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LASALLE PARISH POLICE JURY
Jena, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2015
With Supplemental Information Schedules**

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

Release Date JUN 29 2016

**LaSalle Parish Police Jury
Jena, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2015
With Supplemental Information Schedules**

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Required Supplemental Information (Part I)
Management's Discussion and Analysis

LaSalle Parish Police Jury
Jena, Louisiana
Management's Discussion and Analysis
December 31, 2015
(Unaudited)

As management of the LaSalle Parish Police Jury, we offer readers of the police jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2015. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the LaSalle Parish Police Jury's basic financial statements. The police jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the LaSalle Parish Police Jury's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the LaSalle Parish Police Jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the police jury is improving or deteriorating.

The statement of activities presents information showing how the police jury's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

Fund Financial Statements. 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. The LaSalle Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The LaSalle Parish Police Jury maintains 20 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge, Courthouse Maintenance, Garbage District, Library, Criminal Court, and Workforce Investment Act special revenue funds, which are considered to be a major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

LaSalle Parish Police Jury adopts an annual appropriated budget for the General Fund and all special revenue funds. Budgetary comparison schedules are provided in the Required Supplemental Information (Part II) for the major funds to demonstrate compliance with this budget.

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.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplemental information concerning the LaSalle Parish Police Jury. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplemental information section.

Government-Wide Financial Analysis As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the fiscal year, assets of the LaSalle Parish Police Jury exceeded liabilities by \$13,142,083. Of the net position, \$8,152,210 represents the police jury's investment in capital assets net of accumulated depreciation and related debt. These assets are not available for future spending. The remaining net position is made up of bank balances and receivables.

Statement of Net Position

	2015	2014
Assets		
Cash and cash equivalents	\$2,710,652	\$2,562,628
Receivables	3,081,390	4,667,182
Prepaid lease payments	9,851	12,440
Capital assets (net)	8,452,909	7,095,343
Total Assets	14,254,802	14,337,593
Deferred outflow of resources - Pension related	121,997	
Total assets and deferred outflow of resources	\$14,376,799	\$14,337,593
Liabilities		
Cash overdraft	\$166,079	\$733,382
Accounts payable	434,518	1,157,501
Payroll payable	39,912	49,332
Net pension liability	151,069	
Net OPEB obligations	107,621	88,421

Long-term liabilities:		
Due within one year	\$231,322	\$113,744
Due in more than one year	69,377	300,699
Total Liabilities	<u>\$1,199,898</u>	<u>\$2,443,079</u>
Deferred inflows of resources - pension related	\$34,818	
Net Position		
Invested in capital assets, net of related debt	8,152,210	\$6,680,900
Unrestricted	<u>4,989,873</u>	<u>5,213,614</u>
Total Net Position	<u>13,142,083</u>	<u>11,894,514</u>
Total liabilities, deferred inflows of resources and net position	<u>\$14,376,799</u>	<u>\$14,337,593</u>

Financial Analysis of the Government's Funds LaSalle Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2015, combined governmental fund balances of \$5,161,384 showed a decrease of \$144,634 over December 31, 2014. The General Fund's balance of \$364,265 showed a decrease of \$503,770 over the 2014 balance of \$868,035.

Budgetary Highlights

Differences in original and final budgeted revenues for the General Fund include increases in licenses and permits, federal funds, severance taxes, and other state funds. Differences between original and final budgeted expenditures include increases in finance and administrative, public safety, economic development and assistance, capital outlay, and operating transfers out, and a decrease in general government legislative, judicial, and elections. For the Road and Bridge Fund differences between original and final amended budgeted revenues show an increase in other state funds and other revenues, and a decrease in ad valorem tax. Final amended expenditures show an increase in personal services, operating services, materials and supplies, capital outlay and debt service, and a decrease in travel and other charges. Courthouse Maintenance budgeted ad valorem tax decreased other general government expenditures increased. The Garbage District Fund budgeted revenues for ad valorem tax decreased and budgeted expenditures increased for public works and decreased for debt service.

Capital Asset and Debt Administration

Capital Assets. The LaSalle Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2015, amounts to \$8,452,909 (net accumulated depreciation). This investment includes land, buildings and improvements, infrastructure roads and bridges, and furniture and equipment. The increase in capital assets for the year was \$1,985,761. Reductions in capital assets for the year ended December 31, 2015 were \$1,493,287.

Long-Term Debt. At the end of the year, LaSalle Parish Police Jury had total long-term debt of \$300,699, which consisted of five leases payable. During 2015, approximately \$113,744 was paid on this debt. The LaSalle Parish Police Jury also contributes to a single-employer defined benefit healthcare plan ("the Retiree

Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the police jury's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at December 31, 2015 is \$107,621. Pension Liability at December 31, 2015 is \$151,069

Economic Factors and Next Year's Budgets

The police jury's financial plan for this upcoming year is underway. The General Fund plans to make transfers to alleviate the deficit balance in the Criminal Court fund.

Requests for Information

This financial report is designed to be a summary of the LaSalle Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the LaSalle Parish Police Jury, at PO Box 1288, Jena, Louisiana 71342. Our telephone number is (318) 992-2101.

Independent Auditor's Report

LaSalle Parish Police Jury
Jena, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of LaSalle Parish Police Jury, as of December 31, 2015, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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 LaSalle Parish Police Jury'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 LaSalle Parish Police Jury's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

LASALLE PARISH POLICE JURY
Jena, Louisiana
Independent Auditor's Report,
December 31, 2015

Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units

The financial statements do not include financial data of all of the Police Jury's legally separate component units. Accounting principles generally accepted in the United State of America require the financial data for all 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 amount by which this departure would affect the assets, liabilities, net position, revenues and expenses of the aggregate discretely presented component units has not been determined.

Adverse Opinion

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 2015, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In addition, in my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, the budgetary comparison information on pages 53 through 58, the schedule of funding progress for the retiree healthcare plan on page 59, and the schedule of the Police Jurys' proportionate share of the net pension liability on pages 60 through 65, 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

LASALLE PARISH POLICE JURY
Jena, Louisiana
Independent Auditor's Report,
December 31, 2015

Supplementary and Other Information


My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the LaSalle Parish Police Jury's primary government. The accompanying supplemental information and other information, as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements 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 financial statements. The 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The combining and individual nonmajor fund financial statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The schedule of compensation, benefits, and other payments to agency head on page 66 presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government 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 my opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the primary government's basic financial statements as a whole.

The accompanying other information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the primary government's basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated April 28, 2016, on my consideration of the LaSalle Parish Police Jury's internal control over financial reporting and on my 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 my 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 LaSalle Parish Police Jury's internal control over financial reporting and compliance.


West Monroe, Louisiana
April 28, 2016

Basic Financial Statements

LaSalle Parish Police Jury
Jena, Louisiana
Governmental Activities
Statement of Net Position
December 31, 2015

Assets	
Cash and cash equivalents	\$2,710,652
Receivables	3,081,390
Prepaid lease payments	9,851
Capital assets (net)	<u>8,452,909</u>
Total Assets	<u>14,254,802</u>
DEFERRED OUTFLOW OF RESOURCES	
Pension related	<u>121,997</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$14,376,799</u>
Liabilities	
Cash overdraft	\$166,079
Accounts payable	434,518
Payroll payable	39,912
Net pension liability	151,069
Net OPEB obligations	107,621
Long term liabilities:	
Due within one year	231,322
Due in more than one year	<u>69,377</u>
Total Liabilities	<u>\$1,199,898</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related	\$34,818
Net Position	
Invested in capital assets, net of related debt	\$8,152,210
Unrestricted	<u>4,989,873</u>
Total Net Position	<u>13,142,083</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$14,376,799</u>

See accompanying notes to basic financial statements.

LaSalle Parish Police Jury
Jena, Louisiana
Statement of Activities
For the Year Ended December 31, 2015

Functions:	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$1,706,239	\$167,484	\$72,854	(\$1,465,901)
Public safety	911,533	284		(911,249)
Public works	2,675,386		279,751	(\$1,523,240)
Health and welfare	100,514			(100,514)
Culture and recreation	455,405	10,539		(444,866)
Economic development and assistance	1,016,376		1,094,029	77,653
Intergovernmental	70,984			(70,984)
Total governmental activities	<u>\$6,936,437</u>	<u>\$178,307</u>	<u>\$1,446,634</u>	<u>(\$1,523,240)</u>
General revenues:				
Taxes:				
Ad valorem taxes				3,499,934
State revenue sharing				59,023
Other taxes, penalties, and interest				12,464
Grants and contributions not restricted to specific programs				1,412,762
Licenses and permits				69,510
Unrestricted investment earnings				72,664
Other				21,965
Total general revenues				<u>5,148,322</u>
Change in net position				1,360,066
Net position at beginning of year				11,782,017
Net position at end of year				<u>\$13,142,083</u>

See accompanying notes to basic financial statements.

LaSalle Parish Police Jury
Jena, Louisiana
Governmental Funds
Balance Sheet
December 31, 2015

	General	Road and Bridge	Courthouse Maintenance	Garbage District	Library	Criminal Court	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and equivalents	\$222,061	\$38,941	\$43,859	\$145,331	\$1,427,925		\$832,535	\$2,710,652
Prepaid lease payments		4,283		3,783			1,785	9,851
Receivables	372,247	584,719	454,170	562,899	533,568	\$5,683	568,104	3,081,390
Total Assets	\$594,308	\$627,943	\$498,029	\$712,013	\$1,961,493	\$5,683	\$1,402,424	\$5,801,893
Liabilities and Fund Balances								
Liabilities:								
Cash overdraft						\$166,079		\$166,079
Accounts payable	\$209,298	\$33,278	34,166	\$55,245	\$37,977	14,475	\$50,079	434,518
Salaries and related payable	20,745	7,837	1,254	2,121	3,442	3,987	526	39,912
Total Liabilities	230,043	41,115	35,420	57,366	41,419	184,541	50,605	640,509
Fund Equity - fund balances:								
Non-spendable							1,785	1,785
Restricted:								
Other general government			462,609			(178,858)		283,751
Public works		586,828		654,647			1,045,271	2,286,746
Health and welfare							220,260	220,260
Culture and recreation					1,920,074			1,920,074
Committed							84,503	84,503
Unassigned	364,265							364,265
Total Fund Equity - fund balances (deficit)	364,265	586,828	462,609	654,647	1,920,074	(178,858)	1,351,819	5,161,384
Total Liabilities and Fund Balances	\$594,308	\$627,943	\$498,029	\$712,013	\$1,961,493	\$5,683	\$1,402,424	\$5,801,893

See accompanying notes to basic financial statements.

LaSalle Parish Police Jury
 Jena, Louisiana
 Reconciliation of Governmental Funds Balance Sheet to
 Statement of Net Position
 December 31, 2015

Total fund balance - governmental funds (Statement C)		\$5,161,384
Amounts reported for governmental activities in the statement of net assets are different because:		
Deferred outflows of cash		121,997
Capital assets used in governmental activities are not financial resources		8,452,909
Long term liabilities:		
Capital leases payable	(\$300,699)	
Net pension liability	(151,069)	
Net OPEB obligation	(107,621)	
Deferred inflows of resources	(34,818)	(594,207)
Net position of governmental activities (Statement A)		<u>\$13,142,083</u>

See accompanying notes to basic financial statements.

Public safety	911,383							911,383
Public works		894,753		723,248			566,454	2,184,455
Health and welfare	12,053						78,864	90,917
Culture and recreation	490				451,485			451,975
Economic development and assistance	30,077					889,053		919,130
Intergovernmental	70,984							70,984
Capital outlay	294,521	1,324,891			49,477		316,872	1,985,761
Debt service		53,763		45,525			54,266	153,554
Total expenditures	2,033,725	2,273,407	463,246	768,773	500,962	473,550	889,053	1,016,456
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	238,730	(199,193)	93,702	(35,262)	173,165	(349,846)	NONE	(65,930)
OTHER FINANCING SOURCE (Use)								
Operating transfers in		450,000				392,500		842,500
Operating transfers out	(742,500)						(100,000)	(842,500)
Total other financing source (use)	(742,500)	450,000	NONE	NONE	NONE	392,500	NONE	(100,000)
NET CHANGE IN FUND BALANCES	(503,770)	250,807	93,702	(35,262)	173,165	42,654	NONE	(165,930)
FUND BALANCES (Deficit) - BEGINNING	868,035	336,021	368,907	689,909	1,746,909	(221,512)	NONE	5,306,018
FUND BALANCES (Deficit) ENDING	\$364,265	\$586,828	\$462,609	\$654,647	\$1,920,074	(\$178,858)	NONE	\$5,161,384

See accompanying notes to basic financial statements.

LaSalle Parish Police Jury
 Jena, Louisiana
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances to the Statement of Activities
 For the Year Ended December 31, 2015

Net change in fund balances - total governmental funds (Statement D)	(\$144,634)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	1,388,568
Payments of long-term debt, including leases, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	113,744
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(19,200)
Non-employer contributions to cost-sharing pension plan	21,965
Pension expense	<u>(377)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$1,360,066</u></u>

See accompanying notes to basic financial statements.

Notes to the Financial Statements

LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2015

Introduction

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2020.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of 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 taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement 14, the reporting entity for LaSalle Parish consist of the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government 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 LaSalle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

- 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 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:

Component Unit	Fiscal Year End	Criteria Used
LaSalle Parish:		
Sheriff	June 30	2 & 3
Clerk of Court	June 30	2 & 3
Assessor	December 31	2 & 3
Library	December 31	1 & 3
Community Action	December 31	1 & 3
Economic Development Board	December 31	1 & 3
Ambulance Service District	December 31	1 & 3
Hospital Service District No. 1	September 30	1 & 3
Hospital Service District No. 2	September 30	1 & 3
Recreation District No. 5	December 31	1 & 3
Recreation District No. 10	December 31	1 & 3
Recreation District No. 22	December 31	1 & 3
Sewerage District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3
Communications District	December 31	1 & 3
East Jena Fire District #1	December 31	1 & 3
Eden-Fellowship Fire District	December 31	1 & 3
Little Creek Searcy	December 31	1 & 3
Rogers-Nebo Fire District	December 31	1 & 3
Summerville Rosefield	December 31	1 & 3

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Whitehall Fire District	December 31	1 & 3
Twenty-eighth Judicial District Criminal Court	December 31	2 & 3

Considered in the determination of component units of the reporting entity were the LaSalle Parish School Board, the District Attorney and Judges for the Twenty-Eighth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the LaSalle Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the LaSalle Parish Police Jury.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the LaSalle Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

The primary government financial statements include all funds, account groups, and 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 primary government (police jury) and include the LaSalle Parish Library and the Twenty-Eighth Judicial District Criminal Court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and, where applicable, proprietary and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and, where applicable, major individual enterprise funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund financial statements, where applicable. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes, state revenue sharing, and federal and state grants are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the police jury.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

The police jury reports the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Road and Bridge Fund accounts for the construction, repair, and maintenance of roads and bridges on a parish wide basis. Financing is provided by ad valorem taxes, state revenue sharing, Parish Transportation Act funds, and operating transfers from the General Fund.

The Courthouse Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds dedicated to maintenance of the parish courthouse and jail facilities.

The Garbage District No. 1 Fund accounts for operation and maintenance of the parish wide garbage disposal program. Financing is provided by ad valorem taxes and state revenue sharing.

The Library Fund accounts for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

The Criminal Court Fund accounts for fines and forfeitures imposed by the Twenty-Eighth Judicial District Court and district attorney conviction fees in criminal cases. These revenues and operating transfers from the General Fund are used to finance the operation of the criminal court of LaSalle Parish.

The Workforce Investment Act (WIA) Fund accounts for grants from the United States Department of Labor passed through the Louisiana Department of Labor. Grants are subsequently transferred to the LaSalle Parish Community Action Association, Incorporated, which administers the program under contract with the police jury. The WIA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The police jury has elected not to follow subsequent private-sector guidance.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the police jury's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Deposits and Investments

The police jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the police jury's investment policy allow the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Investments for the police jury are reported at fair value. The police jury does not have a policy concerning custodial credit risk.

D. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15th. Ad valorem taxes become delinquent if not paid by December 31st. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes - maintenance:			
Parish	3.80	3.68	Indefinite
Health unit	1.06	1.06	2023
Road and bridge	9.60	9.56	2024
Courthouse	7.68	7.64	2024
Library	7.00	6.50	2025
Parish wide taxes - construction and maintenance:			
Library	2.54	2.21	2025
District taxes:			
Garbage District No. 1	10.00	9.27	2018
Road Maintenance Districts:			
No. 1	10.00	9.56	2020
No. 2	7.72	7.72	2023
No. 3	5.00	5.33	2026
No. 3	5.00	3.41	2024
No. 4	10.00	8.69	2019
No. 5	10.00	4.93	2022
No. 6	10.00	9.07	2022
No. 7	10.00	9.83	2019
No. 8	6.47	6.47	2023
No. 9	10.00	8.09	2019
No. 10	5.19	5.19	2023

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2015 assessed valuation (amounts expressed in thousands):

	<u>2015 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
C.P.T. Operating Prtnr. L.P.	\$6,332	6.66%
XTO Energ	3,562	3.75%
Red Mountain Timberco III	3,325	3.50%
Entergy Louisiana, Inc	2,765	2.91%
Garan	2,199	2.31%
Gulf South Pipeline Co. L.P.	2,329	2.45%
ANR Pipeline Company	2,295	2.41%

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

	2015 Assessed Valuation	Percent of Total Assessed Valuation
Arrow Industries, Inc	\$1,904	2.00%
Justiss Oil Co. Inc.	1,714	1.80%
Centurytel of Central Louisiana	1,587	1.70%
Total	\$28,012	29.50%

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Approximately 95% of the police jury's non-infrastructure assets are based on actual costs while the remaining 5% are based on the actual historical costs of like items. Approximately 97% of the library's non-infrastructure assets are based on actual costs while the remaining 3% are based on the actual historical costs of like items. The cost of infrastructure assets (roads and bridges) acquired prior to 2005 are based on current replacement cost adjusted to their year of acceptance into the parish road system using the U.S. Department of Labor's producer price index. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$2,500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend their useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	Estimated Lives
Infrastructure roads and bridges	20 - 40 Years
Buildings and building improvements	10 - 40 Years
Furniture and fixtures	5 - 10 Years
Vehicles	5 - 10 Years
Heavy equipment	5 - 10 Years
Other equipment	5 - 10 Years

F. Annual and Sick Leave

Employees of the police jury earn from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave may not be accumulated unless there is specific approval by the superintendent or the secretary-treasurer. Employees earn 10 days of sick leave each year plus 2 additional days for each year of service with the parish. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

Employees of the district attorney (paid from the Criminal Court Special Revenue Fund) earn 10 days of vacation leave each year that may be accumulated. Employees earn 10 days of sick leave each year plus 2 additional days for each year of employment. Sick leave may be accumulated to a maximum of 90 days.

Regular employees of the LaSalle Parish Library earn from 12 to 22 days of vacation leave each year while professional staff earn from 24 to 34 days, both depending on their length of service. Vacation leave may not be accumulated. Employees earn sick leave at the rate of 12 days each year. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

At December 31, 2015, employee leave benefits requiring recognition in accordance with GASB Codification Section C60 were determined to be immaterial. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the various funds when leave is actually taken or when employees are paid for accrued vacation leave upon retirement.

G. Fund Balances

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

- *Non-spendable* - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted* - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or grantors, or amounts constrained due to constitutional provisions or enabling legislation.
- *Committed* - includes fund balance amounts that are constrained for specific purposes that are internal imposed by the police jury through formal action of the police jury itself and does not lapse at year-end.
- *Assigned* - Includes fund balance amounts that are intended to be used for a specific

purpose that are considered to be neither restricted or committed. Fund balance can be assigned by the Secretary/Treasurer.

- *Unassigned* - includes fund balance amounts within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

H. PENSION PLANS

The LaSalle Parish Police Jury is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 5. 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 each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

I. CURRENT YEAR ADOPTION OF NEW ACCOUNTING STANDARDS AND RESTATEMENT OF NET POSITION

The LaSalle Parish Police Jury adopted Government Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. The net effect to the Government-Wide Statement of Net Position is as follows:

Total Net Position, December 31, 2014, as previously stated	\$11,894,514
Net Pension Liability at December 31, 2014	<u>(112,497)</u>
Total Net Position, December 31, 2014, Restated	<u>\$11,782,017</u>

2. CASH AND EQUIVALENTS

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 principal offices in Louisiana. At December 31, 2015, the police jury has cash, net of overdrafts, (book balances), in total of \$2,544,573 as follows:

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

Demand deposits	\$1,521,342
Petty cash	105
Time deposits	<u>1,023,126</u>
Total	<u>\$2,544,573</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2015, are secured in total as follows:

Bank Balances	<u>\$2,578,137</u>
Federal deposit insurance	\$503,031
Pledged securities (uncollateralized)	<u>2,957,058</u>
Total	<u>\$3,460,089</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

3. RECEIVABLES

The following is a summary of receivables at December 31, 2015:

	General Fund	Special Revenue Funds	Total
Taxes	\$219,838	\$2,638,329	\$2,858,167
Grants - State	133,082	57,215	190,297
Other	19,327	13,599	32,926
Total	<u>\$372,247</u>	<u>\$2,709,143</u>	<u>\$3,081,390</u>

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

4. CHANGES IN CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2015, is as follows:

	Balance January 1,	Additions	Deletions	Balance December 31,
Police Jury:				
Capital assets not being depreciated:				
Land	\$477,208			\$477,208
Construction in progress	924,257	\$294,521	(\$1,218,778)	NONE
Capital assets being depreciated:				
Infrastructure - roads and bridges	77,514,813	2,788,261	(209,751)	80,093,323
Buildings and improvements	2,369,699			2,369,699
Office furniture and equipment	788,090			788,090
Heavy equipment	2,357,074			2,357,074
Other equipment	102,781	72,278		175,059
Vehicles	323,881			323,881
Total capital assets being depreciated	<u>83,456,338</u>	<u>2,860,539</u>	<u>(209,751)</u>	<u>86,107,126</u>
Total police jury capital assets	84,857,803	3,155,060	(1,428,529)	86,584,334
Library:				
Capital assets not being depreciated				
Land	23,810			23,810
Construction in Progress				
Capital assets being depreciated:				
Books	516,659	40,275	(53,742)	503,192
Vehicles	44,382			44,382
Buildings	813,566			813,566
Furniture	135,262			135,262
Equipment	65,071	9,204	(11,016)	63,259
Total library assets being depreciated	<u>1,574,940</u>	<u>49,479</u>	<u>(64,758)</u>	<u>1,559,661</u>
Total library capital assets	1,598,750	49,479	(64,758)	1,583,471
Total capital assets being depreciated	<u>\$85,031,278</u>	<u>\$2,910,018</u>	<u>(\$274,509)</u>	<u>\$87,666,787</u>
Total capital assets	<u>\$86,456,553</u>	<u>\$3,204,539</u>	<u>(\$1,493,287)</u>	<u>\$88,167,805</u>
Less accumulated depreciation for:				
Infrastructure - roads and bridges	(\$74,692,234)	(\$211,033)	\$209,751	(\$74,693,516)
Buildings and improvements	(1,555,397)	(68,025)		(1,623,422)
Office furniture and equipment	(219,479)	(97,917)		(317,396)
Heavy equipment	(2,042,408)	(98,792)		(2,141,200)
Other equipment	(297,847)	(34,797)	11,016	(321,628)
Vehicles	(226,477)	(50,656)		(277,133)
Books	(358,371)	(35,972)	53,742	(340,601)
Total accumulated depreciation	<u>(79,392,213)</u>	<u>(597,192)</u>	<u>274,509</u>	<u>(79,714,896)</u>
Total capital assets being depreciated (net)	<u>\$5,639,065</u>	<u>\$2,312,826</u>	<u>NONE</u>	<u>\$7,951,891</u>
Total capital assets (net)	<u>\$7,064,340</u>	<u>\$2,607,347</u>	<u>NONE</u>	<u>\$8,452,909</u>

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

Depreciation expense for the year was charged to the following governmental functions:

	<u>Amount</u>
General government	\$46,768
Public safety	150
Public works (including depreciation on road infrastructure)	442,684
Health and welfare	9,188
Transportation	1,156
Culture and recreation	<u>97,246</u>
Total	<u>\$597,192</u>

5. RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

Plan Description

The LaSalle 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.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

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.

For the year ended December 31, 2015, the LaSalle Parish Police Jury's total payroll for all employees was \$1,442,834. Total covered payroll was \$1,029,371. Covered payroll refers to all compensation paid by the LaSalle 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, 2015, the actual employer contribution rate was 14.50% 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 LaSalle Parish Police Jury to the System monthly. The LaSalle Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2015 were \$149,259.

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

At December 31, 2015, the Employer reported a liability of \$82,014 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2014 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The LaSalle 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, 2014, the Police Jury's proportion was 0.189968%, which was a decrease of 0.016717% from its proportion measured as of December 31, 2013.

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

For the year ended December 31, 2015, the LaSalle Parish Police Jury recognized pension expense of \$138,208 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$143,514). Total pension expense for the LaSalle Parish Police Jury for the year ended December 31, 2015 was (\$5,306).

At December 31, 2015, the LaSalle 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	-	\$17,317
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	\$86,273	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	891	-
Employer contributions subsequent to the measurement date	16,343	-
Total	\$103,507	\$17,317

The \$16,343 reported as deferred outflows of resources related to pensions resulting from the LaSalle 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, 2016. 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,	
2016	\$21,541
2017	\$21,541
2018	\$21,541
2019	\$21,568

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2014, are as follows:

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

Valuation Date	December 31, 2014
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.25%, per annum
Salary increases	5.75% (2.75% merit, 3.0% inflation)
Inflation rate	2.3%, per annum
Mortality rates	RP-2000 Employee Table for active members RP-2000 Healthy Annuitant Table for healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	4 years for Plan A
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 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 and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	34%	1.30%
Equity	51%	3.55%
Alternatives	12%	0.77%
Real Assets	3%	0.19%

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

Totals	100%	5.81%
Inflation		2.30%
Expected arithmetic nominal return		8.11%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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 Plan'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 Plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

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

The following presents the LaSalle Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.25%, 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 (6.25%) or one percentage-point higher (8.25%) than the current rate:

	1.0% Decrease (6.25%)	Current Discount Rate (7.25%)	1.0% Increase (8.25%)
Employer's proportionate share of net pension liability	\$750,856	82,014	(\$540,246)

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.

District Attorney's Retirement System of Louisiana (System)

Plan Description

The LaSalle 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

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

retirement allowances and other benefits as stated under the provisions of Louisiana R.S. 11, Chapter 3 for district attorneys and their assistants in each parish. All persons who are district attorneys of the State of Louisiana or assistant district attorneys in any parish shall become members as a condition of their employment, provided in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

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

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

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

Any member of the Plan who was hired after 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, 2015, the LaSalle Parish Police Jury's total payroll for all employees was \$1,442,834. Total covered payroll was \$13,973. Covered payroll refers to all compensation paid by the LaSalle 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.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2015, the actual employer contribution rate was 7.00% for January through June and 3.5% 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 LaSalle Parish Police Jury to the System monthly. The LaSalle Parish Police Jury's contributions to the System for the year ending December 31, 2015 were \$686.

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

At December 31, 2015, the Employer reported a liability of \$10,687 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2014 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The LaSalle 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, 2014, the Police Jury's proportion was 0.23355%, which was an increase of 0.023126% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the LaSalle Parish Police Jury recognized pension expense of \$848 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$764. Total pension expense for the LaSalle Parish Police Jury for the year ended December 31, 2015 was \$1,612.

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

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$1,455
Changes in assumption	\$1,177	-
Net difference between projected and actual earnings on pension plan investments	-	3,982
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,723	-
Employer contributions subsequent to the measurement date	524	-
Total	\$8,424	\$5,437

The \$524 reported as deferred outflows of resources related to pensions resulting from the LaSalle 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, 2016. 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,	
2016	(\$943)
2017	(\$943)
2018	(\$943)
2019	\$300
2020	\$1,393

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2014, are as follows:

Valuation Date	December 31, 2014
Actuarial Cost Method	Aggregate Actuarial Cost Method with allocation based on earnings
Actuarial Assumptions:	
Investment Rate of Return	7.25%, per annum
Salary increases	6.25% (2.75% inflation, 3.5% merit)
Mortality rates	RP 2000 Combined Healthy Table set back 3 years for males and 1 year for females
Expected remaining service	6 years

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

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.
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The estimated long-term rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term geometric expected rate of return was 7.5% as of December 31, 2014. Best estimates of real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	57.50%	5.40%
Fixed income	32.50%	1.10%
Alternatives	5.00%	6.00%
Real estate	5.00%	4.50%
Totals	100%	4.50%
Inflation		3.00%
Expected arithmetic nominal return	7.50%	

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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 LaSalle Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

The following presents the LaSalle Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.25%, 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 (6.25%) or one percentage-point higher (8.25%) than the current rate:

	1.0% Decrease (6.25%)	Current Discount Rate (7.25%)	1.0% Increase (8.25%)
Employer's proportionate share of net pension liability	\$10,318	\$10,687	(\$7,900)

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.

Registrar of Voters Employees' Retirement System of Louisiana (System)

Plan Description

The LaSalle 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:

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

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

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

For the year ended December 31, 2015, the LaSalle Parish Registrar of Voters' total payroll for all employees was \$1,442,834. Total covered payroll was \$24,239. Covered payroll refers to all compensation paid by the LaSalle 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, 2015, the actual employer contribution rate was 24.25% for January through June and 22.50% 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 LaSalle Parish Registrar of Voters to the System monthly. The LaSalle Parish Registrar of Voters' contributions to the System for the year ending December 31, 2015 were \$4,994.

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

At December 31, 2015, the Employer reported a liability of \$58,368 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2014 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The LaSalle Parish Policy Jury'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 December 31, 2014, the Registrar of Voters'

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

proportion was 0.224337%, which was an increase of 0.015683% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the LaSalle Parish Registrar of Voters recognized pension expense of \$7,315 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$3,244). Total pension expense for the LaSalle Registrar of Voters for the year ended December 31, 2015 was \$4,071.

At December 31, 2015, the LaSalle 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	-	\$6,404
Changes in assumption	\$4,822	-
Net difference between projected and actual earnings on pension plan investments		5,660
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,540	-
Employer contributions subsequent to the measurement date	1,710	-
Total	\$10,072	\$12,064

The \$1,710 reported as deferred outflows of resources related to pensions resulting from the LaSalle 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, 2016. 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,	
2016	(\$1,484)
2017	(\$1,484)
2018	(\$1,961)
2019	(\$1,415)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2014, are as follows:

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

Valuation Date	December 31, 2014
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00%
Salary increases	6.00% (2.75% inflation, 3.25 % merit)
Inflation rate	2.75%
Mortality rates	RP-2000 Combined Healthy Annuitant Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	4 years for Plan A
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. Future cost of living increases are only granted if specific target ratios are met and excess interest earnings are available to fund the cost of the benefit increase.

The long-term expected rate of return on the pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.0% for the year ended December 31, 2014. Best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of December 31, 2014 is as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity securities	60%	7.78%	4.67%
Bonds	35%	2.84%	0.99%
Alternative Investments	5%	4.50%	0.23%
Cash and Cash Equivalents	-	-	-
Totals	100%		5.89%
Inflation			2.50%
Expected arithmetic nominal return			8.39%

Discount Rate

The discount rate used to measure the total pension liability was 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 employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan'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 Plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

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

The following presents the LaSalle 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:

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Employer's proportionate share of net pension liability	\$76,227	\$58,368	\$30,975

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.

6. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Post-employment benefits

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

Most 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

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

service; age 62 and 10 years of service; or, age 67 and 7 years of service. Complete plan provisions are included in the official plan documents.

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

Fund Policy – Until 2009, the LaSalle Parish Police Jury recognized the cost of providing post-employment medical benefits (the LaSalle 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 2015 and 2014, the LaSalle Parish Police Jury’s portion of health care funding cost for retired employees totaled \$9,188 and \$18,963, respectively.

Effective January 1, 2009, the LaSalle 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 LaSalle 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:

	2015	2014
Normal cost	\$12,689	\$16,866
30-year UAL amortization amount	17,275	22,563
Annual required contribution (ARC)	<u>\$29,964</u>	<u>\$39,429</u>

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

	2015	2014
Beginning Net OPEB Obligation	\$88,421	\$69,188
Annual required contribution	29,964	39,428
Interest on Net OPEB Obligation	3,537	2,768
ARC Adjustment	(5,113)	(4,001)
OPEB Cost	28,388	38,195
Current year retiree premium	(9,188)	(18,963)
Change in Net OPEB Obligation	19,199	19,232
Ending Net OPEB Obligation	<u>\$107,621</u>	<u>\$88,421</u>

LaSalle Parish Police Jury
 Jena, Louisiana
 Notes to the Financial Statements (Continued)

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

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
December 31, 2015	\$28,387	32.37%	\$107,621
December 31, 2014	\$38,195	49.65%	\$88,421

Funded Status and Funding Progress – In 2015 and 2014, the LaSalle 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, 2015 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2015 was \$310,679 which is defined as that portion, as determined by a particular actuarial cost method (the LaSalle 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>2015</u>	<u>2014</u>
Actuarial Accrued Liability (AAL)	\$310,679	\$390,133
Actuarial Value of Plan Assets (AVP)		
Unfunded Act. Accrued Liability (UAAL)	\$310,679	\$390,133
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members)	\$1,442,834	\$1,079,641
UAAL as a percentage of covered payroll	21.53%	36.14%

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 LaSalle Parish Police Jury and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the LaSalle 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 LaSalle Parish Police Jury and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

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 plan 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 10%. We have also assumed, based on past experience, that 50% of retirees decline medical and dental coverage upon retirement.

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 rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 80% of the cost of the medical insurance for the retirees, but not for dependents, until age 65. The rates provided applicable before age 65 are "blended" rates. Since GASB Codification Section P50 mandates that "unblended" rates be used, we have estimated the "unblended" rates active and 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.

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2015:

	<u>Lease Payable</u>
Long-term obligations at January 1, 2015	\$414,443
Addition	NONE
Deletions	<u>(113,744)</u>
Long-term obligations at December 31, 2015	<u>\$300,699</u>

The annual requirements to amortize all bonded debt outstanding at December 31, 2015 are as follows:

<u>Year</u>	<u>Lease Payable</u>	<u>Interest</u>	<u>Total</u>
2016	231,322	4,927	236,249
2017	53,132	1,300	54,432
2018	16,245	111	16,356
	<u>\$300,699</u>	<u>\$6,338</u>	<u>\$307,037</u>

In accordance with Louisiana Revised Statute 39:562, the police jury and its components are legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish or district. The police jury and its reported component units are within that statutory limitation.

8. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public officials liability; and worker's compensation

and employer's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

9. FUND DEFICITS

At year end the Criminal Court fund has a deficit fund balance of \$178,858. This deficit was decreased by approximately \$42,654 in the current year. Transfers will continue to be made from the General Fund in an effort to eliminate this deficit.

10. WORKFORCE INVESTMENT ACT PROGRAM

The LaSalle Parish Police Jury participates in the Workforce Investment Act (WIA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The police jury is a member of the Sixth District Service Delivery Area (SDA), which consists of Avoyelles, Catahoula, Concordia, Grant, LaSalle, and Winn Parishes. On March 3, 1983, the members of the Sixth District Service Delivery Area entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities as authorized by the WIA. This agreement named the president of the LaSalle Parish Police Jury as the authorized representative of all the units of government signatory to the agreement. In addition, the agreement stated that the entity designated as the grant recipient would receive the funds for the consortium area and be held ultimately liable for the funds.

The Sixth District Service Delivery Area is comprised of three elements:

1. Private industry council (PIC) - consists of 15 members representing a cross section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.
2. Designated chief elected official - this is a police jury president elected by his peers from the Sixth District Service Delivery Area. His responsibilities are the same as the PIC.
3. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The LaSalle Parish Police Jury is the designated grant recipient and the LaSalle Community Action Association, Incorporated, is the designated administrative entity named in its grant award from the Louisiana Department of Labor. As grant recipient, the LaSalle Parish Police Jury has (1) accepted full responsibility for funds expended under the grant and (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Workforce Investment Act, all applicable federal and state regulations and policies and procedures, and the approved job training plan. Furthermore, in the Multi-

Jurisdictional Consortium Agreement, the LaSalle Parish Police Jury has accepted ultimate liability for the grant funds.

The LaSalle Community Action Association, Incorporated, is the designated administrative entity for the Sixth Service Delivery Area to administer and operate the day-to-day activities of the program. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the police jury. A request is made by the administrative entity to the police jury for funds to operate the program. The police jury then issues a check to the administrative entity. Grant funds totaling \$899,053 were requested by the administrative entity for the year ended December 31, 2015. The funds are included in the accounts of the police jury.

11. JOINT VENTURE

On February 12, 1990, the LaSalle Parish Police Jury entered into a joint venture agreement with the Grant Parish Police Jury for the purpose of developing and operating the LaSalle/Grant Parish Landfill. The police juries shared equally in the operation of the landfill. The LaSalle/Grant Parish Landfill governing board is comprised of six police jurors, three from each parish. The agreement provides that the operations are totally separate from the LaSalle Parish and Grant Parish Police Jury operations, and have separate checking accounts, separate bookkeeping, auditing, equipment, et cetera. The revenues were provided equally by both police juries involved.

On January 16, 2001, the district entered into a contract for management of the landfill with IESI Corporation. The ownership of the landfill remains with the LaSalle Parish Police Jury. IESI is responsible for all permits and licenses; compliance with all federal, state, parish and municipal laws and regulations; and workers' compensation insurance, liability insurance and auto insurance. Additionally, IESI is solely responsible for properly closing the landfill, for all required post-closure activities, and for compliance with all state, federal, and local laws concerning landfill closure. Each police jury receives royalties in the aggregate of five per cent of landfill receipts from solid waste deposited at the landfill during the contract term. The initial term of the contract is 25 years. The district may renew the contract for an additional term of 25 years.

12. FUND BALANCE REPORTING

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

Non-spendable - Prepaid assets are considered non-spendable.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

Restricted - The fund balances in the special revenue and capital projects funds are considered restricted as the sources of funding for these funds place restrictions on how these resources can be spent.

Committed - The balance in Witness Fees and Unemployment Escrow are considered committed.

Assigned - The remaining balance on construction contracts are considered assigned.

Unassigned - Includes fund balance amounts within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

13. LITIGATION AND CLAIMS

At December 31, 2015, the police jury is not involved in any litigation, the resolution of which would materially affect the financial position of the police jury.

Required Supplemental Information (Part II)

**LaSalle Parish Police Jury
Jena, Louisiana**

**Required Supplementary Information
Budgetary Comparison Schedules for Major Funds
For the Year Ended December 31, 2015**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget 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 regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as they feel necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2015, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$265,000	\$263,822	\$268,075	\$4,253
Other taxes, penalties, & interest	10,000	13,157	12,464	(693)
Licenses and permits	74,000	74,175	69,510	(4,665)
Intergovernmental revenues:				
Federal funds		126,164	126,164	
State funds:				
State revenue sharing (net)	10,000	10,000	13,408	3,408
Severance taxes	1,245,000	1,388,618	1,412,762	24,144
Other	2,000	279,305	348,573	69,268
Fees, charges, and commissions for services	6,700	6,700	6,768	68
Use of money and property	15,100	15,100	14,731	(369)
Total revenues	<u>1,627,800</u>	<u>2,177,041</u>	<u>2,272,455</u>	<u>95,414</u>
Expenditures				
Current:				
General government:				
Legislative	193,884	186,294	184,260	2,034
Judicial	177,645	166,400	166,625	(225)
Elections	85,556	65,764	43,126	22,638
Finance and administrative	248,500	308,800	306,424	2,376
Other general government	12,000	9,000	13,782	(4,782)
Public safety	519,146	894,352	911,383	(17,031)
Health and welfare	18,600	11,600	12,053	(453)
Culture and recreation	511	611	490	121
Economic development and assistance	26,772	30,772	30,077	695
Intergovernmental			70,984	(70,984)
Capital outlay		273,391	294,521	(21,130)
Total expenditures	<u>1,282,614</u>	<u>1,946,984</u>	<u>2,033,725</u>	<u>(86,741)</u>
Excess of Revenues over Expenditures	<u>345,186</u>	<u>230,057</u>	<u>238,730</u>	<u>8,673</u>
Other Financing Use				
Operating transfers out	(300,000)	(762,500)	(742,500)	20,000
Total other financing use	<u>(300,000)</u>	<u>(762,500)</u>	<u>(742,500)</u>	<u>20,000</u>
Excess of Revenues over Expenditures and Other Use	45,186	(532,443)	(503,770)	28,673
Fund Balance - Beginning	<u>300,000</u>	<u>561,059</u>	<u>868,035</u>	<u>306,976</u>
Fund Balance - Ending	<u>\$345,186</u>	<u>\$28,616</u>	<u>\$364,265</u>	<u>\$335,649</u>

(Continued)

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule - Road and Bridge Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes - Ad valorem	\$689,000	\$677,820	\$696,410	\$18,590
Intergovernmental revenues:				
Federal funds		372	372	
State funds:				
State revenue sharing (net)	10,000	10,000	12,205	2,205
Other state funds	100,000	1,324,891	1,324,891	
Other revenues		100,000	40,336	(59,664)
Total revenues	<u>799,000</u>	<u>2,113,083</u>	<u>2,074,214</u>	<u>(38,869)</u>
Expenditures				
Current - Public Works:				
Personal services	567,900	607,793	575,210	32,583
Operating services	235,600	245,000	241,424	3,576
Materials and supplies	90,500	91,500	76,608	14,892
Travel and other charges	5,000	2,000	1,511	489
Capital outlay		1,324,891	1,324,891	
Debt service		52,000	53,763	(1,763)
Total expenditures	<u>899,000</u>	<u>2,323,184</u>	<u>2,273,407</u>	<u>49,777</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(100,000)</u>	<u>(210,101)</u>	<u>(199,193)</u>	<u>(10,908)</u>
Other Financing Source				
Transfer in	100,000	450,000	450,000	
Total other financing source	<u>100,000</u>	<u>450,000</u>	<u>450,000</u>	<u>NONE</u>
Excess of Revenues and Other Source over Expenditures	NONE	239,899	250,807	10,908
Fund Balance - Beginning		NONE	336,021	336,021
Fund Balance - Ending	<u>NONE</u>	<u>\$239,899</u>	<u>\$586,828</u>	<u>\$346,929</u>

(Continued)

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule - Criminal Court Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines and forfeitures	\$150,000	\$123,704	(\$26,296)
Total revenues	<u>150,000</u>	<u>123,704</u>	<u>(26,296)</u>
Expenditures			
Current:			
General government:			
Judicial	475,430	473,550	1,880
Total expenditures	<u>475,430</u>	<u>473,550</u>	<u>1,880</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(325,430)</u>	<u>(349,846)</u>	<u>24,416</u>
Other Financing Sources			
Operating transfer in	412,500	392,500	(20,000)
Total other financing sources	<u>412,500</u>	<u>392,500</u>	<u>(20,000)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	87,070	42,654	(44,416)
Fund Balance (Deficit) - Beginning	NONE	(221,512)	(221,512)
Fund Balance (Deficit) - Ending	<u>\$87,070</u>	<u>(\$178,858)</u>	<u>(\$265,928)</u>

(Continued)

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule
Courthouse Maintenance and Garbage District Funds
For the Year Ended December 31, 2015

	Courthouse Maintenance				Garbage District			
	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final			Original	Final		
Revenues								
Taxes - Ad valorem	\$550,000	\$538,438	\$556,545	\$18,107	\$669,000	\$655,276	\$675,291	\$20,015
Intergovernmental revenues -								
Federal funds		297	298	1		361	361	
State - State revenue sharing (net)					5,000	5,000	5,866	866
Use of money and property	200	200	105	(95)	58,150	59,502	51,993	(7,509)
Total revenues	<u>550,200</u>	<u>538,935</u>	<u>556,948</u>	<u>18,013</u>	<u>732,150</u>	<u>720,139</u>	<u>733,511</u>	<u>13,372</u>
Expenditures								
Current								
Other general government	426,100	451,575	463,246	(11,671)				
Public works					596,300	712,274	723,248	(10,974)
Capital outlay	7,000							
Debt service					70,000	46,000	45,525	475
Total expenditures	<u>433,100</u>	<u>451,575</u>	<u>463,246</u>	<u>(11,671)</u>	<u>666,300</u>	<u>758,274</u>	<u>768,773</u>	<u>(10,499)</u>
Excess (Deficiency) of Revenues over Expenditures	117,100	87,360	93,702	(6,342)	65,850	(38,135)	(35,262)	2,873
Fund Balance - Beginning	<u>NONE</u>	<u>NONE</u>	<u>368,907</u>	<u>368,907</u>	<u>100,000</u>	<u>50,132</u>	<u>689,909</u>	<u>639,777</u>
Fund Balance - Ending	<u>\$117,100</u>	<u>\$87,360</u>	<u>\$462,609</u>	<u>\$362,565</u>	<u>\$165,850</u>	<u>\$11,997</u>	<u>\$654,647</u>	<u>\$642,650</u>

(Continued)

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule
Library and Workforce Investment Act Funds
For the Year Ended December 31, 2015

	Library Fund				Workforce Investment Act		
	Budgeted Amounts		Actual	Variance With Final Budget	Budget	Actual	Variance With Final Budget
	Original	Final		Positive (Negative)			Positive (Negative)
Revenues							
Taxes - Ad-valorem	\$565,750	\$565,750	\$634,491	\$68,741			
Intergovernmental revenues -							
Federal funds			339	339	\$889,053	\$889,053	
State:							
State revenue sharing (net)	24,000	24,000	23,682	(318)			
Other		20,000		(20,000)			
Fees, charges, and commissions for services	5,000	5,000	7,555	2,555			
Fines and forfeitures	1,400	1,400	2,706	1,306			
Use of money and property	350	350	5,076	4,726			
Other	100	100	278	178			
Total revenues	<u>596,600</u>	<u>616,600</u>	<u>674,127</u>	<u>57,527</u>	<u>889,053</u>	<u>889,053</u>	<u>NONE</u>
Expenditures							
Current							
Culture and recreation	531,242	537,730	451,485	86,245			
Economic development and assistance					889,053	889,053	
Capital outlay	92,370	80,370	49,477	30,893			
Total expenditures	<u>623,612</u>	<u>618,100</u>	<u>500,962</u>	<u>117,138</u>	<u>889,053</u>	<u>889,053</u>	<u>NONE</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(27,012)</u>	<u>(1,500)</u>	<u>173,165</u>	<u>174,665</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
Fund Balance - Beginning	<u>1,090,000</u>	<u>1,090,000</u>	<u>1,746,909</u>	<u>656,909</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
Fund Balance - Ending	<u>\$1,062,988</u>	<u>\$1,088,500</u>	<u>\$1,920,074</u>	<u>\$831,574</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

(Concluded)

**LaSalle Parish Library
Employee Health Care Plan
December 31, 2014**

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31, 2008	\$0	\$305,868	\$305,868	0.00%	\$157,692	193.97%
December 31, 2011	\$0	\$360,700	\$360,700	0.00%	\$924,350	39.02%
December 31, 2014	\$0	\$310,679	\$310,679	0.00%	\$1,442,834	21.53%

Note:

Generally accepted governmental accounting principles (GASB Codification Po50.131-132) require that the schedule present information from the last three actuarial valuations.

**LaSalle Parish Police Jury
Parochial Employment Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2015**

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2014	0.189968%	\$82,014	\$1,029,371	7.97%	99.15%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**LaSalle Parish Police Jury
District Attorneys Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2015**

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2014	0.023355%	\$10,687	\$13,065	81.80%	99.45%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**LaSalle Parish Police Jury
Registrar of Voters Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2015**

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2014	0.224337%	\$58,368	\$21,349	273.40%	77.68%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**LaSalle Parish Police Jury
Parochial Employee Retirement System
Schedule of Employer Contributions
December 31, 2015**

Actuarial Valuation Date	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2014	\$149,259	\$149,259	\$0	\$1,029,371	14.50%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**LaSalle Parish Police Jury
District Attorneys Retirement System
Schedule of Employer Contributions
December 31, 2015**

Actuarial Valuation Date	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2014	\$686	\$686	\$0	\$13,065	5.25%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**LaSalle Parish Police Jury
Registrar of Voters Retirement System
Schedule of Employer Contributions
December 31, 2015**

Actuarial Valuation Date	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2014	\$4,994	\$4,994	\$0	\$21,349	23.39%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LASALLE PARISH POLICE JURY
Jena, LouisianaSchedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2015

BARD LAMBETH, POLICE JURY PRESIDENT

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$12,800
Per diem	733
Travel mileage	230
Registration fees	320
Housing and lodging	609
Travel meals	96
Total	<u>\$14,788</u>

Other Supplemental Schedules

LASALLE PARISH POLICE JURY
Jena , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2014

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

ROAD DISTRICT FUNDS

The road district funds account for road maintenance and construction, equipment purchases, and upkeep within the boundaries of each district. Financing is provided primarily by ad valorem taxes and state revenue sharing.

PARISH TRANSPORTATION FUND

The Parish Transportation Fund accounts for state funds provided under the Parish Transportation Act.

AIRPORT FUND

The Airport Fund accounts for the operation of the parish airport and related improvements. Financing is provided primarily by interest earned on time deposits.

HEALTH UNIT FUND

The Health Unit Fund accounts for the local share of the cost of providing public health services in the parish. Financing is provided by ad valorem taxes and state revenue sharing.

FAIR FUND

The Fair Fund accounts for the maintenance of facilities for the Jena and the North Central Louisiana Fair grounds. The ad valorem tax and state revenue sharing were discontinued in 1992.

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2015

	ROAD DISTRICTS	HEALTH UNIT	FAIR	PARISH TRANSPOR- TATION	TOTAL
ASSETS					
Cash and cash equivalents	\$448,308	\$160,129	\$84,503	\$139,595	\$832,535
Prepaid lease payments				1,785	1,785
Receivables	483,988	65,587		18,529	568,104
TOTAL ASSETS	\$932,296	\$225,716	\$84,503	\$159,909	\$1,402,424
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$37,972	\$4,930		\$7,177	\$50,079
Salaries payable		526			526
Total liabilities	37,972	5,456	NONE	7,177	50,605
Fund Equity - fund balances:					
Non-spendable				1,785	1,785
Restricted:					
Public works	894,324			150,947	1,045,271
Health and welfare		220,260			220,260
Committed			\$84,503		84,503
Total Fund Equity - fund balances	894,324	220,260	84,503	152,732	1,351,819
TOTAL LIABILITIES AND FUND EQUITY	\$932,296	\$225,716	\$84,503	\$159,909	\$1,402,424

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2015

	ROAD DISTRICTS	HEALTH UNIT	FAIR	PARISH TRANSPOR TATION	TOTAL
REVENUES					
Taxes - ad valorem	\$591,907	\$77,215			\$669,122
Intergovernmental:					
Federal funds - grants	315	41			356
State funds:					
Parish transportation funds				\$239,415	239,415
State revenue sharing (net)		3,862			3,862
Use of money and property	446	71	\$77	165	759
Other revenues	37,012				37,012
Total revenues	<u>629,680</u>	<u>81,189</u>	<u>77</u>	<u>239,580</u>	<u>950,526</u>
EXPENDITURES					
Current:					
General government:					
Public works	385,720			180,734	566,454
Health and welfare		78,864			78,864
Capital outlay	282,733			34,139	316,872
Debt service				54,266	54,266
Total expenditures	<u>668,453</u>	<u>78,864</u>	<u>NONE</u>	<u>269,139</u>	<u>1,016,456</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(38,773)	2,325	77	(29,559)	(65,930)
OTHER FINANCING USE -					
Operating transfer out				(100,000)	(100,000)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USE	(38,773)	2,325	77	(129,559)	(165,930)
FUND BALANCES AT BEGINNING OF YEAR	<u>933,097</u>	<u>217,935</u>	<u>84,426</u>	<u>282,291</u>	<u>1,517,749</u>
FUND BALANCES AT END OF YEAR	<u>\$894,324</u>	<u>\$220,260</u>	<u>\$84,503</u>	<u>\$152,732</u>	<u>\$1,351,819</u>

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS - ROAD DISTRICTS

Combining Balance Sheet, December 31, 2015

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 5</u>	<u>NO. 6</u>	<u>NO. 7</u>	<u>NO. 8</u>	<u>NO. 9</u>	<u>NO. 10</u>	<u>TOTAL</u>
ASSETS											
Cash and cash equivalents	\$47,263	\$116,410	\$38,546	\$39,053	\$48,455	\$63,492	\$32,489	\$19,887	\$8,171	\$34,542	\$448,308
Receivables	37,920	47,195	73,780	42,618	16,164	71,268	97,305	60,130	25,630	11,978	483,988
TOTAL ASSETS	<u>\$85,183</u>	<u>\$163,605</u>	<u>\$112,326</u>	<u>\$81,671</u>	<u>\$64,619</u>	<u>\$134,760</u>	<u>\$129,794</u>	<u>\$80,017</u>	<u>\$33,801</u>	<u>\$46,520</u>	<u>\$932,296</u>
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$3,863	\$5,699	\$5,003	\$2,724	\$1,025	\$3,867	\$8,020	\$5,726	\$1,125	\$920	37,972
Fund Equity - fund balances - restricted - public works	81,320	157,906	107,323	78,947	63,594	130,893	121,774	74,291	32,676	45,600	894,324
TOTAL LIABILITIES AND FUND EQUITY	<u>\$85,183</u>	<u>\$163,605</u>	<u>\$112,326</u>	<u>\$81,671</u>	<u>\$64,619</u>	<u>\$134,760</u>	<u>\$129,794</u>	<u>\$80,017</u>	<u>\$33,801</u>	<u>\$46,520</u>	<u>\$932,296</u>

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS - ROAD DISTRICTS

**Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2015**

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 5</u>	<u>NO. 6</u>	<u>NO. 7</u>	<u>NO. 8</u>	<u>NO. 9</u>	<u>NO.10</u>	<u>TOTAL</u>
REVENUES											
Taxes - Ad valorem	\$49,182	\$56,552	\$87,206	\$54,563	\$20,848	\$91,126	\$108,611	\$79,138	\$33,175	\$11,506	\$591,907
Federal funds - federal grants									315		315
Other revenue		37,012									37,012
Use of money and property	37	62	34	18	50	106	60	30	3	46	446
Total revenues	<u>49,219</u>	<u>93,626</u>	<u>87,240</u>	<u>54,581</u>	<u>20,898</u>	<u>91,232</u>	<u>108,671</u>	<u>79,168</u>	<u>33,493</u>	<u>11,552</u>	<u>629,680</u>
EXPENDITURES											
Current:											
Public Works	43,574	38,098	41,618	36,278	14,771	104,632	26,739	51,034	14,428	14,549	385,720
Capital outlay	16,500	45,042	41,339	16,500	2,922	39,988	78,564	41,878			282,733
Total expenditures	<u>60,074</u>	<u>83,140</u>	<u>82,957</u>	<u>52,778</u>	<u>17,693</u>	<u>144,620</u>	<u>105,303</u>	<u>92,912</u>	<u>14,428</u>	<u>14,548</u>	<u>668,453</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(10,855)</u>	<u>10,486</u>	<u>4,283</u>	<u>1,803</u>	<u>3,205</u>	<u>(53,388)</u>	<u>3,368</u>	<u>(13,744)</u>	<u>19,065</u>	<u>(2,996)</u>	<u>(38,773)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>92,175</u>	<u>147,420</u>	<u>103,040</u>	<u>77,144</u>	<u>60,389</u>	<u>184,281</u>	<u>118,406</u>	<u>88,035</u>	<u>13,611</u>	<u>48,596</u>	<u>933,097</u>
FUND BALANCES AT END OF YEAR	<u>\$81,320</u>	<u>\$157,906</u>	<u>\$107,323</u>	<u>\$78,947</u>	<u>\$63,594</u>	<u>\$130,893</u>	<u>\$121,774</u>	<u>\$74,291</u>	<u>\$32,676</u>	<u>\$45,600</u>	<u>\$894,324</u>

LASALLE PARISH POLICE JURY
Jena , Louisiana.
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2015

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors 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. The president receives \$1,100 per month, and the other jurors receive \$800 per month.

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2015

Eddie Coleman	\$9,600
Charles D. Poole	9,600
Jerry Harris	9,600
Larkin Jackson	9,600
Clifton Jackson	9,600
William J. Zeagler	9,600
David M. Crooks	9,600
Brad Lambeth, President	13,200
Bobby Francis	9,600
Ben Reid	9,600
Total	<u>\$99,600</u>

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	FEDERAL EXPENDITURES
United States Department of Labor			
Passed through Louisiana Department of Labor:			
Workforce Investment Act - Disability			
Employment Initiative	17.207	N/A	\$24,261
Workforce Investment Act - Adult Program	17.258	N/A	288,470
Workforce Investment Act - Youth Activities	17.259	N/A	286,182
Workforce Investment Act - Dislocated Workers	17.260	N/A	290,140
Total Department of Labor			<u>889,053</u>
United States Department of Housing and Urban Development			
Passed through Office of the Governor, division of Administration - Disaster Recovery Unit			
	14.228	689386	11,612
United States Department of Commerce, Economic Development Administration			
Pinehill Road Improvements	11.300	08-01-04913	114,408
United States Department of Interior			
Direct program - Payment in Lieu of Taxes	15.000	N/A	1,870
Total Federal Financial Assistance			<u>\$1,016,943</u>

FOOTNOTES:

(1) The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.

Other Reports

**Independent Auditor's Reports on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent Auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance Government Auditing Standards**

LaSalle Parish Police Jury
Jena, Louisiana

I 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, each major fund, and the aggregate remaining fund information of LaSalle Parish Police Jury as of and for the year ended December 31, 2015 and the related notes to the financial statements, which collectively comprise the LaSalle Parish Police Jury's basic financial statements, and have issued my report thereon dated April 28, 2016.

Internal Control Over Financial Reporting

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

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2015

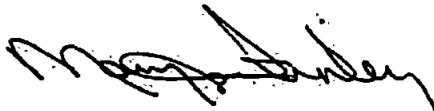
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is included as findings 2015-001 in the accompanying schedule of findings and questioned costs.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the LaSalle Parish Police Jury'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 LaSalle Parish Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



West Monroe, Louisiana

April 28, 2016

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

Phone (318) 329-8880 - Fax (318) 329-8883

**Report on Compliance With Requirements
That Could Have a Direct and Material Effect
on Each Major Program and on Internal Control
Over Compliance in Accordance With OMB Circular A-133**

LaSalle Parish Police Jury
Jena, Louisiana

Report on Compliance for Each Major Federal Program

I have audited LaSalle Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of LaSalle Parish Police Jury's major federal programs for the year ended December 31, 2015. LaSalle Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility.

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of LaSalle Parish Police Jury's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances.

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

Opinion on Each Major Federal Program

In my opinion, LaSalle Parish Police Jury complied, in all material respects, with the 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, 2015.

LaSalle Parish Police Jury
Jena, Louisiana
Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major
Program and Internal Control Over Compliance; etc.
December 31, 2015

Other Matters

The results of my auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133.

Report on Internal Control Over Compliance

Management of LaSalle Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered LaSalle Parish 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 my opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of LaSalle Parish Police Jury's internal control over compliance.

A deficiency in internal control over compliance exist 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.

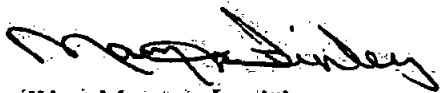
My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I 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 my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

LaSalle Parish Police Jury
Jena, Louisiana
Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
December 31, 2015

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

I have audited the financial statements of LaSalle Parish Police Jury as of and for the year ended December 31, 2015, and have issued my report thereon dated April 28, 2016, which contained an unmodified opinion on those financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



West Monroe, Louisiana
April 28, 2016

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the LaSalle Parish Police Jury.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. One instance of noncompliance material to the financial statements of the LaSalle Parish Police Jury is reported in the Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Major Programs and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the LaSalle Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the LaSalle Parish Police Jury are reported.
7. The Workforce Investment Act (WIA) Cluster was tested as a major program and consisted of the following individual programs:

	<u>CFDA No.</u>
Workforce Investment Act - Adult Program	17.258
Workforce Investment Act - Youth Activities	17.259
Workforce Investment Act - Dislocated Workers	17.260
Workforce Investment Act - DEI	17.207
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The LaSalle Parish Police Jury was determined to be a low-risk auditee.

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2015

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2015-001 Need to Comply With Budget Act

Finding: The police jury did not comply with the Local Government Budget Act. LSA-R.S. 39:1310-1311 requires, among other things, that the police jury amend an individual fund's budget when actual revenues and other sources to date plus projected amounts to year-end are failing to meet budgeted amounts by five percent or more and/or when actual expenditures and other uses to date plus projected amounts to year-end are exceeding budgeted amounts by five percent or more. The Criminal Court fund budgeted revenues exceeded actual revenues by approximately 21.25%. The Criminal Court fund also budgeted a deficit ending fund balance.

Recommendation: Both management and the finance committee must have monthly financial statements with which to monitor and control expenditures. Because the police jury as a body is ultimately responsible for compliance with laws and regulations, the finance committee should take an active role in reviewing and monitoring financial activity and any budget deficiencies should be corrected.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

LASALLE PARISH POLICE JURY
Jena, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2015.

14-01 Finding: The police jury did not comply with the Local Government Budget Act.

Recommendation: Budget comparisons should be monitored monthly to assure compliance with the Local Government Budget Act.

Status: Although greatly improved, the finding has not been corrected and is included in the current year Schedule of Audit Findings as finding 2015-001.

14-02 Finding: The police jury did not comply with the Public Bid Law.

Recommendation: The police jury should always purchase materials and supplies from the lowest bidder as prescribed by law.

Status: This finding was corrected.

LaSalle Parish Police Jury

P.O. Box 1288 Jena, Louisiana 71342
Phone (318) 992-2101 Fax (318) 992-2103

BARD LAMBETH
President

MIKE CROOKS
Vice President

KAY SMITH
Sec. Treas.

ABBIE WHITTINGTON
Asst. Sec. Treas.

JAMIE JONES
Secretary

EDDIE COOLMAN
District 1

CHARLES POOLE
District 2

JERRY HARRIS
District 3

LARKIN JACKSON
District 4

CLIFTON JACKSON
District 5

JACK ZEAGLER
District 6

MIKE CROOKS
District 7

BARD LAMBETH
District 8

BRENT FARLEY
District 9

CASEY JONES
District 10

April 28, 2016

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802

RE: Audit Findings

Dear Mr. Purpera:

In response to the findings related to the Budget of the Criminal Court Fund of LaSalle Parish Police Jury, we offer the following response:

2015-001 Need to Comply With Budget Act

The Criminal Court Fund Expenditures exceeded the amount budgeted for the year, therefore the Jury transfers additional funds each month to the Criminal Court Fund. The Jury did not transfer the budgeted amount to be transferred and the budget did not reflect this. The Jury will keep a closer look at the Criminal Court Fund and make sure budgeted amounts are transferred.

Sincerely,

A handwritten signature in black ink that reads "Bard Lambeth". The signature is fluid and cursive, with a prominent loop at the end of the last name.

Bard Lambeth

President

LaSalle Parish Police Jury

Cc: Mary Jo Finley, CPA