

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

ANNUAL FINANCIAL STATEMENTS

**AS OF DECEMBER 31, 2010
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 7/13/11



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, 2010
With Supplemental Information Schedules

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**TENSAS PARISH POLICE JURY
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**TENSAS PARISH POLICE JURY
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INDEPENDENT AUDITOR'S REPORT



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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, 2010, 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, 2010, 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, 2010, 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 June 21, 2011, 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 29 through 37 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. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations," and is not a required part of the basic financial statements. In addition, the schedule of compensation paid Police Jurors 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.

Silas Simmons, LLP

Natchez, Mississippi
June 21, 2011

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, 2010

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, 2010. 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 \$10,439,411 in 2010 and \$9,891,215 in 2009.
- Total revenues exceeded expenditures by \$548,196 in 2010 and \$542,037 in 2009.
- The Police Jury had net capital assets of \$7,250,591 and has a \$652,797 debt associated with capital assets as of December 31, 2010.

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 and 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 to 14 of this report.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2010

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 28 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 \$10,439,411 as of December 31, 2010, and \$9,891,215 as of December 31, 2009.

Net Assets as of December 31, 2010 and 2009

	2010	2009
Current assets	\$ 3,132,215	\$ 3,436,201
Restricted assets	853,806	806,047
Capital assets	<u>7,250,591</u>	<u>7,261,379</u>
Total assets	<u>\$ 11,236,612</u>	<u>\$ 11,503,627</u>
Current liabilities	\$ 222,905	\$ 209,683
Long-term liabilities	574,296	1,402,729
Total liabilities	<u>\$ 797,201</u>	<u>\$ 1,612,412</u>
Net assets		
Investment in capital assets, net of related debt	\$ 6,768,309	\$ 6,608,582
Restricted	853,806	806,047
Unrestricted	<u>2,817,296</u>	<u>2,476,586</u>
Total net assets	<u>\$ 10,439,411</u>	<u>\$ 9,891,215</u>

The following is a summary of the statement of activities:

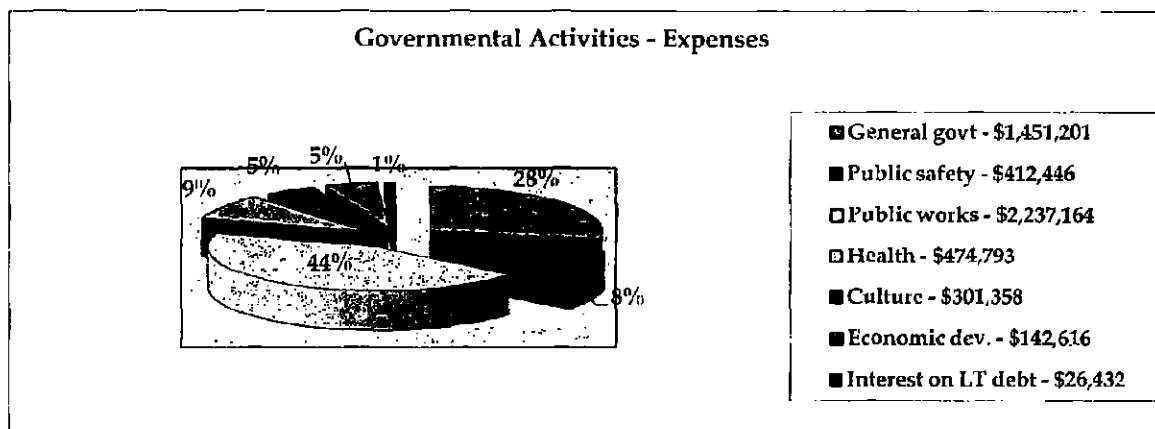
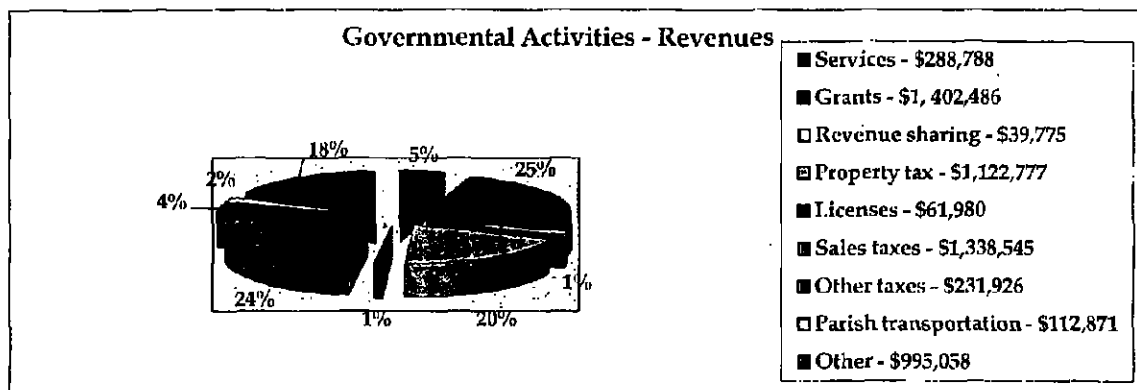
	2010	2009
Revenues		
Program revenues	\$ 1,691,274	\$ 1,848,515
General revenues	3,902,932	3,241,893
Total revenues	<u>\$ 5,594,206</u>	<u>\$ 5,090,408</u>
Expenses		
General government	\$ 1,451,201	\$ 1,318,911
Public safety	412,446	351,380
Public works	2,237,164	1,945,826
Health and welfare	474,793	436,868
Culture and recreation	301,358	329,162
Economic development	142,616	142,570
Interest on long-term debt	26,432	23,654
Total expenses	<u>\$ 5,046,010</u>	<u>\$ 4,548,371</u>
Increase in net assets	\$ 548,196	\$ 542,037
Net assets January 1	<u>9,891,215</u>	<u>9,349,178</u>
Net assets December 31	<u>\$ 10,439,411</u>	<u>\$ 9,891,215</u>

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2010

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, 2010

Comments on General Fund Comparisons

The Police Jury's budget was amended once during the last year. The final budgeted expenditures for major funds were \$3,592,765 and revenues were budgeted at \$3,925,581.

Actual revenues were under budgeted amounts by \$46,784 for major funds and actual expenditures were under the budgeted amounts by \$101,439. The budget was amended to primarily reflect additional grant revenues and expenditures and increases in tax and other income.

CAPITAL ASSETS

As of December 31, 2010, the Police Jury had \$7,250,591 invested in capital assets net of accumulated depreciation, including land of \$743,698 that is not being depreciated. This year there were additions of \$555,276 in all the funds. Additions were as follows:

General fund:		
Courthouse renovations	\$	42,359
Computer server		5,180
Copy/Fax/Scanner		5,001
Ice maker		3,973
Color printer/copier		6,167
Pumps and starters for heaters		7,500
2011 Peterbuilt		103,519
Computers for landfill site		20,359
Library computers		3,338
Library books		28,235
2010 Polaris Ranger		13,000
10 Motorola radios		28,204
Port construction (in progress)		215,207
Health unit construction		66,197
Other		<u>7,037</u>
Total additions	\$	<u>555,276</u>

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

MANAGEMENT COMMENTS AND PLANS

During this fiscal year, Tensas Parish Police Jury expanded the capacity of the parish landfill from just over 2,000,000 cubic yards to over 14,000,000 cubic yards. This extended the estimated useful life of the landfill by 166 years, and now the landfill is expected to be useful until year 2176.

The Police Jury also was the lead in a \$434,511 grant from DEQ for the Town of Waterproof. This grant financed the construction of an addition to the wastewater treatment facility.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2010

MANAGEMENT COMMENTS AND PLANS (continued)

In 2010, the Jury purchased a truck for the Maintenance Unit and 2 ATV's to assist in emergency management and the maintenance of roads and drainage. The Tensas Parish Port Priority Plan was completed. The Jury plans to acquire approximately 118 more acres for the port and begin Phase I of the port development.

In 2011, the Police Jury's plans include the construction of a safety building to consolidate the emergency services for the parish. It will be funded with loan and grant funds from the USDA, rededicated tax funds, and a \$750,000 grant from the Department of Homeland Security. Also planned is the purchase of a spray truck, pickup truck, and a tractor. There are plans to improve the control structures on Lake St. Joseph and Lake Bruin. Also included in the plans for 2011 is the overlay of the existing runway at the Tensas Parish Airport to be financed with a grant from the Federal Aviation Administration, installation of a segmented circle, and rehabilitation of the airport beacon.

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, LOUISIANASTATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2010**ASSETS**

Cash and cash equivalents	\$ 2,130,107
Receivables	1,002,108
Amounts held by trustee for landfill closure and post-closure care costs	816,796
Restricted assets	37,010
Capital assets, net	<u>7,250,591</u>
Total assets	<u>\$ 11,236,612</u>

LIABILITIES

Accounts, salaries, and other payables	\$ 102,548
Intergovernmental payables	17,000
Long-term liabilities	
Due within one year	103,357
Due in more than one year	<u>574,296</u>
Total liabilities	<u>\$ 797,201</u>

NET ASSETS

Invested in capital assets, net of related debt	\$ 6,768,309
Restricted for:	
Debt service	37,010
Landfill closure	816,796
Unrestricted	<u>2,817,296</u>
Total net assets	<u>\$ 10,439,411</u>

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, 2010

	Program Revenues			Net (Expense), Revenue, and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
FUNCTIONS/PROGRAMS					
<i>Primary Government:</i>					
<i>Governmental Activities:</i>					
General government:					
Legislative	\$ 193,149	\$ -	\$ -	\$ -	\$ (193,149)
Judicial	280,235	-	-	-	(280,235)
Elections	44,553	-	-	-	(44,553)
Finance and administrative	365,721	-	-	-	(365,721)
Other general administrative	567,543	-	587	-	(566,956)
Public safety	412,446	196,526	162,310	120,500	66,890
Public works	2,237,164	83,367	258,602	434,511	(1,460,684)
Health and welfare	474,793	-	-	150,000	(324,793)
Culture and recreation	301,358	-	13,656	-	(287,702)
Economic development	142,616	8,895	-	262,320	128,599
Interest on long-term debt	26,432	-	-	-	(26,432)
Total governmental activities	<u>\$ 5,046,010</u>	<u>\$ 288,788</u>	<u>\$ 435,155</u>	<u>\$ 967,331</u>	<u>\$ (3,354,736)</u>
General Revenue:					
Taxes:					
Ad valorem					\$ 1,122,777
Sales					1,338,545
Other taxes					231,926
Licenses and permits					61,980
State funds:					
Parish transportation					112,871
State revenue sharing					39,775
Fire insurance rebates					19,251
Investment income					31,865
Other revenues					943,942
Total general revenue					<u>\$ 3,902,932</u>
Changes in net assets					\$ 548,196
Net assets, beginning of year					<u>9,891,215</u>
Net assets, end of year					<u>\$ 10,439,411</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET

DECEMBER 31, 2010

	Major Funds						Total
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund	Landfill Site Fund	
ASSETS							
Cash and cash equivalents	\$ 262,263	\$ 111,615	\$ 386,608	\$ 444,329	\$ 172,535	\$ 82,913	\$ 2,130,107
Receivables	538,782	34,932	38,317	92,585	17,466	5	1,002,108
Amounts held by trustee for landfill closure and post-closure care costs	-	-	-	-	-	816,796	816,796
Restricted assets	-	-	-	-	-	-	37,010
Due from other funds	-	31,513	34,126	-	15,756	-	28,881
Total assets	\$ 801,045	\$ 178,060	\$ 459,051	\$ 536,914	\$ 205,757	\$ 899,714	\$ 4,096,297
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	\$ 14,436	\$ 27,256	\$ 25,000	\$ 3,840	\$ 4,702	\$ -	\$ 27,314
Due to other funds	110,276	-	-	-	-	-	110,276
Intergovernmental payables	-	-	-	-	-	-	17,000
Total liabilities	\$ 124,712	\$ 27,256	\$ 25,000	\$ 3,840	\$ 4,702	\$ -	\$ 44,314
Fund Balances:							
Reserved for:							
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,010
Landfill closure	-	-	-	-	-	816,796	816,796
Unreserved, reported in:							
General	676,333	150,804	-	-	-	-	827,137
Special revenue	-	-	434,051	533,074	201,055	82,918	2,185,530
Total fund balances	\$ 676,333	\$ 150,804	\$ 434,051	\$ 533,074	\$ 201,055	\$ 899,714	\$ 3,866,473
Total liabilities and fund balances	\$ 801,045	\$ 178,060	\$ 459,051	\$ 536,914	\$ 205,757	\$ 899,714	\$ 4,096,297

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, 2010

Total Fund Balances - Governmental Funds (Statement C)	\$	3,866,473
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Total net assets reported for governmental activities in the statement of net assets is different because:

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	\$	10,832,561	
Less accumulated depreciation		<u>(3,581,970)</u>	7,250,591

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund liabilities.		<u>(677,653)</u>
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Net Assets (Statement A)	\$	<u>10,439,411</u>
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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, 2010

	Major Funds					Total	
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund		Landfill Site Fund
REVENUES							
Taxes:							
Ad valorem	\$ 666,882	\$ -	\$ -	\$ 132,513	\$ -	\$ -	\$ 323,382
Sales taxes	-	411,930	446,097	-	205,965	-	274,553
Other taxes	231,926	-	-	-	-	-	-
Licenses and permits	61,980	-	-	-	-	-	-
Intergovernmental revenues:							
Federal funds - federal grants	120,500	170,771	-	150,000	434,511	-	162,310
State funds:							
Parish transportation funds	-	112,871	-	-	-	-	-
State revenue sharing	16,373	-	-	6,788	-	-	16,614
Fire insurance rebates	19,251	-	-	-	-	-	-
Other state grants	587	87,831	-	-	55,000	-	220,976
Fees, charges, and commissions for services	-	-	-	-	8,895	83,367	103,153
Fines and forfeitures	-	-	-	-	-	-	93,373
Investment income	490	211	454	2,147	481	25,090	2,992
Other revenues	85,211	90,320	-	-	8,653	-	34,672
Total revenues	\$ 1,209,200	\$ 873,934	\$ 446,551	\$ 291,448	\$ 713,505	\$ 108,457	\$ 1,232,025
							\$ 4,869,120
EXPENDITURES							
General government	\$ 174,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	122,562	-	-	-	-	-	176,635
Judicial	44,657	-	-	-	-	-	44,657
Elections	224,770	17,736	29,802	7,110	17,717	9,817	58,769
Finance and administrative	432,205	-	-	-	-	-	-
Other general government	119,173	-	-	-	-	-	170,316
Public safety	-	1,075,180	-	-	433,386	-	578,356
Public works	-	-	-	-	-	-	-

-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, 2010

	Major Funds						Total	
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund	Landfill Site Fund		Other Governmental Funds
Health and welfare	\$ 8,094	\$ -	\$ 309,158	\$ 108,227	\$ -	\$ -	\$ -	\$ 425,479
Culture and recreation	645	-	-	-	-	-	192,500	193,145
Economic development	-	-	-	-	142,616	-	-	142,616
Debt service:								
Principal retirement	-	-	-	-	-	-	110,515	110,515
Interest and bank charges	-	-	-	-	-	-	26,432	26,432
Capital outlay	27,821	103,519	-	66,197	5,786	20,359	331,594	555,276
Total expenditures	\$ 1,154,010	\$ 1,196,435	\$ 338,960	\$ 181,534	\$ 599,505	\$ 30,176	\$ 1,645,117	\$ 5,145,737
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 49,190	\$ (322,501)	\$ 107,591	\$ 109,914	\$ 114,000	\$ 78,281	\$ (413,092)	\$ (276,617)
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ 134,600	\$ 252,603	\$ -	\$ -	\$ -	\$ -	\$ 424,819	\$ 812,022
Transfers (out)	(221,900)	(68,085)	(200,000)	(34,200)	(40,510)	(70,000)	(177,327)	(812,022)
Total other financing sources (uses)	\$ (87,300)	\$ 184,518	\$ (200,000)	\$ (34,200)	\$ (40,510)	\$ (70,000)	\$ 247,492	\$ -
Net change in fund balances (deficit)	\$ (38,110)	\$ (137,983)	\$ (92,409)	\$ 75,714	\$ 73,490	\$ 8,281	\$ (165,600)	\$ (276,617)
FUND BALANCES - BEGINNING	714,443	288,787	526,460	457,360	127,565	891,433	1,137,042	4,143,090
FUND BALANCES - ENDING	\$ 676,333	\$ 150,804	\$ 434,051	\$ 533,074	\$ 201,055	\$ 899,714	\$ 971,442	\$ 3,866,473

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, 2010

Total Net Change in Fund Balances - Governmental Funds (Statement E)	\$	(276,617)
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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 capital outlays exceed depreciation expense in the period:

Capital outlay	\$	555,276	
Depreciation expense		<u>(566,064)</u>	(10,788)

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		110,515
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During year 2010, the Solid Waste Landfill was expanded in size and its life was extended an additional 166 years. The extension of its life reduced the present value of the estimated cost to close the landfill. The reduction in the present value of the debt recorded to close is recorded as other revenues in the statement of activities.

Reduction in debt created by landfill life extension		<u>725,086</u>
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Change in Net Assets of Governmental Activities (Statement B)	\$	<u>548,196</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, 2010

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 in 2012. 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 57 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. Date of Management's Review

Management has evaluated subsequent events through June 21, 2011, the date on which the financial statements were available to be issued.

B. 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.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-Wide and Fund Financial Statements (continued)

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.

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 Water Works 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
- Tensas Parish Port Commission
- Tensas Water District, Inc.

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.

C. 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.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

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 2010 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.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. 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.

E. 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	14.36	14.36	Indefinite
Court system building	12.9	12.9	2017
Drainage District No. 1	9.36	9.36	2016
Drainage District No. 2	3.11	3.11	2011
Drainage District No. 3	3.8	3.8	2013
Health unit	3.37	3.37	2016
Library	4.88	4.88	2016

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Receivables and Payables (continued)

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	\$ 5,276,850	11.2 %	\$ 125,751

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

F. Restricted Assets and Reserved Equity

Restricted assets represent those assets that are legally separated for a specific purpose. Restricted assets at December 31, 2010, were as follows:

Restricted for landfill closure	\$ 816,796
Restricted for debt service	<u>37,010</u>
Total	<u>\$ 853,806</u>

G. 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.

H. 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.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets 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

I. 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.

Employees of the Sixth Judicial District Criminal Court Fund 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, 2010, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

J. 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.

K. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. 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.

NOTE 3 - FUND RECLASSIFICATION

Effective January 1, 2010, the Waste Collection Fund's fund balance of \$295,858 was reclassified from a major fund to other governmental funds because the fund became a nonmajor fund. Effective January 1, 2010, the Economic Development Fund's fund balance of \$127,565 was reclassified from other governmental funds to a major fund because the Economic Development Fund became a major fund.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 2010, the Police Jury has cash and cash equivalents (book balances) totaling \$2,167,117 as follows:

Demand deposits	\$ 1,192,117
Time deposits	<u>975,000</u>
Total	<u>\$ 2,167,117</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, 2010, the Police Jury has \$2,062,715 in deposits (collected bank balances). These deposits are secured from risk by \$1,001,384 of federal deposit insurance and \$1,061,331 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 5 - RECEIVABLES

The receivables of \$1,002,108 at December 31, 2010, are as follows:

<u>Class of Receivable</u>	<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>	<u>Other Governmental Funds</u>	<u>Total</u>
Taxes:								
Ad valorem	\$ 465,497	\$ -	\$ -	\$ 92,496	\$ -	\$ -	\$ 241,404	\$ 799,397
Sales and use	-	34,932	37,831	-	17,166	-	32,016	122,245
Other taxes	73,285	-	-	-	-	-	-	73,285
Fines	-	-	-	-	-	-	6,559	6,559
Other	-	-	486	89	-	5	12	622
Total	<u>\$ 538,782</u>	<u>\$ 34,932</u>	<u>\$ 38,317</u>	<u>\$ 92,585</u>	<u>\$ 17,166</u>	<u>\$ 5</u>	<u>\$ 280,021</u>	<u>\$ 1,002,108</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.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 6 - 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.

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

Type of Investment	Category			Carrying Amount	
	1	2	3	Fair Value	Amortized Cost
Federal agencies	\$ 816,796	\$ -	\$ -	\$ 816,796	\$ 830,570

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES (FSS LEVEL ONLY)

Due to Other Funds	Due from Other Funds	
Road Fund	General Fund	\$ 31,513
Ambulance Fund	General Fund	34,126
Economic Development Fund	General Fund	15,756
Nonmajor Fund	General Fund	28,881
		<u>\$ 110,276</u>

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

NOTE 8 - CAPITAL ASSETS

A summary of the Police Jury's capital assets follows:

Primary Government	Balance, Beginning	Increase	Decrease	Balance, Ending
Capital assets not being depreciated				
Land	\$ 743,698	\$ -	\$ -	\$ 743,698
Capital assets being depreciated				
Buildings	\$ 5,550,567	\$ 323,764	\$ -	\$ 5,874,331
Furniture, fixtures, and equipment	3,983,020	231,512	-	4,214,532
Total	<u>\$ 9,533,587</u>	<u>\$ 555,276</u>	<u>\$ -</u>	<u>\$ 10,088,863</u>
Less accumulated depreciation				
Buildings	\$ (705,967)	\$ (161,479)	\$ -	\$ (867,446)
Furniture, fixtures, and equipment	(2,309,939)	(404,585)	-	(2,714,524)
Total accumulated depreciation	<u>\$ (3,015,906)</u>	<u>\$ (566,064)</u>	<u>\$ -</u>	<u>\$ (3,581,970)</u>
Total depreciable capital assets, net	\$ 6,517,681	\$ (10,788)	\$ -	\$ 6,506,893
Governmental activities capital assets, net	<u>\$ 7,261,379</u>	<u>\$ (10,788)</u>	<u>\$ -</u>	<u>\$ 7,250,591</u>

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 8 - CAPITAL ASSETS (continued)

Depreciation expense of \$566,064 for the year ended December 31, 2010, was charged to the following governmental functions:

General government	\$	135,338
Public safety		122,957
Public works		150,242
Health and welfare		49,314
Culture and recreation		108,213
Total	\$	<u>566,064</u>

NOTE 9 - INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2010, were as follows:

<u>Transfers in</u>	<u>Transfers out</u>		
General Fund	Landfill Site Fund	\$	49,000
General Fund	Nonmajor Fund		85,600
Road Fund	General Fund		148,400
Road Fund	Nonmajor Fund		63,003
Road Fund	Health Unit Fund		34,200
Road Fund	Landfill Site Fund		7,000
Nonmajor Fund	Ambulance Fund		200,000
Nonmajor Fund	Road Fund		68,085
Nonmajor Fund	Landfill Site Fund		14,000
Nonmajor Fund	General Fund		73,500
Nonmajor Fund	Economic Development Fund		40,510
Nonmajor Fund	Nonmajor Fund		28,724
		\$	<u>812,022</u>

Transfers are primarily used to cover operating expenses.

NOTE 10 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$102,548 at December 31, 2010, are as follows:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Ambulance Fund</u>	<u>Health Unit Fund</u>	<u>Waste Collection Fund</u>	<u>Other Govern- mental Funds</u>	<u>Total</u>
Salaries	\$ 2,732	\$ 6,604	\$ -	\$ -	\$ 736	\$ 717	\$ 10,789
Withholdings	9,789	17,234	-	-	1,817	10,021	38,861
Accounts	1,915	3,418	25,000	3,840	2,149	16,576	52,898
Total	<u>\$ 14,436</u>	<u>\$ 27,256</u>	<u>\$ 25,000</u>	<u>\$ 3,840</u>	<u>\$ 4,702</u>	<u>\$ 27,314</u>	<u>\$ 102,548</u>

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 11 - LONG-TERM LIABILITIES AND CAPITAL LEASES

The following is a summary of general long-term debt transactions for the year ended December 31, 2010:

	Certificates of Indebtedness	Capital Leases	Landfill Closure and Post-closure Care Costs	Total
Long-term debt at January 1, 2010	\$ 437,000	\$ 215,797	\$ 860,457	\$ 1,513,254
Additions	-	-	-	-
Reductions	(67,000)	(43,515)	(725,086)	(835,601)
Long-term debt payable at December 31, 2010	<u>\$ 370,000</u>	<u>\$ 172,282</u>	<u>\$ 135,371</u>	<u>\$ 677,653</u>

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>(297,797)</u>
	<u>\$ 166,830</u>

Depreciation in 2010 on capital lease equipment was \$55,947.

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, 2010:

	Certificates of Indebtedness	Capital Leases	Landfill Closure and Post-closure Care Costs	Total
Current portion	\$ 67,000	\$ 34,317	\$ 2,040	\$ 103,357
Long-term portion	<u>303,000</u>	<u>137,965</u>	<u>133,331</u>	<u>574,296</u>
Total	<u>\$ 370,000</u>	<u>\$ 172,282</u>	<u>\$ 135,371</u>	<u>\$ 677,653</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. \$ 62,000

\$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. 36,000

\$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. 272,000

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 11 - LONG-TERM LIABILITIES AND CAPITAL LEASES (continued)

Capital lease:

\$163,000 capital lease due in monthly payments of \$1,907 thru August 2011, with interest at 4.55%. Secured by motor grader. \$ 9,716

\$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. 162,566

Landfill closure costs:

Landfill closure costs estimated to occur in 2176-2206 135,371

Total long-term debt \$ 677,653

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
2011	\$ 67,000	\$ 19,038	\$ 36,357	\$ 6,884
2012	71,000	15,314	135,925	2,480
2013	41,000	11,076	-	-
2014	29,000	9,108	-	-
2015	30,000	8,118	-	-
Thereafter	132,000	15,197	-	-
Total	<u>\$ 370,000</u>	<u>\$ 77,851</u>	<u>\$ 172,282</u>	<u>\$ 9,364</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, 2010, the Police Jury was in compliance with this covenant.

NOTE 12 - 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 \$135,371 reported as landfill closure and post-closure care liability at December 31, 2010, represents 9% of the estimated capacity of the currently active cells. During 2010, 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. This reduction in the current liability of \$725,086 is reported in other revenues in the statement of activities. 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.

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 12 - SOLID WASTE LANDFILL COSTS (continued)

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, 2010, relating to the Police Jury's compliance with the LDEQ agreement:

Balance, December 31, 2009	\$ 769,416
Additions:	
Deposits	22,602
Investment earnings	<u>24,778</u>
Balance, December 31, 2010	<u>\$ 816,796</u>

NOTE 13 - RETIREMENT

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.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 13 - RETIREMENT (continued)

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, 2010, were \$118,874.

NOTE 14 - 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, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 687,884	\$ 816,461	\$ 816,463	\$ 2
Other taxes	260,578	257,504	318,134	60,630
Licenses and permits	55,504	60,611	61,980	1,369
Intergovernmental revenues:				
Federal grants	-	92,793	120,500	27,707
State funds:				
State revenue sharing	20,815	17,037	16,373	(664)
Fire insurance rebates	21,511	19,251	19,251	-
State grants	-	6,000	587	(5,413)
Investment income	2,057	971	490	(481)
Other revenues	80,021	137,629	85,211	(52,418)
Total revenues	<u>\$ 1,128,370</u>	<u>\$ 1,408,257</u>	<u>\$ 1,438,989</u>	<u>\$ 30,732</u>
EXPENDITURES				
General government:				
Legislative	\$ 257,566	\$ 263,165	\$ 175,000	\$ 88,165
Judicial	124,058	130,482	120,966	9,516
Elections	27,262	45,709	44,103	1,606
Finance and administration	248,570	239,279	224,549	14,730
Other general government	120,908	313,804	432,227	(118,423)
Public safety	123,533	139,730	119,173	20,557
Health and welfare	7,679	8,094	8,094	-
Culture and recreation	26,078	4,194	645	3,549
Capital outlay	-	-	27,821	(27,821)
Total expenditures	<u>\$ 935,654</u>	<u>\$ 1,144,457</u>	<u>\$ 1,152,378</u>	<u>\$ (8,121)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 192,716</u>	<u>\$ 263,800</u>	<u>\$ 286,411</u>	<u>\$ 22,611</u>
OTHER FINANCING (USES)				
Transfers - in	\$ -	\$ -	\$ 134,600	\$ 134,600
Transfers - out	(151,593)	(90,610)	(221,900)	(131,290)
	<u>\$ (151,593)</u>	<u>\$ (90,610)</u>	<u>\$ (87,300)</u>	<u>\$ 3,310</u>
Net change in fund balances	\$ 41,123	\$ 173,190	\$ 199,111	\$ 25,921
Fund balance - beginning of year	479,262	479,262	479,262	-
Fund balance - end of year	<u>\$ 520,385</u>	<u>\$ 652,452</u>	<u>\$ 678,373</u>	<u>\$ 25,921</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)

ROAD FUND

FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 464,300	\$ 402,643	\$ 402,643	\$ -
Intergovernmental revenues:				
Federal grants	-	267,853	170,771	(97,082)
State funds:				
Parish transportation funds	93,192	112,871	112,871	-
Other state grants	-	87,831	87,831	-
Investment income	233	197	211	14
Other revenues	122,474	118,515	90,320	(28,195)
Total revenues	<u>\$ 680,199</u>	<u>\$ 989,910</u>	<u>\$ 864,647</u>	<u>\$ (125,263)</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 30,186	\$ 17,534	\$ 18,017	\$ (483)
Public works	1,023,672	1,116,190	1,071,817	44,373
Capital outlay	94,580	128,002	103,519	24,483
Total expenditures	<u>\$ 1,148,438</u>	<u>\$ 1,261,726</u>	<u>\$ 1,193,353</u>	<u>\$ 68,373</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 468,239</u>	<u>\$ (271,816)</u>	<u>\$ (328,706)</u>	<u>\$ (56,890)</u>
OTHER FINANCING SOURCES				
Transfers - in	\$ 468,239	\$ 224,410	\$ 252,603	\$ 28,193
Transfers - out	-	-	(68,085)	(68,085)
	<u>\$ 468,239</u>	<u>\$ 224,410</u>	<u>\$ 184,518</u>	<u>\$ (39,892)</u>
Net change in fund balances	\$ -	\$ (47,406)	\$ (144,188)	\$ (96,782)
Fund balance - beginning of year	<u>258,595</u>	<u>258,595</u>	<u>258,595</u>	<u>-</u>
Fund balance - end of year	<u>\$ 258,595</u>	<u>\$ 211,189</u>	<u>\$ 114,407</u>	<u>\$ (96,782)</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 502,812	\$ 436,040	\$ 436,403	\$ 363
Investment income	3,326	795	454	341
Total revenues	<u>\$ 506,138</u>	<u>\$ 436,835</u>	<u>\$ 436,857</u>	<u>\$ 22</u>
EXPENDITURES				
General government:				
Finance and administrative	\$ 32,760	\$ 29,803	\$ 29,802	\$ 1
Health and welfare	309,050	309,158	309,158	-
Total expenditures	<u>\$ 341,810</u>	<u>\$ 338,961</u>	<u>\$ 338,960</u>	<u>\$ 1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 164,328</u>	<u>\$ 97,874</u>	<u>\$ 97,897</u>	<u>\$ 23</u>
OTHER FINANCING (SOURCES)				
Transfers - out	\$ (276,518)	\$ (200,000)	\$ (200,000)	\$ -
Net change in fund balances	\$ (112,190)	\$ (102,126)	\$ (102,103)	\$ 23
Fund balance - beginning of year	545,120	545,120	545,120	-
Fund balance - end of year	<u>\$ 432,930</u>	<u>\$ 442,994</u>	<u>\$ 443,017</u>	<u>\$ 23</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 136,559	\$ 162,121	\$ 162,088	\$ (33)
Intergovernmental revenues:				
Federal grant	-	150,000	150,000	-
State funds:				
State revenue sharing	9,917	6,788	6,788	-
Investment income	1,389	1,940	2,147	207
Total revenues	<u>\$ 147,865</u>	<u>\$ 320,849</u>	<u>\$ 321,023</u>	<u>\$ 174</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 9,281	\$ 18,267	\$ 7,110	\$ 11,157
Health and welfare	60,653	160,338	105,568	54,770
Capital outlay	2,771	935	66,197	(65,262)
Total expenditures	<u>\$ 72,705</u>	<u>\$ 179,540</u>	<u>\$ 178,875</u>	<u>\$ 665</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 75,160	\$ 141,309	\$ 142,148	\$ 839
OTHER FINANCING (SOURCES)				
Transfers (out)	-	(34,200)	(34,200)	-
Net change in fund balances	\$ 75,160	\$ 107,109	\$ 107,948	\$ 839
Fund balance - beginning of year	<u>434,693</u>	<u>434,693</u>	<u>434,693</u>	<u>-</u>
Fund balance - end of year	<u>\$ 509,853</u>	<u>\$ 541,802</u>	<u>\$ 542,641</u>	<u>\$ 839</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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 232,150	\$ 201,322	\$ 201,322	\$ -
Intergovernmental				
Federal grants	-	434,511	434,511	-
Other state grants	-	55,000	55,000	-
Fees and charges	3,074	8,975	8,895	(80)
Investment income	4,002	473	481	8
Other revenues	-	8,345	8,653	308
Total revenues	<u>\$ 239,226</u>	<u>\$ 708,626</u>	<u>\$ 708,862</u>	<u>\$ 236</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 19,479	\$ 16,481	\$ 17,717	\$ (1,236)
Public works	-	434,511	431,265	3,246
Economic Development	179,466	182,593	142,616	39,977
Capital outlay	20,000	4,321	5,786	(1,465)
Total expenditures	<u>\$ 218,945</u>	<u>\$ 637,906</u>	<u>\$ 597,384</u>	<u>\$ 40,522</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 20,281	\$ 70,720	\$ 111,478	\$ 40,758
OTHER FINANCING SOURCES				
Transfers - out	-	-	(40,510)	(40,510)
Net change in fund balances	\$ 20,281	\$ 70,720	\$ 70,968	\$ 248
Fund balance - beginning of year	<u>127,565</u>	<u>127,565</u>	<u>127,565</u>	<u>-</u>
Fund balance - end of year	<u>\$ 147,846</u>	<u>\$ 198,285</u>	<u>\$ 198,533</u>	<u>\$ 248</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)

LANDFILL SITE FUND

FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Fees, charges, and commissions	\$ 68,763	\$ 60,029	\$ 83,367	\$ 23,338
Investment income	1,075	1,075	25,052	23,977
Total revenues	<u>\$ 69,838</u>	<u>\$ 61,104</u>	<u>\$ 108,419</u>	<u>\$ 47,315</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 3,034	\$ 9,816	\$ 9,817	\$ (1)
Capital outlay	20,000	20,359	20,359	-
Total expenditures	<u>\$ 23,034</u>	<u>\$ 30,175</u>	<u>\$ 30,176</u>	<u>\$ (1)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 46,804</u>	<u>\$ 30,929</u>	<u>\$ 78,243</u>	<u>\$ 47,314</u>
OTHER FINANCING (USES)				
Transfers - out	\$ (153,323)	\$ (70,000)	\$ (70,000)	\$ -
Net change in fund balances	\$ (106,519)	\$ (39,071)	\$ 8,243	\$ 47,314
Fund balance - beginning of year	897,125	897,125	897,125	-
Fund balance - end of year	<u>\$ 790,606</u>	<u>\$ 858,054</u>	<u>\$ 905,368</u>	<u>\$ 47,314</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, 2010

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, 2010

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:

	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Economic Development Fund	Landfill Site Fund
Net change budget basis	\$ 199,111	\$ (144,188)	\$ (102,103)	\$ 107,948	\$ 70,968	\$ 8,243
Increase (decrease)						
Net adjustments for revenue accruals	(235,789)	9,287	9,694	(29,575)	4,643	38
Net adjustments for expenditure accruals	(1,432)	(3,082)	-	(2,659)	(2,121)	-
Net change GAAP Basis	\$ (38,110)	\$ (137,983)	\$ (92,409)	\$ 75,714	\$ 73,490	\$ 8,281

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, 2010

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 2010.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET - BY FUND TYPE

DECEMBER 31, 2010

	Special Revenue	Debt Service	Total
ASSETS			
Cash and cash equivalents	\$ 669,844	\$ -	\$ 669,844
Receivables	280,021	-	280,021
Restricted assets	-	37,010	37,010
Due from other funds	28,881	-	28,881
Total assets	<u>\$ 978,746</u>	<u>\$ 37,010</u>	<u>\$ 1,015,756</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ 27,314	\$ -	\$ 27,314
Intergovernmental payables	17,000	-	17,000
Total liabilities	<u>\$ 44,314</u>	<u>\$ -</u>	<u>\$ 44,314</u>
Fund balances:			
Reserved for:			
Debt service	\$ -	\$ 37,010	\$ 37,010
Unreserved, reported in:			
Special revenue	934,432	-	934,432
Total fund balances	<u>\$ 934,432</u>	<u>\$ 37,010</u>	<u>\$ 971,442</u>
Total liabilities and fund balances	<u>\$ 978,746</u>	<u>\$ 37,010</u>	<u>\$ 1,015,756</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, 2010

	Special Revenue	Debt Service	Total
REVENUES			
Taxes:			
Ad valorem	\$ 323,382	\$ -	\$ 323,382
Sales taxes	274,553	-	274,553
Intergovernmental revenues:			
Federal grants	162,310	-	162,310
State funds:			
State revenue sharing	16,614	-	16,614
Other state grants	220,976	-	220,976
Fees, charges, and commissions	103,153	-	103,153
Fines and forfeitures	93,373	-	93,373
Investment income	2,985	7	2,992
Other revenues	34,672	-	34,672
Total revenues	<u>\$ 1,232,018</u>	<u>\$ 7</u>	<u>\$ 1,232,025</u>
EXPENDITURES			
General government:			
Judicial	\$ 176,635	\$ -	\$ 176,635
Finance and administrative	58,769	-	58,769
Public safety	170,316	-	170,316
Public works	578,356	-	578,356
Culture and recreation	192,500	-	192,500
Debt service:			
Principal retirement	-	110,515	110,515
Interest and bank charges	-	26,432	26,432
Capital outlay	331,594	-	331,594
Total expenditures	<u>\$ 1,508,170</u>	<u>\$ 136,947</u>	<u>\$ 1,645,117</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (276,152)</u>	<u>\$ (136,940)</u>	<u>\$ (413,092)</u>
OTHER FINANCING SOURCES (USES)			
Transfers - in	\$ 287,500	\$ 137,319	\$ 424,819
Transfers - out	<u>(177,327)</u>	<u>-</u>	<u>(177,327)</u>
Total other financing sources	<u>\$ 110,173</u>	<u>\$ 137,319</u>	<u>\$ 247,492</u>
Net change in fund balances	\$ (165,979)	\$ 379	\$ (165,600)
Fund balances, beginning of year	<u>1,100,411</u>	<u>36,631</u>	<u>1,137,042</u>
Fund balances, end of year	<u>\$ 934,432</u>	<u>\$ 37,010</u>	<u>\$ 971,442</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2010

	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
ASSETS										
Cash and cash equivalents	\$ 40,909	\$ 70,346	\$ 84,441	\$ 175,622	\$ 123	\$ 173,230	\$ 76,733	\$ 10,063	\$ 38,377	\$ 669,844
Receivables	38,319	44,892	24,253	23,325	6,559	133,940	-	8,733	-	280,021
Due from other funds	-	-	-	21,003	-	-	-	7,878	-	28,881
Total assets	\$ 79,228	\$ 115,238	\$ 108,694	\$ 219,950	\$ 6,682	\$ 307,170	\$ 76,733	\$ 26,674	\$ 38,377	\$ 978,746
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ 8,845	\$ 5,065	\$ 8,534	\$ 4,870	\$ -	\$ -	\$ 27,314
Intergovernmental payables	-	-	-	-	-	-	-	17,000	-	17,000
Total liabilities	\$ -	\$ -	\$ -	\$ 8,845	\$ 5,065	\$ 8,534	\$ 4,870	\$ 17,000	\$ -	\$ 44,314
Fund balances:										
Unreserved	\$ 79,228	\$ 115,238	\$ 108,694	\$ 211,105	\$ 1,617	\$ 298,636	\$ 71,863	\$ 9,674	\$ 38,377	\$ 934,432
Total fund balances	\$ 79,228	\$ 115,238	\$ 108,694	\$ 211,105	\$ 1,617	\$ 298,636	\$ 71,863	\$ 9,674	\$ 38,377	\$ 934,432
TOTAL LIABILITIES AND FUND BALANCES	\$ 79,228	\$ 115,238	\$ 108,694	\$ 219,950	\$ 6,682	\$ 307,170	\$ 76,733	\$ 26,674	\$ 38,377	\$ 978,746

See Independent Auditor's Report.

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, 2010

	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
REVENUES										
Taxes:										
Ad valorem	\$ 45,000	\$ 54,746	\$ 31,748	\$ -	\$ -	\$ 191,888	\$ -	\$ -	\$ -	\$ 323,362
Sales taxes	-	-	-	274,553	-	-	-	-	-	274,553
Intergovernmental revenues:										
Federal grants	-	-	-	-	-	-	-	-	-	-
State funds:										
State revenue sharing	1,870	3,968	928	-	-	9,848	-	-	-	16,614
Other state grants	-	-	-	-	-	13,656	-	-	207,320	220,976
Fees, charges, and commissions	-	-	-	-	-	-	103,153	-	-	103,153
Fines and forfeitures	-	-	-	-	93,373	-	-	-	-	93,373
Investment income	48	256	76	1,219	10	1,225	86	6	59	2,985
Other revenues	46,918	7,270	32,752	1,730	12,471	1,543	-	6,280	5,378	31,672
Total revenues	\$ 46,918	\$ 66,240	\$ 32,752	\$ 277,502	\$ 105,854	\$ 218,160	\$ 265,549	\$ 6,286	\$ 212,757	\$ 1,232,018
EXPENDITURES										
General government	\$ -	\$ -	\$ -	\$ -	\$ 176,635	\$ -	\$ -	\$ -	\$ -	\$ 176,635
Judicial	3,462	2,692	1,796	23,490	-	9,709	9,261	2,629	5,730	58,769
Finance and administrative	-	-	-	-	-	-	170,316	-	-	170,316
Public safety	39,750	184,014	30,552	324,040	-	-	-	-	-	578,356
Public works	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	192,500	-	-	-	192,500
Capital outlay	-	-	-	-	-	31,573	42,455	-	257,566	331,594
Total expenditures	\$ 43,212	\$ 186,706	\$ 32,348	\$ 347,530	\$ 176,635	\$ 233,782	\$ 222,032	\$ 2,629	\$ 263,296	\$ 1,508,170
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,706	\$ (120,466)	\$ (401)	\$ (70,028)	\$ (70,781)	\$ (15,622)	\$ 43,517	\$ 3,657	\$ (50,539)	\$ (276,152)
OTHER FINANCING SOURCES (USES)										
Transfers - in	\$ -	\$ -	\$ -	\$ 14,000	\$ 73,500	\$ -	\$ -	\$ -	\$ 200,000	\$ 287,500
Transfers - out	(9,334)	(9,334)	(9,334)	(28,725)	-	-	-	-	(120,600)	(177,327)
Total other financing sources (uses)	\$ (9,334)	\$ (9,334)	\$ (9,334)	\$ (14,725)	\$ 73,500	\$ -	\$ -	\$ -	\$ 79,400	\$ 110,173
Net change in fund balances	\$ (5,628)	\$ (129,800)	\$ (8,930)	\$ (84,753)	\$ 2,719	\$ (15,622)	\$ 43,517	\$ 3,657	\$ 28,861	\$ (165,979)
FUND BALANCES - BEGINNING	84,856	245,038	117,624	295,858	(1,102)	314,258	28,346	6,017	9,516	1,100,411
FUND BALANCES - ENDING	\$ 79,228	\$ 115,238	\$ 108,694	\$ 211,105	\$ 1,617	\$ 298,636	\$ 71,863	\$ 9,674	\$ 38,377	\$ 934,432

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES

AS OF DECEMBER 31, 2010

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, 2010

<u>Police Jurors</u>	
Woodrow W. Wiley, Jr.	\$ 21,600
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	<u>19,200</u>
Totals	<u>\$ 136,800</u>
 <u>Gravity Drainage District No. 1</u>	
Carl Frank Olds	\$ 400
Woodrow Wiley, Jr.	575
Walter Butler	250
Lionel Travers	400
Roy Smith, Sr.	<u>275</u>
Totals	<u>\$ 1,900</u>
 <u>Gravity Drainage District No. 2</u>	
Bill Crigler	\$ 100
Curt Leake	300
LaVance Herring	150
Patrick Glass	100
Ben Britton	<u>150</u>
Totals	<u>\$ 800</u>
 <u>Gravity Drainage District No. 3</u>	
Clarence Ivans	\$ 150
David Miller	100
Russell Ratcliff	50
Bobby Conner	300
Terry Mize, Jr.	<u>100</u>
Totals	<u>\$ 700</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>Environmental Protection Agency (Recovery Act Funding)</u>		
Wastewater Treatment Plant Renovations Capitalization Grants for Clean Water LDEQ loan #CS22-1665-01 (ARRA) Town of Waterproof	66.458	\$ 434,511
<u>Department of Homeland Security</u>		
Disaster Grants - Public Assistance Gustav Gravel & Culvert Grant	97.036	170,771
<u>Department of Homeland Security</u>		
Hazard Mitigation Grant	97.039	205,755
Emergency Management Performance Grant	97.042	77,055
<u>DELTA REGIONAL AUTHORITY</u>		
Health Unit Addition Delta Regional Development	90.200	150,000
Total expenditures of federal awards		<u>\$ 1,038,092</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.

See Independent Accountant'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, 2010, which collectively comprise the basic financial statements of the Parish's primary government, and have issued our report thereon dated June 21, 2011. 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
June 21, 2011



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**REPORT ON COMPLIANCE WITH
 REQUIREMENTS APPLICABLE TO EACH
 MAJOR FEDERAL PROGRAM AND INTERNAL
 CONTROL OVER COMPLIANCE IN
 ACCORDANCE WITH OMB CIRCULAR A-133**

Police Jurors
 Tensas Parish Police Jury
 St. Joseph, Louisiana

Compliance

We have audited the compliance of the Tensas Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. The Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Jury's compliance with those requirements.

In our opinion, Tensas Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

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

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

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

This report is intended for the information of the Tensas Parish Police Jury, the Legislative Auditor of the State of Louisiana, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silas Simmons, LLP

Natchez, Mississippi
June 21, 2011

SCHEDULE OF FINDINGS

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

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2010

SECTION 1: SUMMARY OF AUDITORS' RESULTS

Financial Statements:

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

Federal Awards:

- | | |
|--|---------------|
| 4. Type of auditor's report issued on compliance for major federal programs: | Unqualified |
| 5. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 6. Any audit finding(s) reported as required by Section .510(a) of OMB Circular A-133? | No |
| 7. Federal programs identified as major programs: | |
| a. CFDA #66.458 Wastewater Treatment Plant Renovations (EPA) | |
| b. Recovery Act Funds | |
| c. CFDA #97.036 Gustav Gravel and Culvert Grant (Department of Homeland Security) | |
| 8. The dollar threshold used to distinguish between Type A and Type B programs: | \$300,000 |
| 9. Auditee qualified as a low-risk auditee? | No |
| 10. Prior fiscal year audit finding(s) and questioned cost relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings as discussed in Section .315(b) of OMB Circular A-133? | No |

TENSAS PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 2010

STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2009

<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, 2010

<u>Ref No</u>	<u>Description of Finding</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:

None

Section II - Internal Control and Compliance Material to Federal Awards:

None

Section III - Management Letter:

None