Budgetary fund balance at end of year	<u>\$ 3,999,077</u>	<u>\$ 6,714,261</u>	<u>\$ 8,065,599</u>	<u>\$ 1,351,338</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Fire Protection District No. 1 Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2016
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
Budgetary fund balance at beginning of year	\$ 19,817,584	\$ 20,808,795	\$ 20,808,795	\$ -
Resources				
Taxes				
Ad valorem	10,000,000	9,925,000	10,157,189	232,189
Sales	7,000,000	7,600,000	8,096,563	496,563
Total taxes	<u>17,000,000</u>	<u>17,525,000</u>	<u>18,253,752</u>	<u>728,752</u>
Intergovernmental revenues				
Federal funds	-	-	21,972	21,972
Other state funds	577,150	635,000	574,454	(60,546)
Total intergovernmental	<u>577,150</u>	<u>635,000</u>	<u>596,426</u>	<u>(38,574)</u>
Use of money and property	44,252	65,980	82,301	16,321
Other revenues	12,600	39,451	40,072	621
Other sources				
Sale of assets	-	17,000	16,296	(704)
Total resources	<u>17,634,002</u>	<u>18,282,431</u>	<u>18,988,847</u>	<u>706,416</u>
Amounts available for appropriations	<u>37,451,586</u>	<u>39,091,226</u>	<u>39,797,642</u>	<u>706,416</u>
Charges to appropriations				
Current				
Public safety	16,446,491	16,271,559	16,536,338	(264,779)
Capital outlay	663,000	537,000	457,917	79,083
Transfers out	500,000	1,400,000	1,400,000	-
Total charges to appropriations	<u>17,609,491</u>	<u>18,208,559</u>	<u>18,394,255</u>	<u>(185,696)</u>
Budgetary fund balance at end of year	<u>\$ 19,842,095</u>	<u>\$ 20,882,667</u>	<u>\$ 21,403,387</u>	<u>\$ 520,720</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Public Library Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2016
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 10,626,939	\$ 11,448,554	\$ 11,448,554	\$ -
Resources				
Taxes				
Ad valorem	7,647,075	7,900,000	8,058,188	158,188
Intergovernmental revenues				
Federal funds	-	3,600	3,583	(17)
Other state funds	349,760	332,536	332,511	(25)
Local	-	-	-	
Total intergovernmental	349,760	336,136	336,094	(42)
Fees, charges, and commissions for services	86,500	98,500	100,391	1,891
Fines and forfeitures	90,000	85,000	79,654	(5,346)
Use of money and property	7,150	30,650	51,610	20,960
Other revenues	19,850	32,762	227,220	194,458
Other sources				
Sale of assets	5,000	2,000	935	(1,065)
Total resources	8,205,335	8,485,048	8,854,092	369,044
Amounts available for appropriations	18,832,274	19,933,602	20,302,646	369,044
Charges to appropriations				
Current				
Culture and recreation	7,381,834	7,291,815	6,544,806	747,009
Capital outlay	881,500	881,000	753,456	127,544
Transfers out	500,000	500,000	500,000	-
Total charges to appropriations	8,763,334	8,672,815	7,798,262	874,553
Budgetary fund balance at end of year	\$ 10,068,940	\$ 11,260,787	\$ 12,504,384	\$ 1,243,597

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Correctional Center
Budgetary Comparison Schedule
For the Year Ended December 31, 2016
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 13,221,965	\$ 14,443,556	\$ 14,443,556	\$ -
Resources				
Taxes				
Ad valorem	9,332,630	9,401,195	9,667,778	266,583
Intergovernmental revenues				
Federal funds	-	-	4,413	4,413
Other state funds	20,000	20,000	24,693	4,693
Total intergovernmental	20,000	20,000	29,106	9,106
Fees, charges, and commissions for services	3,563,729	3,882,729	4,625,983	743,254
Fines and forfeitures				-
Use of money and property	5,000	30,000	50,459	20,459
Other revenues	462,500	564,500	675,974	111,474
Other sources				
Sale of assets	-	-	6,791	6,791
Total resources	13,383,859	13,898,424	15,056,091	1,157,667
Amounts available for appropriations	26,605,824	28,341,980	29,499,647	1,157,667
Charges to appropriations				
Current				
Elections	75,000	75,000		
Public safety	12,855,511	12,919,644	12,769,393	150,251
Debt Service				
Principal	29,846	29,846	29,846	-
Interest	6,234	6,234	6,234	-
Capital outlay	208,000	188,000	180,505	7,495
Transfer out	180,000	180,000	180,000	-
Total charges to appropriations	13,354,591	13,398,724	13,165,978	157,746
Budgetary fund balance at end of year	\$ 13,251,233	\$ 14,943,256	\$ 16,333,669	\$ 1,390,413

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Urban Systems
Budgetary Comparison Schedule
For the Year Ended December 31, 2016
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Budgetary fund balance at beginning of year	\$ 118,332	\$ 142,831	\$ 142,831	\$ -
Intergovernmental revenues				
Federal funds	1,821,859	2,290,014	2,859,528	569,514
Total intergovernmental	1,821,859	2,290,014	2,859,528	569,514
Fees, charges, and commissions	-	19,817	-	(19,817)
Other sources				
Transfers in	900,000	1,000,000	1,000,000	-
Total resources	2,721,859	3,309,831	3,859,528	549,697
Amounts available for appropriations	2,840,191	3,452,662	4,002,359	549,697
Charges to appropriations				
Current				
Finance and administration	-	450	502	
Public works	77,500	77,500	69,419	8,081
Capital outlay	2,517,924	3,173,693	3,174,798	(1,105)
Total charges to appropriations	2,595,424	3,251,643	3,244,719	6,924
Budgetary fund balance at end of year	\$ 244,767	\$ 201,019	\$ 757,640	\$ 556,621

OUACHITA PARISH POLICE JURY

NOTES TO BUDGETARY COMPARISON SCHEDULES FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

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

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

OUACHITA PARISH POLICE JURY
REQUIRED SUPPLEMENTARY INFORMATION

OTHER POST EMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Costs Contributed
12/31/16	\$ 1,623,489	\$ 728,400	75.75%
12/31/15	\$ 1,180,209	\$ 792,228	67.13%
12/31/14	\$ 1,138,534	\$ 733,544	64.43%
12/31/13	\$ 995,311	\$ 555,611	55.82%
12/31/12	\$ 962,087	\$ 514,455	53.47%

Ouachita Parish Police Jury
Schedule of Employer's Proportionate Share of Net Pension Liability
For the year ended December 31, 2016
(Unaudited)

Fiscal Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Parochial Employees' Retirement System of Louisiana					
2015	2.163770%	\$ 591,593	\$ 12,170,087	4.86%	99.00%
2016	2.124530%	\$ 5,592,374	\$ 12,187,921	45.88%	92.23%
Firefighters' Retirement System					
2015	3.695809%	\$ 19,946,696	\$ 8,104,403	246.12%	72.45%
2016	3.690679%	\$ 24,140,379	\$ 2,264,437	1066.07%	68.16%
Louisiana State Employees' Retirement System					
2015	0.530000%	\$ 360,412	\$ 89,595	402.27%	62.70%
2016	0.005490%	\$ 430,870	\$ 100,143	430.25%	57.73%
Louisiana District Attorneys Retirement System					
2015	1.809241%	\$ 97,454	\$ 1,079,759	9.03%	98.56%
2016	1.823753%	\$ 349,080	\$ 1,073,296	32.52%	95.09%
Registrars of Voters Retirement System					
2015	4.684530%	\$ 114,726	\$ 63,896	179.55%	76.86%
2016	4.651760%	\$ 131,994	\$ 63,549	207.70%	73.98%

Notes:

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

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

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

Ouachita Parish Police Jury
Schedule of Employer Contributions
For the year ended December 31, 2016
(Unaudited)

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

Notes:

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

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

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

OTHER SUPPLEMENTAL INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016

	SPECIAL REVENUE FUNDS TOTAL (Schedule 12)	DEBT SERVICE FUNDS TOTAL (Schedule 14)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 16)	TOTAL (Statement C)
ASSETS				
Cash and cash equivalents	\$ 18,002,647	\$ 101,081	\$ 11,848,807	\$ 29,952,535
Investments	1,000,000	-	5,000,000	6,000,000
Receivables				
Ad valorem taxes	5,018,327	-	-	5,018,327
Sales taxes	-	294,992	-	294,992
Special assessments	184,960	-	-	184,960
Other receivables	838,656	-	-	838,656
Due from other governments	1,961,250	-	-	1,961,250
Prepaid expenses and other assets	403,577	-	-	403,577
Inventories	334,117	-	-	334,117
TOTAL ASSETS	\$ 27,743,534	\$ 396,073	\$ 16,848,807	\$ 44,988,414
LIABILITIES AND FUND EQUITY				
Liabilities				
Current liabilities				
Accounts payable & accrued expenses	\$ 1,475,475	\$ 21,000	\$ 31,044	\$ 1,527,519
Due to other funds	1,034,519	-	74,642	1,109,161
Unearned revenues	251,715	-	-	251,715
Deposits held	14,200	-	-	14,200
Total liabilities	<u>2,775,909</u>	<u>21,000</u>	<u>105,686</u>	<u>2,902,595</u>
Fund Equity				
Fund balance				
Nonspendable				
Prepaid expenses and other assets	403,577	-	-	403,577
Inventories	334,117	-	-	334,117
Spendable				
Restricted	20,961,818	375,073	8,285,507	29,622,398
Committed	3,268,113	-	8,457,614	11,725,727
Total fund balance	<u>24,967,625</u>	<u>375,073</u>	<u>16,743,121</u>	<u>42,085,819</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 27,743,534	\$ 396,073	\$ 16,848,807	\$ 44,988,414

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	SPECIAL REVENUE FUNDS TOTAL <u>(Schedule 13)</u>	DEBT SERVICE FUNDS TOTAL <u>(Schedule 15)</u>	CAPITAL PROJECTS FUNDS TOTAL <u>(Schedule 17)</u>	TOTAL <u>(Statement D)</u>
Revenues				
Taxes				
Ad valorem	\$ 5,349,523	\$ 135	\$ 2	\$ 5,349,660
Sales	-	914,438	-	914,438
Other	1,752,331	-	-	1,752,331
Licenses, permits, and assessments	493,164	-	-	493,164
Intergovernmental				
Federal	5,616,840	-	-	5,616,840
State	1,657,655	-	-	1,657,655
Local	1,348,234	-	-	1,348,234
Fees, charges, and commissions for services	2,611,634	-	-	2,611,634
Fines and forfeitures	2,714,857	-	-	2,714,857
Use of money and property	186,851	1,206	32,880	220,937
Other revenues	135,847	-	-	135,847
Total revenues	<u>21,866,936</u>	<u>915,779</u>	<u>32,882</u>	<u>22,815,597</u>
Expenditures				
Current				
General government				
Judicial	4,654,208	-	-	4,654,208
Elections	-	-	1,705	1,705
Finance and administration	1,424,021	25	185	1,424,231
Other service costs	-	64,091	-	64,091
Public safety	4,564,457	-	196	4,564,653
Public works	1,084,941	-	-	1,084,941
Health and welfare	1,957,587	-	65	1,957,652
Culture and recreation	163,039	-	-	163,039
Economic development	4,539,923	-	-	4,539,923
Capital expenditures	2,481,803	-	781,492	3,263,295
Total expenditures	<u>20,869,979</u>	<u>64,116</u>	<u>783,643</u>	<u>21,717,738</u>
Excess (deficiency) of revenues over expenditures	996,957	851,663	(750,761)	1,097,859
Other financing sources/(uses)				
Sale of assets	83,997	-	-	83,997
Proceeds from debt issued	-	-	7,000,000	7,000,000
Transfers in	1,720,107	-	2,475,000	4,195,107
Transfers out	(1,097,810)	(575,000)	-	(1,672,810)
Total other financing sources/(uses)	<u>706,294</u>	<u>(575,000)</u>	<u>9,475,000</u>	<u>9,606,294</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,703,251	276,663	8,724,239	10,704,153
Fund balances at beginning of year	<u>23,264,374</u>	<u>98,410</u>	<u>8,018,882</u>	<u>31,381,666</u>
FUND BALANCES AT END OF YEAR	<u>\$ 24,967,625</u>	<u>\$ 375,073</u>	<u>\$ 16,743,121</u>	<u>\$ 42,085,819</u>

NON-MAJOR SPECIAL REVENUE FUNDS

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 SPECIAL REVENUE FUNDS (Non Major)
 December 31, 2016

	ROAD PROGRAM FUND 101	GREEN OAKS DETENTION CENTER FUND 106	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111
ASSETS						
Cash and cash equivalents	\$ 1,337,507	4,022,967	\$ -	\$ 1,658,631	\$ 148,638	\$ 1,104,390
Investments	-	-	-	-	-	-
Receivables	-	2,881,784	-	1,391,214	-	496,886
Ad valorem taxes	-	-	-	-	-	-
Special assessments	25,995	-	-	-	-	236
Other receivables	14,656	1,562	169	670	1,299	7,671
Due from other governments	203,279	95,217	373,019	-	-	-
Prepaid expenses and other assets	-	-	-	334,066	-	-
Inventories	-	13,708	-	320,409	-	-
TOTAL ASSETS	\$ 1,581,437	7,015,238	\$ 373,188	\$ 3,704,990	\$ 149,937	\$ 1,609,183
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and accrued expenses	\$ 905	163,760	\$ 247,876	\$ 16,696	\$ 12,431	\$ 26,112
Due to other funds	-	-	104,919	-	-	-
Unearned revenues	-	-	20,393	-	14,200	-
Deposits held	-	-	-	-	-	26,112
Total liabilities	905	163,760	373,188	16,696	26,631	26,112
Fund Equity						
Fund balance						
Nonspendable	-	-	-	334,066	-	-
Prepaid expenses and other assets	-	-	-	-	-	-
Inventories	-	13,708	-	320,409	-	-
Spendable	1,580,532	6,837,770	-	3,033,819	-	1,583,071
Restricted	-	-	-	-	123,306	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	1,580,532	6,851,478	-	3,688,294	123,306	1,583,071
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,581,437	7,015,238	\$ 373,188	\$ 3,704,990	\$ 149,937	\$ 1,609,183

ANIMAL PROTECTION & CONTROL FUND 112	PERMIT OFFICE FUND 113	JAIL MAINTENANCE RESERVE FUND 114	SHELTER IMPROVEMENT FUND 115	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120
\$ 439,642	\$ 149,885	\$ 632,681	\$ 117,624	\$ 2,695,675	\$ 799,512	\$ 853,622
-	-	-	-	1,000,000	-	-
248,443	-	-	-	-	-	-
9,274	4,175	-	-	301,240	-	9,702
3,836	-	-	-	53,511	9,710	-
-	-	-	-	-	-	-
<u>\$ 701,195</u>	<u>\$ 154,060</u>	<u>\$ 632,681</u>	<u>\$ 117,624</u>	<u>\$ 4,050,426</u>	<u>\$ 809,222</u>	<u>\$ 863,324</u>
\$ 24,734	\$ 23,802	\$ -	\$ -	\$ 217,223	\$ 2,000	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24,734</u>	<u>23,802</u>	<u>-</u>	<u>-</u>	<u>217,223</u>	<u>2,000</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
676,461	-	-	117,624	3,833,203	807,222	863,324
-	130,258	632,681	-	-	-	-
-	-	-	-	-	-	-
<u>676,461</u>	<u>130,258</u>	<u>632,681</u>	<u>117,624</u>	<u>3,833,203</u>	<u>807,222</u>	<u>863,324</u>
<u>\$ 701,195</u>	<u>\$ 154,060</u>	<u>\$ 632,681</u>	<u>\$ 117,624</u>	<u>\$ 4,050,426</u>	<u>\$ 809,222</u>	<u>\$ 863,324</u>

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 SPECIAL REVENUE FUNDS (Non Major)
 December 31, 2016

	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUNDS 129 / 141	DRAINAGE PROGRAM FUND 131	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144
ASSETS						
Cash and cash equivalents	\$ 378,757	\$ 158,105	\$ 187,333	\$ 382,293	\$ 29,618	\$ 551,562
Investments	-	-	-	-	-	-
Receivables	-	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-	-
Special assessments	13,545	-	-	-	4,740	173
Other receivables	-	-	185,226	377,624	-	6,924
Due from other governments	-	-	-	-	-	69,511
Prepaid expenses and other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
TOTAL ASSETS	\$ 392,302	\$ 158,105	\$ 372,559	\$ 759,917	\$ 34,358	\$ 628,170
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and accrued expenses	\$ 393	\$ -	\$ 8,833	\$ 448,195	\$ -	\$ 64,517
Due to other funds	-	-	-	-	7,407	-
Unearned revenues	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-
Total liabilities	393	-	8,833	448,195	7,407	64,517
Fund Equity						
Fund balance						
Nonspendable						
Prepaid expenses and other assets	-	-	-	-	-	69,511
Inventories	-	-	-	-	-	-
Spendable						
Restricted	391,909	158,105	363,726	-	26,951	-
Committed	-	-	-	311,722	-	494,142
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	391,909	158,105	363,726	311,722	26,951	563,653
TOTAL LIABILITIES AND FUND EQUITY	\$ 392,302	\$ 158,105	\$ 372,559	\$ 759,917	\$ 34,358	\$ 628,170

HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION ROAD FUND 157	DOTD ARCO GRANT FUND 160	LCDBG SOUTHWEST WATER DISTRICT FUND 162	LCDBG DEMONSTRATED NEEDS WATER IMPROVEMENT FUND 163	CDBG 2014 PRAIRIE ROAD WATER FUND 165	EMERGENCY DISEASE CONTROL FUND 169
\$ 133,696	\$ 8,585	\$ -	\$ -	\$ -	\$ -	780,452
-	-	-	-	-	-	-
196	-	-	70,167	429,883	92,403	-
-	-	-	182,742	-	-	-
-	-	-	-	-	-	-
<u>\$ 133,892</u>	<u>\$ 8,585</u>	<u>\$ -</u>	<u>\$ 252,909</u>	<u>\$ 429,883</u>	<u>\$ 92,403</u>	<u>\$ 780,452</u>
\$ -	\$ -	\$ -	37,727	64,491	-	-
-	-	-	215,182	365,392	92,403	-
-	-	-	-	-	-	-
-	-	-	252,909	429,883	92,403	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
133,892	8,585	-	-	-	-	780,452
-	-	-	-	-	-	-
<u>133,892</u>	<u>8,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>780,452</u>
<u>\$ 133,892</u>	<u>\$ 8,585</u>	<u>\$ -</u>	<u>\$ 252,909</u>	<u>\$ 429,883</u>	<u>\$ 92,403</u>	<u>\$ 780,452</u>

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 SPECIAL REVENUE FUNDS (Non Major)
 December 31, 2016

	DOJ SAFE HAVEN GRANT FUND 170	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 172	DOJ 2014 ARREST GRANT FUND 173	LEAP FUND 461	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	PHOCAS GRANT FUND 465
ASSETS						
Cash and cash equivalents	\$ -	\$ 653,075	\$ -	\$ -	\$ 5,343	\$ 49,413
Investments	-	-	-	-	-	-
Receivables	-	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Other receivables	-	-	38,101	14,551	-	8,200
Due from other governments	-	-	-	-	-	-
Prepaid expenses and other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 653,075	\$ 38,101	\$ 14,551	\$ 5,343	\$ 57,613
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable and accrued expenses	\$ -	\$ -	\$ 7,080	\$ 14,437	\$ -	\$ 3,009
Due to other funds	-	-	31,021	114	-	-
Unearned revenues	-	-	-	-	5,343	-
Deposits held	-	-	-	-	-	-
Total liabilities	-	-	38,101	14,551	5,343	3,009
Fund Equity						
Fund balance						
Nonspendable						
Prepaid expenses and other assets	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Spendable						
Restricted	-	653,075	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	54,604
Total fund balance	-	653,075	-	-	-	54,604
TOTAL LIABILITIES AND FUND EQUITY	\$ -	\$ 653,075	\$ 38,101	\$ 14,551	\$ 5,343	\$ 57,613

SECTION 8 HOUSING CHOICE VOUCHER FUND 470/471/472	LCDBG ROAD LIGHTING DISTRICTS FUNDS 5xx	ADULT PROGRAM FUND 420	YOUTH PROGRAM FUND 421	WORK FORCE INVESTMENT OPPORTUNITY ACT DISLOCATED WORKER FUND 422	STEP PROGRAM FUND 423	NATIONAL DISLOCATED GRANT FUND 424
\$ 546,700	\$ 152,458	\$ -	\$ 19,098	\$ -	\$ -	\$ 4,751
-	-	-	-	-	-	-
-	145,420	-	-	-	-	-
-	216	-	-	-	-	-
7,864	-	93,756	14,351	25,561	158,002	-
-	-	-	-	-	-	-
<u>\$ 554,564</u>	<u>\$ 298,094</u>	<u>\$ 93,756</u>	<u>\$ 33,449</u>	<u>\$ 25,561</u>	<u>\$ 158,002</u>	<u>\$ 4,751</u>
\$ 5,148	\$ 9,625	\$ 35,313	\$ 19,265	\$ 7,725	\$ 13,462	\$ 393
-	-	58,443	-	17,836	144,540	4,358
204,263	125	-	14,184	-	-	-
-	-	-	-	-	-	-
<u>209,411</u>	<u>9,750</u>	<u>93,756</u>	<u>33,449</u>	<u>25,561</u>	<u>158,002</u>	<u>4,751</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
345,153	288,344	-	-	-	-	-
-	-	-	-	-	-	-
<u>345,153</u>	<u>288,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 554,564</u>	<u>\$ 298,094</u>	<u>\$ 93,756</u>	<u>\$ 33,449</u>	<u>\$ 25,561</u>	<u>\$ 158,002</u>	<u>\$ 4,751</u>

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 SPECIAL REVENUE FUNDS (Non Major)
 December 31, 2016

	DISABILITY EMPLOYMENT INITIATIVE FUND 464	TOTAL (Schedule 10)
ASSETS		
Cash and cash equivalents	\$ 634	\$ 18,002,647
Investments	-	1,000,000
Receivables		
Ad valorem taxes	-	5,018,327
Special assessments	-	184,960
Other receivables	-	838,656
Due from other governments	-	1,961,250
Prepaid expenses and other assets	-	403,577
Inventories	-	334,117
TOTAL ASSETS	\$ 634	\$ 27,743,534
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable and accrued expenses	\$ 323	\$ 1,475,475
Due to other funds	311	1,034,519
Unearned revenues	-	251,715
Deposits held	-	14,200
Total liabilities	634	2,775,909
Fund Equity		
Fund balance		
Nonspendable		
Prepaid expenses and other assets	-	403,577
Inventories	-	334,117
Spendable		
Restricted	-	20,961,818
Committed	-	3,268,113
Assigned	-	-
Unassigned	-	-
Total fund balance	-	24,967,625
TOTAL LIABILITIES AND FUND EQUITY	\$ 634	\$ 27,743,534

(Concluded)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 SPECIAL REVENUE FUNDS (Non Major)
 For the Year Ended December 31, 2016

	ROAD PROGRAM FUND 101	GREEN OAKS DETENTION CENTER FUND 106	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111
Revenues						
Taxes						
Ad valorem	\$ -	\$ 3,054,047	\$ -	\$ 1,477,493	\$ -	\$ 527,825
Other	-	-	-	-	-	-
Total taxes	-	3,054,047	-	1,477,493	-	527,825
Licenses, permits and assessments						
Intergovernmental						
Federal	-	3,899	-	672	-	295
State	1,152,602	120,575	323,029	-	-	25,694
Local	-	-	1,279,234	-	-	-
Total intergovernmental	1,152,602	124,474	1,602,263	672	-	25,989
Fees, charges and commissions for services	-	287,703	-	-	57,134	-
Fines and forfeitures	-	-	2,567,583	-	-	-
Use of money and property	5,782	25,379	177	10,974	724	97,399
Other revenues	-	6,246	-	107	-	-
Total revenue	1,158,384	3,497,849	4,170,023	1,489,246	57,858	651,213
Expenditures						
Current						
General government						
Judicial	-	-	4,395,023	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	15,133	-	-	-	-	-
Total general government	15,133	-	4,395,023	-	-	-
Public safety	-	2,730,741	-	-	-	-
Public works	47,022	-	-	-	-	530,668
Health and welfare	-	-	-	998,592	-	-
Culture and recreation	-	-	-	-	162,964	-
Economic development	-	-	-	-	-	4,150
Capital outlay	17,631	349,255	-	48,935	5,551	-
Total expenditures	79,786	3,079,996	4,395,023	1,047,527	168,515	534,818
Excess (deficiency) of revenues over expenditures	1,078,598	417,853	(225,000)	441,719	(110,657)	116,395
Other financing sources (uses)						
Sale of Assets	-	-	-	2,547	-	-
Transfers in	500,000	-	225,000	-	125,000	-
Transfers out	(1,000,000)	(50,000)	-	-	-	-
Total other financing sources (uses)	(500,000)	(50,000)	225,000	2,547	125,000	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	578,598	367,853	-	444,266	14,343	116,395
Fund Balances at Beginning of Year	1,001,934	6,483,625	-	3,244,028	108,963	1,466,676
FUND BALANCES AT END OF YEAR	\$ 1,580,532	\$ 6,851,478	\$ -	\$ 3,688,294	\$ 123,306	\$ 1,583,071

ANIMAL PROTECTION & CONTROL FUND 112	PERMIT OFFICE FUND 113	JAIL MAINTENANCE RESERVE FUND 114	SHELTER IMPROVEMENT FUND 115	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120
\$ 263,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263,794	-	-	-	1,752,331	-	-
-	366,308	-	-	-	-	-
65	-	-	-	-	-	-
7,451	-	-	-	-	-	-
7,516	-	-	-	-	-	-
105,875	-	-	-	-	-	133,663
11,377	-	-	-	-	135,897	-
2,777	760	2,645	588	15,486	3,632	3,990
21,460	-	-	564	-	-	-
412,799	367,068	2,645	1,152	1,767,817	139,529	137,653
-	-	-	-	-	59,432	106,426
-	-	-	-	-	-	-
-	-	-	-	-	59,432	106,426
-	9,630	61	-	1,472,229	-	-
-	376,681	-	-	-	-	-
428,327	-	-	14	-	-	-
-	-	-	-	-	-	-
30,209	639	-	-	120,596	-	-
458,536	386,950	61	14	1,592,825	59,432	106,426
(45,737)	(19,882)	2,584	1,138	174,992	80,097	31,227
-	-	-	-	-	-	-
25,329	-	180,000	-	-	-	-
25,329	-	180,000	(25,329)	-	-	-
(20,408)	(19,882)	182,584	(24,191)	174,992	80,097	31,227
696,869	150,140	450,097	141,815	3,658,211	727,125	832,097
\$ 676,461	\$ 130,258	\$ 632,681	\$ 117,624	\$ 3,833,203	\$ 807,222	\$ 863,324

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 SPECIAL REVENUE FUNDS (Non Major)
 For the Year Ended December 31, 2016

	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUNDS 129/141	DRAINAGE PROGRAM FUND 131	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-
Intergovernmental						
Federal	-	-	233,186	612,756	-	2,070
State	-	-	2,879	25,425	-	-
Local	-	-	69,000	-	-	-
Total intergovernmental	-	-	305,065	638,181	-	2,070
Fees, charges and commissions for services	-	-	-	-	-	1,633,060
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	1,766	748	1,161	2,526	-	-
Other revenues	3,240	-	-	-	5,980	-
Total revenue	5,006	748	306,226	640,707	5,980	1,635,130
Expenditures						
Current						
General government						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	1,384,408
Total general government	-	-	-	-	-	1,384,408
Public safety	-	-	288,045	-	-	-
Public works	-	-	-	496,549	10,545	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	15,162	17	-	-	-	5,122
Capital outlay	-	-	13,976	1,285,739	-	-
Total expenditures	15,162	17	302,021	1,782,288	10,545	1,389,530
Excess (deficiency) of revenues over expenditures	(10,156)	731	4,205	(1,141,581)	(4,565)	245,600
Other financing sources (uses)						
Sale of Assets	63,450	-	-	-	18,000	-
Transfers in	-	-	104,778	500,000	10,000	-
Transfers out	-	-	(22,481)	-	-	-
Total other financing sources (uses)	63,450	-	82,297	500,000	28,000	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	53,294	731	86,502	(641,581)	23,435	245,600
Fund Balances at Beginning of Year	338,615	157,374	277,224	953,303	3,516	318,053
FUND BALANCES AT END OF YEAR	\$ 391,909	\$ 158,105	\$ 363,726	\$ 311,722	\$ 26,951	\$ 563,653

HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION- ROAD FUND 157	DOTD ARCO GRANT FUND 160	LCDBG SOUTHWEST WATER DISTRICT FUND 162	LCDBG DEMONSTRATED NEEDS WATER IMPROVEMENT FUND 163	CDBG 2014 PRAIRIE ROAD WATER FUND 165	EMERGENCY DISEASE CONTROL FUND 169
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	63,812	350,000	250,000	-	-
-	-	-	-	-	-	-
-	-	63,812	350,000	250,000	-	-
-	-	-	-	-	-	-
623	40	-	-	-	-	3,693
4,480	-	-	-	-	-	-
5,103	40	63,812	350,000	250,000	-	3,693
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15	1	63,812	-	-	-	87
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	350,000	250,000	-	-
15	1	63,812	350,000	250,000	-	87
5,088	39	-	-	-	-	3,606
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,088	39	-	-	-	-	3,606
128,804	8,546	-	-	-	-	776,846
\$ 133,892	\$ 8,585	\$ -	\$ -	\$ -	\$ -	\$ 780,452

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 SPECIAL REVENUE FUNDS (Non Major)
 For the Year Ended December 31, 2016

	DOI SAFE HAVEN GRANT FUND 170	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 172	DOJ 2014 ARREST GRANT FUND 173	LEAP FUND 461	REGIONAL NATIONAL EMERGENCY GRANT ON THE JOB TRAINING FUND 462	PHOCAS GRANT FUND 465
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses, permits and assessments						
Intergovernmental						
Federal	-	-	93,066	239,525	-	40,527
State	-	-	-	-	-	-
Local	-	-	-	-	-	-
Total intergovernmental	-	-	93,066	239,525	-	40,527
Fees, charges and commissions for services	190	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	2,987	-	-	-	-
Other revenues	-	-	-	-	14,198	65,305
Total revenue	190	2,987	93,066	239,525	14,198	105,832
Expenditures						
Current						
General government						
Judicial	190	70	93,066	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-
Total general government	190	70	93,066	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	239,525	14,198	51,228
Capital outlay	-	-	-	-	-	-
Total expenditures	190	70	93,066	239,525	14,198	51,228
Excess (deficiency) of revenues over expenditures	-	2,917	-	-	-	54,604
Other financing sources (uses)						
Sale of Assets	-	-	-	-	-	-
Transfers in	-	50,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	50,000	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	52,917	-	-	-	54,604
Fund Balances at Beginning of Year	-	600,158	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ 653,075	\$ -	\$ -	\$ -	\$ 54,604

SECTION 8 HOUSING CHOICE VOUCHER FUND 470471472	LCDBG ROAD LIGHTING DISTRICTS FUNDS 5xx	ADULT PROGRAM FUND 420	WORK FORCE INVESTMENT OPPORTUNITY ACT			NATIONAL DISLOCATED GRANT FUND 424
			YOUTH PROGRAM FUND 421	DISLOCATED WORKER FUND 422	STEP PROGRAM FUND 423	
\$ -	\$ 26,364	\$ -	\$ -	\$ -	\$ -	\$ -
-	26,364	-	-	-	-	-
-	126,856	-	-	-	-	-
2,335,097	-	469,714	240,261	173,334	278,561	230,000
-	-	-	-	-	-	-
2,335,097	-	469,714	240,261	173,334	278,561	230,000
394,009	-	-	-	-	-	-
1,746	1,248	-	-	-	-	-
640	-	10,156	-	-	3,470	-
2,731,492	154,468	479,870	240,261	173,334	282,031	230,000
-	-	-	-	-	-	-
-	-	8,160	8,160	8,160	-	-
-	-	8,160	8,160	8,160	-	-
-	154,041	-	-	-	-	-
-	-	-	-	-	-	-
2,838,777	-	471,710	232,101	165,174	282,031	230,000
2,838,777	154,041	479,870	240,261	173,334	282,031	230,000
(107,285)	427	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(107,285)	427	-	-	-	-	-
452,438	287,917	-	-	-	-	-
\$ 345,153	\$ 288,344	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 SPECIAL REVENUE FUNDS (Non Major)
 For the Year Ended December 31, 2016

	DISABILITY EMPLOYMENT INITIATIVE FUND 464	TOTAL (Schedule 11)
Revenues		
Taxes		
Ad valorem	\$ -	\$ 5,349,523
Other	-	1,752,331
Total taxes	-	7,101,854
Licenses, permits and assessments		
Intergovernmental	-	493,164
Federal	-	5,616,840
State	-	1,657,655
Local	-	1,348,234
Total intergovernmental	-	8,622,729
Fees, charges and commissions for services		
Fees and forfeitures	-	2,611,634
Use of money and property	-	2,714,857
Other revenues	-	186,851
Total revenue	-	135,846
Total revenue	-	21,866,935
Expenditures		
Current		
General government		
Judicial	-	4,654,207
Elections	-	-
Finance and administration	-	1,424,021
Total general government	-	6,078,228
Public safety		
Public works	-	4,564,518
Health and welfare	-	1,084,941
Culture and recreation	-	1,957,601
Economic development	-	162,964
Capital outlay	-	4,539,923
Total expenditures	-	2,481,803
Total expenditures	-	20,869,978
Excess (deficiency) of revenues over expenditures		
	-	996,957
Other financing sources (uses)		
Sale of Assets	-	83,997
Transfers in	-	1,720,107
Transfers out	-	(1,097,810)
Total other financing sources (uses)	-	706,294
Excess (deficiency) of revenues and other sources over expenditures and other uses		
	-	1,703,251
Fund Balances at Beginning of Year		
	-	23,264,374
FUND BALANCES AT END OF YEAR		
	\$ -	\$ 24,967,625

(Concluded)

NON-MAJOR DEBT SERVICE FUNDS

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 DEBT SERVICE FUNDS (Non Major)
 December 31, 2016

	<u>ECONOMIC DEVELOPMENT FUND 210</u>	<u>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 221</u>	<u>TOTAL (Schedule 10)</u>
ASSETS			
Cash and cash equivalents	\$ 99,007	\$ 2,074	\$ 101,081
Receivables			
Sales taxes	<u>-</u>	<u>294,992</u>	<u>294,992</u>
TOTAL ASSETS	<u>\$ 99,007</u>	<u>\$ 297,066</u>	<u>\$ 396,073</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable - Trade	<u>-</u>	<u>21,000</u>	<u>21,000</u>
Total liabilities	<u>-</u>	<u>21,000</u>	<u>21,000</u>
Fund equity			
Fund balance			
Spendable	<u>99,007</u>	<u>276,066</u>	<u>375,073</u>
Restricted for debt service	<u>99,007</u>	<u>276,066</u>	<u>375,073</u>
Total fund balance	<u>99,007</u>	<u>276,066</u>	<u>375,073</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 99,007</u>	<u>\$ 297,066</u>	<u>\$ 396,073</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
DEBT SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2016

	<u>ECONOMIC DEVELOPMENT FUND 210</u>	<u>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 221</u>	<u>TOTAL (Schedule 11)</u>
Revenues			
Taxes			
Ad Valorem Taxes	\$ 135	\$ -	\$ 135
Sales	-	914,438	914,438
Use of money and property	473	733	1,206
Total revenues	<u>608</u>	<u>915,171</u>	<u>915,779</u>
Expenditures			
Current			
General Government			
Finance and administration	11	14	25
Other service costs	-	64,091	64,091
Total expenditures	<u>11</u>	<u>64,105</u>	<u>64,116</u>
Excess of revenues over expenditures	597	851,066	851,663
Other financing uses			
Transfers out	-	(575,000)	(575,000)
Total other financing uses	<u>-</u>	<u>(575,000)</u>	<u>(575,000)</u>
Excess (deficiency) of revenues over expenditures and other uses	597	276,066	276,663
Fund balances at beginning of year	<u>98,410</u>	<u>-</u>	<u>98,410</u>
FUND BALANCES AT END OF YEAR	<u>\$ 99,007</u>	<u>\$ 276,066</u>	<u>\$ 375,073</u>

NON-MAJOR CAPITAL PROJECTS FUNDS

OUACHITA PARISH POLICE JURY
 Monroe, Louisiana
 Combining Balance Sheet
 CAPITAL PROJECTS FUNDS (Non Major)
 December 31, 2016

	J.S. CLARK CEMETARY FUND 009	JAIL FUND 310	FIRE DEPARTMENT FUND 304	LIBRARY FUND 305	HEALTH UNIT FUND 311	DETENTION HOME FUND 316	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 321	TOTAL (Schedule 10)
ASSETS								
Cash and cash equivalents	\$ 15,460	\$ -	\$ 2,649,692	\$ 1,254,905	\$ 568,503	\$ 134,660	\$ 7,225,587	\$ 11,848,807
Investments	-	1,000,000	4,000,000	-	-	-	-	5,000,000
TOTAL ASSETS	\$ 15,460	\$ 1,000,000	\$ 6,649,692	\$ 1,254,905	\$ 568,503	\$ 134,660	\$ 7,225,587	\$ 16,848,807
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 30,946	\$ -	\$ -	\$ -	\$ 98	\$ 31,044
Due to other funds	-	74,642	-	-	-	-	-	74,642
TOTAL LIABILITIES	-	74,642	30,946	-	-	-	98	105,686
FUND EQUITY								
Fund balance								
Spendable						134,660	7,225,489	8,285,507
Restricted		925,358	-	-	-	-	-	8,457,614
Committed	15,460	-	6,618,746	1,254,905	568,503	-	-	16,743,121
Total fund balance	15,460	925,358	6,618,746	1,254,905	568,503	134,660	7,225,489	16,743,121
TOTAL LIABILITIES AND FUND EQUITY	\$ 15,460	\$ 1,000,000	\$ 6,649,692	\$ 1,254,905	\$ 568,503	\$ 134,660	\$ 7,225,587	\$ 16,848,807

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
CAPITAL PROJECTS FUNDS (Non Major)
For the Year Ended December 31, 2016

	J.S. CLARK CEMETARY FUND 009	JAIL FUND 310	FIRE DEPARTMENT FUND 304	LIBRARY FUND 305	HEALTH UNIT FUND 311	DETENTION HOME FUND 316	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 321	TOTAL (Schedule 11)
Revenues								
Ad valorem tax	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 2
Use of money and property	\$ 73	\$ 3,216	\$ 21,245	\$ 4,969	\$ 2,733	\$ 637	\$ 7	\$ 32,880
Total revenues	<u>73</u>	<u>3,217</u>	<u>21,245</u>	<u>4,969</u>	<u>2,733</u>	<u>638</u>	<u>7</u>	<u>32,882</u>
Expenditures								
Current								
General government	-	-	-	-	-	-	1,705	1,705
Elections	-	34	-	115	-	15	21	185
Finance and administration	-	-	196	-	-	-	-	196
Public safety	-	-	-	-	64	-	-	65
Health and welfare	1	-	-	-	-	-	-	-
Capital outlay	-	-	360,700	-	73,000	-	347,792	781,492
Total expenditures	<u>1</u>	<u>34</u>	<u>360,896</u>	<u>115</u>	<u>73,064</u>	<u>15</u>	<u>349,518</u>	<u>783,643</u>
Excess (deficiency) of revenues over expenditures	72	3,183	(339,651)	4,854	(70,331)	623	(349,511)	(750,761)
Other financing sources (uses)								
Proceeds from issuance of debt	-	-	-	-	-	-	7,000,000	7,000,000
Transfers in	-	-	1,400,000	500,000	-	-	575,000	2,475,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,400,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>7,575,000</u>	<u>9,475,000</u>
Excess (deficiency) of revenues and other sources over expenditures	72	3,183	1,060,349	504,854	(70,331)	623	7,225,489	8,724,239
Fund balances at beginning of year	15,388	922,175	5,558,397	750,051	638,834	134,037	-	8,018,882
FUND BALANCES AT END OF YEAR	<u>\$ 15,460</u>	<u>\$ 925,358</u>	<u>\$ 6,618,746</u>	<u>\$ 1,254,905</u>	<u>\$ 568,503</u>	<u>\$ 134,660</u>	<u>\$ 7,225,489</u>	<u>\$ 16,743,121</u>

NON-MAJOR ENTERPRISE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Net Position
ENTERPRISE FUNDS (Non Major)
December 31, 2016

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	CALVERT/ H. WATSON SEWERAGE DISTRICT FUND 185	TOTAL (Statement E)
ASSETS						
Cash and cash equivalents	\$ 35,835	\$ -	\$ 20,652	\$ -	\$ -	\$ 56,487
Receivables						
Trade	1,248	-	1,124	-	-	2,372
Other	1,100	-	-	-	22,004	23,104
Due from other public bodies	-	-	-	3,195	-	3,195
Capital assets	<u>42,696</u>	<u>598,101</u>	<u>80,113</u>	<u>545,479</u>	<u>110,506</u>	<u>1,376,895</u>
TOTAL ASSETS	<u>\$ 80,879</u>	<u>\$ 598,101</u>	<u>\$ 101,889</u>	<u>\$ 548,674</u>	<u>\$ 132,510</u>	<u>\$ 1,462,053</u>
LIABILITIES AND NET POSITION						
Liabilities						
Current liabilities						
Accounts payable and accrued expenses	\$ 1,255	\$ -	\$ -	\$ 1,974	\$ 38,776	\$ 42,005
Due to other funds	-	-	-	49,229	32,161	81,390
Current liabilities payable from restricted assets						
Customer deposits payable	50	-	-	-	-	50
Total liabilities	<u>1,305</u>	<u>-</u>	<u>-</u>	<u>51,203</u>	<u>70,937</u>	<u>123,445</u>
Net position (deficit)						
Net investment in capital assets	42,696	598,101	80,113	545,479	110,506	1,376,895
Unrestricted (deficit)	<u>36,878</u>	<u>-</u>	<u>21,776</u>	<u>(48,008)</u>	<u>(48,933)</u>	<u>(38,287)</u>
Total net position (deficit)	<u>79,574</u>	<u>598,101</u>	<u>101,889</u>	<u>497,471</u>	<u>61,573</u>	<u>1,338,608</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 80,879</u>	<u>\$ 598,101</u>	<u>\$ 101,889</u>	<u>\$ 548,674</u>	<u>\$ 132,510</u>	<u>\$ 1,462,053</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Position
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2016

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	CALVERT/ H. WATSON SEWERAGE DISTRICT FUND 185	TOTAL (Statement F)
Operating revenues						
Sewer service charges	\$ 6,664	\$ -	\$ -	\$ 3,195	\$ 19,192	\$ 29,051
Operating expenses						
Depreciation	3,484	56,483	4,133	32,894	10,524	107,518
Indirect cost allocation	300	-	-	522	881	1,703
Insurance	87	-	-	414	314	815
Interest	-	-	-	20	-	20
Miscellaneous	3	-	3	-	-	6
Operations and maintenance	7,482	-	-	15,486	21,682	44,650
Utilities	193	-	-	1,393	5,532	7,118
Total operating expenses	<u>11,549</u>	<u>56,483</u>	<u>4,136</u>	<u>50,729</u>	<u>38,933</u>	<u>161,830</u>
Operating income (loss)	(4,885)	(56,483)	(4,136)	(47,534)	(19,741)	(132,779)
Non-operating revenues						
Interest earned	170	-	98	-	-	268
Total non-operating revenues	<u>170</u>	<u>-</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>268</u>
Net increase (decrease) in net position	(4,715)	(56,483)	(4,038)	(47,534)	(19,741)	(132,511)
Net position at beginning of year, as originally stated	<u>84,289</u>	<u>654,584</u>	<u>105,927</u>	<u>545,005</u>	<u>578,017</u>	<u>1,967,822</u>
Prior period adjustment (Note 16)	-	-	-	-	(26,560)	(26,560)
Net position at beginning of year, restated	<u>84,289</u>	<u>654,584</u>	<u>105,927</u>	<u>545,005</u>	<u>551,457</u>	<u>1,941,262</u>
Adjustment due to merger (Note 17)	-	-	-	-	(470,143)	(470,143)
Net position at beginning of year, post merger	<u>84,289</u>	<u>654,584</u>	<u>105,927</u>	<u>545,005</u>	<u>81,314</u>	<u>1,471,119</u>
NET POSITION AT AT END OF YEAR	<u>\$ 79,574</u>	<u>\$ 598,101</u>	<u>\$ 101,889</u>	<u>\$ 497,471</u>	<u>\$ 61,573</u>	<u>\$ 1,338,608</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
ENTERPRISE FUNDS (Non Major)
For the Year Ended December 31, 2016

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	WEST OUACHITA SEWERAGE DISTRICT NO. 16 FUND 185	TOTAL (Statement G)
Cash flows from operating activities						
Receipts from customers	\$ 9,071	\$ -	\$ -	\$ 1,890	\$ 8,759	\$ 19,720
Payments to suppliers for goods and services	(6,826)	-	(1)	(15,966)	(20,502)	(43,295)
Net cash provided (used) by operating activities	<u>2,245</u>	<u>-</u>	<u>(1)</u>	<u>(14,076)</u>	<u>(11,743)</u>	<u>(23,575)</u>
Cash flows from capital and related financing activities						
Receipts from (payments to) other funds	-	-	-	14,076	11,743	25,819
Net cash provided by capital and related operating activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,076</u>	<u>11,743</u>	<u>25,819</u>
Cash flows from investing activities						
Interest earnings	170	-	96	-	-	266
Net cash provided by investing activities	<u>170</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>-</u>	<u>266</u>
Net increase (decrease) in cash and cash equivalents	2,415	-	95	-	-	2,510
Cash at beginning of year	33,420	-	20,557	-	-	53,977
CASH AT END OF YEAR	<u>\$ 35,835</u>	<u>\$ -</u>	<u>\$ 20,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,487</u>
Reconciliation of operating income to net cash used by operating activities						
Operating income (loss)	\$ (4,885)	\$ (56,483)	\$ (4,136)	\$ (47,534)	\$ (19,741)	\$ (132,779)
Adjustments to reconcile operating loss to net cash provided by operating activities						
Depreciation	3,484	56,483	4,135	32,894	10,524	107,520
Change in assets and liabilities						
Receivables	2,407	-	-	(1,305)	(10,433)	(9,331)
Accounts payable	1,239	-	-	1,869	7,907	11,015
Net cash provided (used) by operating activities	<u>\$ 2,245</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (14,076)</u>	<u>\$ (11,743)</u>	<u>\$ (23,575)</u>
Cash shown on schedule of net position	<u>\$ 35,835</u>	<u>\$ -</u>	<u>\$ 20,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,487</u>
Supplemental Disclosure of cash flow information						
Non-cash effect of prior period adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,537</u>	<u>\$ 27,537</u>

NON-MAJOR INTERNAL SERVICE FUNDS

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Statement of Net Position
INTERNAL SERVICE FUNDS (Non Major)
December 31, 2016

	<u>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement E)</u>
ASSETS			
Cash and cash equivalents	\$ 1,782,179	\$ 1,969,017	\$ 3,751,196
Investments at market value	1,750,000	768,100	2,518,100
Receivables - other	2,385	28,154	30,539
Due from other funds	1,285,120	-	1,285,120
Prepaid and other assets	54,600	165,012	219,612
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 4,874,284	\$ 2,930,283	\$ 7,804,567
LIABILITIES AND NET POSITION			
Liabilities			
Accounts payable and accrued expenses	\$ 15,581	\$ -	\$ 15,581
Deposits held	1,168	-	1,168
Other noncurrent liabilities	290,507	2,226,211	2,516,718
Total liabilities	<hr/> 307,256	<hr/> 2,226,211	<hr/> 2,533,467
Net position			
Restricted for Insurance Claims	4,567,028	704,072	5,271,100
Total net position	<hr/> 4,567,028	<hr/> 704,072	<hr/> 5,271,100
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND NET POSITION	\$ 4,874,284	\$ 2,930,283	\$ 7,804,567

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Revenues, Expenses,
and Changes in Net Position
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2016

	<u>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</u>	<u>WORKERS' COMPENSATION RESERVE FUND 130</u>	<u>TOTAL (Statement F)</u>
Operating Revenues			
Premiums	\$ 688,425	\$ 1,212,061	\$ 1,900,486
Operating Expenses			
Administrative expenses	30,317	27,189	57,506
Benefit payments and reinsurance	1,001,432	662,668	1,664,100
Total expenditures	<u>1,031,749</u>	<u>689,857</u>	<u>1,721,606</u>
Operating income (loss)	(343,324)	522,204	178,880
Nonoperating revenues			
Interest income	18,483	9,366	27,849
Total nonoperating revenues	<u>18,483</u>	<u>9,366</u>	<u>27,849</u>
Changes in net assets	(324,841)	531,570	206,729
Net position at beginning of year	<u>4,891,869</u>	<u>172,502</u>	<u>5,064,371</u>
NET POSITION AT END OF YEAR	<u>\$ 4,567,028</u>	<u>\$ 704,072</u>	<u>\$ 5,271,100</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana
Combining Schedule of Cash Flows
INTERNAL SERVICE FUNDS (Non Major)
For the Year Ended December 31, 2016

	INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123	WORKERS' COMPENSATION RESERVE FUND 130	TOTAL (Statement G)
Cash flows from operating activities			
Premiums received	\$ 686,486	\$ 1,183,907	\$ 1,870,393
Payments to suppliers for goods and services	(30,317)	(27,189)	(57,506)
Payments for claims	(1,072,092)	(791,635)	(1,863,727)
Net cash provided by operating activities	(415,923)	365,083	(50,840)
Cash flows from capital and related financing activities			
Due from other funds	(1,285,120)	-	(1,285,120)
Net cash provided by capital and related operating activities	(1,285,120)	-	(1,285,120)
Cash flows from investing activities			
Interest earnings	18,483	9,366	27,849
Investments matured	1,750,000	768,100	2,518,100
Investments purchased	(1,750,000)	(768,100)	(2,518,100)
Net cash provided by investing activities	18,483	9,366	27,849
Net increase (decrease) in cash	(1,682,560)	374,449	(1,308,111)
Cash at beginning of year	3,464,739	1,594,568	5,059,307
CASH AT END OF YEAR	<u>\$ 1,782,179</u>	<u>\$ 1,969,017</u>	<u>\$ 3,751,196</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	\$ (343,324)	\$ 522,204	\$ 178,880
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	(1,939)	(28,154)	(30,093)
Prepaid expenses	-	(3,902)	(3,902)
Accounts payable	1,933	(18,428)	(16,495)
Noncurrent liabilities	(72,593)	(106,637)	(179,230)
Net cash provided by operating activities	<u>\$ (415,923)</u>	<u>\$ 365,083</u>	<u>\$ (50,840)</u>
Cash shown on statement of net position	<u>\$ 1,782,179</u>	<u>\$ 1,969,017</u>	<u>\$ 3,751,196</u>

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

For the Year Ended December 31, 2016

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors (and members of other boards) is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors receive \$1,200 per month.

OUACHITA PARISH POLICE JURY
Monroe, Louisiana

SCHEDULE OF POLICE JUROR COMPENSATION
For the Year Ended December 31, 2016

		<u>SALARY</u>
Robinson, Randall S., Jr.	District A	\$ 14,400
Calhoun, Hugh "Mack"	District B	332
Clampit, Jack	District B	14,068
Caldwell, Walter M., IV	District C	14,400
Reddix, Ollibeth	District D	14,400
Smiley, Shane	District E	14,400
Moore, Patricia A.	District F	14,400
TOTAL		\$ <u>86,400</u>

Ouachita Parish Police Jury
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2016

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

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 14,400
Benefits-health insurance	4,673
Benefits-	
Social Security	768
Medicare	180
Registration fees	370
Travel	6,431

SINGLE AUDIT

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

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

Ouachita Parish Police Jury
Monroe, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Ouachita Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise The Police Jury's basic financial statements and have issued our report thereon dated June 30, 2017. It should be noted that we issued an adverse opinion on the Police Jury's aggregate discretely presented components because those component units are not presented with the financial data of the Police Jury's primary government and the Police Jury has not issued financial statements on the reporting entity that include the financial data of its discretely presented component units.

Internal Control Over Financial Reporting

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

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

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

Ouachita Parish Police Jury
Monroe, Louisiana

Compliance and Other Matters

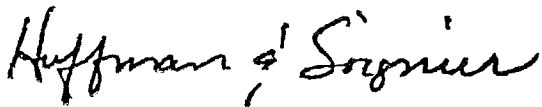
As part of obtaining reasonable assurance about whether The Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Police Jury in a separate letter dated June 30, 2017.

Purpose of this Report

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

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



(A Professional Accounting Corporation)
June 30, 2017

HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

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

John Herman, CPA
Lynn Andries, CPA, CGMA
Esther Atteberry, CPA
Lori Woodard, MBA, CPA, CGMA, CITP
Katie Jacola, CPA
Ronnie Jacola, CPA
Lesley Engolia, CPA

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

Ouachita Parish Police Jury
Monroe, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Ouachita Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2016. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

**Ouachita Parish Police Jury
Monroe, Louisiana**

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding 2016-01. Our opinion on each major federal program is not modified with respect to these matters.

The 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, we express no opinion on the response.

Report on Internal Control Over Compliance

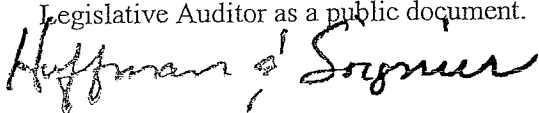
Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with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

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

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

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

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



**(A Professional Accounting Corporation)
June 30, 2017**

OUACHITA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	2016 Expenditures	2016 Passed Through to Subrecipients
Department of Agriculture				
Passed Through Louisiana Department of Social Services				
State Administrative Matching Grants for Food Stamp Program	10.561	733159	\$ 239,525	\$ -
Special Milk Program for Children	10.556	N/A	2,633	-
Total Department of Agriculture			<u>242,158</u>	<u>-</u>
Department of Transportation				
Passed Through Louisiana Department of Transportation				
Highway Planning and Construction-Finks Hideaway Road Project	20.205	700-24-0087	1,070,516	-
Highway Planning and Construction-Ole Highway 15	20.205	H.006579	1,219,302	-
Highway Planning and Construction-Safe Routes to School-Shady Grove	20.205	H.006579	3,800	-
New Freedom Program	20.521	NF57-37-16	63,812	63,812
Total Department of Transportation			<u>2,357,430</u>	<u>63,812</u>
Department of Health and Human Services				
Passed Through the La. Dept of Labor				
Temporary Assistance for Needy Families-STEP	93.558	692960	278,561	-
Passed Through the Workforce Investment Board SDA-83, Inc.				
Health Profession Opportunity Grant	93.093	90FX0024	40,527	-
Total Department of Health and Human Services			<u>319,088</u>	<u>-</u>
Department of Housing and Urban Development				
Direct Programs				
Section 8 Choice Voucher Program	14.871	N/A	2,335,097	-
Passed Through the State of Louisiana - Office of Community Development				
CDBG - Louisiana Community Development Block Grant - Disaster Recovery Unit	14.228	684657	612,756	58,160
CDBG - Louisiana Community Development Block Grant - Southwest Water District	14.228	736828	350,000	-
CDBG - Louisiana Community Development Block Grant - Tanglewood	14.228	735399	250,000	-
Total Department of Housing and Urban Development			<u>3,547,853</u>	<u>58,160</u>
Department of Interior				
Direct Programs				
Payment In-Lieu-of Taxes	15.226	N/A	8,899	-
National Wildlife Refuge Fund	15.659	N/A	9,860	-
Total Department of Interior			<u>18,759</u>	<u>-</u>
Department of Justice				
Direct Programs				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	93,066	93,066
Total Department of Justice			<u>93,066</u>	<u>93,066</u>
Department of Labor				
Passed Through the Louisiana Department of Labor				
Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster				
Workforce Innovation and Opportunity Act				
Adult Program	17.258	676941	469,714	-
Youth Program	17.259	676941	240,261	-
Dislocated Worker Program	17.278	676941	173,334	-
Total Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster			<u>883,309</u>	<u>-</u>
WIOA National Dislocated Grant Program	17.277	72-6001064	230,000	-
Total Department of Labor			<u>1,113,309</u>	<u>-</u>
Department of Homeland Security				
Passed Through State of Louisiana Office of Homeland Security and Emergency Preparedness				
State Homeland Security Program	97.067	EMW-2014-SS-00045	9,919	-
State Homeland Security Program	97.067	EMW-2015-SS-00043	66,053	-
State Homeland Security Program	97.067	EMW-2016-SS-00043	16,710	-
Emergency Management Performance Grants	97.042	EMW-2015-EP-00009	1,250	-
Emergency Management Performance Grants	97.042	EMT-2016-EP-00003	39,561	-
Public Assistance Disaster Grant	97.036	073-99073-00	682,034	-
Total Department of Homeland Security			<u>815,527</u>	<u>-</u>
Total Federal Awards Expended			<u>\$ 8,507,190</u>	<u>\$ 215,038</u>

See Notes to Schedule of Expenditures of Federal Awards

OUACHITA PARISH POLICE JURY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Note 1 - General

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

Note 2 - Basis of Accounting

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

Note 3 - Relationship of the Schedule of Expenditures of Federal Awards to the Primary Government Financial Statements

The following reconciliation is provided to help the reader of the Police Jury's financial statements relate federal revenues to the Schedule of Expenditures of Federal Awards at December 31, 2016. The prior period revenues were revenues recognized on the 2016 financial statements for which the expenditures were recognized on a prior year Schedule of Expenditures of Federal Awards.

	Revenues Statement D
Major Governmental Funds	
General Fund	\$ 457,956
Public Works	112,610
Fire Department	21,972
Public Library	3,583
Correctional Center	4,413
Capital Outlay - Urban Systems	2,859,528
Non-Major Governmental Funds	5,616,840
Total	\$ 9,076,902
Less prior period revenues	(569,710)
Schedule of Expenditures of Federal Awards - Schedule 26	\$ 9,646,612

OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

We have audited the financial statements of the governmental activities and each major fund of the Ouachita Parish Police Jury, as of and for the year ended December 31, 2016, and the related notes to the financial statement, which collectively comprise the basic financial statements and have issued our report thereon dated June 30, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2016 resulted in an unmodified opinion.

Section I - Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal Control over financial reporting

Material Weaknesses yes no Significant Deficiency yes no

Noncompliance material to financial statements yes no

Federal Awards

Internal Control

Material Weaknesses yes no Significant Deficiency yes no

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

Are there findings required to be reported in accordance with the Uniform Guidance? Yes

Identification of Major Programs:

CFDA #14.871 Section 8 Voucher Program

CFDA #20.205 Highway Planning and Construction

CFDA #97.036 FEMA Public Assistance Disaster Grant

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

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

OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

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

There are no findings related to the financial statements that are required to be reported under *Government Auditing Standards*.

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

2016-001 Noncompliance with Federal Regulations

Federal Program

14.871 Section 8 Choice Voucher Program

Department of Housing and Urban Development Direct Program

Federal award identification number-n/a; 2016 award

97.036 Public Assistance Disaster Grant

Department of Homeland Security

Passed through State of Louisiana Office of Homeland Security and Emergency

Preparedness 073-99073-00; 2016 award

Other nonmajor programs

Criteria or Specific Requirement

2 CFR 200 Appendix V, paragraph E details documentation that is required to be included in the central service cost allocation plan.

Specific to only 14.871 Section 8 (major program)

The Police Jury is required to submit the HUD-50058, Family Report (OMB No. 2577-0083) electronically to HUD each time the Police Jury completes an admission, annual reexamination, interim reexamination, portability move-in, or other change of unit for a family. The Police Jury must also submit the Family Report when a family ends participation in the program or moves out of the Police Jury's jurisdiction under portability (24 CFR part 908 and 24 CFR section 982.158). The report is required to contain specific critical information including the Family's Participation in the Family Self Sufficiency (FSS) Program.

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

The requirements that apply to procurement under grants and cooperative agreements are contained in 2 CFR sections 200.317 through 200.326, program legislation; Federal awarding agency regulations, and the terms and conditions of the award. The requirements that apply to procurement under cost-reimbursement contracts under the FAR are contained in 48 CFR parts 03, 15, 44 and the clauses at 48 CFR sections

OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

52.244-2, 52.244-5, 52.203-13, 52.203-16, and 52.215-12; agency FAR Supplements; and the terms and conditions of the contract.

Condition Found

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

Specific to only 14.871 Section 8 (major program)

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

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

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

Cause

Officials were not fully aware of certain federal standards.

Effect

Effects and possible effects include non-compliances with federal regulations.

Questioned Costs

There are no questioned costs related to this finding.

Perspective Information

These are isolated instances.

Identification of Repeat Findings

This finding is not a repeat of a finding in the immediately prior audit.

Recommendations

We recommend that the Police Jury continue its ongoing training activities to improve its full compliance with federal program requirements. The family reports filed by the Police Jury should be upgraded to contain Family's Participation in the Family Self

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

Sufficiency Program. Finally, the Police Jury should fully comply with Federal procurement standards in the awarding of contracts.

Views of Responsible Officials

The Police Jury acknowledges that the need to complete the cost allocation plan certification, and will complete the certification for future plans.

The Police Jury will coordinate with State offices to obtain additional training as necessary.

The Police Jury is already working with officials to ensure participation and compliance with the Family Self Sufficiency Program and will be updating the reports accordingly.

During the year 2016, the Police Jury has already updated procurement policies to meet federal regulations, and although cited in the report by Homeland Security's Office of the Inspector General (OIG), the OIG considered the issue as closed and no further action is being required of the Police Jury except for the modification of its procurement procedures.

OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CORRECTIVE ACTION PLAN
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Reference Number and Title - 2016-01 Noncompliance with Federal Regulations

Entity-wide or program/department specific - This finding is specific to programs that have allocated costs and Section 8.

Condition Found

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

Specific to only 14.871 Section 8 (major program)

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

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

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

Corrective action planned

The Police Jury acknowledges that the need to complete the cost allocation plan certification, and will complete the certification for future plans.

The Police Jury is already working with officials to ensure participation and compliance with the Family Self Sufficiency Program and will be updating the reports accordingly.

During the year 2016, the Police Jury has already updated procurement policies to meet federal regulations, and although cited in the report by Homeland Security's Office of the Inspector General (OIG), the OIG considered the issue as closed and no further action is being required of the Police Jury except for the modification of its procurement procedures.

OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CORRECTIVE ACTION PLAN
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Person responsible for corrective action plan

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

Anticipated Completion - 10 to 30 days

Reference Number and Title - Management Letter Comment

Entity-wide or program/department specific - This finding is specific to federal programs and Section 8.

Condition Found

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

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

Corrective action planned

The Assistant Treasurer will maintain records that will demonstrate that she has performed the tasks of reviewing and monitoring. The records will include various communications and reports.

**OUACHITA PARISH POLICE JURY
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CORRECTIVE ACTION PLAN
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016**

The Police Jury is already working with officials to ensure participation and compliance with the Family Self Sufficiency Program and will be updating the reports accordingly.

All new participants admitted to the Section 8 program from the waiting list will be mailed a letter and a copy of the mailed letter will be filed in the participants' folder. We are expected to accept clients from the waiting list within the next 30-45 days and continue this process (a copy of the mailed letter filed in the participants' folder) thereafter.

Person responsible for corrective action plan

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

Anticipated Completion 30 – 45 days

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

The following is a summary of the status of the prior year audit findings and management letter comments reported in the Huffman & Soignier (APAC) audit report dated July 15, 2016 covering the examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2015.

2015-01 FINANCIAL STATEMENTS NOT FILED TIMELY

Recommendation to Prevent Future Occurrences

Realizing the catastrophic events cited above led to the Police Jury not filing its audited financial statements before the required due date, in the future, the Police Jury should make every effort to ensure that audited financial statements can be submitted within the time frame prescribed by state law.

Status:

This finding is no longer applicable.

HUFFMAN & SOIGNIER

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

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

John Herman, CPA
Lynn Andries, CPA, CGMA
Esther Atteberry, CPA
Lori Woodard, MBA, CPA, CGMA, CITP
Katie Jacola, CPA
Ronnie Jacola, CPA
Lesley Engolia, CPA

MANAGEMENT LETTER

To the Police Jurors and Management Ouachita Parish Police Jury Monroe, Louisiana

In planning and performing our audit of the financial statements of the Ouachita Parish Police Jury (the Police Jury) for the year ended December 31, 2016, we considered its internal control structure in order to determine our auditing procedures for purposes of expressing our opinion on the financial statements and not to provide assurance on the internal control structure or overall compliance with laws and regulations.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 30, 2017 on the financial statements of the Police Jury.

DOCUMENTATION

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

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

Ouachita Parish Police Jury
Monroe, Louisiana
Management Letter
Page 2 of 2

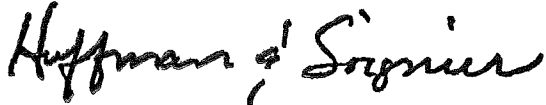
- New participants admitted to the Section 8 program were accepted in compliance with the Waiting List Priority Policy in the Administrative Plan but the tenant files do not contain documentation explaining how these new participants were accepted.

Management's Corrective Plan

The Assistant Treasurer will maintain records that will demonstrate that she has performed the tasks of reviewing and monitoring. The records will include various communications and reports.

On July 6, 2017 which is our next recertification the Director of Ouachita Parish Housing will begin documenting and signing off by initialing files and will continue thereafter to demonstrate management oversight and quality assurance.

All new participants admitted to the Section 8 program from the waiting list will be mailed a letter and a copy of the mailed letter will be filed in the participants' folder. We are expected to accept clients from the waiting list within the next 30-45 days and continue this process (a copy of the mailed letter filed in the participants' folder) thereafter.



(A Professional Accounting Corporation)

June 30, 2017