

# CLAIBORNE PARISH POLICE JURY

HOMER, LOUISIANA

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FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2011



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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**Required Supplemental Information (Part I)**  
**Management's Discussion and Analysis**  
**Claiborne Parish Police Jury**  
**Homer, Louisiana**  
Management's Discussion and Analysis  
December 31, 2011

As management of the Claiborne Parish Police Jury, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2011. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

***Overview of the Financial Statements***

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

***Government-wide Financial Statements.*** The government-wide financial statements are designed to provide readers with a broad overview of the 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 Police 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. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

***Fund Financial Statements.*** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the Police Jury are included in one category - governmental funds.

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

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

The Police Jury maintains sixteen individual governmental funds. Information is presented separately in the governmental funds' balance sheet and in the governmental funds' statement of revenues, expenditures, and changes in fund balances for the General Fund and the Parish Road, Library Maintenance, Sales Tax, Criminal Court and Section 8 Housing special revenue funds which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

**Government-wide Financial Analysis.** As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The following tables focus on net assets (Table 1) and changes in net assets (Table 2) for the Police Jury's governmental activities.

**Table 1**  
**Net Assets**  
**Governmental Activities**

	2011	2010
Current and other assets	\$ 9,247,676	\$ 9,235,529
Capital assets (net)	4,994,005	4,593,563
Total assets	14,241,681	13,829,092
Long-term obligations (compensated absences)	52,163	45,087
Other liabilities	441,558	561,794
Total liabilities	493,721	606,881
Net assets:		
Invested in capital assets, net of debt	4,994,005	4,593,563
Unrestricted	8,753,955	8,628,648
Total net assets	\$ 13,747,960	\$ 13,222,211

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Management's Discussion and Analysis (Continued)  
December 31, 2011

**Table 2**  
**Changes in Net Assets**  
**Governmental Activities**

	<b>2011</b>	Restated 2010
<b>Revenues</b>		
<b>Program revenues:</b>		
Charges for services	\$ 600,506	\$ 689,098
Federal grants	1,044,184	1,458,089
State grants and entitlements	328,255	228,343
<b>General revenues:</b>		
Property taxes	2,814,589	2,650,298
Sales taxes	732,695	742,535
Unrestricted grants and contributions	1,383,415	1,461,351
Other general revenues	190,849	237,362
Total revenues	7,094,493	7,467,076
<b>Program expenses</b>		
General government	1,372,908	1,654,738
Public safety	613,928	602,260
Public works	3,092,872	3,415,983
Health and welfare	930,001	1,101,797
Culture and recreation	542,080	522,842
Economic development and assistance	38,209	47,273
Conservation	4,200	4,200
Total expenses	6,594,198	7,349,093
Transfers	-	793,583
Increase in net assets	\$ 500,295	\$ 911,566

At the close of the fiscal year, assets of the Police Jury exceeded liabilities by \$13,747,960. Of those net assets, \$4,994,005 represents the Police Jury's investment in capital assets net of accumulated depreciation and related debt. These assets are not available for future spending. The remaining net assets are made up of bank balances, receivables, and deferred charges.

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Management's Discussion and Analysis (Continued)  
December 31, 2011

Nets assets increased by \$500,295 or 4% in 2011. Current and other assets increased by \$12,147. Revenues from federal grants decreased \$413,905 from 2010, primarily due to the fact that a CDBG program with expenditures of \$212,243 was active in the prior year and pass through OEP grants decreased \$96,490 from prior year levels. The continued decline in Sales tax revenues leveled-off (1.3%) in 2011 which was reflected by the decrease of \$9,840 from prior year totals. While this is somewhat of a reflection of local buying habits most likely influenced by the stagnant economy that has gripped this region of the state, there was a slight increase in sales taxes collected the last quarter of 2011 which was directly tied to the increase in the oil & gas industry in the north part of the parish. Program expenses associated with the line item General Government decreased by \$281,830 primarily due to the continued decline in expenses associated with the Criminal Court Fund which decreased by \$135,266 and the continued decrease in the collection of fines, fees & forfeitures which fund the Criminal Court function. Public Safety program expenses increased only \$11,668. The decrease of \$171,796 in the program expenses of Public Works is primarily attributed to the budgeted decreased of the Police Jury's Chip and Seal Program within the Highway Department which is due to the decline in sales tax revenue the previous two years.

Table 3 presents the cost of each of the Police Jury's major functions as well as the net cost for each function (total cost less revenues generated by those functions). The net cost shows the financial burden placed on the parish's taxpayers for each of those functions.

**Table 3**  
**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General government	\$ 1,372,908	\$ 1,654,738	\$ 808,605	\$ 1,093,655
Public safety	613,928	602,260	461,334	412,128
Public works	3,092,872	3,415,983	2,706,199	2,846,184
Health and welfare	930,001	1,101,797	75,685	26,645
Culture and recreation	542,080	522,842	527,021	492,570
All others	42,409	51,473	42,409	51,473
Totals	<u>\$ 6,594,198</u>	<u>\$ 7,349,093</u>	<u>\$ 4,621,253</u>	<u>\$ 4,948,109</u>

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

**Claiborne Parish Police Jury**  
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Management's Discussion and Analysis (Continued)  
December 31, 2011

As of December 31, 2011, combined governmental fund balances of \$8,686,621 showed an increase of \$153,809 from December 31, 2010. The increase in the General Fund's fund balance from \$2,734,403 to \$2,819,366 is primarily the effect of an increase in receivables at the end of the year of \$326,320 over the same period in 2010.

***Budgetary Highlights.*** Differences between the bottom line of the original budgets and the final budgets were minimal. The Police Jury's budgets were amended once during the year – on December 7, 2011. The only significant changes were made in primarily two funds the General Fund with a net adjustment of (\$333,650) which was an increase in operating transfers out to the Road Fund by \$100,000 and a decrease in the budgeted amounts for severance taxes in the amount of \$186,500; in the Library Fund there was a net adjustment of \$234,149 which was mainly a \$189,849 adjustment to the capital outlay account for the expansion of the library which did not start in 2011.

Actual numbers for Ad Valorem Taxes were higher than expected and Sales Tax revenues were slightly lower than expected. Interest on money and property was lower than originally anticipated. Expenditures were over \$110,000 lower in Public Works due to the decrease of the Parish's Chip and Seal Program. General Fund expenditures increased in 2011 by over \$47,000 mainly due to the increased investment in capital outlay expenditures (over \$253,000). The Road Fund was supplemented by \$700,000 of transfers from the General Fund (\$400,000) and Sales Tax Fund (\$300,000) which was \$100,000 less than the amount transferred in 2010.

***Capital Asset and Debt Administration***

***Capital Assets.*** The Police Jury's investment in capital assets for its governmental activities as of December 31, 2011, amounts to \$4,994,005 (net of accumulated depreciation). This investment includes land, construction in progress, buildings and improvements, infrastructure roads and bridges, furniture, and equipment. The increase in capital assets for the year was \$400,442. There were several major items that directly affected capital assets during 2011. First, the Jury had \$406,213 in capital expenditures that were building related which included - purchasing the old Claiborne Drug Building for \$60,000 which will be used to house the new DA's Office; new roofs on several buildings totaling \$153,095 on the DA's Office, Clerk Extension, Sheriff's Office and Admin Building; a new roof and the remodeling of the CID Building for \$89,318 and solar panels for the Admin Building totaling \$103,800. Second, the Parish's GIS System was completed for a cost of \$211,500. The Parish also continued their purchase and upgrade of new equipment for the Claiborne Parish Highway Department which totaled \$261,512.

***Long-Term Obligations.*** At the end of the year, the Police Jury had total long-term obligations of \$52,163, which consisted entirely of compensated absences. This represents an increase of \$7,076 over the previous year. During 2011, the Jury had no long-term debt related to heavy equipment or real estate.

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Management's Discussion and Analysis (Continued)  
December 31, 2011

***Economic Factors and Next Year's Budgets.*** The Police Jury's financial plan for this upcoming 2012 year is well underway with the adoption of a realistic \$6,246,390 budget that meets the needs of the Parish while protecting the long-term financial stability of the Parish. At the end of 2011, the Parish has basically no long-term debt, outside of compensated absences which total \$52,163. The Police Jury, at December 31, 2011, had cash and investments totaling \$6,319,792 which represented a decrease of \$1,916,020 over the period ended December 31, 2010, which totaled \$8,235,812. The decrease was strictly a timing issue concerning receivables from ad valorem and other taxes at the end of the year.

During 2011, the Jury completed several major programs that benefited the Parish – they were specifically – (1) the re-roofing of basically every parish owned building except the courthouse and health unit which should defer most major maintenance costs for several decades while hopefully decreasing energy costs by 10% to 15% annually (2) the purchase of the Claiborne Drug Building and its subsequent remodeling for the DA's office (3) the extensive remodeling of the CID Building which will enhance its usefulness by the Sheriff's Office and other local/regional law enforcement agencies (4) the Police Jury was awarded a LCDBG 10-11 Grant of \$330,000 for water improvements to the Leatherman Creek Water System and South Claiborne Water System (4) the renewal and extension of the library's ad valorem tax (for 20 years) which will allow the parish to expand the existing library to twice its current size (5) the Jury has finished the \$65,000 FEMA grant for updating its Hazard Mitigation Program .

During 2012, the Police Jury continues to work on the following grants and other projects – (1) and has continued work on Phase I of a FEMA grant for the planning and H & E study of the \$560,000 grant for the alleviation of flooding problems along 11 parish roadways, (2) the Jury has been awarded 10-11 LGAP & CWEF Grants for numerous upgrades to several local water systems.

Over the last several years we showed an upward trend in costs associated with Public Safety and Roads and Bridges and Building Maintenance. These are due to general inflationary trends as well as fuel related expenses and our aging infrastructure, respectively. Once again, the continued decrease in interest earned on money and sales tax collections has placed the Police Jury in a very conservative financial mode as it looks into the future. At this time, there are no plans to reduce services, but a concentrated effort is being used to scale back costs and introduce savings across the board.

***Requests for Information.*** This financial report is designed to be a summary of the Claiborne Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to –

Claiborne Parish Police Jury  
Attn: Secretary-Treasurer  
P.O. Box 270  
Homer, Louisiana 71040

Our telephone number is (318) 927-2222 and we can also be reached via email at [juryc@bellsouth.net](mailto:juryc@bellsouth.net).



## Independent Auditor's Report

Claiborne Parish Police Jury  
Homer, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the police jury's primary government financial statements as listed in the table of contents. These financial statements are the responsibility of Claiborne Parish 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 the 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 do not include financial data of the police jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the parish's primary government unless the police jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The police jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the statement of net assets and the statement of activities are understated by the amount of assets, liabilities, net assets, revenues, and expenses of the aggregate discretely presented component units. In addition, the aggregate remaining fund information is understated by the amount of assets, liabilities, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are 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 Claiborne Parish Police Jury as of December 31, 2011, or the changes in financial position thereof for the year then ended.

Claiborne Parish Police Jury  
Homer, Louisiana  
Independent Auditor's Report,  
December 31, 2011

In addition, in our opinion, except for the effects of omitting the blended component units as discussed above, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information for the primary government of Claiborne Parish as of December 31, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2012, on our consideration of Claiborne Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the management's discussion and analysis and budgetary information on pages 1 through 6 and 33 through 36 be presented to supplement the basic financial statements. Such information, although not 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.

Claiborne Parish Police Jury  
Homer, Louisiana  
Independent Auditor's Report,  
December 31, 2011

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Claiborne Parish Police Jury's primary government financial statements as a whole. The combining nonmajor fund financial statements, combining schedule of office of community services, the schedule of compensation paid police jurors and the summary schedule of prior audit findings listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

BOSCH & STATHAM, LLC



Jonesboro, Louisiana  
June 30, 2012

## **Basic Financial Statements**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET ASSETS  
AS OF DECEMBER 31, 2011**

**ASSETS**

Cash and cash equivalents	\$ 6,291,766
Investments	28,026
Receivables	2,804,767
Due from other agencies	617
Deferred charges	122,500
Capital assets, net of accumulated depreciation	4,994,005
<b>TOTAL ASSETS</b>	<b>\$ 14,241,681</b>

**LIABILITIES**

Accounts, salaries and other payables	\$ 408,379
Due to other agencies	17,548
Deferred revenue	15,631
Compensated absences payable	52,163
<b>TOTAL LIABILITIES</b>	<b>\$ 493,721</b>

**NET ASSETS**

Invested in capital assets	4,994,005
Unrestricted	8,753,955
<b>TOTAL NET ASSETS</b>	<b>\$ 13,747,960</b>

*The accompanying notes are an integral part of these financial statements.*

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>FUNCTIONS - GOVERNMENTAL ACTIVITIES</b>	<b>EXPENSES</b>	<b>PROGRAM REVENUES</b>			<b>NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS</b>
		<b>CHARGES FOR SERVICES</b>	<b>OPERATING GRANTS AND CONTRIBUTIONS</b>	<b>CAPITAL GRANTS AND CONTRIBUTIONS</b>	
General government	\$ 1,372,908	\$ 456,303	\$ -	\$ 108,000	\$ (808,605)
Public safety	613,928	-	152,594	-	(461,334)
Public works	3,092,872	74,014	312,659	-	(2,706,199)
Health and welfare	930,001	55,759	798,557	-	(75,685)
Culture and recreation	542,080	14,430	629	-	(527,021)
Economic development and assistance	38,209	-	-	-	(38,209)
Conservation	4,200	-	-	-	(4,200)
Total governmental activities	<u>\$ 6,594,198</u>	<u>\$ 600,506</u>	<u>\$ 1,264,439</u>	<u>\$ 108,000</u>	<u>(4,621,253)</u>
General revenues:					
Property taxes levied for:					
General purposes					841,178
Public works					1,250,800
Culture and recreation					722,611
Sales and use taxes levied for public works					732,695
Other taxes, penalties and interest					13,402
Grants and contributions not restricted to specific programs					1,383,415
Licenses and permits					75,433
Unrestricted investment earnings					84,508
Gain on sale of capital assets					9,841
Other					7,665
Total general revenues and transfers					<u>5,121,548</u>
<b>Change in net assets</b>					500,295
Net assets at beginning of year (restated)					<u>13,247,665</u>
<b>Net assets at end of year</b>					<u>\$ 13,747,960</u>

*The accompanying notes are an integral part of these financial statements.*

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - BALANCE SHEET  
AS OF DECEMBER 31, 2011**

<b>ASSETS</b>	<b>GENERAL</b>	<b>PARISH ROAD</b>	<b>LIBRARY MAINTENANCE</b>	<b>SALES TAX</b>	<b>CRIMINAL COURT</b>	<b>SECTION 8</b>	<b>OTHER GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
Cash and cash equivalents	\$ 2,348,453	\$ 118,351	\$ 1,578,127	\$ 1,238,324	\$ 6,416	\$ 109,371	\$ 892,724	\$ 6,291,766
Investments	7,628	3,035	6,235	5,363	-	-	5,765	28,026
Receivables	594,098	909,443	640,948	57,857	34,659	-	567,762	2,804,767
Due from other funds	1,344	-	-	-	-	-	-	1,344
Due from other agencies	617	-	-	-	-	-	-	617
Deferred charges	122,500	-	-	-	-	-	-	122,500
<b>TOTAL ASSETS</b>	<b>\$ 3,074,640</b>	<b>\$ 1,030,829</b>	<b>\$ 2,225,310</b>	<b>\$ 1,301,544</b>	<b>\$ 41,075</b>	<b>\$ 109,371</b>	<b>\$ 1,466,251</b>	<b>\$ 9,249,020</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts, salaries and other payables	\$ 233,472	\$ 21,764	\$ 20,468	\$ 56,336	\$ 21,456	\$ -	\$ 54,883	\$ 408,379
Due to other funds	-	788	456	-	-	-	100	1,344
Due to other agencies	-	-	-	-	-	14,025	3,523	17,548
Deferred revenue	21,802	45,729	23,879	-	-	15,629	28,089	135,128
Total liabilities	<u>255,274</u>	<u>68,281</u>	<u>44,803</u>	<u>56,336</u>	<u>21,456</u>	<u>29,654</u>	<u>86,595</u>	<u>562,399</u>
Fund balances:								
Nonspendable fund balances	122,500	-	-	-	-	-	-	122,500
Restricted fund balances	-	962,548	2,180,507	1,245,208	19,619	79,717	1,379,656	5,867,255
Unassigned fund balances	2,696,866	-	-	-	-	-	-	2,696,866
Total fund balances	<u>2,819,366</u>	<u>962,548</u>	<u>2,180,507</u>	<u>1,245,208</u>	<u>19,619</u>	<u>79,717</u>	<u>1,379,656</u>	<u>8,686,621</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,074,640</b>	<b>\$ 1,030,829</b>	<b>\$ 2,225,310</b>	<b>\$ 1,301,544</b>	<b>\$ 41,075</b>	<b>\$ 109,371</b>	<b>\$ 1,466,251</b>	<b>\$ 9,249,020</b>

The accompanying notes are an integral part of these financial statements.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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Total fund balance - governmental funds	<b>\$ 8,686,621</b>
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources.	<b>4,994,005</b>
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	<b>119,497</b>
Some liabilities, such as compensated absences, are not due and payable in the current period and are therefore not reported in the funds.	<u><b>(52,163)</b></u>
Net assets of governmental activities	<u><u><b>\$ 13,747,960</b></u></u>

*The accompanying notes are an integral part of these financial statements.*

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$ 521,957	\$ 993,251	\$ 734,995	\$ -	\$ -	\$ -	\$ 612,470	\$ 2,862,673
Sales and use	-	-	-	732,695	-	-	-	732,695
Other taxes, penalties and interest	13,393	-	-	-	9	-	-	13,402
Licenses and permits	74,083	1,350	-	-	-	-	-	75,433
Intergovernmental revenues:								
Federal funds	155,360	-	-	-	-	307,985	580,839	1,044,184
State funds:								
Severance taxes	1,174,402	-	-	-	-	-	-	1,174,402
State revenue sharing	20,431	42,576	17,013	-	-	-	26,156	106,176
Parish transportation	-	268,573	-	-	-	-	-	268,573
Fire insurance rebate	62,327	-	-	-	-	-	-	62,327
Other state funds	47,971	44,086	629	-	-	-	-	92,686
Local funds	-	-	-	-	-	-	6,300	6,300
Fees, charges, and commissions	-	-	10,298	-	-	-	70,240	80,538
Fines and forfeitures	-	-	4,132	-	401,086	-	23,697	428,915
Use of money and property	44,950	77,596	20,452	17,206	-	33	15,324	175,561
Other revenues	3,259	1,245	-	-	-	-	3,163	7,667
Total revenues	<u>2,118,133</u>	<u>1,428,677</u>	<u>787,519</u>	<u>749,901</u>	<u>401,095</u>	<u>308,018</u>	<u>1,338,189</u>	<u>7,131,532</u>
<b>EXPENDITURES</b>								
Current:								
General government:								
Legislative	106,294	-	-	-	-	-	-	106,294
Judicial	180,245	-	-	-	387,494	-	21,185	588,924
Elections	32,450	-	-	-	-	-	-	32,450
Finance and administrative	301,583	-	-	-	-	-	-	301,583
Other general government	255,129	-	-	-	-	-	254,266	509,395

Public safety	411,498	-	-	-	-	-	163,347	574,845
Public works	15,818	2,083,336	-	691,376	-	-	15,163	2,805,693
Health and welfare	9,775	-	-	-	-	281,475	574,016	865,266
Culture and recreation	-	-	438,571	-	-	-	-	438,571
Economic development and assistance	38,209	-	-	-	-	-	-	38,209
Conservation	4,200	-	-	-	-	-	-	4,200
Capital outlay	253,118	-	45,800	-	-	-	429,957	728,875
Total expenditures	<u>1,608,319</u>	<u>2,083,336</u>	<u>484,371</u>	<u>691,376</u>	<u>387,494</u>	<u>281,475</u>	<u>1,457,934</u>	<u>6,994,305</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>509814</u>	<u>(654,659)</u>	<u>303,148</u>	<u>58,525</u>	<u>13,601</u>	<u>26,543</u>	<u>(119,745)</u>	<u>137,227</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	-	700,000	-	-	-	-	24,851	724,851
Operating transfers out	(424,851)	-	-	(300,000)	-	-	-	(724,851)
Sale of capital assets	-	-	-	-	-	-	16,582	16,582
Total other financing sources (uses)	<u>(424,851)</u>	<u>700,000</u>	<u>-</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>41,433</u>	<u>16,582</u>
<b>Net change in fund balances</b>	84,963	45,341	303,148	(241,475)	13,601	26,543	(78,312)	153,809
Fund balances at beginning of year	<u>2,734,403</u>	<u>917,207</u>	<u>1,877,359</u>	<u>1,486,683</u>	<u>6,018</u>	<u>53,174</u>	<u>1,457,968</u>	<u>8,532,812</u>
<b>Fund balances at end of year</b>	<u><u>\$ 2,819,366</u></u>	<u><u>\$ 962,548</u></u>	<u><u>\$ 2,180,507</u></u>	<u><u>\$ 1,245,208</u></u>	<u><u>\$ 19,619</u></u>	<u><u>\$ 79,717</u></u>	<u><u>\$ 1,379,656</u></u>	<u><u>\$ 8,686,621</u></u>

*The accompanying notes are an integral part of these financial statements.*

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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Net change in fund balances - total governmental funds	<b>\$ 153,809</b>
 Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$940,375) exceeded depreciation (\$533,192) for the current period.	 <b>407,183</b>
 The net effect of various miscellaneous transactions involving capital assets (e.g. sales, trade-ins, and donations) is to increase net assets.	 <b>(6,741)</b>
 Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	 <b>(46,880)</b>
 Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.	 <u><b>(7,076)</b></u>
 Change in net assets of governmental activities	 <u><b>\$ 500,295</b></u>

*The accompanying notes are an integral part of these financial statements.*

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**Introduction**

Claiborne Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by ten police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2012. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Claiborne Parish, established by act of the Louisiana Legislature in 1828, is located in the northwest part of the state and occupies 755 square miles of land with a population of 17,195 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney, and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes and various other state and federal grants.

In accomplishing its objectives, the police jury has approximately 48 full-time and part-time employees (3 in the central office, 10 in the office of community services, 12 in the library, 2 in homeland security and emergency preparedness, and 21 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 727 miles of parish roads, comprised of 568 miles of asphalt and 159 miles of gravel.

The police jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities. GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement No. 14, the reporting entity for Claiborne Parish consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**Introduction (continued)**

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

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

Based on the previous criteria, the police jury has determined that the following component units are part of the Claiborne Parish reporting entity:

Component Units:	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Claiborne Parish:		
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Tax Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Pinehill Water System	December 31	1 & 3

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**Introduction (continued)**

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

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

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Claiborne Parish Library and the Second Judicial District Criminal Court.

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

**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. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Measurement focus, basis of accounting, and financial statement presentation**

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

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

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

The police jury's current year financial statements include the following major governmental funds:

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

The Parish Road Fund accounts for the maintenance of parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, a specific parish wide ad valorem tax, state revenue sharing funds, and operating transfers from the General Fund.

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

The Sales Tax Fund is funded by a one percent sales and use tax collected throughout the parish which expires September 30, 2016. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste. Any surplus remaining in the fund can be used for the purchase of materials for surfacing and maintaining roads within the parish.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Measurement focus, basis of accounting, and financial statement presentation (continued)**

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Funding is provided by the United States Department of Housing and Urban Development.

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

Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The police jury has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

**Fund Balance Type Definitions**

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, Claiborne Parish Police Jury classifies governmental fund balances as follows:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
Restricted	Includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Fund Balance Type Definitions (Continued)**

Committed	Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Fund balance may be committed by the Claiborne Parish Police Jury.
Assigned	Includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Claiborne Parish Police Jury.
Unassigned	Includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

**Restricted net assets**

For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments.
2. Imposed by law through constitutional provisions or enabling legislation.

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

**Deposits and investments**

The police jury's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law allows the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Currently, all investments of the police jury consist of short term certificates of deposit with local banks and investments in the Louisiana Asset Management Pool. Investments for the police jury are reported at fair value.

**Receivables and payables**

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Receivables and payables (continued)**

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

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	3.95	Indefinite
Inside municipalities	2.17	1.97	Indefinite
Building maintenance	2.48	2.30	2014
Library maintenance	5.44	5.18	2015
Roads	7.00	7.00	2017
Equipment	2.00	2.00	2017

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

On October 22, 2011, voters approved a renewal of the library tax for 6.10 mills beginning 2016 and ending in 2035.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Receivables and payables (continued)**

The following are the principal taxpayers for the parish and their 2011 assessed valuation (amounts expressed in thousands):

	2011 Assessed Valuation	Percent of Total Assessed Valuation
XTO Energy	\$ 5,739	3.59%
Marathon Oil Company	4,888	3.06%
James M Hays	2,950	1.84%
DCP Midstream, LP	2,570	1.61%
Covalence Specialty COA	2,064	1.29%
Hunt Oil Company	2,198	1.37%
Petro-Hunt, LLC	914	0.57%
St. Mary Land & Exploration	812	0.51%
JAG Operating, LLC	811	0.51%
Live Oak Energy, Inc.	653	0.41%
Total	<u>\$ 23,599</u>	<u>14.76%</u>

On July 25, 2006, voters of the parish renewed a one percent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities, and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax is for a period of ten years and will expire on September 30, 2016. By an agreement between the police jury and the Claiborne Parish School Board, the school board serves as the collection agent for the sales tax. The school board receives three percent of all taxes collected in return for its services as the police jury's collection agent.

**Capital assets**

Capital assets, which include property, plant, equipment, etc., are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$5,000 or more for capitalizing assets. The library, office of community services, and office of homeland security and emergency preparedness maintain a threshold level of \$500 or more for capitalizing assets.

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

Under current state law each parish the State is not allowed to add any new DOTD maintained roads to its road system without the parish accepting matching mileage of an existing DOTD road into its system. When the new truck by-pass was completed in the fall of 2010, the Claiborne Parish Police Jury was required to accept Hwy 807 into the parish road system to meet this requirement since the bypass was a new DOTD maintained road.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Capital assets (continued)**

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

<u>Description</u>	<u>Estimated Lives</u>
Infrastructure	30 - 40 Years
Land improvements	20 - 30 Years
Buildings and improvements	10 - 40 Years
Public works equipment	5 - 15 Years
Vehicles	5 - 10 Years
Office furniture and equipment	5 - 10 Years
Library books and videos	10 Years

**Compensated absences**

The following policies relating to vacation and sick leave are currently in effect:

Employees of the Claiborne Parish Police Jury earn from 5 to 11 days of vacation leave each year depending on length of service. All employees earn 10 days of sick leave each year. Employees may accumulate and carry forward a maximum of 26 days (208 hours) of vacation leave. Upon retirement or separation from employment, employees are paid for accrued and unused vacation leave at their then current rate of pay. Sick leave may be accumulated and carried forward without limitation. However, employees will not be paid for accumulated sick leave upon retirement or separation from employment.

Employees of the Office of Community Services earn from 12 to 18 days of vacation leave each year, depending on length of service. Employees may accumulate and carry forward a maximum of 37.5 days (300 hours). Upon retirement or termination of employment, employees are paid for accumulated and unused vacation leave at their then current rate of pay. Employees also earn sick leave of 12 to 18 days per year, depending on length of service. Employees can accumulate and carry forward a maximum of 30 days (240 hours). Employees are not paid for accumulated sick leave upon retirement or termination of employment.

Employees of the Claiborne Parish Library earn from 14 to 28 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated and carried forward without limitation. Employees are not compensated for accumulated sick leave upon termination of employment. However, upon retirement any accumulated sick leave may be credited toward service time for determining retirement benefits.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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

**Compensated absences (continued)**

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

**Long-term obligations**

In the government-wide financial statements, long-term obligations, such as compensated absences and capital leases, are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental fund types recognize long-term obligations only to the extent that they will be paid with current resources.

**Extraordinary and special items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the police jury, which are either unusual in nature or infrequent in occurrence.

**Estimates**

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

**NOTE 2 - BUDGET VARIANCES**

The following presents a summary of major funds' budget variances for the year ended December 31, 2011:

Fund	Revenues and Other Sources			Expenditures and Other Uses		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	\$ 2,333,450	\$ 2,208,399	\$ (125,051)	\$ 2,210,130	\$ 2,123,438	\$ 86,692
Parish Road	2,102,300	2,128,677	26,377	2,043,700	2,083,336	(39,636)
Library	768,600	787,519	18,919	534,451	484,371	50,080
Sales Tax	746,600	749,901	3,301	988,200	991,376	(3,176)
Total	<u>\$ 5,950,950</u>	<u>\$ 5,874,496</u>	<u>\$ (76,454)</u>	<u>\$ 5,776,481</u>	<u>\$ 5,682,521</u>	<u>\$ 93,960</u>

Intergovernmental revenues and public safety expenditures include \$186,757 in homeland security grant revenues and expenditures that are presented in the Office of Homeland Security and Emergency Preparedness Special Revenue Fund in the upper level fund financial statements.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**NOTE 3 - CASH AND CASH EQUIVALENTS**

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand.

At December 31, 2011, the police jury has cash and cash equivalents (book balances) totaling, as follows:

Demand deposits	\$ 2,828,342
Time deposits	3,463,374
Petty cash	<u>50</u>
Total	<u><u>\$ 6,291,766</u></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. As of December 31, 2011, \$4,976,372 of the police jury's bank balances of \$6,333,300 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 1,356,928</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>4,976,372</u>
Total balances exposed to custodial credit risk	<u>4,976,372</u>
<b>Total bank balances</b>	<u><u>\$ 6,333,300</u></u>

**NOTE 4 - INVESTMENTS**

Investments held at December 31, 2011, consist of \$28,026 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

Effective August 1, 2001, LAMP'S investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(l)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP'S Investment Guidelines were amended to allow the limited investment in A-1 or A-1 + commercial paper.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**NOTE 4 – INVESTMENTS (CONTINUED)**

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools: (1) credit risk: LAMP is rated AAAM by Standard & Poor's; (2) custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required; (3) concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement; (4) interest rate risk: GASB No. 40 excludes 2a7-like investment pools from this disclosure requirement; and, (5) foreign currency risk: Not applicable to 2a7-like pools.

The dollar-weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**NOTE 5 - RECEIVABLES**

The receivables of \$2,787,136 at December 31, 2011, are as follows:

	Taxes	Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
		Federal	State			
General	\$ 449,600	\$ 26,000	\$ 113,122	\$ -	\$ 5,376	\$ 594,098
Parish Road	850,357	-	54,556	-	4,530	909,443
Library Maintenance	629,264	-	11,684	-	-	640,948
Sales Tax	57,857	-	-	-	-	57,857
Criminal Court	-	-	-	34,659	-	34,659
Office of Community Services	-	24,082	-	-	-	24,082
Other governmental	522,362	-	17,965	2,080	1,273	543,680
Total	<u>\$ 2,509,440</u>	<u>\$ 50,082</u>	<u>\$ 197,327</u>	<u>\$ 36,739</u>	<u>\$ 11,179</u>	<u>\$ 2,804,767</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**NOTE 6 - INTERFUND TRANSFERS AND BALANCES**

The following details interfund transfers for the year ended December 31, 2011:

		Transfers out		
		General	Sales Tax	Total
Transfers in	Parish Road	\$ 400,000	\$ 300,000	\$ 700,000
	OHSEP	24,651	-	24,651
	Witness Fund	200	-	200
	Total	<u>\$ 424,851</u>	<u>\$ 300,000</u>	<u>\$ 724,851</u>

The Road Fund and Office of Homeland Security and Emergency Preparedness Fund (OHSEP) receive annual appropriations from the General Fund. The Sales Tax Fund transfers a portion of the sales tax revenue to the Road Fund annually as provided by the sales tax resolution.

The following details interfund balances as of December 31, 2011:

		Due to			
		Parish Road	Library	Nonmajor Funds	Total
Due from	General	<u>\$ 788</u>	<u>\$ 456</u>	<u>\$ 100</u>	<u>\$ 1,344</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

**NOTE 7 - CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2011, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Capital assets not being depreciated:</b>				
Land:				
Police Jury	\$ 49,900	\$ -	\$ -	\$ 49,900
Office of Community Services	30,000	-	-	30,000
Adjudicated property	15,360	-	-	15,360
Total capital assets not being depreciated	<u>95,260</u>	<u>-</u>	<u>-</u>	<u>95,260</u>
<b>Capital assets being depreciated:</b>				
Infrastructure:				
Roads	\$ 15,517,189	\$ -	\$ -	\$ 15,517,189
Bridges	1,912,668	-	-	1,912,668
Land improvements	15,995	-	-	15,995
Buildings and improvements	1,986,463	421,563	-	2,408,026
Public works heavy equipment	2,614,929	166,536	-	2,781,465
Public works other equipment	71,058	24,999	(13,482)	82,575
Vehicles	161,197	69,977	(15,802)	215,372
Office furniture and equipment	38,191	211,500	-	249,691
Office of Emergency Preparedness and Homeland Security:				
Vehicles	45,517	-	-	45,517
Office furniture and equipment	50,506	-	-	50,506
Buildings and improvements	13,205	-	-	13,205
Office of Community Services:				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	531,676	-	(100,803)	430,873
Office furniture and equipment	116,327	-	-	116,327
Library:				
Building and improvements	790,366	6,999	-	797,365
Vehicle	49,901	-	-	49,901
Furniture and equipment	95,760	8,000	(6,853)	96,907
Books and videos	754,031	30,801	(22,922)	761,910
Total capital assets being depreciated	<u>24,834,935</u>	<u>940,375</u>	<u>(159,862)</u>	<u>25,615,448</u>
<b>Less accumulated depreciation for:</b>				
Infrastructure:				
Roads	14,264,244	37,255		14,301,499
Bridges	1,086,377	42,692		1,129,069
Land improvements	11,663	800		12,463
Buildings and improvements	1,529,734	39,111		1,568,845
Public works heavy equipment	1,616,228	174,757		1,790,985
Public works other equipment	52,423	5,004	(6,741)	50,686
Vehicles	67,559	22,647	(15,802)	74,404
Office furniture and equipment	13,179	23,913		37,092
Office of Emergency Preparedness and Homeland Security:				
Vehicles	22,931	9,103		32,034
Office furniture and equipment	16,009	9,768		25,777
Buildings and improvements	1,045	660		1,705
Office of Community Services:				
Land improvements	6,695	780		7,475
Buildings and improvements	38,503	2,072		40,575
Vehicles	370,008	55,966	(100,803)	325,171
Office furniture and equipment	96,826	5,155		101,981
Library:				
Building and improvements	396,936	21,062		417,998
Vehicle	49,901	-		49,901
Furniture and equipment	71,966	7,580	(6,853)	72,693
Books and videos	624,405	74,867	(22,922)	676,350
Total accumulated depreciation	<u>20,336,632</u>	<u>533,192</u>	<u>(153,121)</u>	<u>20,716,703</u>
<b>Total capital assets being depreciated, net</b>	<u>4,498,303</u>	<u>407,183</u>	<u>(6,741)</u>	<u>4,898,745</u>
<b>Total capital assets, net</b>	<u>\$ 4,593,563</u>	<u>\$ 407,183</u>	<u>\$ (6,741)</u>	<u>\$ 4,994,005</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**NOTE 7 - CAPITAL ASSETS (Continued)**

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

General government	\$ 43,169
Public safety	39,083
Public works	282,433
Health and welfare	64,998
Culture and recreation	103,509
Total	<u>\$ 533,192</u>

**NOTE 8 - LONG-TERM OBLIGATIONS**

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

Compensated absences payable, beginning of year	\$ 45,087
Additions	31,097
Deductions	(26,831)
Adjustment	2,810
Compensated absences payable, end of year	<u>\$ 52,163</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated vacation leave at their then current rate of pay. The adjustment to compensated absences is for the purpose of adjusting the ending liability for ending pay rates and limitations on the hours for which an employee will be paid.

**NOTE 9 - RETIREMENT SYSTEM**

Substantially all employees of the Claiborne Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined benefit pension plan 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. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish 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 creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**NOTE 9 - RETIREMENT SYSTEM (Continued)**

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

Under Plan A, members are required by state statute to contribute 9.50 percent of their annual covered salary and the Claiborne Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 15.75 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each 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 Claiborne Parish Police Jury 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 for the prior fiscal year. The Claiborne Parish Police Jury's contributions to the System under Plan A for the years ended December 31, 2011, 2010, and 2009, were \$152,411, \$138,434, and \$126,270, respectively, substantially equal to the required contributions for each year.

**NOTE 10 - POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Claiborne Parish Police Jury does not provide continuing health care or life insurance benefits for its retired employees.

**NOTE 11 - RISK MANAGEMENT**

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering: automobile liability and medical payments, workers compensation, general liability, and surety bond coverage on the secretary/treasurer and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

**NOTE 12 - LITIGATION**

At December 31, 2011, the police jury was not involved in any lawsuits.

**NOTE 13 - COOPERATIVE ENDEAVOR**

On October 5, 1995, the police jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store police jury equipment and to assist the department and the correctional center in maintaining their existing roads. The police jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the police jury to maintain the parish road site on property owned by the center and to allow the police jury to place movable buildings at the site.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**NOTE 14 – PRIOR PERIOD ADJUSTMENT**

An adjustment was made to increase the Office of Community Services beginning fund balance by \$25,454 to correct the omission of a receivable for Community Services Block Grant funds in the prior year.

**NOTE 15 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 30, 2012, the date on which the financial statements were available to be issued.

**Required Supplemental Information (Part II)**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes:				
Ad valorem taxes	\$ 496,800	\$ 496,800	\$ 521,957	\$ 25,157
Other taxes, penalties and interest	14,000	14,000	13,393	(607)
Licenses and permits	68,500	72,300	74,083	1,783
Intergovernmental	1,932,900	1,703,000	1,550,759	(152,241)
Use of money and property	39,450	43,750	44,950	1,200
Other revenues	2,700	3,600	3,257	(343)
<b>Total revenues</b>	<b>2,554,350</b>	<b>2,333,450</b>	<b>2,208,399</b>	<b>(125,051)</b>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	109,550	108,150	106,294	1,856
Judicial	259,290	247,040	180,245	66,795
Elections	29,900	35,100	32,450	2,650
Finance and administrative	271,000	285,500	301,583	(16,083)
Other general government	361,600	338,200	255,129	83,071
Public safety	567,500	514,300	501,766	12,534
Public works	17,300	95,900	15,818	80,082
Health and welfare	103,700	103,700	9,775	93,925
Economic development and assistance	48,640	53,140	38,209	14,931
Conservation	4,200	4,200	4,200	-
Capital outlay	-	-	253,118	(253,118)
<b>Total expenditures</b>	<b>1,772,680</b>	<b>1,785,230</b>	<b>1,698,587</b>	<b>86,643</b>
Excess of revenues over expenditures	781,670	548,220	509,812	(38,408)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	(324,700)	(424,900)	(424,851)	49
<b>Net change in fund balance</b>	456,970	123,320	84,961	(38,359)
Fund balance at beginning of year	2,872,736	2,734,403	2,734,403	-
<b>Fund balance at end of year</b>	<b>\$ 3,329,706</b>	<b>\$ 2,857,723</b>	<b>\$ 2,819,364</b>	<b>\$ (38,359)</b>

Note: Intergovernmental revenues and public safety expenditures include \$90,268 in homeland security grant revenues and expenditures that are presented in the Office of Homeland Security and Emergency Preparedness Special Revenue Fund in the upper level fund financial statements.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISH ROAD SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES</b>				
Taxes:				
Ad valorem taxes	\$ 1,004,700	\$ 1,004,700	\$ 993,251	\$ (11,449)
Licenses and permits	1,900	1,500	1,350	(150)
Intergovernmental	305,200	323,100	355,235	32,135
Use of money and property	67,400	71,000	77,596	6,596
Other revenues	7,000	2,000	1,245	(755)
Total revenues	<u>1,386,200</u>	<u>1,402,300</u>	<u>1,428,677</u>	<u>26,377</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>1,986,200</u>	<u>2,043,700</u>	<u>2,083,336</u>	<u>(39,636)</u>
Excess (deficiency) of revenues over expenditures	<u>(600,000)</u>	<u>(641,400)</u>	<u>(654,659)</u>	<u>(13,259)</u>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	<u>600,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
<b>Net change in fund balance</b>	-	58,600	45,341	(13,259)
Fund balance at beginning of year	<u>812,927</u>	<u>917,207</u>	<u>917,207</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 812,927</u>	<u>\$ 975,807</u>	<u>\$ 962,548</u>	<u>\$ (13,259)</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - LIBRARY MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes:				
Ad valorem taxes	\$ 708,700	\$ 708,700	\$ 734,995	\$ 26,295
Intergovernmental	30,000	30,000	17,642	(12,358)
Fees, charges, and commissions	9,000	9,400	10,298	898
Fines and forfeitures	-	-	4,132	4,132
Use of money and property	16,300	20,500	20,452	(48)
Total revenues	<u>764,000</u>	<u>768,600</u>	<u>787,519</u>	<u>18,919</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	509,351	468,151	438,571	29,580
Capital outlay	<u>254,649</u>	<u>66,300</u>	<u>45,800</u>	<u>20,500</u>
Total expenditures	<u>764,000</u>	<u>534,451</u>	<u>484,371</u>	<u>50,080</u>
<b>Net change in fund balance</b>	-	234,149	303,148	68,999
Fund balance at beginning of year	-	-	<u>1,877,359</u>	<u>1,877,359</u>
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ 234,149</u>	<u>\$ 2,180,507</u>	<u>\$ 1,946,358</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes:				
Sales and use taxes	\$ 780,000	\$ 728,500	\$ 732,695	\$ 4,195
Use of money and property	18,100	18,100	17,206	(894)
Total revenues	<u>798,100</u>	<u>746,600</u>	<u>749,901</u>	<u>3,301</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>677,000</u>	<u>688,200</u>	<u>691,376</u>	<u>(3,176)</u>
Total expenditures	<u>677,000</u>	<u>688,200</u>	<u>691,376</u>	<u>(3,176)</u>
Excess of revenues over expenditures	<u>121,100</u>	<u>58,400</u>	<u>58,525</u>	<u>125</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Total other financing uses	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
<b>Net change in fund balance</b>	(178,900)	(241,600)	(241,475)	125
Fund balance at beginning of year	<u>1,532,177</u>	<u>1,486,683</u>	<u>1,486,683</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 1,353,277</u>	<u>\$ 1,245,083</u>	<u>\$ 1,245,208</u>	<u>\$ 125</u>

## **Other Supplemental Schedules**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS –  
COMBINING SCHEDULES – FUND DESCRIPTIONS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**Building Maintenance Fund**

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

**Equipment Fund**

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

**Juvenile Maintenance Fund**

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

**Office of Homeland Security and Emergency Preparedness**

The Office of Homeland Security and Emergency Preparedness accounts for grants from the federal, state and local governments and operating transfers from the police jury's General Fund. Funding is used to assess the parish's emergency response and security needs and then implement programs and acquire equipment to address those needs.

**Witness Fee Fund**

The Witness Fee Fund accounts for witness fees as provided by Louisiana Revised Statute 15:255. Witness fees are paid from special court costs levied in criminal cases and fund the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal court cases.

**Office of Community Services**

The Office of Community Services was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public. The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. Supplementary schedules report the transactions of the various programs administered by the Office of Community Services.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2011**

<b>ASSETS</b>	<b>BUILDING</b>		<b>JUVENILE</b>		<b>OFFICE OF HOMELAND SECURITY AND EMERGENCY</b>		<b>WITNESS</b>	<b>OFFICE OF COMMUNITY</b>	<b>TOTAL</b>
	<b>MAINTENANCE</b>	<b>EQUIPMENT</b>	<b>MAINTENANCE</b>	<b>PREPAREDNESS</b>	<b>FEE</b>	<b>SERVICES</b>			
Cash and cash equivalents	\$ 38,966	\$ 195,742	\$ 115,990	\$ 248,281	\$ 1,107	\$ 292,638	\$ 892,724		
Investments	-	5,765	-	-	-	-	5,765		
Receivables	289,018	251,309	2,080	-	1,273	24,082	567,762		
<b>TOTAL ASSETS</b>	<u>\$ 327,984</u>	<u>\$ 452,816</u>	<u>\$ 118,070</u>	<u>\$ 248,281</u>	<u>\$ 2,380</u>	<u>\$ 316,720</u>	<u>\$ 1,466,251</u>		
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Accounts, salaries and other payables	\$ 11,903	\$ 27,106	\$ 1,054	\$ -	\$ 3,250	\$ 11,570	\$ 54,883		
Due to other funds	-	-	-	-	100	-	100		
Accrued interest payable	-	-	-	-	-	-	-		
Due to other agencies	-	-	-	-	-	3,523	3,523		
Deferred revenue	15,029	13,060	-	-	-	-	28,089		
Total liabilities	<u>26,932</u>	<u>40,166</u>	<u>1,054</u>	<u>-</u>	<u>3,350</u>	<u>15,093</u>	<u>86,595</u>		
Restricted fund balances	301,052	412,650	117,016	248,281	(970)	301,627	1,379,656		
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 327,984</u>	<u>\$ 452,816</u>	<u>\$ 118,070</u>	<u>\$ 248,281</u>	<u>\$ 2,380</u>	<u>\$ 316,720</u>	<u>\$ 1,466,251</u>		

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>BUILDING MAINTENANCE</b>	<b>EQUIPMENT</b>	<b>JUVENILE MAINTENANCE</b>	<b>OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS</b>	<b>WITNESS FEE</b>	<b>OFFICE OF COMMUNITY SERVICES</b>	<b>TOTAL</b>
<b>REVENUES</b>							
Ad valorem taxes	\$ 328,686	\$ 283,784	\$ -	\$ -	\$ -	\$ -	\$ 612,470
Intergovernmental revenues:							
Federal funds	-	-	-	90,267	-	490,572	580,839
State funds - state revenue sharing	13,983	12,173	-	-	-	-	26,156
Local funds	-	-	-	6,300	-	-	6,300
Fees, charges, and commissions	-	-	-	-	14,481	55,759	70,240
Fines and forfeitures	-	-	23,697	-	-	-	23,697
Use of money and property	2,152	4,094	1,102	3,263	-	4,713	15,324
Other revenues	-	-	-	28	-	3,135	3,163
Total revenues	<u>344,821</u>	<u>300,051</u>	<u>24,799</u>	<u>99,858</u>	<u>14,481</u>	<u>554,179</u>	<u>1,338,189</u>
<b>EXPENDITURES</b>							
Current:							
General government:							
Judicial	-	-	9,943	-	11,242	-	21,185
Other general government	254,266	-	-	-	-	-	254,266
Public safety	-	-	-	163,347	-	-	163,347
Public works	-	15,163	-	-	-	-	15,163
Health and welfare	-	-	-	-	-	574,016	574,016
Capital outlay	168,445	261,512	-	-	-	-	429,957
Total expenditures	<u>422,711</u>	<u>276,675</u>	<u>9,943</u>	<u>163,347</u>	<u>11,242</u>	<u>574,016</u>	<u>1,457,934</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(77,890)</u>	<u>23,376</u>	<u>14,856</u>	<u>(63,489)</u>	<u>3,239</u>	<u>(19,837)</u>	<u>(119,745)</u>
<b>OTHER FINANCING SOURCES</b>							
Operating transfers in	-	-	-	24,651	200	-	24,851
Sale of capital assets	-	11,704	-	-	-	4,878	16,582
Total other financing sources	<u>-</u>	<u>11,704</u>	<u>-</u>	<u>24,651</u>	<u>200</u>	<u>4,878</u>	<u>41,433</u>
<b>Net change in fund balances</b>	<u>(77,890)</u>	<u>35,080</u>	<u>14,856</u>	<u>(38,838)</u>	<u>3,439</u>	<u>(14,959)</u>	<u>(78,312)</u>
Fund balances at beginning of year (OCS restated)	<u>378,942</u>	<u>377,570</u>	<u>102,160</u>	<u>287,119</u>	<u>(4,409)</u>	<u>316,586</u>	<u>1,457,968</u>
<b>Fund balances at end of year</b>	<u>\$ 301,052</u>	<u>\$ 412,650</u>	<u>\$ 117,016</u>	<u>\$ 248,281</u>	<u>\$ (970)</u>	<u>\$ 301,627</u>	<u>\$ 1,379,656</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**COMBINING SCHEDULES – OFFICE OF COMMUNITY SERVICES –  
PROGRAM DESCRIPTIONS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

**Regular**

The Regular program accounts for the general operations of the Office of Community Services. The program also accounts for Workforce Investment Act funds provided by the United States Department of Labor passed through the Louisiana Department of Labor and the Seventh Planning District Service Delivery Area. Additional funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

**Community Services Block Grant Fund**

The Community Services Block Grant Fund (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

**Energy Fund**

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

**Federal Emergency Management Act Fund**

The Federal Emergency Management Act (FEMA) Fund accounts for funds provided by the Federal Emergency Management Agency. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

**Transportation Fund**

The Transportation Fund accounts for Section 18 funds which are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas. The fund also accounts for Medical Assistance Program-Title XIX funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services which are used to provide transportation to medical facilities for low-income and elderly persons.

**Fares Fund**

The Fares Fund accounts for fees received in the transportation program. Revenues of the fund are used to provide the local matching share for purchases of transportation vehicles. The Federal share is normally provided by the Section 18 program.

**Recreation Fund**

The Recreation Fund accounts for vending machine revenue. The fund was previously used to offset expense of a community food program.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2011**

<b>ASSETS</b>	<b>REGULAR</b>	<b>CSBG</b>	<b>ENERGY</b>	<b>FEMA</b>	<b>TRANS- PORTATION</b>	<b>FARES</b>	<b>RECREATION</b>	<b>TOTAL</b>
Cash and equivalents	\$ 177,922	\$ -	\$ 51,527	\$3,221	\$ 37,116	\$ 22,839	\$ 13	\$ 292,638
Receivables	4,151	17,631	-	-	-	2,300	-	24,082
Due from other funds	71,954	-	-	-	-	71,276	-	143,230
<b>TOTAL ASSETS</b>	<u>\$ 254,027</u>	<u>\$ 17,631</u>	<u>\$ 51,527</u>	<u>\$3,221</u>	<u>\$ 37,116</u>	<u>\$ 96,415</u>	<u>\$ 13</u>	<u>\$ 459,950</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts, salaries, and other payables	\$ 11,570	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 11,570
Due to other funds	28,627	17,631	21,947	-	74,587	-	438	143,230
Due to other agencies	3,523	-	-	-	-	-	-	3,523
Total liabilities	<u>43,720</u>	<u>17,631</u>	<u>21,947</u>	<u>-</u>	<u>74,587</u>	<u>-</u>	<u>438</u>	<u>158,323</u>
Fund balances - restricted	210,307	-	29,580	3,221	(37,471)	96,415	(425)	301,627
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 254,027</u>	<u>\$ 17,631</u>	<u>\$ 51,527</u>	<u>\$3,221</u>	<u>\$ 37,116</u>	<u>\$ 96,415</u>	<u>\$ 13</u>	<u>\$ 459,950</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	REGULAR	CSBG	ENERGY	FEMA	TRANS- PORTATION	FARES	RECREATION	TOTAL
Revenues:								
Intergovernmental revenues:								
Federal funds	\$ -	\$ 96,430	\$208,586	\$ 2,449	\$ 183,107	\$ -	\$ -	\$ 490,572
Fees, charges, and commissions	47,247	-	-	-	1,355	7,157	-	55,759
Use of money and property	4,701	-	-	-	4	8	-	4,713
Other revenues	1,046	-	2,019	-	70	-	-	3,135
Total revenues	<u>52,994</u>	<u>96,430</u>	<u>210,605</u>	<u>2,449</u>	<u>184,536</u>	<u>7,165</u>	<u>-</u>	<u>554,179</u>
Expenditures:								
Current - health and welfare:								
Personal services	41,004	71,077	-	-	167,464	-	-	279,545
Operating services	8,337	21,758	197,832	2,613	22,214	33	-	252,787
Materials and supplies	3,762	2,332	1,242	-	25,450	50	-	32,836
Travel and other charges	607	1,263	4,092	-	2,886	-	-	8,848
Total expenditures	<u>53,710</u>	<u>96,430</u>	<u>203,166</u>	<u>2,613</u>	<u>218,014</u>	<u>83</u>	<u>-</u>	<u>574,016</u>
Excess (deficiency) of revenues over expenditures	<u>(716)</u>	<u>-</u>	<u>7,439</u>	<u>(164)</u>	<u>(33,478)</u>	<u>7,082</u>	<u>-</u>	<u>(19,837)</u>
Operating transfers in	-	-	-	-	64,347	-	-	64,347
Operating transfers out	(64,347)	-	-	-	-	-	-	(64,347)
Sale of capital assets	-	-	-	-	4,878	-	-	4,878
Total other financing sources	<u>(64,347)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,225</u>	<u>-</u>	<u>-</u>	<u>4,878</u>
<b>Net change in fund balances</b>	<b>(65,063)</b>	<b>-</b>	<b>7,439</b>	<b>(164)</b>	<b>35,747</b>	<b>7,082</b>	<b>-</b>	<b>(14,959)</b>
Fund balances (deficits) at beginning of year (CSBG restated)	275,370	-	22,141	3,385	(73,218)	89,333	(425)	316,586
<b>Fund balances (deficits) at end of year</b>	<b><u>\$ 210,307</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,580</u></b>	<b><u>\$ 3,221</u></b>	<b><u>\$ (37,471)</u></b>	<b><u>\$ 96,415</u></b>	<b><u>\$ (425)</u></b>	<b><u>\$ 301,627</u></b>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute-33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

	<u>District</u>	<u>Compensation</u>
Jack P. Bays	One	\$ 900
D'arcy Stevens	One	6,300
Mark Furlow	Two	7,200
Robert McDaniel	Three	7,200
Joe Sturges	Four	7,200
W. Lavelle Penix	Five	7,200
Scott Davidson, President	Six	8,400
Roy Lewis	Seven	7,200
Roy Mardis	Eight	7,200
Jerry Adkins	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		<u>\$ 73,200</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct - Section 8 Housing Choice Vouchers	14.871	LA-246	\$ 307,985
<b>UNITED STATES DEPARTMENT OF INTERIOR</b>			
Passed through the Louisiana Department of the Treasury - In Lieu of Taxes	15.000	N/A	47,360
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
Passed through Louisiana Department of Transportation and Development: Public Transportation for Non-Urbanized Areas	20.509	741-14-0113	86,949
<b>UNITED STATES DEPARTMENT OF NATURAL RESOURCES</b>			
ARRA - Energy Efficiency and Conservation Block Grant (EECBG)	81.128	EEA 1014	108,000
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through Louisiana Department of Social Services - Office of Family Support - Project Independence	93.558	623145	32,426
Passed through Louisiana Housing Finance Agency - Low Income Home Energy Assistance Program	93.568	G0301LALIEA	208,586
Passed through Louisiana Department of Labor - Community Services Block Grant	93.569	2012P004	49,383
Community Services Block Grant		2011P004	47,047
Passed through Louisiana Department of Social Services - Title XIX	93.778	4501356	63,733
Total United States Department of Health and Human Services			401,175
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	2,449
Emergency Management Performance Grant	97.042	2010-EP-E0-0058	6,784
State Homeland Security Grant Program	97.067	2009-SS-T9-0059	70,694
State Homeland Security Grant Program	97.067	2008-GE-T8-0013	6,197
CERT	97.067	N/A	1,018
CERT	97.067	2010-SS-T0-0043	5,573
Total United States Department of Homeland Security			92,715
Total Federal Expenditures			\$ 1,044,184

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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**General**

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Claiborne Parish Police Jury as defined in Note 1 to the financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

**Basis of Accounting**

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the basic financial statements.

## **Other Reports**



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*

Claiborne Parish Police Jury  
Homer, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise Claiborne Parish Police Jury's primary government and have issued our report thereon dated June 30, 2012. 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 Claiborne 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 for the purpose of expressing an opinion on the effectiveness of the Claiborne Parish Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Claiborne 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 internal control over financial reporting 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 financial reporting 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 significant deficiencies or material weaknesses, as defined above.

Claiborne Parish Police Jury  
Homer, Louisiana  
Independent Auditor's Report on Internal Control  
Over Financial Reporting and on Compliance, etc.  
December 31, 2011

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Claiborne 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 objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the members of Claiborne Parish Police Jury, management, pass-through entities and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Jonesboro, Louisiana  
June 30, 2012



Independent Auditor's Report on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major Program and on Internal Control  
over Compliance in Accordance with *OMB Circular A-133*

Claiborne Parish Police Jury  
Homer, Louisiana

**Compliance**

We have audited the compliance of Claiborne 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 Claiborne Parish Police Jury's major federal programs for the year ended December 31, 2011. The Claiborne Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Claiborne Parish Police Jury's management. Our responsibility is to express an opinion on Claiborne Parish Police 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 Non-Profit 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 Claiborne Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Claiborne Parish Police Jury's compliance with those requirements.

In our opinion, Claiborne 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, 2011.

**Internal Control over Compliance**

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

Claiborne Parish Police Jury  
Homer, Louisiana  
Independent Auditors' Report on Compliance  
in Accordance with OMB Circular A-133  
December 31, 2011

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 solely for the information and use of the members of the Claiborne Parish Police Jury, management, federal awarding agencies, pass-through entities and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Jonesboro, Louisiana  
June 30, 2012

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Claiborne Parish Police Jury. Due to the omission of the financial statements of the component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units. The component units issue separate audited financial statements.
2. No significant deficiencies are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Claiborne Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following program was tested as a major program:
  - a. United States Department of Housing and Urban Development - Lower Income Housing Assistance – Housing Choice Vouchers Program (CFDA 14.871)
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Claiborne Parish Police Jury was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No reportable findings resulted from the audit of the financial statements.

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

No reportable findings resulted from the audit of major federal award programs.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011**

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**I. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings were reported.

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

No findings were reported.