

**AVOUELLES PARISH POLICE JURY**  
Marksville, Louisiana

Financial Report

Year Ended December 31, 2013

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## INDEPENDENT AUDITORS' REPORT

To the Members of the Police Jury  
Avoyelles Parish  
Marksville, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal

control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### **Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information**

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

#### **Adverse Opinion on Aggregate Discretely Presented Component Units**

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Avoyelles Parish Police Jury, as of December 31, 2013, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Qualified Opinion on Aggregate Remaining Fund Information**

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Police Jury as of December 31, 2013, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Unmodified Opinions**

In 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 the Police Jury as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Emphasis of Matter**

As described in Note 15 to the financial statements, the Avoyelles Parish Police Jury adopted the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in 2013.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that budgetary comparison information (page 38-44) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Avoyelles Parish Police Jury has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The other supplementary information (pages 47-62) is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Financial Data Schedule (pages 63-64) is presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development and is not a required part of the basic financial statements. The schedule of expenditures of federal awards (page 70) 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 basic financial statements.

The other supplementary information, including the Financial Data Schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, including the Financial Data Schedule and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2014, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting

and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
June 20, 2014

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Statement of Net Position  
December 31, 2013

	<u>Primary Government</u>	<u>Component Units</u>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and interest-bearing deposits	7,808,079	\$ 226,394
Receivables, net	2,186,064	17,410
Due from other governmental units	454,661	-
Other assets	<u>104,800</u>	<u>5,933</u>
Total current assets	<u>10,553,604</u>	<u>249,737</u>
<b>Noncurrent assets:</b>		
Land and construction in progress	1,667,856	-
Capital assets, net	<u>3,564,386</u>	<u>24,978</u>
Total noncurrent assets	<u>5,232,242</u>	<u>24,978</u>
Total assets	<u>15,785,846</u>	<u>274,715</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts, salaries and other payables	588,143	22,127
Deferred revenue	36,260	-
Due to other governmental units	37,903	-
Compensated absences payable	<u>32,052</u>	<u>-</u>
Total current liabilities	<u>694,358</u>	<u>22,127</u>
<b>Noncurrent liabilities:</b>		
Compensated absences payable	<u>66,030</u>	<u>-</u>
Total liabilities	<u>760,388</u>	<u>22,127</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>		
Investment in capital assets	5,232,242	24,978
Unrestricted net position	<u>9,793,216</u>	<u>227,610</u>
Total net position	<u>\$ 15,025,458</u>	<u>\$ 252,588</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Statement of Activities  
For the Year Ended December 31, 2013

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
<b>Primary government:</b>						
<b>Governmental activities:</b>						
General government	1,799,591	\$ 97,332	\$ -	\$ -	\$ (1,702,259)	\$ -
Public safety	851,197	421,565	17,453	-	(412,179)	-
Public works	4,483,547	1,498	551,866	1,399,959	(2,530,224)	-
Health and welfare	923,688	-	651,146	-	(272,542)	-
Culture and recreation	649,782	-	-	-	(649,782)	-
Economic development	99,146	-	-	-	(99,146)	-
<b>Total governmental activities</b>	<b>\$ 8,806,951</b>	<b>\$ 520,395</b>	<b>\$ 1,220,465</b>	<b>\$ 1,399,959</b>	<b>\$ (5,666,132)</b>	<b>\$ -</b>
<b>Component units:</b>						
Governmental activities	\$ 394,480	\$ 158,142	\$ 87,500	\$ -	\$ -	\$ (148,838)
<b>General revenues:</b>						
Taxes -						
Property taxes, levied for general purposes					2,033,687	\$ -
Sales and use taxes, levied for general purposes					4,481,433	113,357
Grants and contributions not restricted to specific programs -						
State revenue sharing					173,216	-
Parish equalization					372,408	-
State grants					591,608	-
Casino revenue					112,335	-
Interest and investment earnings					23,802	669
Miscellaneous					128,711	14,194
<b>Total general revenues</b>					<b>7,917,200</b>	<b>128,220</b>
<b>Change in net position</b>					<b>2,251,068</b>	<b>(20,618)</b>
<b>Net position - January 1, 2013</b>					<b>12,774,390</b>	<b>273,206</b>
<b>Net position - December 31, 2013</b>					<b>\$ 15,025,458</b>	<b>\$ 252,588</b>

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

#### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

#### **Road and Bridge Fund**

To account for the construction and maintenance of roads and bridges on a parish wide basis. Major means of its financing provided by a sales tax of one-fourth of one percent (1/4%) and the State of Louisiana Parish Transportation Fund.

#### **Solid Waste Fund**

To account for the providing of garbage and waste collection and/or disposal for the Parish. Financing is provided by a sales tax of three fourths of one percent (3/4%).

#### **Drainage Fund**

To account for expenditures for maintaining the parish drainage system. Major means of financing is provided by ad valorem taxes and state revenue sharing.

#### **Health Unit Fund**

To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

#### **Library Fund**

To account for the operation and maintenance of the parish library. Major means of financing is provided by ad valorem taxes and state revenue sharing.

#### **Section 8 HUD - Program Fund**

To account for funds provided under the Section 8 Housing Voucher Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

### **Capital Projects**

Capital projects funds are used to account for financial resources received and used to acquire, construct, or improve capital facilities not reported in the governmental funds.

#### **Brudd Construction LCDBG Fund -**

To account for revenues and expenditures related to a grant received from the State of Louisiana Division of Administration for constructing utilities within the Avoyelles Port.

#### **Other Governmental Funds**

Other governmental funds include all non-major special revenue funds and non-major capital projects funds.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2013

	General	Road & Bridge	Solid Waste	Drainage	Health Unit	Library	Section 8	Brudd Construction LCDBG	Other Governmental Funds	Total
<b>ASSETS</b>										
Cash and interest-bearing deposits	\$ 666,471	\$1,028,187	\$3,132,246	\$426,259	\$1,398,435	\$ 771,760	\$233,896	\$ -	\$ 150,825	\$ 7,808,079
Receivables	342,206	184,936	287,174	350,440	400,149	620,385	-	-	774	2,186,064
Due from other governmental units	199,650	-	-	42,822	49,559	75,840	-	80,073	6,717	454,661
Other assets	23,691	19,602	23,953	15,559	6,465	14,414	1,116	-	-	104,800
Total assets	<u>\$1,232,018</u>	<u>\$1,232,725</u>	<u>\$3,443,373</u>	<u>\$835,080</u>	<u>\$1,854,608</u>	<u>\$1,482,399</u>	<u>\$235,012</u>	<u>\$ 80,073</u>	<u>\$ 158,316</u>	<u>\$10,553,604</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>										
Accounts, salaries, and other payables	\$ 161,498	\$ 36,204	\$ 194,682	\$ 30,154	\$ 23,931	\$ 55,804	\$ 1,504	\$ 75,031	\$ 9,335	\$ 588,143
Deferred revenue	-	-	-	-	-	-	36,260	-	-	36,260
Due to other governmental units	-	-	-	-	-	-	540	5,042	32,321	37,903
Total liabilities	<u>161,498</u>	<u>36,204</u>	<u>194,682</u>	<u>30,154</u>	<u>23,931</u>	<u>55,804</u>	<u>38,304</u>	<u>80,073</u>	<u>41,656</u>	<u>662,306</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
	-	-	-	-	-	-	-	-	-	-
<b>FUND BALANCE</b>										
Nonspendable	23,691	19,602	23,953	15,559	6,465	14,414	1,116	-	-	104,800
Restricted	-	1,176,919	3,224,738	789,367	1,824,212	1,412,181	195,592	-	116,660	8,739,669
Unassigned	1,046,829	-	-	-	-	-	-	-	-	1,046,829
Total fund balances	<u>1,070,520</u>	<u>1,196,521</u>	<u>3,248,691</u>	<u>804,926</u>	<u>1,830,677</u>	<u>1,426,595</u>	<u>196,708</u>	<u>-</u>	<u>116,660</u>	<u>9,891,298</u>
Total liabilities and fund balances	<u>\$1,232,018</u>	<u>\$1,232,725</u>	<u>\$3,443,373</u>	<u>\$835,080</u>	<u>\$1,854,608</u>	<u>\$1,482,399</u>	<u>\$235,012</u>	<u>\$ 80,073</u>	<u>\$ 158,316</u>	<u>\$10,553,604</u>

The accompanying notes are an integral part of the basic financial statements.

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2013

Total fund balance for governmental fund at December 31, 2013		\$ 9,891,298
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Land and construction in progress	\$1,667,856	
Buildings and improvements, net of \$1,448,131 accumulated depreciation	2,728,965	
Equipment, furniture, and fixtures, net of \$490,682 accumulated depreciation	79,795	
Infrastructure, net \$31,327 accumulated depreciation	43,801	
Heavy equipment, net \$2,533,184 accumulated depreciation	<u>711,825</u>	5,232,242
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Compensated absences payable		<u>(98,082)</u>
Total net position of governmental activities at December 31, 2013		<u>\$15,025,458</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-  
Governmental Funds  
For the Year Ended December 31, 2013

	<u>General</u>	<u>Road &amp; Bridge</u>	<u>Solid Waste</u>	<u>Drainage</u>
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 269,871	\$ -	\$ -	\$ 450,827
Sales	-	1,120,358	3,361,075	-
Licenses and permits	401,758	-	-	-
Intergovernmental revenues -				
Federal revenues	603,840	-	-	-
State funds -				
Parish transportation funds	-	551,866	-	-
State revenue sharing (net)	24,930	-	-	37,728
Parish equalization funds	372,408	-	-	-
Other	591,608	-	-	-
Fees, charges and commissions	225,731	-	-	-
Use of money and property	5,823	2,100	8,655	1,203
Other revenues	<u>199,392</u>	<u>29,817</u>	<u>2,964</u>	<u>1,300</u>
Total revenues	<u>2,695,361</u>	<u>1,704,141</u>	<u>3,372,694</u>	<u>491,058</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative	112,703	-	-	-
Judicial	386,454	-	-	-
Elections	37,834	-	-	-
Finance and administration	543,289	-	-	-
Other	714,345	-	-	-
Public safety	385,820	-	-	-
Public works	126,607	1,576,343	2,533,403	391,125
Health and welfare	-	-	-	-
Culture and recreation	23,058	-	-	-
Economic development and assistance	<u>50,691</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,380,801</u>	<u>1,576,343</u>	<u>2,533,403</u>	<u>391,125</u>
Excess of revenues over expenditures	<u>314,560</u>	<u>127,798</u>	<u>839,291</u>	<u>99,933</u>
Other financing sources (uses):				
Transfers in	-	-	1,690	-
Transfers out	<u>(2,006)</u>	<u>-</u>	<u>-</u>	<u>(1,690)</u>
Total other financing sources (uses)	<u>(2,006)</u>	<u>-</u>	<u>1,690</u>	<u>(1,690)</u>
Net change in fund balance	312,554	127,798	840,981	98,243
Fund balances, beginning	<u>757,966</u>	<u>1,068,723</u>	<u>2,407,710</u>	<u>706,683</u>
Fund balances, ending	<u>\$ 1,070,520</u>	<u>\$ 1,196,521</u>	<u>\$ 3,248,691</u>	<u>\$ 804,926</u>

The accompanying notes are an integral part of the basic financial statements.

<u>Health Unit</u>	<u>Library</u>	<u>Section 8</u>	<u>Brudd Construction LCDBG</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 514,836	\$ 798,153	\$ -	\$ -	\$ -	\$ 2,033,687
-	-	-	-	-	4,481,433
-	-	-	-	-	401,758
-	-	651,146	203,829	609,743	1,864,729
-	-	-	-	-	551,866
43,740	66,818	-	-	-	173,216
-	-	-	-	-	372,408
-	-	-	-	-	591,608
-	-	-	-	21,305	247,036
3,345	2,141	235	-	300	23,802
484	16,591	-	-	-	250,548
<u>562,405</u>	<u>883,703</u>	<u>651,381</u>	<u>203,829</u>	<u>631,348</u>	<u>10,992,091</u>
-	-	-	-	-	112,703
-	-	-	-	-	386,454
-	-	-	-	-	37,834
-	-	-	-	-	543,289
-	-	-	-	-	714,345
-	-	-	-	27,219	413,039
-	-	-	203,829	611,869	5,239,347
225,705	-	677,092	-	-	902,797
-	663,920	-	-	-	686,978
-	-	-	-	2,454	53,145
<u>225,705</u>	<u>663,920</u>	<u>677,092</u>	<u>203,829</u>	<u>641,542</u>	<u>9,089,931</u>
<u>336,700</u>	<u>219,783</u>	<u>(25,711)</u>	<u>-</u>	<u>(10,194)</u>	<u>1,902,160</u>
-	-	-	-	-	-
-	-	-	-	14,650	16,340
-	-	-	-	(12,644)	(16,340)
-	-	-	-	2,006	-
336,700	219,783	(25,711)	-	(8,188)	1,902,160
<u>1,493,977</u>	<u>1,206,812</u>	<u>222,419</u>	<u>-</u>	<u>124,848</u>	<u>7,989,138</u>
<u>\$ 1,830,677</u>	<u>\$ 1,426,595</u>	<u>\$ 196,708</u>	<u>\$ -</u>	<u>\$ 116,660</u>	<u>\$ 9,891,298</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of Governmental Fund  
to the Statement of Activities  
For the Year Ended December 31, 2013

Net change in fund balance - total governmental funds	\$ 1,902,160
The change in net position reported for governmental activities in the statement of activities is different because:	
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.	
Capital outlay	\$ 719,772
Depreciation expense	<u>(376,575)</u> 343,197
Difference between compensated absences earned over compensated absences used.	<u>5,711</u>
Change in net position of governmental activities	<u>\$ 2,251,068</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Combining Statement of Net Position - Component Units  
December 31, 2013

	<u>Criminal Court</u>	<u>Tourist Commission</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 2,569	\$ 223,825	\$226,394
Receivables -			
Sales taxes	-	7,367	7,367
Other	10,043	-	10,043
Other assets	-	5,933	5,933
Capital assets -			
Capital assets, net	<u>180</u>	<u>24,798</u>	<u>24,978</u>
Total assets	<u>12,792</u>	<u>261,923</u>	<u>274,715</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts, salaries and other payables	<u>7,123</u>	<u>15,004</u>	<u>22,127</u>
Total liabilities	<u>7,123</u>	<u>15,004</u>	<u>22,127</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>			
Investment in capital assets	180	24,798	24,978
Unrestricted net position	<u>5,489</u>	<u>222,121</u>	<u>227,610</u>
Total net position	<u>\$ 5,669</u>	<u>\$ 246,919</u>	<u>\$252,588</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Combining Statement of Activities - Component Units  
Year Ended December 31, 2013

	<u>Criminal Court</u>	<u>Tourist Commission</u>	<u>Total</u>
Expenses	\$ 155,846	\$ 238,634	\$ 394,480
Program revenues:			
Charges for services	149,542	8,600	158,142
Operating grants and contributions	<u>-</u>	<u>87,500</u>	<u>87,500</u>
Net program revenues	<u>(6,304)</u>	<u>(142,534)</u>	<u>(148,838)</u>
General revenues:			
Sales taxes	-	113,357	113,357
Interest earnings	50	619	669
Miscellaneous	<u>1,625</u>	<u>12,569</u>	<u>14,194</u>
Total general revenues	<u>1,675</u>	<u>126,545</u>	<u>128,220</u>
Change in net position	(4,629)	(15,989)	(20,618)
Net position - beginning	<u>10,298</u>	<u>262,908</u>	<u>273,206</u>
Net position - ending	<u>\$ 5,669</u>	<u>\$ 246,919</u>	<u>\$ 252,588</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana  
Fiduciary Fund

Statement of Fiduciary Net Position  
December 31, 2013

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 10,484
Receivables	<u>2,595</u>
Total assets	<u>\$ 13,079</u>
<b>LIABILITIES</b>	
Due to other governmental units	<u>\$ 13,079</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Avoyelles Parish Police Jury (Police Jury) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Avoyelles Parish occupies 850 square miles with a population of approximately 42,360. The Police Jury maintains approximately 428 miles of roads, 268 hard surfaced and 160 gravel. The Police Jury's office is located in the Avoyelles Parish Courthouse in Marksville. The Police Jury operates one maintenance barn throughout the parish. The Police Jury currently employs a secretary/treasurer and two office employees, approximately twenty-one road crew members, two janitors, fourteen solid waste employees, nine drainage employees, a registrar of voters and two assistants, one recreational employee, an office of emergency preparedness director, one traffic sign specialist, three health unit employees and thirteen library employees. The Police Jury also contributes to or pays the salaries of two city judges, two city marshals, nine justices of the peace and nine constables, a coroner, one courtroom employee, a district attorney and approximately nine assistants. In addition, several part-time employees are hired during the year.

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

A. Financial Reporting Entity

The financial reporting entity should consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but 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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be 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 statement to be misleading or incomplete. These financial statements include the primary government and two component units as follows:

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Primary government

Avoyelles Parish Police Jury - The Police Jury is the governing authority for Avoyelles Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the parish. Normally, the jurors serve four-year terms.

Individual component units

The component unit column in the Statement of Net Position and Statement of Activities includes only the financial data of two of the Police Jury's component units. It is reported in a separate column to emphasize that it is legally separate from the Police Jury and are described below:

Twelfth Judicial District Criminal Court - The Twelfth Judicial District Court is composed of two judges elected from the parish. The Police Jury approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds goes to the Police Jury's General Fund. Separate financial statements of the Twelfth Judicial District Court are not issued.

Avoyelles Parish Tourist Commission – The Tourist Commission is composed of seven commissioners appointed by the Police Jury. The Police Jury approves the operating budget and has responsibility for funding any deficits. Separate financial statements of the Tourist Commission are not issued.

The Police Jury has not evaluated all potential entities within Avoyelles Parish that should possibly be considered to part of the Avoyelles Parish Police Jury for financial reporting purposes. Only those component unit entities for which the Police Jury maintains the accounting records for are included in this report. In addition, numerous other authorities and governmental entities established within Avoyelles Parish have been excluded because control and/or financial responsibility by the Police Jury are considered remote or due to the fact that such entities are governed by separately elected governmental officials.

**B. Basis of Presentation**

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements**

The accounts of the Police Jury are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Police Jury.

The various funds of the Police Jury are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Police Jury or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major funds of the Police Jury are described below:

**Governmental Funds -**

**General Fund -**

The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in another fund.

**Road & Bridge Fund-**

The Road & Bridge Fund is used to account for maintenance and upkeep of parish roads and bridges within the respective districts.

**Solid Waste Fund-**

The Solid Waste Fund is used to account for the providing of garbage and waste collection and/or disposal for the Parish. Financing is provided by a sales tax of three fourths of one percent (3/4%).

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

**Drainage Fund-**

The Drainage fund is used to account for expenditures for maintaining the parish drainage system. Major means of financing is provided by ad valorem taxes and state revenue sharing.

**Health Unit Fund-**

The Health Unit fund is used to account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

**Library Fund-**

The Library Fund is used to account for the operation and maintenance of the parish library. Major means of financing is provided by ad valorem taxes and state revenue sharing.

**HUD Section 8 Program Fund -**

The Section 8 – Program fund is used to account for funds provided under the Section 8 Housing Voucher Program by the United States Department of Housing and Urban Development. The monies are used to aid low-income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

**Brudd Construction LCDBG Fund-**

The Brudd Construction LCDBG Fund is used to account for the revenues and expenditures related to a grant received from the State of Louisiana Division of Administration for constructing utilities within the Avoyelles Port.

Additionally, the Police Jury reports the following fund types:

**Special Revenue Funds -**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal, state, and local grants and entitlement programs.

**Capital Projects Funds -**

Capital projects funds account for financial resources received and used to acquire, construct, or improve capital facilities not reported in other governmental funds.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

In addition, the Police Jury reports the following:

Agency Funds

The Agency Funds are custodial in nature and does not present results of operations or have a measurement focus. The agency funds are used to account for assets that the Police Jury holds for others in an agency capacity. The Police Jury's agency funds are Gaming Mitigation and 12<sup>th</sup> Judicial District Court.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

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 (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Police Jury.

Under state law, the Police Jury may invest in United States bonds, treasury notes, or certificates.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables."

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem and sales and use taxes.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. 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 \$1,000 or more for capitalizing capital assets.

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

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20-40 years
Equipment, furniture, and fixtures	5 years
Heavy equipment	20-40 years
Infrastructure	20 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Prior to adoption of GASB No. 34, it was the Police Jury's policy not to record infrastructure. Therefore, infrastructure is being recorded prospectively.

**Long-term debt**

All long-term debt to be repaid from governmental resources would be reported as liabilities in the government-wide statements. However, the Police Jury has no long-term debt.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

**Deferred Outflows of Resources and Deferred Inflows of Resources**

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

**Compensated Absences**

After six months of service, employees of the Police Jury earn annual leave at the rate of 5 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year, not to exceed 120 days (960 hours) for hourly and salary employees. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 120 days. Upon termination, unused sick leave is forfeited.

At December 31, 2013, employees of the Police Jury had accumulated leave benefits of \$98,082.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Investment in capital assets– Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

In the fund statements, governmental fund equity is classified as fund balance as follows.

*Nonspendable* – amounts that cannot be spent either because they are in nonspendable form, such as inventories and prepaid amounts or because they are legally or contractually required to be maintained intact.

*Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – amounts that can be used only for specific purposes determined by a formal action of the Police Jury members. The Police Jury members are the highest level of decision-making authority for the Parish. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by Police Jury members.

*Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Police Jury’s adopted policy, only Police Jury members may assign amounts for specific purposes.

*Unassigned* – all other spendable amounts not included in other spendable classifications.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

	<u>General</u>	<u>Road &amp; Bridge</u>	<u>Solid Waste</u>
Nonspendable:			
Prepaid items	\$ 23,691	\$ 19,602	\$ 23,953
Restricted:			
Other purposes	-	1,176,919	3,224,738
Unassigned:	<u>1,046,829</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 1,070,520</u>	<u>\$ 1,196,521</u>	<u>\$ 3,248,691</u>

	<u>Drainage</u>	<u>Health Unit</u>	<u>Library</u>
Nonspendable:			
Prepaid items	\$ 15,559	\$ 6,465	\$ 14,414
Restricted:			
Other purposes	<u>789,367</u>	<u>1,824,212</u>	<u>1,412,181</u>
Total fund balances	<u>\$ 804,926</u>	<u>\$ 1,830,677</u>	<u>\$ 1,426,595</u>

	<u>Section 8</u>	<u>Brudd Construction LCDBG</u>	<u>Other Governmental Funds</u>
Nonspendable:			
Prepaid items	\$ 1,116	\$ -	\$ -
Restricted:			
Other purposes	<u>195,592</u>	<u>-</u>	<u>116,660</u>
Total fund balances	<u>\$ 196,708</u>	<u>\$ -</u>	<u>\$ 116,660</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Police Jury considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first, out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Police Jury members have provided otherwise in its commitments or assigned actions.

E. Revenues, Expenditures, and Expenses

Expenditures/Expenses

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

In the government-wide financial statements, expenses are classified by function for all governmental activities.

In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Budget and Budgetary Accounting

Proposed budgets, prepared on a basis consistent with generally accepted accounting principles (GAAP), are submitted to the Police Jury prior to the commencement of the fiscal year. The proposed budgets are made available for public inspection not later than fifteen days prior to the beginning of the fiscal year.

Formal budget integration (within the accounting records) is employed as a management control device during the year. Expenditures are controlled by the use of outstanding purchase orders, but unliquidated encumbrances are not considered expenditures at year end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amendments are adopted by the Police Jury when revenues plus projected revenues for the remainder of the year fail to meet budgeted revenues by five percent or more and/or expenditures plus projected expenditures for the remainder of the year exceed budgeted expenditures by five percent or more. Such amendments were not material in relation to the original appropriations.

Capital projects funds' budgets are adopted on a project basis.

Budgetary control is exercised at the fund level.

G. Use of Estimates

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

(2) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in June and are actually billed to taxpayers in November. Billed taxes become

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Avoyelles Parish and are collected by the Sheriff.

For the year ended December 31, 2013, taxes of 28.54 mills were levied as follows:

Parish wide taxes:	
General alimony tax	4.84
Drainage tax	3.50
Library tax	6.20
Health unit tax	4.00
District taxes:	
Fire protection district No. 2	<u>10.00</u>
Total	<u>28.54</u>

Total taxes levied were \$2,033,687. Taxes receivable at December 31, 2013 were \$1,582,763.

(3) Sales and Use Tax

Proceeds, from a 1% sales and use tax levied by the Avoyelles Parish Police Jury is dedicated for the purpose of maintaining roads and bridges and expenses associated with solid waste. There is also a motel tax levied by the Police Jury that is dedicated 100% for tourism. Collections for the year ended December 31, 2013 were \$4,594,790.

(4) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2013, the Jury had cash and interest-bearing deposits (book balances) totaling \$8,034,473 as follows:

	Primary Government	Component Units	Reporting Entity
Interest-bearing and non-interest	<u>\$ 7,808,079</u>	<u>\$ 226,394</u>	<u>\$ 8,034,473</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. The Police Jury does not have a policy for custodial credit risk, however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security of 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 bank. These

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

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. Deposit balances (bank balances) at December 31, 2013 are secured as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Reporting Entity</u>
Bank balances	\$ 8,176,395	\$ 41,317	\$ 8,217,712
Federal deposit insurance	876,287	41,317	917,604
Pledged securities	<u>7,300,108</u>	<u>-</u>	<u>7,300,108</u>
Total insurance and securities pledged	<u>\$ 8,176,395</u>	<u>\$ 41,317</u>	<u>\$ 8,217,712</u>

(5) Receivables

The following is a summary of receivables at December 31, 2013:

	<u>Total Primary Government</u>	<u>Total Component Units</u>	<u>Reporting Entity</u>
Taxes:			
Ad valorem taxes	\$ 1,582,763	\$ -	\$ 1,582,763
Sales taxes	382,899	7,367	390,266
Other	<u>220,402</u>	<u>10,043</u>	<u>230,445</u>
Totals	<u>\$ 2,186,064</u>	<u>\$ 17,410</u>	<u>\$ 2,203,474</u>

(6) Due from Other Governments

The following is a summary of amounts due from other governments at December 31, 2013:

	<u>Total Primary Government</u>	<u>Total Component Units</u>	<u>Reporting Entity</u>
State	\$ 441,122	\$ -	\$ 441,122
Other	<u>13,539</u>	<u>-</u>	<u>13,539</u>
Totals	<u>\$ 454,661</u>	<u>\$ -</u>	<u>\$ 454,661</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Capital assets

Primary government -

Capital asset activity for the primary government for the year ended December 31, 2013 was as follows:

	<u>Balance</u> 01/01/13	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/13
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 584,787	\$ -	\$ -	\$ 584,787
Construction in progress	492,818	590,251	-	1,083,069
Other capital assets:				
Buildings and improvements	4,168,006	9,090	-	4,177,096
Equipment, furniture and fixtures	567,578	2,899	-	570,477
Infrastructure	25,000	50,128	-	75,128
Heavy equipment	<u>3,177,605</u>	<u>67,404</u>	-	<u>3,245,009</u>
Totals	<u>9,015,794</u>	<u>719,772</u>	-	<u>9,735,566</u>
Less accumulated depreciation				
Buildings and improvements	1,292,488	155,643	-	1,448,131
Equipment, furniture and fixtures	456,935	33,747	-	490,682
Infrastructure	-	31,327	-	31,327
Heavy equipment	<u>2,377,326</u>	<u>155,858</u>	-	<u>2,533,184</u>
Total accumulated depreciation	<u>4,126,749</u>	<u>376,575</u>	-	<u>4,503,324</u>
Governmental activities, capital assets, net	<u>\$ 4,889,045</u>	<u>\$ 343,197</u>	<u>\$ -</u>	<u>\$ 5,232,242</u>

Depreciation expense was charged to primary government activities as follows:

General government	\$ 60,375
Public works	154,787
Economic development	46,001
Health and welfare	55,226
Culture and recreation	31,904
Public safety	<u>28,282</u>
 Total depreciation expense, governmental activities	 <u>\$ 376,575</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Component Units –

Capital asset activity for the component units for the year ended December 31, 2013 was as follows:

	<u>Balance</u> 01/01/13	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/13
Criminal Court -				
Equipment, furniture and fixtures	\$ 33,806	\$ -	\$ -	\$ 33,806
Less accumulated depreciation				
Equipment, furniture and fixtures	<u>33,356</u>	<u>270</u>	<u>-</u>	<u>33,626</u>
Criminal court capital assets, net	<u>\$ 450</u>	<u>\$ (270)</u>	<u>\$ -</u>	<u>\$ 180</u>
Tourist Commission -				
Trucks and heavy equipment	\$ -	\$ 20,515	\$ -	\$ 20,515
Equipment, furniture and fixtures	<u>40,508</u>	<u>-</u>	<u>-</u>	<u>40,508</u>
Totals	40,508	20,515	-	61,023
Less accumulated depreciation				
Trucks and heavy equipment	-	12,309	-	12,309
Equipment, furniture and fixtures	<u>20,719</u>	<u>3,197</u>	<u>-</u>	<u>23,916</u>
Totals	<u>20,719</u>	<u>15,506</u>	<u>-</u>	<u>36,225</u>
Tourist Commission capital assets, net	<u>\$ 19,789</u>	<u>\$ 5,009</u>	<u>\$ -</u>	<u>\$ 24,798</u>
Component unit, capital assets, net	<u>\$ 20,239</u>	<u>\$ 4,739</u>	<u>\$ -</u>	<u>\$ 24,978</u>

Depreciation expense charged to component unit activities is as follows:

Criminal Court -	
Public safety	\$ 270
Tourist Commission -	
Economic development	<u>15,506</u>
Total depreciation expense, component units	<u>\$ 15,776</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Changes in Compensated Absences

The following is a summary of compensated absences activity for the year ended December 31, 2013:

	Balance 01/01/13	Additions	Deletions	Balance 12/31/13	Amount Due in one year
Governmental activities:					
Compensated absences	\$ 103,793	\$ 32,052	\$ 37,763	\$ 98,082	\$ 32,052

(9) Employee Retirement

The Police Jury participates in four cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana (Plan A), Louisiana State Employees Retirement System, District Attorneys Retirement System and Registrar of Voters Employees Retirement System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, (225) 928-1361.

All employees working at least 32 hours per week and all elected parish officials are eligible to participate. Under Plan A, members are required by state statute to contribute 3% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 10.00% of annual covered payroll. Plan B contributions are made on the salaries of the active plan members of each plan. The employer's contributions to the retirement system for the years ending December 31, 2013, 2012 and 2011 were \$108,347, \$110,196 and \$111,304, respectively, equal to the required contributions for each year.

B. Louisiana State Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Plan members are required to contribute 11.5% of their annual covered salary. The Police Jury contributed at the statutory rate of 36.3% of annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 2013, 2012 and 2011 were \$3,413, \$3,173 and \$1,291 respectively, equal to the required contribution for each year.

C. Federal Social Security System

The Police Jury and its employees contribute a percentage of each employee's salary to the System (7.65 percent contributed by the Police Jury; 7.65 percent contributed by the employee). The Police Jury's contribution during the year ended December 31, 2013, 2012 and 2011 amounted to \$120,129, 116,171 and \$114,540.

D. District Attorney's Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2109 Decator Street, New Orleans, Louisiana 70116-2091, (504) 947-5551.

Plan members are required to contribute 7% of their annual covered salary and the Police Jury is required to contribute 10.25% of their annual covered salary.

E. Registrar of Voters Employees Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Registrar of Voters' Retirement System, P.O. Box 57, Jennings, Louisiana 70546.

Plan members are required to contribute 7% of their annual covered salary. The Police Jury contributed at the statutory rate of 24.25% of annual covered payroll.

(10) Litigation and Claims

As of December 31, 2013, the Avoyelles Parish Police Jury was involved in various lawsuits that may result in judgments against the Police Jury. As of December 31, 2013 in the opinion of legal counsel for the Police Jury, the amounts, if any, resulting from the settlement of these pending claims not covered by insurance would not materially affect the financial statements.

(11) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, such disallowances, if any, would not be significant.

(12) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2013 is as follows:

Mark Borrel	\$ 10,272
Glen McKinley	10,272
Wayne Gremillion	6,627
George Mayeaux	3,424
McKinley Keller	10,272
Charles Jones	11,556
John Earles	10,272
Jim Guillory	1,141
Sam Piazza	10,727
Kirby Roy	<u>10,272</u>
	<u>\$ 84,835</u>

(13) Risk Management

The Jury is exposed to risks of loss in the areas of health care, general and auto liability, property hazards and workers' compensation and employee dishonesty. All of these risks are handled by purchasing commercial insurance coverage. There have not been any significant reductions in the insurance coverage during the year nor have settlements exceeded insurance coverage for each of the past three years.

(14) Interfund Transactions

A. Transfers at December 31, 2013 are as follows:

	Transfers In	Transfers Out
Major funds:		
General Fund	\$ -	\$ 2,006
Solid Waste	1,690	-
Drainage	<u>-</u>	<u>1,690</u>
Total major funds	<u>1,690</u>	<u>3,696</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Nonmajor funds:

Casino Capital Improvements	2,150	-
Downtown Marksville Restoration Project	-	144
Law Enforcement	-	12,500
Off-Duty Witness Fees	12,500	-
Total nonmajor funds	14,650	12,644
	\$ 16,340	\$ 16,340

Transfers are used to transfer unrestricted revenues collected in different funds to finance various programs accounted for in other funds in accordance with budgetary authorization.

(15) New Accounting Pronouncements

During the fiscal year ended December 31, 2013, the Police Jury adopted GASB 65, *Items Previously Reported as Assets and Liabilities*, which provides clarity for reporting deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The Police Jury had no items previously reported as assets and liabilities that had to be reported as deferred outflows of resources or deferred inflows of resources.

In June 2012, the GASB approved Statement No. 67, "Financial Reporting for Pension Plans" and Statement No. 68, "Accounting and Financial Reporting for Pensions." GASB Statement No. 67 replaces the requirements of GASB Statement Nos. 25 and 50 relating to financial reporting and note disclosures of pension plans. GASB Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through plans covered by Statement No. 67. The provision of GASB Statement No. 67 must be implemented by the pension plans for the year ended December 31, 2014 and provisions for GASB Statement No. 68 must be implemented by the Police Jury for the year ending December 31, 2015. The effect of implementation on the Police Jury's financial statements has not yet been determined.

(16) Subsequent Events Review

The Police Jury has evaluated subsequent events through June 20, 2014, the date which the financial statements were available to be issued.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana  
General Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 230,000	\$ 235,000	\$ 269,871	\$ 34,871
Licenses and permits	430,900	388,523	401,758	13,235
Intergovernmental revenues -				
Federal grants	42,500	661,311	603,840	(57,471)
State funds -				
State revenue sharing	30,000	30,521	24,930	(5,591)
Parish equalization funds	247,000	338,258	372,408	34,150
Other	280,000	408,759	591,608	182,849
Fees, charges and commissions	234,700	239,838	225,731	(14,107)
Use of money and property	5,437	5,205	5,823	618
Other	433,500	236,859	199,392	(37,467)
Total revenues	<u>1,934,037</u>	<u>2,544,274</u>	<u>2,695,361</u>	<u>151,087</u>
<b>Expenditures:</b>				
Current -				
General government:				
Legislative	111,150	112,808	112,703	105
Judicial	417,355	422,780	386,454	36,326
Elections	54,700	34,929	37,834	(2,905)
Finance and administration	478,490	536,545	543,289	(6,744)
Other	15,250	575,860	714,345	(138,485)
Public safety	411,670	519,600	385,820	133,780
Public works	50,000	50,000	126,607	(76,607)
Culture and Recreation	22,100	23,799	23,058	741
Economic development and assistance	50,765	52,865	50,691	2,174
Total expenditures	<u>1,611,480</u>	<u>2,329,186</u>	<u>2,380,801</u>	<u>(51,615)</u>
Excess of revenues over expenditures	<u>322,557</u>	<u>215,088</u>	<u>314,560</u>	<u>99,472</u>
<b>Other financing (uses):</b>				
Transfers out	<u>(250,000)</u>	<u>-</u>	<u>(2,006)</u>	<u>(2,006)</u>
Excess of revenues over expenditures and other uses	72,557	215,088	312,554	97,466
Fund balance, beginning	<u>757,966</u>	<u>757,966</u>	<u>757,966</u>	<u>-</u>
Fund balance, ending	<u>\$ 830,523</u>	<u>\$ 973,054</u>	<u>\$ 1,070,520</u>	<u>\$ 97,466</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Road and Bridge

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales taxes	\$ 1,035,000	\$ 1,118,976	\$ 1,120,358	\$ 1,382
Intergovernmental revenues - State funds -				
Parish transportation funds	485,000	545,256	551,866	6,610
Use of money and property	1,000	1,800	2,100	300
Other	10,000	18,302	29,817	11,515
<b>Total revenues</b>	<u>1,531,000</u>	<u>1,684,334</u>	<u>1,704,141</u>	<u>19,807</u>
<b>Expenditures:</b>				
Public works	<u>1,610,500</u>	<u>1,585,605</u>	<u>1,576,343</u>	<u>9,262</u>
<b>Net change in fund balance</b>	(79,500)	98,729	127,798	29,069
Fund balance, beginning	<u>1,068,723</u>	<u>1,068,723</u>	<u>1,068,723</u>	<u>-</u>
Fund balance, ending	<u>\$ 989,223</u>	<u>\$ 1,167,452</u>	<u>\$ 1,196,521</u>	<u>\$ 29,069</u>

AVOUELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Solid Waste

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales taxes	\$ 2,875,000	\$ 3,370,000	\$ 3,361,075	\$ (8,925)
Use of money and property	6,000	6,300	8,655	2,355
Other revenues	3,500	2,964	2,964	-
Total revenues	<u>2,884,500</u>	<u>3,379,264</u>	<u>3,372,694</u>	<u>(6,570)</u>
<b>Expenditures:</b>				
Public works	<u>2,784,850</u>	<u>2,762,987</u>	<u>2,533,403</u>	<u>229,584</u>
Excess of revenues over expenditures	99,650	616,277	839,291	223,014
<b>Other financing sources (uses):</b>				
Transfers in	-	-	1,690	1,690
Transfers out	-	(700)	-	700
Total other financing sources (uses)	<u>-</u>	<u>(700)</u>	<u>1,690</u>	<u>2,390</u>
Excess of revenues and other sources over expenditures and other uses	99,650	615,577	840,981	220,624
Fund balance, beginning	<u>2,407,710</u>	<u>2,407,710</u>	<u>2,407,710</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,507,360</u>	<u>\$ 3,023,287</u>	<u>\$ 3,248,691</u>	<u>\$ 220,624</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Drainage

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2013

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 330,000	\$ 389,120	\$ 450,827	\$ 61,707
Intergovernmental revenues -				
State funds -				
State revenue sharing (net)	35,500	45,822	37,728	(8,094)
Use of money and property	500	1,100	1,203	103
Other	-	1,300	1,300	-
Total revenues	366,000	437,342	491,058	53,716
Expenditures:				
Public works	345,650	373,726	391,125	(17,399)
Excess of revenues over expenditures	20,350	63,616	99,933	36,317
Other financing uses:				
Transfers out	-	-	(1,690)	(1,690)
Excess of revenues over expenditures and other uses	20,350	63,616	98,243	34,627
Fund balance, beginning	706,683	706,683	706,683	-
Fund balance, ending	\$ 727,033	\$ 770,299	\$ 804,926	\$ 34,627

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Health Unit

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Ad valorem taxes	\$ 365,000	\$ 450,510	\$ 514,836	\$ 64,326
Intergovernmental revenues -				
State funds -				
State revenue sharing (net)	45,000	52,357	43,740	(8,617)
Use of money and property	1,750	2,750	3,345	595
Other	1,000	484	484	-
<b>Total revenues</b>	<b>412,750</b>	<b>506,101</b>	<b>562,405</b>	<b>56,304</b>
<b>Expenditures:</b>				
Health and welfare	202,745	232,173	225,705	6,468
<b>Net change in fund balance</b>	<b>210,005</b>	<b>273,928</b>	<b>336,700</b>	<b>62,772</b>
Fund balance, beginning	1,493,977	1,493,977	1,493,977	-
Fund balance, ending	<u>\$ 1,703,982</u>	<u>\$ 1,767,905</u>	<u>\$ 1,830,677</u>	<u>\$ 62,772</u>

AVOUELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Library

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Ad valorem taxes	\$ 585,000	\$ 700,000	\$ 798,153	\$ 98,153
Intergovernmental revenues -				
State funds -				
State revenue sharing (net)	75,000	81,154	66,818	(14,336)
Use of money and property	1,000	2,040	2,141	101
Other	5,000	2,400	16,591	14,191
Total revenues	<u>666,000</u>	<u>785,594</u>	<u>883,703</u>	<u>98,109</u>
<b>Expenditures:</b>				
Culture and recreation	<u>607,875</u>	<u>659,542</u>	<u>663,920</u>	<u>(4,378)</u>
Net change in fund balance	58,125	126,052	219,783	93,731
Fund balance, beginning	<u>1,206,812</u>	<u>1,206,812</u>	<u>1,206,812</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,264,937</u>	<u>\$ 1,332,864</u>	<u>\$ 1,426,595</u>	<u>\$ 93,731</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Section 8 HUD

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenues -				
Federal funds	\$ 656,000	\$ 675,106	\$ 651,146	\$ (23,960)
Use of money and property	<u>726</u>	<u>359</u>	<u>235</u>	<u>(124)</u>
Total revenues	656,726	675,465	651,381	(24,084)
<b>Expenditures:</b>				
Health and welfare	<u>655,900</u>	<u>740,126</u>	<u>677,092</u>	<u>63,034</u>
Net change in fund balance	826	(64,661)	(25,711)	38,950
Fund balance, beginning	<u>222,419</u>	<u>222,419</u>	<u>222,419</u>	<u>-</u>
Fund balance, ending	<u>\$ 223,245</u>	<u>\$ 157,758</u>	<u>\$ 196,708</u>	<u>\$ 38,950</u>

**OTHER SUPPLEMENTARY INFORMATION**

**OTHER INFORMATION**

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Governmental Funds

Combining Balance Sheet  
 December 31, 2013

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and interest bearing deposits	\$ 18,595	132,230	\$150,825
Receivables	774	-	774
Due from other governments	<u>-</u>	<u>6,717</u>	<u>6,717</u>
Total assets	<u>\$ 19,369</u>	<u>\$138,947</u>	<u>\$158,316</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries, and other payables	\$ 2,618	\$ 6,717	\$ 9,335
Due to other governments	<u>-</u>	<u>32,321</u>	<u>32,321</u>
Total liabilities	<u>2,618</u>	<u>39,038</u>	<u>41,656</u>
<b>Fund balances:</b>			
Restricted	<u>16,751</u>	<u>99,909</u>	<u>116,660</u>
Total liabilities and fund balances	<u>\$ 19,369</u>	<u>\$138,947</u>	<u>\$158,316</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Year Ended December 31, 2013

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Revenues:</b>			
Federal grants	\$ -	\$ 609,743	\$ 609,743
Fees, charges and commissions	21,305	-	21,305
Use of money and property	<u>49</u>	<u>251</u>	<u>300</u>
Total revenues	<u>21,354</u>	<u>609,994</u>	<u>631,348</u>
<b>Expenditures:</b>			
Current -			
Public safety	27,219	-	27,219
Public works	2,054	609,815	611,869
Economic development	<u>-</u>	<u>2,454</u>	<u>2,454</u>
Total expenditures	<u>29,273</u>	<u>612,269</u>	<u>641,542</u>
Deficiency of revenues over expenditures	(7,919)	(2,275)	(10,194)
<b>Other financing sources (uses):</b>			
Transfers in	12,500	2,150	14,650
Transfers out	<u>(12,500)</u>	<u>(144)</u>	<u>(12,644)</u>
Total other financing sources (uses)	<u>-</u>	<u>2,006</u>	<u>2,006</u>
Deficiency of revenues and other sources over expenditures and other uses	(7,919)	(269)	(8,188)
Fund balances, beginning	<u>24,670</u>	<u>100,178</u>	<u>124,848</u>
Fund balances, ending	<u>\$ 16,751</u>	<u>\$ 99,909</u>	<u>\$ 116,660</u>

## **NON-MAJOR SPECIAL REVENUE FUNDS**

### **Law Enforcement Fund -**

To account for court costs which are then used to pay expenses related to the 12th Judicial District court and transfer funds to the Off Duty Witness Fees fund as needed.

### **Tricia Park Sewer Fund -**

To account for the operation and maintenance of the Tricia Park Sewerage System. Financing is provided by charges to customers and operating transfers from the General Fund.

### **Office Duty Witness Fees -**

To account for court costs used to pay off-duty officers for their testimony in criminal cases.

AVOUELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Special Revenue Funds

Combining Balance Sheet  
 December 31, 2013

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Total
<b>ASSETS</b>				
Cash	\$ 12,502	\$ -	\$ 6,093	\$ 18,595
Receivables	774	-	-	774
Total assets	\$ 13,276	\$ -	\$ 6,093	\$ 19,369
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries, and other payables	\$ -	\$ 2,618	\$ -	\$ 2,618
<b>Fund balances:</b>				
Restricted	13,276	(2,618)	6,093	16,751
Total liabilities and fund balances	\$ 13,276	\$ -	\$ 6,093	\$ 19,369

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2013

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Total
<b>Revenues:</b>				
Fees, charges and commissions	\$ 10,876	\$ 1,498	\$ 8,931	\$ 21,305
Use of money and property	<u>43</u>	<u>-</u>	<u>6</u>	<u>49</u>
Total revenues	<u>10,919</u>	<u>1,498</u>	<u>8,937</u>	<u>21,354</u>
<b>Expenditures:</b>				
Public safety	10,596	-	16,623	27,219
Public works	<u>-</u>	<u>2,054</u>	<u>-</u>	<u>2,054</u>
Total expenditures	<u>10,596</u>	<u>2,054</u>	<u>16,623</u>	<u>29,273</u>
Excess (deficiency) of revenues over expenditures	323	(556)	(7,686)	(7,919)
<b>Other financing sources:</b>				
Transfers in	-	-	12,500	12,500
Transfers out	<u>(12,500)</u>	<u>-</u>	<u>-</u>	<u>(12,500)</u>
Total other financing sources (uses)	<u>(12,500)</u>	<u>-</u>	<u>12,500</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures	(12,177)	(556)	4,814	(7,919)
Fund balances, beginning	<u>25,453</u>	<u>(2,062)</u>	<u>1,279</u>	<u>24,670</u>
Fund balances, ending	<u>\$ 13,276</u>	<u>\$ (2,618)</u>	<u>\$ 6,093</u>	<u>\$ 16,751</u>

## **NON-MAJOR CAPITAL PROJECTS FUNDS**

### **Bayou Lacombe Drainage Project**

To account for the cost to clean out and dredge the existing Bayou Lacombe channel. Funding to be provided by local funds in the amount of \$178,000 and a DOTD grant in the amount of \$291,000.

### **Casino Capital Improvements**

To account for the accumulation of resources for, and payment of, cost to construct and improve public roads and bridges.

### **Downtown Marksville Restoration Project**

To account for the cost of improvements for downtown Marksville. These improvements are funded by the Clerk of Court and operating funds of the Police Jury.

### **LSU Agriculture Center/ 4-H Museum**

To account for the cost of building a county agents office and 4-H museum which will also house the Avoyelles Parish Commission of Tourism.

### **Bordelonville Volunteer Fire Department 2007 LCDBG**

To account for funds appropriated by Bordelonville Fire Department to the Police Jury to hire a consultant to carry out all administrative activities related to the grant. These funds will be used to enlarge the water system for the Volunteer Fire Department.

### **Ike / Gustav LCDBG**

To account for revenues and expenditures related to grant received from the State of Louisiana Division of Administration to repair damages to drainage caused by Hurricanes Ike and Gustav.

### **Industrial Park Grant**

To account for revenues and expenditures related to a grant received for capital improvements to the Industrial Park Road in Mansura, LA.

### **EECBG - Library**

To account for revenues and expenditures related to a grant received for energy efficient capital improvements to the public Libraries.

### **Street Project LCDBG**

To account for revenues and expenditures related to a grant received from the State of Louisiana Division of Administration for street improvements.

### **Blair Road LCDBG**

To account for revenues and expenditures related to a grant received from the State of Louisiana Division of Administration for water system improvements along Blair road.

AVOUELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Capital Projects Funds

Combining Balance Sheet  
 December 31, 2013

	Bayou Lacombe Drainage Project	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum	Bordelonville V.F.D. 2007 LCDBG	Ike / Gustav LCDBG	Industrial Park Grant	EECBG Library	Street Project LCDBG	Blair Road LCDBG	Total
<b>ASSETS</b>											
Cash	\$ 99,326	\$ 4,288	\$ 121	\$ 6,003	\$ 968	\$ 18	\$ 19,528	\$ 1,841	\$ 77	\$ 60	\$ 132,230
Due from other governments	-	-	-	-	-	6,717	-	-	-	-	6,717
<b>Total assets</b>	<b>\$ 99,326</b>	<b>\$ 4,288</b>	<b>\$ 121</b>	<b>\$ 6,003</b>	<b>\$ 968</b>	<b>\$ 6,735</b>	<b>\$ 19,528</b>	<b>\$ 1,841</b>	<b>\$ 77</b>	<b>\$ 60</b>	<b>\$ 138,947</b>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>Liabilities:</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,717	\$ -	\$ -	\$ -	\$ -	\$ 6,717
Due to other governments	32,321	-	-	-	-	-	-	-	-	-	32,321
<b>Total liabilities</b>	<b>32,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,038</b>
<b>Fund balances -</b>											
Restricted	67,005	4,288	121	6,003	968	18	19,528	1,841	77	60	99,909
<b>Total liabilities and fund balances</b>	<b>\$ 99,326</b>	<b>\$ 4,288</b>	<b>\$ 121</b>	<b>\$ 6,003</b>	<b>\$ 968</b>	<b>\$ 6,735</b>	<b>\$ 19,528</b>	<b>\$ 1,841</b>	<b>\$ 77</b>	<b>\$ 60</b>	<b>\$ 138,947</b>

AVOUELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Year Ended December 31, 2013

	Bayou Lacombe Drainage	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum	Bordelonville V.F.D. 2007 LCDBG	Ike / Gustav LCDBG	Industrial Park Grant	EECBG Library	Street Projects LCDBG	Blair Road LCDBG	Total
<b>Revenues:</b>											
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,826	\$ -	\$ -	\$ 130,702	\$ 63,215	\$ 609,743
Use of money and property	173	10	1	18	-	-	49	-	-	-	251
Total revenues	<u>173</u>	<u>10</u>	<u>1</u>	<u>18</u>	<u>-</u>	<u>415,826</u>	<u>49</u>	<u>-</u>	<u>130,702</u>	<u>63,215</u>	<u>609,994</u>
<b>Expenditures:</b>											
Public works	-	-	-	-	-	415,866	-	-	130,702	63,247	609,815
Economic development	-	-	293	2,161	-	-	-	-	-	-	2,454
Total expenditures	<u>-</u>	<u>-</u>	<u>293</u>	<u>2,161</u>	<u>-</u>	<u>415,866</u>	<u>-</u>	<u>-</u>	<u>130,702</u>	<u>63,247</u>	<u>612,269</u>
Excess (deficiency) of revenues over expenditures	173	10	(292)	(2,143)	-	(40)	49	-	-	(32)	(2,275)
<b>Other financing sources (uses)</b>											
Transfers in	-	2,150	-	-	-	-	-	-	-	-	2,150
Transfers out	-	-	(144)	-	-	-	-	-	-	-	(144)
Total other financing sources (uses)	<u>-</u>	<u>2,150</u>	<u>(144)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,006</u>
Excess (deficiency) of revenues and other sources over expenditures	173	2,160	(436)	(2,143)	-	(40)	49	-	-	(32)	(269)
Fund balances, beginning	<u>66,832</u>	<u>2,128</u>	<u>557</u>	<u>8,146</u>	<u>968</u>	<u>58</u>	<u>19,479</u>	<u>1,841</u>	<u>77</u>	<u>92</u>	<u>100,178</u>
Fund balances, ending	<u>\$ 67,005</u>	<u>\$ 4,288</u>	<u>\$ 121</u>	<u>\$ 6,003</u>	<u>\$ 968</u>	<u>\$ 18</u>	<u>\$ 19,528</u>	<u>\$ 1,841</u>	<u>\$ 77</u>	<u>\$ 60</u>	<u>\$ 99,909</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Criminal Court  
Balance Sheet  
December 31, 2013

ASSETS

Cash and interest-bearing deposits	\$ 2,569
Receivables -	
Other	<u>10,043</u>
Total assets	<u>\$ 12,612</u>

FUND BALANCE

Liabilities:	
Accounts, salaries and other payables	\$ 7,123
Fund balance:	
Unassigned	<u>5,489</u>
Total liabilities and fund balance	<u>\$ 12,612</u>

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Criminal Court  
Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
December 31, 2013

Total fund balance for governmental fund at December 31, 2013		\$ 5,489
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Cost of capital assets at December 31, 2013	\$ 33,806	
Less: Accumulated depreciation as of December 31, 2013		
Equipment, furniture, and fixtures	<u>(33,626)</u>	<u>180</u>
Net position at December 31, 2013		<u>\$ 5,669</u>

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Criminal Court  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended December 31, 2013

Revenues:	
Fees, charges and commissions	\$ 149,542
Use of money and property	50
Other revenues	<u>1,625</u>
Total revenues	151,217
Expenditures:	
Public safety	<u>155,576</u>
Deficiency of revenues over expenditures	(4,359)
Fund balance, beginning	<u>9,848</u>
Fund balance, ending	<u>\$ 5,489</u>

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Criminal Court  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance to the Statement of Activities  
For the Year Ended December 31, 2013

Total net changes in fund balance at December 31, 2013 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ (4,359)
The change in net position reported for governmental activities in the statement of activities is different because:	
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.	
Depreciation expense for the year ended December 31, 2013	<u>(270)</u>
Total changes in net position at December 31, 2013 per Statement of Activities	<u>\$ (4,629)</u>

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Tourist Commission  
Balance Sheet  
December 31, 2013

ASSETS

Cash and interest-bearing deposits	\$ 223,825
Receivables -	
Sales taxes	7,367
Other assets	<u>5,933</u>
Total assets	<u>\$ 237,125</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts, salaries and other payables	\$ 15,004
Fund balance:	
Nonspendable	5,933
Unassigned	<u>216,188</u>
Total fund balance	<u>222,121</u>
Total liabilities and fund balance	<u>\$ 237,125</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Tourist Commission  
Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
December 31, 2013

Total fund balance for the governmental fund at December 31, 2013 \$ 222,121

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Cost of capital assets at December 31, 2013

\$ 61,023

Less: Accumulated depreciation as of December 31, 2013

Equipment, furniture, and fixtures

(36,225)

24,798

Net assets at December 31, 2013

\$ 246,919

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Tourist Commission  
Statement of Revenues, Expenditures, and Change in Fund Balance  
Year Ended December 31, 2013

<b>Revenues:</b>	
Sales taxes	\$ 113,357
Fees, charges and commissions	8,600
Use of money and property	619
Operating grants and contributions	87,500
Other revenues	<u>12,569</u>
Total revenues	222,645
<b>Expenditures:</b>	
Economic development and assistance	<u>243,643</u>
Deficiency of revenues over expenditures	(20,998)
Fund balance, beginning	<u>243,119</u>
Fund balance, ending	<u>\$ 222,121</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Component Unit - Tourist Commission  
Reconciliation of the Statement of Revenues, Expenditures, and  
Change in Fund Balance to the Statement of Activities  
For the Year Ended December 31, 2013

Total net change in fund balance at December 31, 2013 per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ (20,998)
The change in net assets reported for governmental activities in the statement of activities is different because:			
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.			
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 20,515	
Depreciation expense for the year ended December 31, 2013		<u>(15,506)</u>	<u>5,009</u>
Total changes in net assets at December 31, 2013 per Statement of Activities			<u>\$ (15,989)</u>

**AVOYELLES PARISH POLICE JURY**

**Financial Data Schedule - Balance Sheet**

**Section 8 Housing Program**

For the Year Ended December 31, 2013

		14.871 Housing Choice Vouchers	14.IKE DHAP- IKE	97.109 Disaster Housing Assistance Grant	Total Programs
Line Item #	Account Description				
111	Cash - unrestricted	\$ 18,640	\$159,499	\$ 55,757	\$233,896
113	Cash - other restricted	-	-	-	-
100	Total cash	<u>18,640</u>	<u>159,499</u>	<u>55,757</u>	<u>233,896</u>
122	Accounts receivable	-	-	-	-
142	Prepaid expenses and other assets.	1,116	-	-	1,116
150	Total current assets	<u>19,756</u>	<u>159,499</u>	<u>55,757</u>	<u>235,012</u>
164	Furniture, equipment & machinery - administration	42,306	-	-	42,306
166	Accumulated depreciation	(27,314)	-	-	(27,314)
160	Total capital assets, net of accumulated depreciation	<u>14,992</u>	<u>-</u>	<u>-</u>	<u>14,992</u>
180	Total noncurrent assets	<u>14,992</u>	<u>-</u>	<u>-</u>	<u>14,992</u>
190	Total assets	<u>34,748</u>	<u>159,499</u>	<u>55,757</u>	<u>250,004</u>
200	Deferred outflow of resources	-	-	-	-
290	Total assets and deferred outflow of resources	<u>\$ 34,748</u>	<u>\$159,499</u>	<u>\$ 55,757</u>	<u>\$250,004</u>
312	Accounts payable - <= 90 days	\$ 86	\$ -	\$ -	\$ 86
321	Accrued wage/payroll taxes payable	1,418	-	-	1,418
322	Accrued compensated absences - current portion	1,366	-	-	1,366
331	Account payable - HUD PHA Programs	540	-	-	540
342	Unearned revenue	-	-	36,260	36,260
310	Total current liabilities	<u>3,410</u>	<u>-</u>	<u>36,260</u>	<u>39,670</u>
354	Accrued Compensated Absences - non current	-	-	-	-
350	Total non-current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
300	Total liabilities	<u>3,410</u>	<u>-</u>	<u>36,260</u>	<u>39,670</u>
508	Net investment in capital assets	14,992	-	-	14,992
511	Restricted net position	19,061	-	-	19,061
512	Unrestricted net position	(2,715)	159,499	19,497	176,281
513	Total equity - net assets/position	<u>31,338</u>	<u>159,499</u>	<u>19,497</u>	<u>210,334</u>
600	Total liab, deferred inflow of resources and equity - net assets/position	<u>\$ 34,748</u>	<u>\$159,499</u>	<u>\$ 55,757</u>	<u>\$250,004</u>

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Income Statement

Section 8 Housing Program

For the Year Ended December 31, 2013

Line Item #	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP-IKE	97.109 Disaster Housing Assistance Grant	Total Programs
76000-010	Housing assistance payments	\$ -	\$ -	\$ -	\$ -
70600-020	Ongoing administrative fees earned	616,875	612	-	617,487
70600	HUD PHA operating grants	616,875	612	-	617,487
70800	Other government grants	-	-	-	-
71500	Other revenue	33,659	-	-	33,659
71100	Investment income - unrestricted	235	-	-	235
70000	Total revenue	650,769	612	-	651,381
91100	Administrative salaries	51,004	-	-	51,004
91200	Auditing fees	4,615	-	-	4,615
91310	Bookkeeping fees	-	-	-	-
91400	Advertising and marketing	-	-	-	-
91500	Employee benefit contributions- administrative	20,090	-	-	20,090
91600	Office Expenses	14,277	-	-	14,277
91800	Travel	236	-	-	236
91900	Other	-	-	-	-
91000	Total Operating Administrative	90,222	-	-	90,222
96120	Liability Insurance	137	-	-	137
96130	Workmen's Compensation	110	-	-	110
96100	Total insurance premiums	247	-	-	247
96200	Other general expenses	2,073	-	-	2,073
96210	Compensated absences	113	-	-	113
96000	Total Other General Expenses	2,186	-	-	2,186
96900	Total operating expenses	92,655	-	-	92,655
97000	Excess revenue over operating expenses	558,114	612	-	558,726
97300	Housing assistance payments	559,251	-	-	559,251
97350	HAP Portability-In	25,299	-	-	25,299
97400	Depreciation expense	2,285	-	-	2,285
90000	Total expenses	679,490	-	-	679,490
10000	Excess (deficiency) of revenue over (under) expenses	\$ (28,721)	\$ 612	\$ -	\$ (28,109)
11030	Beginning equity	43,288	175,658	19,497	238,443
11040	Prior Period Adjustments, Equity Transfers and Correction of Error	16,771	(16,771)	-	-
11170	Administrative fee equity	12,336	-	-	12,336
11210	HAP reserve	19,061	-	-	19,061
11190	Unit Months Available	1,621	-	-	1,621
11210	Number of Unit Months Leased	1,621	-	-	1,621

**INTERNAL CONTROL, COMPLIANCE**

**AND**

**OTHER MATTERS**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Members of the Police Jury  
Avoyelles Parish  
Marksville, Louisiana

We have audited 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated June 20, 2014.

### Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 2004-001 (IC) and 2007-001 (IC) to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that was required to be reported under *Government Auditing Standards* and which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 2013-001(C).

### **Avoyelles Parish Police Jury's Response to Findings**

The Police Jury's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
June 20, 2014

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Members of the Police Jury  
Avoyelles Parish  
Marksville, Louisiana

### Report on Compliance for Each Major Federal Program

We have audited the Avoyelles Parish Police Jury's (hereinafter, the "Police Jury") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2013. The Police Jury's major federal program is identified in the summary of auditors' results section of the accompanying schedule of audit findings and questioned costs.

### Management's Responsibility

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

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## **Opinion on Each Major Federal Program**

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

## **Report on Internal Control over Compliance**

Management of the Avoyelles Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 the Police Jury's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
June 20, 2014

AVOUELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2013

Federal Grantor/Pass-Through Grantor/Program Name	Pass Through Identifying No.	CFDA Number	Issues/ Expenditures
Federal Highway Administration (FHWA)			
Department of Transportation Highway Planning and Construction			
Federal-Aid Highway Program, Federal Lands Highway Program			
Passed-through State of Louisiana			
Department of Transportation and Development *	052-30-0014	20.205	576,815
United States Department of Housing and Urban Development:			
Direct Program -			
Section 8 Housing Choice Vouchers		14.871	650,534
DHAP-IKE		14.IKE	612
Passed-through Louisiana Division of Administration, Office of Finance and Support Services			
Community Development Block Grants *	715456	14.228	63,215
Community Development Block Grants *	699632	14.228	203,829
Community Development Block Grants *	709287	14.228	130,702
Community Development Block Grants *	684281	14.228	415,826
			<u>813,572</u>
United States Department of the Treasury			
Passed-through Louisiana			
Homeland Security and Emergency Preparedness			
Emergency Management Performance Grant	EMW-2012-EP-00042	97.042	17,453
Disaster Grants Public Assistance		97.036	12,102
			<u>29,555</u>
Total Federal Awards			<u>\$ 2,071,088</u>

\*Indicates major federal financial assistance program.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2013

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Avoyelles Parish Police Jury. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements for the year ended December 31, 2013.

(3) CFDA Numbers

In the accompanying Schedule of Expenditures of Federal Awards Catalog of Federal Domestic Assistance (CFDA) numbers are listed for each federal program.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2013

Part I. Summary of Auditor's Results:

1. An adverse opinion was issued on the financial statements of the Avoyelles Parish Police Jury's (Police Jury) financial statements because the financial statements do not include financial data of all component units of the Police Jury. A qualified opinion was issued on the aggregate remaining fund information. An unmodified opinion was issued on the basic financial statements of the Police Jury's primary government.
2. There were two material weaknesses in internal control disclosed by the audit of the basic financial statements.
3. No instances of noncompliance were reported.
4. No significant deficiencies in internal control over the major programs were disclosed by the audit of the basic financial statements.
5. An unmodified opinion was issued on compliance for the major programs.
6. The audit disclosed no findings required to be reported under Section 510(a) of Circular A-133.
7. The major programs are:  
  
U.S. Department of Housing and Urban Development: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii 14.228 and U.S. Department of Transportation: Highway Planning and Construction 20.205.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

Internal Control Findings –

See internal control findings 2004-001(IC) and 2007-001(IC) on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2013

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There are no findings that are required to be reported under the above guidance.

Part IV. Management Letter Items:

There are no management letter items at December 31, 2013.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
For the Year Ended December 31, 2013

Reference Number	Year Finding Initially Occurred	Description of Finding/ Management letter comment	Planned Corrective Action	Name of Contact Person	Anticipated Date of Completion
CURRENT YEAR FINDINGS (12/31/13) --					
<u>Compliance</u>					
2013-001(C)	12/31/2013	Louisiana Revised Statute 39:1212 Daily Deposits, states that all funds of local depositing authorities shall be deposited daily whenever practicable. Deposits are not being made in a timely manner.	Deposits will be made in a timely manner, no less than two times per work week.	President, Charles Jones, Sr.	6/2/2014
<u>Internal Control</u>					
2004-001(IC)	Unknown	Due to the small number of administrative personnel, the Police Jury did not have adequate segregation of accounting functions.	We agree that a complete segregation of accounting functions would strengthen the controls, but with limited current financial resources we are not able to hire additional personnel at this time.	President, Charles Jones, Sr.	N/A
2007-001(IC)	12/31/2007	The Police Jury does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.	The Police Jury has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	President, Charles Jones, Sr.	N/A

(continued)

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
For the Year Ended December 31, 2013

Reference Number	Year Finding Initially Occurred	Description of Finding/ Management letter comment	Corrective Action Taken
PRIOR YEAR FINDINGS (12/31/12) --			
<u>Compliance</u>			
N/A	N/A	There are no compliance findings.	
<u>Internal Control</u>			
2004-001(IC)	Unknown	Due to the small number of administrative personnel, the Police Jury did not have adequate segregation of accounting functions.	No
2007-001(IC)	12/31/2007	The Police Jury does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.	No