

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

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

**WITH  
INDEPENDENT AUDITOR'S REPORT**

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 27 2012



**SILAS SIMMONS** LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**Annual Financial Statements  
As of and for the Year Ended December 31, 2011  
With Supplemental Information Schedules**

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**INDEPENDENT AUDITOR'S REPORT**



**SILAS SIMMONS** LLP

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## INDEPENDENT AUDITOR'S REPORT

Police Jurors  
Tensas Parish Police Jury  
St Joseph, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tensas Parish Police Jury (Police Jury), as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the Parish's primary government, as listed in the Table of Contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

The financial statements referred to above do not include financial data of the Parish's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Parish's primary government unless the Parish also issues financial statements for the financial reporting entity that includes the financial data for its component units. The Parish has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net assets, revenues, and expenses of the aggregate discretely presented component units is not reasonably determinable.

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

In addition, in our 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 Tensas Parish Police Jury as of December 31, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 25, 2012, on our consideration of Tensas Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 28 through 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tensas Parish Police Jury's basic financial statements. In addition, the combining balance sheets and statements of revenues, expenditures, and changes in fund balances for nonmajor funds on pages 37 through 41 and the schedule of compensation paid Police jurors and others on pages 42 through 43, described in the accompanying table of contents, is 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 by us in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended for the information of the Members of the Tensas Parish Police Jury, and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Silas Simmons, LLP*

Natchez, Mississippi  
May 25, 2012

**SECTION I**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**



**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED DECEMBER 31, 2011**

As management of the Tensas Parish Police Jury, we offer readers of the Tensas Parish Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2011. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the audit.

**FINANCIAL HIGHLIGHTS**

- Assets exceeded liabilities by \$9,910,040 in 2011 and \$10,439,411 in 2010
- Total expenditures exceeded revenues by \$529,371 in 2011 and revenues exceeded expenditures by \$548,196 in 2010
- The Police Jury had net capital assets of \$7,023,787 and has a \$576,944 debt associated with capital assets as of December 31, 2011

**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Tensas 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 supplemental 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 Police Jury's finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the Police Jury's net assets changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Police Jury that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt is also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 8 - 9 of this report.

**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 basic governmental fund financial statements can be found on pages 10 - 14 of this report.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED DECEMBER 31, 2011**

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 to 27 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Police Jury, assets exceeded liabilities by \$9,910,040 as of December 31, 2011, and \$10,439,411 as of December 31, 2010.

**Net Assets as of December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
Current assets	\$ 2,693,503	\$ 3,132,215
Restricted assets	929,699	853,806
Capital assets	<u>7,023,787</u>	<u>7,250,591</u>
Total assets	<u>\$ 10,646,989</u>	<u>\$ 11,236,612</u>
Current liabilities	\$ 160,005	\$ 222,905
Long-term liabilities	<u>576,944</u>	<u>574,296</u>
Total liabilities	<u>\$ 736,949</u>	<u>\$ 797,201</u>
Net assets		
Investment in capital assets, net of related debt	\$ 658,921	\$ 6,768,309
Restricted	930,323	853,806
Unrestricted	<u>8,320,796</u>	<u>2,817,296</u>
Total net assets	<u>\$ 9,910,040</u>	<u>\$ 10,439,411</u>

The following is a summary of the statement of activities.

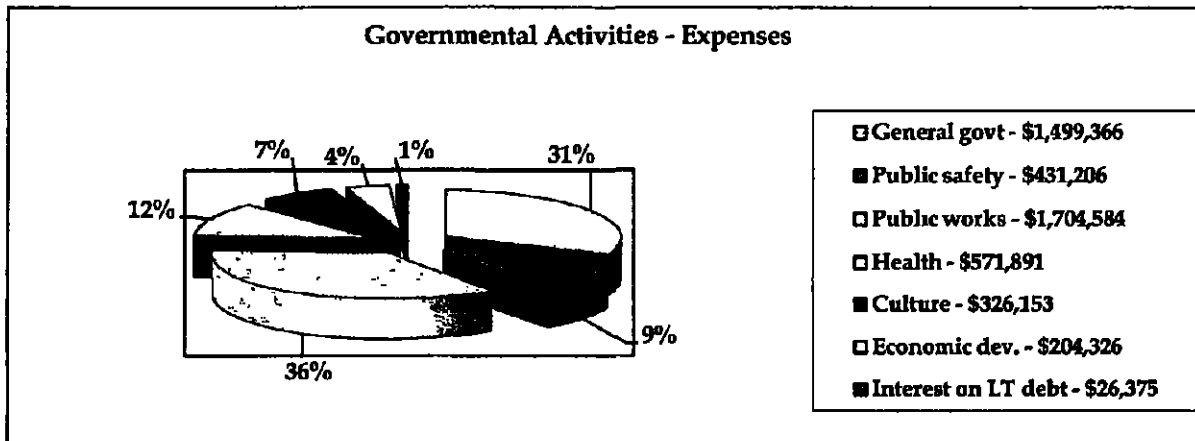
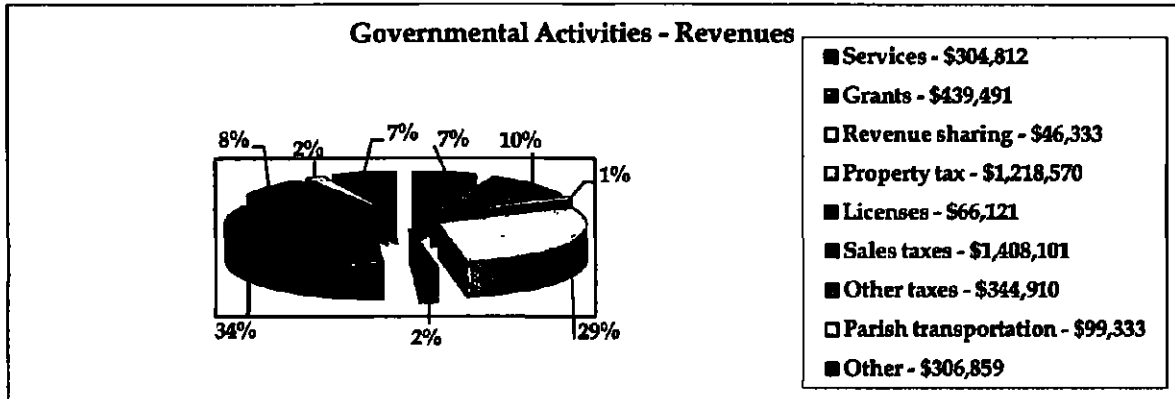
	<u>2011</u>	<u>2010</u>
<b>Revenues</b>		
Program revenues	\$ 744,303	\$ 1,691,274
General revenues	<u>3,490,227</u>	<u>3,902,932</u>
Total revenues	<u>\$ 4,234,530</u>	<u>\$ 5,594,206</u>
<b>Expenses</b>		
General government	\$ 1,499,366	\$ 1,451,201
Public safety	431,206	412,446
Public works	1,704,584	2,237,164
Health and welfare	571,891	474,793
Culture and recreation	326,153	301,358
Economic development	204,326	142,616
Interest on long-term debt	<u>26,375</u>	<u>26,432</u>
Total expenses	<u>\$ 4,763,901</u>	<u>\$ 5,046,010</u>
Increase (decrease) in net assets	\$ (529,371)	\$ 548,196
Net assets January 1	<u>10,439,411</u>	<u>9,891,215</u>
Net assets December 31	<u>\$ 9,910,040</u>	<u>\$ 10,439,411</u>

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2011

The following are a graphical representation of information presented in the Statement of Activities for Governmental Activities. Business activities are insignificant and are not presented in graph form



The notes to the financial statements have additional information presented that is essential to a full understanding of the data provided in the government-wide financial statements

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED DECEMBER 31, 2011**

**COMMENTS ON GENERAL FUND AND OTHER MAJOR FUND COMPARISONS**

The Police Jury's budget was amended once during the last year. The final budgeted expenditures were \$3,401,786 and revenues were budgeted at \$3,278,353.

Actual revenues were over budgeted amounts by \$8,253 and actual expenditures were under the budgeted amounts by \$67,059. The budget was amended to primarily reflect additional grant revenues and expenditures and changes in taxes and other income.

**CAPITAL ASSETS**

As of December 31, 2011, the Police Jury had \$7,023,787 invested in capital assets net of accumulated depreciation, including land of \$743,698, that is not being depreciated. This year there were additions of \$338,593 in all the funds. Additions were as follows:

Courthouse renovations	\$	84,414
Computer server		1,958
2 scanners		1,368
Playground equipment		2,436
Library computer system		8,376
Library books		18,347
John Deere tractor and mower		47,471
Internet equipment		1,275
Ford F-350 crew cab truck		35,078
John Deere bushhog		4,532
Waterproof fire station (in progress)		15,900
Safety building (in progress)		52,646
Courthouse AC and heat system		28,000
2 water tanks		24,790
4 Motorola portable radios		7,402
Utility trailer		<u>4,600</u>
<b>Total additions</b>	<b>\$</b>	<b><u>338,593</u></b>

Infrastructure assets (roads and bridges) are included in capital assets only as added currently.

**MANAGEMENT COMMENTS AND PLANS**

The Jury purchased another 4 wheel drive for the maintenance unit.

The Jury has acquired a \$250,000 grant from USDA to purchase land adjoining the Port property. The Jury has made a land swap with Agriliance/Land of Lakes. The Jury has obtained 18 acres and a building adjoining the Port and Agriliance will be moving to the industrial park on Highway 65. Agriliance is to build their own building. A grant has been submitted to EDA and Capital Outlay for the remaining monies needed to complete Phase 1 of the Tensas Parish Port Priority Plan. The Port now has one tenant.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED DECEMBER 31, 2011**

**MANAGEMENT COMMENTS AND PLANS (continued)**

The construction of the Tensas Parish Safety Building has begun. Estimated time of completion is November, 2012.

The spray truck is still in the works to be purchased. A new motor grader was delivered this month on a rental plan.

The control structure on Lake Bruun has been completed. The Jury contributed approximately \$56,000 to the project with the Lake Commission contributing \$10,000.

The Jury obtained a grant to build a new control structure on Lake St. Joseph. Construction has begun and is almost completed.

The Tensas Parish Airport obtained a grant from DOTD Aviation to have the runway overlaid, a segmented circle installed, and a new beacon. The runway has been completed along with the segmented circle. The new beacon is being installed as of today.

The Jury has obtained another grant from DOTD Aviation to have a 20 year plan completed for the airport. This is in process now. The plan includes the installation of T-hangers along with an extension of the runway. The short-term plan consists of obtaining a fuel farm to supply gas to pilots, renovating the pilots' lounge, and putting a perimeter fence around the airport.

A new bridge is going to be built by LA DOTD for Dunbar Road. The Jury is in the process of obtaining the necessary right-of-ways. The bridge contracts should be let by September, 2012.

Funds have been applied for through LCDBG for a new fire station in Waterproof. Our application has been selected and is waiting on funding for the project.

**REQUEST FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. Any questions about this report or request for additional information may be directed to Cathy Darden, Secretary-Treasurer, 205 Hancock Street, St. Joseph, LA 71366.

**SECTION II**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

## STATEMENT OF NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2011

**ASSETS**

Cash and cash equivalents	\$ 1,727,385
Receivables	966,118
Amounts held by trustee for landfill closure and post-closure care costs	870,350
Restricted assets	59,349
Capital assets, net	<u>7,023,787</u>
<b>Total assets</b>	<b>\$ <u>10,646,989</u></b>

**LIABILITIES**

Accounts, salaries, and other payables	\$ 139,005
Intergovernmental payables	21,000
Long-term liabilities	
Due within one year	206,866
Due in more than one year	<u>370,078</u>
<b>Total liabilities</b>	<b>\$ <u>736,949</u></b>

**NET ASSETS**

Invested in capital assets, net of related debt	\$ 658,921
Restricted for	
Debt service	59,349
Landfill closure	870,350
Unrestricted	<u>8,321,420</u>
<b>Total net assets</b>	<b>\$ <u>9,910,040</u></b>

The accompanying notes are an integral part of this statement.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense), Revenue, and Changes in Net Assets</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b><u>FUNCTIONS/PROGRAMS</u></b>				
<i>Primary Government</i>				
<i>Governmental Activities</i>				
General government:				
Legislative	\$ 193,485	\$ -	\$ -	\$ (193,485)
Judicial	330,656	-	-	(330,656)
Elections	37,701	-	-	(37,701)
Finance and administrative	424,788	-	-	(424,788)
Other general administrative	512,736	-	-	(512,736)
Public safety	431,206	207,002	138,046	59,500
Public works	1,704,584	95,815	241,945	-
Health and welfare	571,891	-	-	-
Culture and recreation	326,153	-	-	-
Economic development	204,326	1,995	-	-
Interest on long-term debt	26,375	-	-	-
Total governmental activities	<u>\$ 4,763,901</u>	<u>\$ 304,812</u>	<u>\$ 379,991</u>	<u>\$ 59,500</u>
				<u>\$ (4,019,598)</u>
 General Revenue:				
Taxes:				
Ad valorem				\$ 1,218,570
Sales				1,408,101
Other taxes				344,910
Licenses and permits				66,121
State funds				
Parish transportation				99,333
State revenue sharing				46,333
Fire insurance rebates				18,607
Investment income				42,288
Other revenues				245,964
Total general revenue				<u>\$ 3,490,227</u>
Changes in net assets				\$ (529,371)
Net assets, beginning of year				<u>10,439,411</u>
Net assets, end of year				<u>\$ 9,910,040</u>

The accompanying notes are an integral part of this statement.



**SECTION III**  
**FUND FINANCIAL STATEMENTS**

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

GOVERNMENTAL FUNDS  
BALANCE SHEET

DECEMBER 31, 2011

Major Funds

	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund	Landfill Site Fund	Other Governmental Funds	Total
<b>ASSETS</b>								
Cash and cash equivalents	\$ 364,923	\$ 45,835	\$ 111,262	\$ 433,251	\$ 123,458	\$ 619	\$ 648,037	\$ 1,727,385
Receivables	458,374	49,370	53,953	131,786	24,686	5	247,944	966,118
Amounts held by trustee for landfill closure and post-closure care costs	-	-	-	-	-	870,350	-	870,350
Restricted assets	-	-	-	-	-	-	59,349	59,349
Due from other funds	-	40,505	43,864	-	20,253	-	37,123	141,745
Total assets	\$ 823,297	\$ 135,710	\$ 209,079	\$ 565,037	\$ 168,397	\$ 870,974	\$ 992,453	\$ 3,764,947

**LIABILITIES AND FUND BALANCES**

Liabilities								
Accounts, salaries, and other payables	\$ 32,285	\$ 52,885	\$ 21	\$ 6,692	\$ 14,091	\$ -	\$ 30,031	\$ 139,005
Due to other funds	141,745	-	-	-	-	-	-	141,745
Intergovernmental payables	-	-	-	-	-	-	21,000	21,000
Total liabilities	\$ 177,030	\$ 52,885	\$ 21	\$ 6,692	\$ 14,091	\$ -	\$ 51,031	\$ 301,750
Fund balances								
Restricted for Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,349	\$ 59,349
Landfill closure	-	-	-	-	-	870,974	-	870,974
Committed for Special revenue projects	-	82,825	209,058	558,345	154,306	-	882,073	1,886,607
Unassigned, reported in:								
General	646,267	82,825	209,058	558,345	154,306	-	-	646,267
Total fund balances	\$ 646,267	\$ 82,825	\$ 209,058	\$ 558,345	\$ 154,306	\$ 870,974	\$ 941,422	\$ 3,463,197
Total liabilities and fund balances	\$ 823,297	\$ 135,710	\$ 209,079	\$ 565,037	\$ 168,397	\$ 870,974	\$ 992,453	\$ 3,764,947

The accompanying notes are an integral part of this statement.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS**

DECEMBER 31, 2011

Total Fund Balances - Governmental Funds (Statement C)	\$	3,463,197
<b>Total net assets reported for governmental activities in the statement of net assets is different because</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land, buildings, and equipment	\$	11,171,154
Less accumulated depreciation	<u>(4,147,367)</u>	7,023,787
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund liabilities		
		<u>(576,944)</u>
 Net Assets (Statement A)	 \$	 <u>9,910,040</u>

The accompanying notes are an integral part of this statement

STATEMENT E

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2011

	Major Funds							Total
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund	Landfill Site Fund	Other Governmental Funds	
<b>REVENUES</b>								
Taxes								
Ad valorem	\$ 731,469	\$ -	\$ -	\$ 145,345	\$ -	\$ -	\$ 341,756	\$ 1,218,570
Sales taxes	-	433,352	469,299	-	216,593	-	288,857	1,408,101
Other taxes	344,910	-	-	-	-	-	-	344,910
Licenses and permits	66,121	-	-	-	-	-	-	66,121
Intergovernmental revenues								
Federal funds - federal grants	63,063	36,668	-	-	105,155	-	-	204,886
State funds								
Parish transportation funds	-	99,333	-	-	-	-	-	99,333
State revenue sharing	16,332	-	-	8,658	-	-	21,343	46,333
Fire insurance rebates	18,607	-	-	-	-	-	-	18,607
Other state grants	97,879	-	-	-	65,465	-	71,261	234,605
Fees, charges, and commissions for services	-	-	-	-	1,995	95,815	107,658	205,468
Fines and forfeitures	-	-	-	-	-	-	99,344	99,344
Investment income	303	85	635	1,672	445	37,228	1,920	42,288
Other revenues	68,878	72,720	-	63,500	12,926	-	27,940	245,964
Total revenues	\$ 1,407,562	\$ 642,158	\$ 469,934	\$ 219,175	\$ 402,579	\$ 133,043	\$ 960,079	\$ 4,234,530

<b>EXPENDITURES</b>								
General government								
Legislative	\$ 193,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,485
Judicial	125,079	-	-	-	-	-	205,577	330,656
Elections	37,701	-	-	-	-	-	-	37,701
Finance and administrative	239,431	25,162	14,792	9,346	36,820	48,359	50,878	424,788
Other general government	387,976	-	-	-	-	-	-	387,976
Public safety	153,402	-	-	-	-	-	159,408	312,810
Public works	-	992,515	-	-	182,411	-	363,390	1,538,316

-continued-

STATEMENT E

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2011

	Major Funds						Total	
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund	Landfill Site Fund		Other Governmental Funds
Health and welfare	\$ 10,480	\$ -	\$ 325,511	\$ 185,103	\$ -	\$ -	\$ -	\$ 521,094
Culture and recreation	2,135	-	-	-	-	-	216,135	218,270
Economic development	-	-	-	-	204,326	-	-	204,326
Debt service	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	103,416	103,416
Interest and bank charges	-	-	-	-	-	-	26,375	26,375
Capital outlay	90,177	83,824	-	-	20,432	-	144,160	338,593
Total expenditures	\$ 1,239,866	\$ 1,101,501	\$ 340,303	\$ 194,449	\$ 443,989	\$ 48,359	\$ 1,269,339	\$ 4,637,806
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 167,696	\$ (459,343)	\$ 129,631	\$ 24,726	\$ (41,410)	\$ 84,684	\$ (309,260)	\$ (403,276)
OTHER FINANCING SOURCES (USES)	\$ 194,220	\$ 526,722	\$ -	\$ 545	\$ 61,967	\$ -	\$ 666,904	\$ 1,450,358
Transfers in	(391,982)	(135,358)	(354,624)	-	(67,306)	(113,424)	(387,664)	(1,450,358)
Transfers (out)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ (197,762)	\$ 391,364	\$ (354,624)	\$ 545	\$ (5,339)	\$ (113,424)	\$ 279,240	\$ -
Net change in fund balances (deficit)	\$ (30,066)	\$ (67,979)	\$ (224,993)	\$ 25,271	\$ (46,749)	\$ (28,740)	\$ (30,020)	\$ (403,276)
FUND BALANCES - BEGINNING	676,333	150,804	434,051	533,074	201,055	899,714	971,442	3,866,473
FUND BALANCES - ENDING	\$ 646,267	\$ 82,825	\$ 209,058	\$ 558,345	\$ 154,306	\$ 870,974	\$ 941,422	\$ 3,463,197

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2011

Total Net Change in Fund Balances - Governmental Funds (Statement E) \$ (403,276)

Amounts reported for governmental activities in the Statement of Activities are different because

Capital outlays are reported in governmental funds as expenditures  
However, in the statement of activities, the cost of those assets is  
allocated over their estimated useful lives as depreciation expense  
This is the amount by which depreciation exceeded capital outlays  
in the period

Capital outlay	\$ 338,593	
Depreciation expense	<u>(565,397)</u>	(226,804)

Repayment of long-term liabilities is an expenditure in the governmental  
funds, but the repayment reduces long-term liabilities in the statement  
of net assets. Proceeds from loans are a revenue in the governmental  
funds, but increases long-term debt in the statement of net assets

Repayment of long-term liabilities		103,416
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Governmental funds do not report an increase in landfill closure/  
post-closure care liability as a current expenditure because it does  
not require the use of current financial resources. However, in the  
statement of activities, they are recognized as an expense as they  
accumulate

Increase in debt created by landfill life closure costs		<u>(2,707)</u>
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Change in Net Assets of Governmental Activities (Statement B)	\$	<u>(529,371)</u>
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The accompanying notes are an integral part of this statement.

**NOTES TO THE FINANCIAL STATEMENTS**

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**INTRODUCTION**

1. The Tensas Parish Police Jury was created by Legislative act in the 1800's
2. The Police Jury is the governing body of Tensas Parish, Louisiana
3. The Police Jury consists of seven jurors elected to represent the various districts in the Parish. The Jurors serve four year terms, which expire December 31, 2015. The Jurors are paid \$1,600 per month. The President receives \$1,800 per month.
4. Tensas Parish is located along the Mississippi River in Northeast Louisiana. The land area of the Parish is approximately 602 square miles.
5. Tensas Parish has a population of 5,252.
6. The Police Jury has 52 employees and maintains 155 miles of roads.

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. The Police Jury has oversight of other component units that are blended into the Police Jury's basic financial statements.

Blended component units of the Police Jury are Gravity Drainage District's No. 1, No. 2, and No. 3, and the Tensas Parish Library. These component units, despite being legally separate from the Police Jury, are so intertwined with the primary government that they are, in substance, the same as the primary government. These component units are reported as part of the primary government in both the fund financial statements and the government-wide financial statements. The blended component unit's balances and transactions are reported in the same manner as the balances and transactions of the Police Jury itself. These entities are reported in the Nonmajor Special Revenue Funds.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.



**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. Government-Wide and Fund Financial Statements (continued)**

These component units are as follows.

**Component Unit**

Fire Protection District No 1 of Tensas Parish  
Lake Bruin Recreation and Water Conservation District  
Lake Bruin Waterworks District No 1  
Tensas Economic and Industrial Development District (Not active)  
Tensas Parish Agricultural Arena Commission (Not active)  
Tensas Parish Clerk of Court  
Tensas Parish Hospital Service District (Not active)  
Tensas Parish Sheriff  
Tensas Parish Tax Assessor

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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.

Major individual governmental funds are reported in 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. 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.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)**

The Police Jury reports the following major governmental funds

**General Fund** - The general fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

**Road Fund** - This fund accounts for funds used to maintain roads.

**Ambulance Fund** - This fund accounts for funds used to operate the ambulance services.

**Health Unit Fund** - This fund accounts for funds used to operate the health unit.

**Economic Development Fund** - This fund accounts for economic development activities and in 2011 this fund accounted for construction of waste water treatment plant additions in the Town of Waterproof.

**Landfill Site Fund** - This fund accounts for the operation of the landfill.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. 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, including special assessments. 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 deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Police Jury, as well as for its component units, are reported at fair value.

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" (i.e., the noncurrent portion of interfund loans)

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 trade and property tax receivables are shown net of an allowance for uncollectible accounts. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Taxes due for:			
General fund	15.36	15.36	Indefinite
Court system building	12.9	12.9	2017
Drainage District No 1	9.51	9.51	2016
Drainage District No 2	3.11	3.11	2021
Drainage District No 3	3.8	3.8	2013
Health unit	3.37	3.37	2016
Library	4.88	4.88	2016

The following is the principal taxpayer and related property tax revenue for the parish

	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
American River Transport Company	Barge line	\$ 9,637,300	19.1%	\$ 232,747

Sales taxes are authorized as follows:

	<u>Levied Percent</u>	<u>Expiration Date</u>
Landfill and garbage collection	1.00%	Indefinite
Roads	1.00%	Indefinite
Economic development	.50%	4/1/2013
Fire protection	25%	9/1/2019
Ambulance	75%	10/1/2013

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Restricted Assets and Reserved Equity**

Restricted assets represent those assets that are legally separated for a specific purpose. Restricted assets at December 31, 2011, were as follows:

Restricted for landfill closure	\$ 870,350
Restricted for debt service	59,349
Total	<u>\$ 929,699</u>

**F. Elimination and Reclassifications**

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

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and land assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (97% of capital assets are reported at actual cost) if historical cost is not available. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets. Infrastructure assets (roads and bridges) are not included for those items acquired prior to January 1, 2004.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	10-40 years
Equipment and furniture (including vehicles)	5-10 years
Books, periodicals, and law books	7-10 years

**H. Compensated Absences**

Employees of the Police Jury earn 5 to 10 days of noncumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 30 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Tensas Parish Library, with at least 6 months of service, earn from 10 to 22 days of noncumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**H. Compensated Absences (continued)**

Employees of the Sixth Judicial District Criminal Court earn from 5 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the district attorney and judges of the district. At December 31, 2011, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

**I. Long-Term Obligations**

In the government-wide financial statements, long-term debt is reported as liabilities in the applicable governmental activities statement of net assets.

**J. Fund Equity**

Beginning with fiscal year 2011, the Police Jury implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance* - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- *Restricted fund balance* - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- *Committed fund balance* - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- *Assigned fund balance* - amounts a government intends to use for a specific purpose, intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- *Unassigned fund balance* - amounts that are available for any purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes)

The Police Jury establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Police Jury through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

In the general fund, the Police Jury strives to maintain an unassigned fund balance to be used for unanticipated emergencies.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. Fund Equity (continued)**

The page labeled Statement of Net Assets (Statement A) and the page labeled Statement of Activities (Statement B) display information about the Library as a whole. These statements include all the financial activities of the Library. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting.

**Program Revenues** - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from users as a fee for services, program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

**K. Use of Estimates**

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

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budget Information**

The Police Jury uses the following budget practices:

**Budgets** - Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. 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 of the adoption is then published in the official journal.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems 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 functional level. Within functions the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At December 31, 2011, the Police Jury has cash and cash equivalents (book balances) totaling \$1,786,734 as follows

Demand deposits	\$ 1,396,734
Time deposits	<u>390,000</u>
Total	<u>\$ 1,786,734</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

At December 31, 2011, the Police Jury has \$1,861,266 in deposits (collected bank balances). These deposits are secured from risk by \$1,391,745 of federal deposit insurance and \$719,521 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand

**NOTE 4 - RECEIVABLES**

The receivables of \$966,118 at December 31, 2011, are as follows

Class of Receivable	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund	Landfill Site Fund	Other Governmental Funds	Total
Taxes								
Ad valorem	\$ 368,873	\$ -	\$ -	\$ 73,296	\$ -	\$ -	\$ 228,745	\$ 670,914
Sales and use	-	49,370	53,467	-	24,686	-	12,343	139,866
Other taxes	89,501	-	-	-	-	-	-	89,501
Fines	-	-	-	-	-	-	6,814	6,814
Other	-	-	486	58,490	-	5	42	59,023
Total	<u>\$ 458,374</u>	<u>\$ 49,370</u>	<u>\$ 53,953</u>	<u>\$ 131,786</u>	<u>\$ 24,686</u>	<u>\$ 5</u>	<u>\$ 247,944</u>	<u>\$ 966,118</u>

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property, therefore, no allowance for doubtful accounts has been established for ad valorem taxes. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

**NOTE 5 - INVESTMENTS**

Investments are categorized into these three categories of credit risk.

- 1 Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name
- 2 Uninsured and unregistered, with securities held by the counter party's trust department or agent in the Police Jury's name
- 3 Uninsured and unregistered, with securities held by the counter party, or its trust department or agent but not in the Police Jury's name

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 5 - INVESTMENTS (continued)**

At the end of the year, the Police Jury's investment balances were as follows:

<u>Type of Investment</u>	<u>Category</u>			<u>Carrying Amount</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Fair Value</u>	<u>Amortized Cost</u>
Federal agencies	\$ 870,350	\$ -	\$ -	\$ 870,350	\$ 870,665

**NOTE 6 - INTERFUND RECEIVABLES/PAYABLES (FSS LEVEL ONLY)**

<u>Due to Other Funds</u>	<u>Due from Other Funds</u>	
Road Fund	General Fund	\$ 40,505
Ambulance Fund	General Fund	43,864
Economic Development Fund	General Fund	20,253
Nonmajor Fund	General Fund	37,123
		<u>\$ 141,745</u>

The purpose of the due to/due from balances was to provide funds for operating purposes

**NOTE 7 - CAPITAL ASSETS**

A summary of the Police Jury's capital assets follows

<u>Primary Government</u>	<u>Balance, Beginning</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance, Ending</u>
Capital assets not being depreciated				
Land	\$ 743,698	\$ -	\$ -	\$ 743,698
Capital assets being depreciated				
Buildings	\$ 5,874,331	\$ 165,060	\$ -	\$ 6,039,391
Furniture, fixtures, and equipment	4,214,532	173,533	-	4,388,065
Total	<u>\$ 10,088,863</u>	<u>\$ 338,593</u>	<u>\$ -</u>	<u>\$ 10,427,456</u>
Less accumulated depreciation				
Buildings	\$ (867,446)	\$ (163,290)	\$ -	\$ (1,030,736)
Furniture, fixtures, and equipment	(2,714,524)	(402,107)	-	(3,116,631)
Total accumulated depreciation	<u>\$ (3,581,970)</u>	<u>\$ (565,397)</u>	<u>\$ -</u>	<u>\$ (4,147,367)</u>
Total depreciable capital assets, net	<u>\$ 6,506,893</u>	<u>\$ (226,804)</u>	<u>\$ -</u>	<u>\$ 6,280,089</u>
Governmental activities capital assets, net	<u>\$ 7,250,591</u>	<u>\$ (226,804)</u>	<u>\$ -</u>	<u>\$ 7,023,787</u>

Depreciation expense of \$565,397 for the year ended December 31, 2011, was charged to the following governmental functions

General government	\$ 124,760
Public safety	118,396
Public works	163,561
Health and welfare	50,797
Culture and recreation	107,883
Total	<u>\$ 565,397</u>



**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 8 - INTERFUND TRANSFERS**

Operating transfers for the year ended December 31, 2011, were as follows

<u>Transfers in</u>	<u>Transfers out</u>		
General Fund	Landfill Site Fund	\$	8,200
General Fund	Nonmajor Fund		186,000
General Fund	Road Fund		20
Road Fund	General Fund		284,279
Road Fund	Landfill Site Fund		51,224
Economic Development Fund	General Fund		967
Health Unit Fund	General Fund		545
Economic Development Fund	Road Fund		61,000
Nonmajor Fund	Ambulance Fund		354,624
Nonmajor Fund	Road Fund		265,557
Nonmajor Fund	Landfill Site Fund		54,000
Nonmajor Fund	General Fund		106,191
Nonmajor Fund	Economic Development Fund		67,306
Nonmajor Fund	Nonmajor Fund		10,445
		<u>\$</u>	<u>1,450,358</u>

Transfers are primarily used to cover operating expenses

**NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of \$139,005 at December 31, 2011, are as follows.

	<u>General Fund</u>	<u>Road Fund</u>	<u>Ambulance Fund</u>	<u>Health Unit Fund</u>	<u>Economic Develop- ment Fund</u>	<u>Other Govern- mental Funds</u>	<u>Total</u>
Salaries	\$ 4,013	\$ 9,183	\$ -	\$ 1,179	\$ 982	\$ 652	\$ 16,009
Withholdings	9,067	19,128	-	2,741	2,210	15,831	48,977
Accounts	22,205	24,574	21	2,772	10,899	13,548	74,019
Total	<u>\$ 35,285</u>	<u>\$ 52,885</u>	<u>\$ 21</u>	<u>\$ 6,692</u>	<u>\$ 14,091</u>	<u>\$ 30,031</u>	<u>\$ 139,005</u>

**NOTE 10 - LONG-TERM LIABILITIES AND CAPITAL LEASES**

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

	<u>Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Landfill Closure and Post-closure Care Costs</u>	<u>Total</u>
Long-term debt at January 1, 2011	\$ 370,000	\$ 172,282	\$ 135,371	\$ 677,653
Additions	-	-	2,707	2,707
Reductions	(67,000)	(36,416)	-	(103,416)
Long-term debt payable at December 31, 2011	<u>\$ 303,000</u>	<u>\$ 135,866</u>	<u>\$ 138,078</u>	<u>\$ 576,944</u>

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 10 - LONG-TERM LIABILITIES AND CAPITAL LEASES (continued)**

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The net book value of equipment under capital leases at December 31 was as follows:

Equipment	\$ 464,627
Less accumulated depreciation	<u>(353,741)</u>
	<u>\$ 110,886</u>

Depreciation in 2011 on capital lease equipment was \$55,944.

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2011:

	Certificates of Indebtedness	Capital Leases	Landfill Closure and Post-closure Care Costs	Total
Current portion	\$ 71,000	\$ 135,866	\$ -	\$ 206,866
Long-term portion	232,000	-	138,078	370,078
Total	<u>\$ 303,000</u>	<u>\$ 135,866</u>	<u>\$ 138,078</u>	<u>\$ 576,944</u>

Long-term debt is comprised of the following issues:

**Certificates of indebtedness**

\$245,999 certificates of indebtedness due in semi-annual interest and principal payments totaling \$34,400 thru 2012, with interest at 7.5%. Secured by pledge of annual revenues.

\$ 32,000

\$75,000 certificates of indebtedness due in semi-annual interest and principal payments totaling \$13,607 to \$14,027 thru 2013, with interest at 7.9%. Secured by pledge of annual revenues.

25,000

\$300,000 certificates of indebtedness due in semi-annual interest and principal payments totaling \$37,465 to \$38,118 thru 2019, with interest at 4.95%. Secured by pledge of annual revenues 246,000

**Capital lease:**

\$221,281 capital lease due in monthly payments of \$2,611 thru May 2012, with interest at 4.4%. Balloon payment of \$135,866 due May 2012. Secured by motor grader.

\$ 135,866

**Landfill closure costs:**

Landfill closure costs estimated to occur in 2176-2206

138,078

**Total long-term debt**

\$ 576,944

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 10 - LONG-TERM LIABILITIES AND CAPITAL LEASES (continued)**

Annual debt service requirements to maturity for the following debt reported in the statement of net assets are as follows

Year	Certificate of Indebtedness		Capital Leases	
	Principal	Interest	Principal	Interest
2012	\$ 71,000	\$ 15,314	\$ 135,866	\$ 1,968
2013	41,000	11,076	-	-
2014	29,000	9,108	-	-
2015	30,000	8,118	-	-
2016	31,000	6,633	-	-
Thereafter	101,000	10,346	-	-
Total	<u>\$ 303,000</u>	<u>\$ 60,595</u>	<u>\$ 135,866</u>	<u>\$ 1,968</u>

The Police Jury's certificates of indebtedness are governed by the terms of an indenture agreement under which sinking funds are established. At December 31, 2011, the Police Jury was in compliance with this covenant.

**NOTE 11 - SOLID WASTE LANDFILL COSTS**

State and federal laws and regulations require the police jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Police Jury reports a portion of those closure and post-closure care costs in long-term debt on Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$138,078 reported as landfill closure and post-closure care liability at December 31, 2011, represents 9% of the estimated capacity of the currently active cells. During 2011, the police jury expanded the capacity of the Type I and II landfill from 2,096,640 cubic yards to 14,168,076 cubic yards. The life was extended by 166 additional years. The landfill is projected to be filled in year 2176. The expansion reduced the present value of the estimated cost to close the landfill and post-closure cost. The police jury will recognize the remaining cost of closure and post-closure care of \$4,343,290 as the remaining capacity is filled. These amounts are based on the estimated cost to perform closure and post-closure care beginning in year 2176 and continuing for 30 years to year 2206.

However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

During the year ended December 31, 1998, the Police Jury established a trust fund, in accordance with an agreement between the Police Jury and the Louisiana Department of Environmental Quality (LDEQ), to provide funding to cover the closure and post-closure care costs estimated to be approximately \$4,478,800. The agreement provides that the Police Jury shall make annual contributions of approximately \$22,602 for thirty years.

The following is a summary of the trust fund activity for the year ended December 31, 2011, relating to the Police Jury's compliance with the LDEQ agreement:

Balance, December 31, 2010	\$ 816,796
Additions:	
Deposits	22,602
Investment earnings	30,952
Balance, December 31, 2011	<u>\$ 870,350</u>

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**NOTE 12 – RETIREMENT (continued)**

Substantially all employees of the Police Jury are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980.

Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Parochial Employees Retirement System, Post Office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 15.75% of annual covered payroll. Contributions to the System include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the year ending December 31, 2011, were \$127,212.

**NOTE 13 – RISK MANAGEMENT**

The Police Jury is at risk for property damage, liability, and theft which are covered by insurance policies.

**SECTION IV**

**ADDITIONAL REQUIRED SUPPLEMENTAL INFORMATION**

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULES**

**General Fund and Major Special Revenue Funds with Legally Adopted Annual Budgets**

**General Fund - The general fund accounts for all activities of the Police Jury except those that are accounted for in other funds**

**Road Fund - This fund accounts for funds used to maintain roads**

**Ambulance Fund - This fund accounts for funds used to operate the ambulance services**

**Health Unit Fund - This fund accounts for funds used to operate the health unit.**

**Economic Development Fund - This fund accounts for the economic development effort in the parish and the addition to the waste water treatment facility in the Town of Waterproof**

**Landfill Site Fund - This fund accounts for the operation of the parish landfill. Revenues are provided by fees from customers dumping in the landfill.**

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANABUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL (NONGAAP BASIS)

## GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 690,873	\$ 828,093	\$ 828,093	\$ -
Other taxes	223,439	303,382	328,694	25,312
Licenses and permits	55,726	66,121	66,121	-
Intergovernmental revenues				
Federal grants	-	122,563	63,063	(59,500)
State funds				
State revenue sharing	17,037	16,332	16,332	-
Fire insurance rebates	19,251	18,607	18,607	-
State grants	783	79,675	97,879	18,204
Investment income	649	277	303	26
Other revenues	95,219	110,584	100,347	(10,237)
Total revenues	<u>\$ 1,102,977</u>	<u>\$ 1,545,634</u>	<u>\$ 1,519,439</u>	<u>\$ (26,195)</u>
<b>EXPENDITURES</b>				
General government:				
Legislative	\$ 260,074	\$ 290,654	\$ 192,210	\$ 98,444
Judicial	137,356	126,578	123,627	2,951
Elections	43,126	28,882	27,400	1,482
Finance and administration	243,412	253,332	237,826	15,506
Other general government	159,521	270,541	384,367	(113,826)
Public safety	126,042	141,823	150,795	(8,972)
Health and welfare	8,640	29,812	10,480	19,332
Culture and recreation	41,087	43,619	2,135	41,484
Capital outlay	-	-	90,177	(90,177)
Total expenditures	<u>\$ 1,019,258</u>	<u>\$ 1,185,241</u>	<u>\$ 1,219,017</u>	<u>\$ (33,776)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 83,719</u>	<u>\$ 360,393</u>	<u>\$ 300,422</u>	<u>\$ (59,971)</u>
<b>OTHER FINANCING (USES)</b>				
Transfers - in	\$ -	\$ -	\$ 194,220	\$ 194,220
Transfers - out	(75,473)	(174,800)	(391,982)	(217,182)
	<u>\$ (75,473)</u>	<u>\$ (174,800)</u>	<u>\$ (197,762)</u>	<u>\$ (22,962)</u>
Net change in fund balances	\$ 8,246	\$ 185,593	\$ 102,660	\$ (82,933)
Fund balance - beginning of year (cash basis)	<u>262,263</u>	<u>262,263</u>	<u>262,263</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 270,509</u>	<u>\$ 447,856</u>	<u>\$ 364,923</u>	<u>\$ (82,933)</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL (NONGAAP BASIS)

ROAD FUND

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales taxes	\$ 391,296	\$ 368,927	\$ 409,922	\$ 40,995
Intergovernmental revenues:				
Federal grants	-	36,668	36,668	-
State funds:				
Parish transportation funds	114,290	99,933	99,333	(600)
Investment income	237	81	85	4
Other revenues	128,018	100,515	72,720	(27,795)
Total revenues	<u>\$ 633,841</u>	<u>\$ 606,124</u>	<u>\$ 618,728</u>	<u>\$ 12,604</u>
<b>EXPENDITURES</b>				
General government				
Finance and administrative	\$ 20,581	\$ 28,044	\$ 25,162	\$ 2,882
Public works	1,069,521	1,004,168	966,886	37,282
Capital outlay	39,073	110,516	83,824	26,692
Total expenditures	<u>\$ 1,129,175</u>	<u>\$ 1,142,728</u>	<u>\$ 1,075,872</u>	<u>\$ 66,856</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (495,334)</u>	<u>\$ (536,604)</u>	<u>\$ (457,144)</u>	<u>\$ 79,460</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers - in	\$ 478,143	\$ 428,428	\$ 526,722	\$ 98,294
Transfers - out	-	-	(135,358)	(135,358)
	<u>\$ 478,143</u>	<u>\$ 428,428</u>	<u>\$ 391,364</u>	<u>\$ (37,064)</u>
Net change in fund balances	\$ (17,191)	\$ (108,176)	\$ (65,780)	\$ 42,396
Fund balance - beginning of year (cash basis)	<u>111,615</u>	<u>111,615</u>	<u>111,615</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 94,424</u>	<u>\$ 3,439</u>	<u>\$ 45,835</u>	<u>\$ 42,396</u>

The accompanying notes are an integral part of this statement



TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL (NONGAAP BASIS)

AMBULANCE FUND

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Sales taxes	\$ 425,308	\$ 443,925	\$ 443,925	\$ -
Investment income	904	605	635	30
Total revenues	<u>\$ 426,212</u>	<u>\$ 444,530</u>	<u>\$ 444,560</u>	<u>\$ 30</u>
<b>EXPENDITURES</b>				
General government				
Finance and administrative	\$ 28,609	\$ 14,681	\$ 14,771	\$ (90)
Health and welfare	309,193	333,222	350,511	(17,289)
Total expenditures	<u>\$ 337,802</u>	<u>\$ 347,903</u>	<u>\$ 365,282</u>	<u>\$ (17,379)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ 88,410</u>	<u>\$ 96,627</u>	<u>\$ 79,278</u>	<u>\$ (17,349)</u>
<b>OTHER FINANCING (SOURCES)</b>				
Transfers - out	\$ (405,143)	\$ (354,624)	\$ (354,624)	\$ -
Net change in fund balances	\$ (316,733)	\$ (257,997)	\$ (275,346)	\$ (17,349)
Fund balance - beginning of year (cash basis)	<u>386,608</u>	<u>386,608</u>	<u>386,608</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 69,875</u>	<u>\$ 128,611</u>	<u>\$ 111,262</u>	<u>\$ (17,349)</u>

The accompanying notes are an integral part of this statement

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL (NONGAAP BASIS)

HEALTH UNIT FUND

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 137,278	\$ 164,544	\$ 106,144	\$ (58,400)
Intergovernmental revenues:				
State funds:				
State revenue sharing	6,788	8,658	8,658	-
Investment income	1,854	1,672	1,672	-
Other revenues	-	64,611	63,500	(1,111)
Total revenues	<u>\$ 145,920</u>	<u>\$ 239,485</u>	<u>\$ 179,974</u>	<u>\$ (59,511)</u>
<b>EXPENDITURES</b>				
General government				
Finance and administrative	\$ 10,941	\$ 12,194	\$ 9,346	\$ 2,848
Health and welfare	103,038	114,915	182,251	(67,336)
Capital outlay	1,403	63,500	-	63,500
Total expenditures	<u>\$ 115,382</u>	<u>\$ 190,609</u>	<u>\$ 191,597</u>	<u>\$ (988)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$ 30,538	\$ 48,876	\$ (11,623)	\$ (60,499)
<b>OTHER FINANCING (SOURCES)</b>				
Transfers in	-	-	545	545
Net change in fund balances	\$ 30,538	\$ 48,876	\$ (11,078)	\$ (59,954)
Fund balance - beginning of year (cash basis)	<u>444,329</u>	<u>444,329</u>	<u>444,329</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 474,867</u>	<u>\$ 493,205</u>	<u>\$ 433,251</u>	<u>\$ (59,954)</u>

The accompanying notes are an integral part of this statement

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL (NONGAAP BASIS)**

**ECONOMIC DEVELOPMENT FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Sales taxes	\$ 196,367	\$ 204,961	\$ 204,876	\$ (85)
Intergovernmental				
Federal grants	-	83,335	105,155	21,820
Other state grants	-	65,465	65,465	-
Fees and charges	9,493	2,595	1,995	(600)
Investment income	597	413	445	32
Other revenues	2,533	12,326	12,926	600
Total revenues	<u>\$ 208,990</u>	<u>\$ 369,095</u>	<u>\$ 390,862</u>	<u>\$ 21,767</u>
<b>EXPENDITURES</b>				
General government				
Finance and administrative	\$ 16,099	\$ 38,795	\$ 36,820	\$ 1,975
Public works	48,700	167,476	187,113	(19,637)
Economic development	136,296	223,472	204,326	19,146
Capital outlay	7,715	59,500	6,341	53,159
Total expenditures	<u>\$ 208,810</u>	<u>\$ 489,243</u>	<u>\$ 434,600</u>	<u>\$ 54,643</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ 180</u>	<u>\$ (120,148)</u>	<u>\$ (43,738)</u>	<u>\$ 76,410</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers - in	\$ -	\$ 61,000	\$ 61,967	\$ 967
Transfers - out	-	-	(67,306)	(67,306)
	<u>\$ -</u>	<u>\$ 61,000</u>	<u>\$ (5,339)</u>	<u>\$ (66,339)</u>
Net change in fund balances	\$ 180	\$ (59,148)	\$ (49,077)	\$ 10,071
Fund balance - beginning of year (cash basis)	<u>172,535</u>	<u>172,535</u>	<u>172,535</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 172,715</u>	<u>\$ 113,387</u>	<u>\$ 123,458</u>	<u>\$ 10,071</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANABUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL (NONGAAP BASIS)

## LANDFILL SITE FUND

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Fees, charges, and commissions	\$ 67,677	\$ 73,353	\$ 95,815	\$ 22,462
Investment income	399	132	37,228	37,096
Total revenues	<u>\$ 68,076</u>	<u>\$ 73,485</u>	<u>\$ 133,043</u>	<u>\$ 59,558</u>
<b>EXPENDITURES</b>				
General government				
Finance and administrative	\$ 23,028	\$ 46,062	\$ 48,359	\$ (2,297)
Total expenditures	<u>\$ 23,028</u>	<u>\$ 46,062</u>	<u>\$ 48,359</u>	<u>\$ (2,297)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 45,048</u>	<u>\$ 27,423</u>	<u>\$ 84,684</u>	<u>\$ 57,261</u>
<b>OTHER FINANCING (USES)</b>				
Transfers - out	\$ (123,000)	\$ (113,424)	\$ (113,424)	\$ -
Net change in fund balances	\$ (77,952)	\$ (86,001)	\$ (28,740)	\$ 57,261
Fund balance - beginning of year (cash basis)	<u>899,709</u>	<u>899,709</u>	<u>899,709</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 821,757</u>	<u>\$ 813,708</u>	<u>\$ 870,969</u>	<u>\$ 57,261</u>

The accompanying notes are an integral part of this statement

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION**

**YEAR ENDED DECEMBER 31, 2011**

**Budgetary Comparison Schedule**

**1 Basis of Presentation**

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the cash basis, and variances between the final budget and the actual data.

**2 Budget Adoption and Amendments**

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are advertised in the official journal. During its December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the Parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury. The budgets are then adopted during the Police Jury's regular December meeting.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems 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 functional level. Within functions, the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budgets must be approved by the Board and the grantor agencies.

**3 Budget/GAAP Reconciliation**

The major differences between the budgetary basis and the GAAP basis are.

- a Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP)
- b Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP)

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION**

**YEAR ENDED DECEMBER 31, 2011**

**Budgetary Comparison Schedule (continued)**

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the General Fund and each major special revenue fund

	<u>General Fund</u>	<u>Road Fund</u>	<u>Ambulance Fund</u>	<u>Health Unit Fund</u>	<u>Economic Development Fund</u>	<u>Landfill Site Fund</u>
Net change budget basis	\$ 102,660	\$ (65,780)	\$ (275,346)	\$ (11,078)	\$ (49,077)	\$ (28,740)
Increase (decrease)						
Net adjustments for revenue accruals	(111,877)	23,430	25,374	39,201	11,717	-
Net adjustments for expenditure accruals	(20,849)	(25,629)	24,979	(2,852)	(9,389)	-
Net change GAAP Basis	<u>\$ (30,066)</u>	<u>\$ (67,979)</u>	<u>\$ (224,993)</u>	<u>\$ 25,271</u>	<u>\$ (46,749)</u>	<u>\$ (28,740)</u>

**SECTION V**  
**OTHER SUPPLEMENTAL INFORMATION**

**COMBINING  
NONMAJOR GOVERNMENTAL FUNDS -  
BY FUND TYPE**



**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS**

**YEAR ENDED DECEMBER 31, 2011**

**Nonmajor Special Revenue Funds**

**Debt Service Fund** - accounts for the payment of interest and principal of long-term debt.

**Drainage Districts No 1, No 2, and No 3** - accounts for drainage projects within the boundaries of each respective district. A specific ad valorem tax and the related state revenue sharing in each district provide financing

**Waste Collection Fund** - This fund accounts for the operation of a solid waste collection and disposal system

**Criminal Court** - created by Section 571 11 of Title 15 of the Louisiana Revised Statute of 1950, which provided that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to parish treasurer and deposited into a special Criminal Court Fund to be used to pay expenses of the criminal court system of the parish. Expenditures are made from the fund on motion of the district attorney and approved by the district judges. The statute requires that one-half of the fund balance remaining at December 31 of each year be transferred to the parish General Fund

**Library** - accounts for the operation of the Tensas Parish Library financed by a specific parish-wide ad valorem tax and the related state revenue sharing, and state grants

**Emergency Preparedness** - accounts for the operation of the parish-wide civil defense program. Financing is provided by a grant from the Federal Emergency Management Agency

**Fire Protection** - accounts for the activities relating to the collection and remittance of the one-quarter of one percent sales tax approved by the voters for a period of ten years. The net proceeds of the tax (after cost of collections) are dedicated for the purpose of establishing and maintaining a parish-wide fire protection district. The net proceeds are remitted to the Fire Protection District No 1 of Tensas Parish for subsequent disbursement by the board of commissioners for fire protection in the parish

**Ambulance Rededication Fund** - This fund accounts for \$1,000,000 transferred from the ambulance fund and dedicated for maintenance and renovation of parish buildings. Also, funds can be used for purchase of land for port and development of port. This fund and transfer of \$1,000,000 was approved by Tensas Parish voters in 2011

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET - BY FUND TYPE

DECEMBER 31, 2011

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 648,037	\$ -	\$ 648,037
Receivables	245,727	-	245,727
Restricted assets	-	59,349	59,349
Due from other funds	39,340	-	39,340
Total assets	<u>\$ 933,104</u>	<u>\$ 59,349</u>	<u>\$ 992,453</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts, salaries, and other payables	\$ 30,031	\$ -	\$ 30,031
Intergovernmental payables	21,000	-	21,000
Total liabilities	<u>\$ 51,031</u>	<u>\$ -</u>	<u>\$ 51,031</u>
<b>Fund balances:</b>			
<b>Reserved for</b>			
Debt service	\$ -	\$ 59,349	\$ 59,349
<b>Unassigned, reported in:</b>			
Special revenue	882,073	-	882,073
Total fund balances	<u>\$ 882,073</u>	<u>\$ 59,349</u>	<u>\$ 941,422</u>
Total liabilities and fund balances	<u>\$ 933,104</u>	<u>\$ 59,349</u>	<u>\$ 992,453</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

## NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BY FUND TYPE

FOR THE YEAR ENDED DECEMBER 31, 2011

	Special Revenue	Debt Service	Total
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 341,756	\$ -	\$ 341,756
Sales taxes	288,857	-	288,857
Intergovernmental revenues			
State funds			
State revenue sharing	21,343	-	21,343
Other state grants	71,261	-	71,261
Fees, charges, and commissions	107,658	-	107,658
Fines and forfeitures	99,344	-	99,344
Investment income	1,880	40	1,920
Other revenues	27,940	-	27,940
Total revenues	<u>\$ 960,039</u>	<u>\$ 40</u>	<u>\$ 960,079</u>
<b>EXPENDITURES</b>			
General government:			
Judicial	\$ 205,577	\$ -	\$ 205,577
Finance and administrative	50,878	-	50,878
Public safety	159,408	-	159,408
Public works	363,390	-	363,390
Culture and recreation	216,135	-	216,135
Debt service:			
Principal retirement	-	103,416	103,416
Interest and bank charges	-	26,375	26,375
Capital outlay	144,160	-	144,160
Total expenditures	<u>\$ 1,139,548</u>	<u>\$ 129,791</u>	<u>\$ 1,269,339</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>			
	<u>\$ (179,509)</u>	<u>\$ (129,751)</u>	<u>\$ (309,260)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers - in	\$ 514,814	\$ 152,090	\$ 666,904
Transfers - (out)	(387,664)	-	(387,664)
Total other financing sources	<u>\$ 127,150</u>	<u>\$ 152,090</u>	<u>\$ 279,240</u>
Net change in fund balances	\$ (52,359)	\$ 22,339	\$ (30,020)
Fund balances, beginning of year	934,432	37,010	971,442
Fund balances, end of year	<u>\$ 882,073</u>	<u>\$ 59,349</u>	<u>\$ 941,422</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

DECEMBER 31, 2011

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Waste Collection Fund	Criminal Court Fund	Library Fund	Emergency Preparedness Fund	Fire Protection Fund	Ambulance Rededication Fund	Total
<b>ASSETS</b>										
Cash and cash equivalents	\$ 62,615	\$ 113,670	\$ 103,655	\$ 148,062	\$ -	\$ 190,250	\$ 18,049	\$ 10,050	\$ 1,686	\$ 648,037
Receivables	33,918	35,853	19,905	32,973	6,814	106,138	-	12,343	-	247,944
Due from other funds	-	-	-	26,997	-	-	-	10,126	-	37,123
Total assets	\$ 96,533	\$ 149,523	\$ 123,560	\$ 208,032	\$ 6,814	\$ 296,388	\$ 18,049	\$ 32,519	\$ 1,686	\$ 933,104
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities										
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -	\$ 10,771	\$ 11,870	\$ 7,390	\$ -	\$ -	\$ 30,031
Intergovernmental payables	-	-	-	-	-	-	-	21,000	-	21,000
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ 10,771	\$ 11,870	\$ 7,390	\$ 21,000	\$ -	\$ 51,031
Fund balances										
Unassigned	\$ 96,533	\$ 149,523	\$ 123,560	\$ 208,032	\$ (3,957)	\$ 284,518	\$ 10,659	\$ 11,519	\$ 1,686	\$ 882,073
Total fund balances	\$ 96,533	\$ 149,523	\$ 123,560	\$ 208,032	\$ (3,957)	\$ 284,518	\$ 10,659	\$ 11,519	\$ 1,686	\$ 882,073
<b>TOTAL LIABILITIES AND FUND BALANCES</b>										
	\$ 96,533	\$ 149,523	\$ 123,560	\$ 208,032	\$ 6,814	\$ 296,388	\$ 18,049	\$ 32,519	\$ 1,686	\$ 933,104

TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2011

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Waste Collection Fund	Criminal Court Fund	Library Fund	Emergency Preparedness Fund	Fire Protection Fund	Ambulance Rededication Fund	Total
<b>REVENUES</b>										
Taxes:										
Ad valorem	\$ 45,077	\$ 54,410	\$ 31,799	\$ -	\$ -	\$ 210,470	\$ -	\$ -	\$ -	\$ 341,756
Sales taxes	-	-	-	288,857	-	-	-	-	-	288,857
Intergovernmental revenues:										
State funds										
State revenue sharing	2,677	4,848	1,280	-	-	12,538	-	-	-	21,343
Other state grants	-	-	-	-	-	1,170	29,992	-	40,159	71,261
Fees, charges, and commissions	-	-	-	-	99,344	-	107,658	-	-	107,658
Fines and forfeitures	-	-	-	-	-	-	-	-	-	99,344
Investment income	25	189	35	756	10	779	77	3	6	1,880
Other revenues	-	-	-	10,881	4,000	3,255	1,425	5,335	3,044	27,940
Total revenues	\$ 47,779	\$ 59,447	\$ 33,114	\$ 300,494	\$ 103,354	\$ 228,212	\$ 139,092	\$ 5,338	\$ 43,209	\$ 960,089
<b>EXPENDITURES</b>										
General government										
Judicial	\$ -	\$ -	\$ -	\$ -	\$ 205,577	\$ -	\$ -	\$ -	\$ -	\$ 205,577
Finance and administrative	3,927	2,635	1,703	20,956	-	4,479	8,631	3,495	5,054	50,878
Public safety	-	-	-	-	-	-	159,408	-	-	159,408
Public works	17,082	13,062	7,080	326,166	-	-	-	-	-	363,390
Culture and recreation	-	-	-	-	-	216,135	-	-	-	216,135
Capital outlay	-	-	-	-	-	26,723	36,721	-	80,646	144,160
Total expenditures	\$ 21,009	\$ 15,697	\$ 8,783	\$ 347,122	\$ 205,577	\$ 247,337	\$ 204,830	\$ 3,493	\$ 85,700	\$ 1,139,548
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 26,770	\$ 43,750	\$ 24,331	\$ (46,628)	\$ (102,223)	\$ (19,125)	\$ (65,738)	\$ 1,845	\$ (42,491)	\$ (179,509)
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers - in	\$ -	\$ -	\$ -	\$ 54,000	\$ 96,649	\$ 5,007	\$ 4,534	\$ -	\$ 354,624	\$ 514,814
Transfers - out	(9,465)	(9,465)	(9,465)	(10,445)	-	-	-	-	(348,824)	(387,664)
Total other financing sources (uses)	\$ (9,465)	\$ (9,465)	\$ (9,465)	\$ 43,555	\$ 96,649	\$ 5,007	\$ 4,534	\$ -	\$ 5,800	\$ 127,150
Net change in fund balances (deficit)	\$ 17,305	\$ 34,285	\$ 14,866	\$ (3,073)	\$ (5,574)	\$ (14,118)	\$ (61,204)	\$ 1,845	\$ (36,691)	\$ (52,359)
<b>FUND BALANCES - BEGINNING</b>	79,228	115,238	108,694	211,105	1,617	298,636	71,863	9,674	38,377	934,432
<b>FUND BALANCES - ENDING (deficit)</b>	\$ 96,533	\$ 149,523	\$ 123,560	\$ 208,032	\$ (3,957)	\$ 284,518	\$ 10,659	\$ 11,519	\$ 1,686	\$ 882,072

See Independent Auditor's Report.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES**

**AS OF DECEMBER 31, 2011**

**COMPENSATION PAID**

The schedule of compensation paid to Police Jurors and other board members is presented in compliance with House Concurrent Resolution No 54 of the 1979 Session of the Louisiana Legislature

**POLICE JURORS**

Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by state law.

**COMMISSIONERS - GRAVITY DRAINAGE DISTRICTS**

In accordance with Louisiana Revised Statute (LSR-R S ) 38:1794, each board member may receive per diem of up to \$60 for each day in the conduct of official business of the district, not to exceed 36 days each year.

The board of commissioners of Gravity District No. 1 has elected to receive \$50 per diem per meeting.

The board of commissioners of Gravity District No. 2 has elected to receive \$50 per diem per meeting.

The board of commissioners of Gravity District No. 3 has elected to receive \$50 per diem per meeting.

**COMMISSIONERS - LIBRARY BOARD OF CONTROL**

The commissioners of the library board of control receive no compensation from the library.

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
SCHEDULE OF COMPENSATION PAID POLICE JURORS AND OTHERS**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

<u>Police Jurors</u>	
Woodrow W. Wiley, Jr	\$ 21,720
William Trevillion	19,200
Roderick Webb	19,200
Emmett L. Adams, Jr	19,200
Danny C Clark	19,200
Jane M Netterville	19,200
Carl Frank Olds	19,200
Totals	<u>\$ 136,920</u>
 <u>Gravity Drainage District No 1</u>	
Carl Frank Olds	\$ 375
Woodrow Wiley, Jr	375
Walter Butler	375
Lionel Travers	375
Roy Smith, Sr.	225
Totals	<u>\$ 1,725</u>
 <u>Gravity Drainage District No. 2</u>	
Bill Crigler	\$ 100
Curt Leake	50
LaVance Herring	150
Patrick Glass	150
Ben Britton	150
Totals	<u>\$ 600</u>
 <u>Gravity Drainage District No 3</u>	
Clarence Evans	\$ 50
David Miller	100
Russell Ratcliff	50
Bobby Conner	100
Terry Mize, Jr	100
Totals	<u>\$ 400</u>

See Independent Auditor's Report.

**SECTION VI**

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**





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

Police Jurors  
Tensas Parish Police Jury  
St. Joseph, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tensas Parish Police Jury as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the Parish's primary government, and have issued our report thereon dated May 25, 2012. Our report includes an adverse opinion on the aggregate discretely presented component units due to the omission of the discretely presented component units which are required by accounting principles generally accepted in the United States of America to be reported with the financial data of the parish's primary government unless the Parish also issues financial statements for the reporting entity that includes the financial data for its component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

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

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

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

*Silas Simmons, LLP*

Natchez, Mississippi  
May 25, 2012

**SCHEDULE OF FINDINGS**

**TENSAS PARISH POLICE JURY  
ST. JOSEPH, LOUISIANA**

**SCHEDULE OF FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

**SECTION 1 SUMMARY OF AUDITORS' RESULTS**

**Financial Statements.**

- |   |                      |
|---|----------------------|
| <b>1. Type of auditors' report issued on the financial statements</b>                               | <b>Adverse</b>       |
| <b>2. Internal control over financial reporting:</b>  |                      |
| <b>a. Material weakness(es) identified?</b>   | <b>No</b>            |
| <b>b. Significant deficiency(ies) identified that are not considered to be material weaknesses?</b> | <b>None reported</b> |
| <b>3. Material noncompliance relating to the financial statements?</b>                              | <b>No</b>            |

**TENSAS PARISH POLICE JURY**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**DECEMBER 31, 2011**

**STATUS OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

<u>Ref No</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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**Section I - Internal Control and Compliance Not Material to the Financial Statements**  
None

**Section II - Internal Control and Compliance Material to Federal Awards.**  
None

**Section III - Management Letter**  
None

**TENSAS PARISH POLICE JURY**  
**CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<u>Ref No</u>	<u>Description of Finding</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
<b>Section I - Internal Control and Compliance Material to the Financial Statements</b>			
None			
<b>Section II - Internal Control and Compliance Material to Federal Awards</b>			
None			
<b>Section III - Management Letter</b>			
None			