

**RAPIDES PARISH POLICE JURY
Alexandria, Louisiana**

**Basic Financial Statements
(Primary Government)
and Independent Auditor's Reports
As of and for the Year Ended December 31, 2011
(With Comparative Totals, December 31, 2010)**

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Basic Financial Statements
(Primary Government)
and Independent Auditor's Reports
As of and for the Year Ended December 31, 2011
(With Comparative Totals, December 31, 2010)

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HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, Louisiana 71303
318/442-7568
Fax: 318/449-9159

Independent Auditor's Report

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Police Jury, Alexandria, Louisiana, as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the parish's primary government, as listed in the table of contents. These financial statements are the responsibility of the management of the Rapides Parish Police Jury. My responsibility is to express opinions on these financial statements based on my audit. The financial information for the year ended December 31, 2010, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion dated June 15, 2011, on the basic financial statements of the Rapides Parish Police Jury.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, I express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

The financial statements do not include financial data of the police jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data of those component units to be reported with the financial data of the parish's primary government unless the parish also issues financial statements for the financial reporting entity that include financial data for its component units. The parish has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units, which effects are not reasonably determinable, would have been presented. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by an amount that is also not reasonably determinable.

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

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Independent Auditor's Report
(Continued)

The Required Supplementary information (Part I & II), as listed in the foregoing table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the police jury's basic financial statements. The combining and individual nonmajor fund financial statements are not a required part of the basic financial statements. The combining and individual nonmajor financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 19, 2012, on my consideration of the internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 19, 2012

REQUIRED SUPPLEMENTAL INFORMATION

PART I

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Management's Discussion and Analysis
December 31, 2011

The Management's Discussion and Analysis (MD&A) of the Rapides Parish Police Jury's financial performance provides an overview of the police jury's financial activities for the year ended December 31, 2011, with comparative totals presented for the year ended December 31, 2010. The MD&A is designed to focus on the current year's activities, resulting changes and currently known facts.

Overview of the Financial Statements

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

Government-Wide Financial Statements.

The government-wide financial statements are designed to provide readers with a broad overview of the Rapides Parish Police Jury's finances, in a manner similar to a private-sector business. These statements for the first time, combine governmental fund's current financial resources with capital assets and long-term debt obligations.

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

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The focus on the statement of activities is on both the gross and net cost of various activities which are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services.

The government-wide financial statements distinguish the different functions of the Rapides Parish Police Jury that is principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Rapides Parish Police Jury include general government, public safety, highways and streets, health and welfare, economic development, and culture and recreation. The Rapides Parish Police Jury does not, at this time, have any business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentations more familiar. The focus now is on the major fund types rather than the non-major fund types. The Rapides Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Management's Discussion and Analysis
(Continued)

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

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

The Rapides Parish Police Jury maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Statement C and Statement E, respectively. At December 31, 2011, these funds are considered to be major funds of the police jury. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Rapides Parish Police Jury adopts an annual appropriated budget for its general, special revenue, and debt service funds. Budgetary comparison statements have been provided at the fund type level for the major funds to demonstrate legal compliance with these budgets.

The basic governmental fund financial statements can be found in the Basic Financial Statements Section of this financial report.

Infrastructure Assets

General capital assets include land, improvements to land, easements, buildings, vehicles, machinery and equipment, infrastructure, and all other intangible assets that are used in operations and that have initial useful lives greater than one year. The parish has capitalized all purchased general capital and infrastructure assets.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Rapides Parish Police Jury's progress in funding its obligations. Required supplementary information can be found in the Required Supplementary section of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on the major fund's budgets.

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Management's Discussion and Analysis
 (Continued)

Government-Wide Financial Analysis

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Rapides Parish Police Jury, assets exceeded liabilities by \$71.261 million at the close of the most recent fiscal year.

A large portion of the Rapides Parish Police Jury's net assets reflects its investment in capital assets (land, buildings, machinery, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The Rapides Parish Police Jury uses these capital assets to provide services to citizens, consequently, these assets are not available for future spending. Although the police jury's investment in its capital assets is reported net of related debt, it is not a spendable resource. The resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Rapides Parish Police Jury's Net Assets

Total net assets for Governmental activities are \$71.261 million. The remaining balance of unrestricted net assets (\$22.445 million) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Rapides Parish Police Jury is able to report positive balances in net assets. The government's total net assets decreased by \$2.748 million. The following table presents, in millions, the comparative statement of net assets in a condensed format.

	<u>2010</u>	<u>2011</u>
<u>ASSETS</u>		
Current and other assets	\$37.246	\$39.447
Capital assets, net	<u>52.284</u>	<u>50.882</u>
Total Assets	<u><u>\$89.530</u></u>	<u><u>\$90.329</u></u>
<u>LIABILITIES</u>		
Current and other liabilities	\$2.840	\$1.783
Long-term liabilities	<u>12.681</u>	<u>17.285</u>
Total Liabilities	<u>15.521</u>	<u>19.068</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	50.033	48.777
Restricted	.039	.039
Unrestricted	<u>23.937</u>	<u>22.445</u>
Total Net Assets	<u><u>\$74.009</u></u>	<u><u>\$71.261</u></u>

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Management's Discussion and Analysis
 (Continued)

The results of current year's operations for the police jury are reported on the Statement of Activities. The following table presents, condensed comparative financial information (in millions) from that statement.

	<u>2010</u>	<u>2011</u>
<u>Revenues</u>		
Program revenues:		
Charges for services	\$4.591	\$4.421
Operating grants and contributions	4.692	6.869
Capital grants and contributions	.523	1.053
General revenues:		
Ad valorem taxes	14.286	15.346
Sales and use taxes	4.102	4.871
Other taxes and licenses	1.886	1.653
Federal grants	.473	.187
State grants	.974	.497
Interest earnings	.104	.159
Other general revenues	<u>1.704</u>	<u>2.437</u>
Total revenues	<u>33.335</u>	<u>37.493</u>
Current:		
General government:		
Legislative	.373	.416
Judicial	4.765	4.365
Elections	.309	.337
Finance and administration	5.036	5.929
Other	1.277	1.763
Public safety	8.174	9.750
Public works	9.533	9.944
Health and welfare	1.456	1.605
Culture and recreation	.434	3.096
Economic development and assistance	1.525	2.971
Debt service - interest and fiscal charges	<u>.152</u>	<u>.065</u>
Total expenses	<u>33.034</u>	<u>40.241</u>
Increase in net assets	<u><u>\$0.301</u></u>	<u><u>\$(2.748)</u></u>

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Management's Discussion and Analysis
(Continued)

Governmental Activities

Total revenues from governmental activities were \$37.494 million, an increase of \$3.157 million from the previous year. Sales taxes received this year were \$4.871 million an increase of \$.769 million over the previous year. Ad valorem taxes collected were \$15.346 million, an increase of \$1.059 million over the previous year. Funds received from the Louisiana Department Transportation and Development (Parish Transportation Act funds) were \$1.043 million, an increase of \$.055 million from the previous year.

Total expenditures in support of governmental activities were \$34.776 million, an increase of \$2.551 million from the previous year expenditures. Expenditures for public work projects (roads, bridges, etc.) totaled \$9.979 million, a decrease of \$.787 million the previous year expenditures. Expenditures in support of the parish's judicial system were \$4.365 million, a decrease of \$.400 million from the previous year expenditures.

Financial Analysis of the Government's Funds

As noted earlier, the Rapides Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Rapides Parish Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Rapides Parish Police Jury's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Rapides Parish Police Jury's governmental funds reported combined ending fund balances of approximately \$38.290 million, an increase of \$3.157 million from the previous year. Total fund balance for the general fund is \$5.064 million, an increase of \$.336 million from the previous year. The unassigned fund balance in the general fund was \$3.710 million, which constitutes an amount which is available for spending at the government's discretion. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The remainder of fund balance is in special purpose funds to indicate that it is not necessarily available for new spending because it has already been committed to pay for a variety of other special purposes for which the funds were created.

Budgetary Highlights

The major funds of the Rapides Parish police Jury includes the governmental funds presented on Statements C and E of the police jury's basic financial statements. Budgetary comparisons for these major funds is presented, as required supplemental information, on Schedules 1 through 3 of the police jury's basic financial statements. The following presents significant highlights of selected funds and the budgetary process.

General Fund - budgeted revenues exceeded actual revenues by approximately \$.134 million or 1.93 per cent. Actual expenditures were less than budgeted expenditures by approximately \$2.696 million or 25.89 percent.

Road and Bridge Fund - actual revenues exceeded budgeted revenues by approximately \$.231 million or 4.78 per cent. Actual expenditures were less than budgeted expenditures by approximately \$.979 million or 21.99 percent.

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Management's Discussion and Analysis
 (Continued)

Fire Protection District No. 2 Fund - actual revenues exceeded budgeted revenues by approximately \$.014 million or .33 per cent. Actual expenditures were less than budgeted expenditures by approximately \$5.199 million or 132.31 per cent.

Capital Asset and Debt Administration

Capital Assets - the Rapides Parish Police Jury's investment in capital assets for its governmental activities at December 31, 2011, amounts to \$50.882 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, and infrastructure added this year. Additional information on Rapides Parish Police Jury's capital assets can be found in the Note section of this report. The following table shows capital assets (in millions), net of accumulated depreciation, for the year ended December 31, 2011:

	<u>2010</u>	<u>2011</u>
Land	\$2.183	\$2.183
Construction in progress	5.214	4.234
Buildings and improvements	11.187	9.378
Furniture and equipment	7.614	7.504
Infrastructure	<u>26.086</u>	<u>27.583</u>
Totals	<u>\$52.284</u>	<u>\$50.882</u>

Debt Administration - at December 31, 2011, the Rapides Parish Police Jury had total debt outstanding of \$17.845 million. Of this amount, \$.113 million is comprised of general obligation bonds, \$.831 million is comprised of certificates on indebtedness, \$1.161 million is comprised of capital lease agreements, \$.534 million in compensated absences, and \$12.206 million relating to the recognition of other post-employment benefits. Additional information on the Rapides Parish Police Jury's long-term debt can be found in the Note section of this report.

Economic Factors and Next Years Budgets and Rates

Police Jurors and appointed officials use citizen input and consider many factors when setting the upcoming year's budget and tax millages. Our ad valorem taxes, state revenue sharing, severance taxes and sales tax collections are very important in this process accounting for approximately 65 per cent of the 2011 revenues. Budgetary estimates for the ad valorem and state revenue sharing are based upon expectations of what the tax rolls and approved millages will provide. The jury budgeted the severance taxes and sales tax revenues (combined approximately 27 per cent of total 2011 revenues) conservatively for the ensuing year's budget. Sales tax revenues have continued a slow trend of increasing over the past 20 years, but with the current economic conditions, this trend had declined in previous year, but has increased during 2011 and is expected to slowly increase in future years. Severance taxes are primarily controlled by the amount of timber harvested in the parish with some amount of oil activity. One major timberland owner recently sold all its mills and timberlands to a partnership and the timberlands were sold again to a private corporation. It is expected that they will continue to harvest timber to supply fiber to mills in the surrounding area.

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Management's Discussion and Analysis
(Continued)

Requests for Information

This financial report is designed to provide a general overview of the Rapides Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Rapides Parish Police Jury, ATTN: Treasurer, Post Office Box 1150, Alexandria, LA 71309-1150, phone 318/473-6660.

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Primary Government
Alexandria, Louisiana

**BASIC FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2011, AND FOR THE YEAR THEN ENDED
(WITH COMPARATIVE TOTALS, DECEMBER 31, 2010)**

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Statement of Net Assets
December 31, 2011
(With Comparative Totals, December 31, 2010)

ASSETS	2011	2010
-----	-----	-----
Cash and cash equivalents	\$22,486,815	\$21,876,788
Receivables	16,960,296	15,369,122
Other assets	516	492
Capital assets (net of accumulated depreciation):		
Nondepreciable:		
Land	2,183,415	2,183,415
Construction in progress	4,233,560	5,213,867
Depreciable:		
Buildings and improvements	9,378,160	11,187,258
Furniture, equipment, and other	7,504,437	7,613,684
Infrastructure	27,582,296	26,085,744
	-----	-----
TOTAL ASSETS	\$90,329,494	\$89,530,370
	=====	=====
LIABILITIES		

Accounts, salaries, and other payables	\$370,423	\$1,503,598
Deferred revenues	787,665	609,829
Interest payable	65,465	152,212
Long-term liabilities:		
Due within one year	559,085	574,995
Due in more than one year	17,285,639	12,680,819
	-----	-----
Total Liabilities	19,068,277	15,521,452
	-----	-----
NET ASSETS		

Invested in capital assets, net of related debt	48,776,814	50,032,928
Restricted for - debt service	38,614	38,802
Unrestricted	22,445,789	23,937,187
	-----	-----
TOTAL NET ASSETS	\$71,261,217	\$74,008,917
	=====	=====

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Statement of Activities
For the Year Ended December 31, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			2011	2010
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
Governmental activities:					
General government:					
Legislative	\$415,786	\$2,036,729	\$198,715	(\$415,786)	(\$372,600)
Judicial	4,364,615			(2,129,171)	(1,651,715)
Elections	337,441			(337,441)	(308,576)
Finance and administrative	5,929,438	516,709		(5,412,729)	(5,029,511)
Other	1,763,188	203,373		(1,559,816)	(1,277,020)
Public safety	9,749,926	1,514,225	\$897,702	(7,337,999)	(5,683,014)
Public works	9,944,305	7,053	2,186,960	(7,132,744)	(7,701,410)
Health and welfare	1,604,782		950,130	(654,652)	(1,207,802)
Culture and recreation	3,096,470	142,981	163,666	(2,789,823)	(225,886)
Economic development and assistance	2,970,030		2,472,059	(62,233)	317,916
Debt service	65,465			(65,465)	(88,780)
Total Governmental Activities	40,241,446	4,421,070	6,869,232	(27,897,859)	(23,228,399)
General revenues:					
Taxes:					
Property taxes, levied for general purposes				15,345,751	14,286,379
Sales and use taxes, levied for general purposes				2,132,571	1,993,302
Sales and use taxes, levied for public works				2,738,533	2,108,458
Other taxes, licenses, and penalties				573,881	866,141
Licenses and permits				1,078,887	1,019,835
Federal grant programs - unrestricted				187,269	472,515
State grant programs - unrestricted				496,915	974,468
Interest and investment earnings				158,890	104,035
Miscellaneous				2,437,463	1,703,881
Total general revenues and special items				25,150,159	23,529,014
Changes in net assets				(2,747,700)	300,616
Net assets - beginning of year				74,008,917	73,708,301
Net assets - end of year				\$71,261,217	\$74,008,917

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

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2011
 (With Comparative Totals, December 31, 2010)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	OTHER GOVERNMENTAL FUNDS	2011 TOTAL GOVERNMENTAL FUNDS	2010 TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	\$2,401,642	\$1,204,202	\$5,211,628	\$13,669,343	\$22,486,815	\$21,876,788
Receivables	2,715,414	395,714	3,960,164	9,889,003	16,960,296	15,369,122
Interfund receivables	143,428			516	143,428	105,243
Other					516	492
TOTAL ASSETS	\$5,260,484	\$1,599,916	\$9,171,792	\$23,558,862	\$39,591,055	\$37,351,645
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$196,719	\$26,127	\$4,297	\$143,280	\$370,423	\$1,503,598
Interfund payables				143,428	143,428	105,243
Deferred revenues				787,665	787,665	609,829
Total liabilities	196,719	26,127	4,297	1,074,373	1,301,516	2,218,670
Fund Balances						
Restricted for:						
Judicial				119,685	119,685	75,295
Other general government	44,400			154,078	198,478	147,384
Public safety	323,181		9,167,495	9,641,120	19,131,795	17,371,383
Public works		1,573,789		9,684,875	11,258,664	10,594,209
Health and welfare				2,675,492	2,675,492	2,191,720
Culture and recreation				170,626	170,626	163,020
Debt service				38,614	38,614	38,802
Employee benefits	986,494			986,494	986,494	962,124
Unassigned	3,709,691				3,709,691	3,589,038
Total Fund Balances	5,063,766	1,573,789	9,167,495	22,484,490	38,289,539	35,132,975
TOTAL LIABILITIES AND FUND BALANCES	\$5,260,484	\$1,599,916	\$9,171,792	\$23,558,863	\$39,591,055	\$37,351,645

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

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana

Reconciliation of the Governmental Funds
 Balance Sheet to the Statement of Net Assets
 December 31, 2011
 (With Comparative Totals, December 31, 2010)

	2011	2010
Total Fund Balances - Governmental Funds	\$38,289,539	\$35,132,975
Cost of capital assets	\$389,349,879	
Less - accumulated depreciation	(338,468,011)	52,283,968
Elimination of interfund assets and liabilities:		
Interfund receivables	143,428	
Interfund payables	(143,428)	NONE
Long-term liabilities:		
Bonds payable	113,000	
Certificates of indebtedness payable	831,000	
Capital leases payable	1,161,054	
Compensated absences payable	534,170	
Other post-employment benefits	15,205,500	
Interest payable - current	65,465	(13,408,025)
Net Assets	\$71,261,217	\$74,008,917

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

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals for the Year Ended December 31, 2010)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	OTHER GOVERNMENTAL FUNDS	2011 TOTAL GOVERNMENTAL FUNDS	2010 TOTAL GOVERNMENTAL FUNDS
REVENUES						
Taxes:						
Ad valorem	\$1,788,153		\$4,293,854	\$9,263,744	\$15,345,751	\$14,286,379
Sales and use		\$2,738,533		2,132,571	4,871,103	4,101,761
Other taxes, penalties, and interest	573,881				573,881	544,837
Licenses and permits	1,078,887				1,078,887	1,019,835
Intergovernmental revenues:						
Federal funds	641,437	520,193		3,508,298	4,669,928	3,458,096
State funds	496,915	1,399,691	161,567	1,680,581	3,738,754	3,203,117
Local funds	16,530			841,512	858,042	510,655
Fees, charges, and commissions for services	1,876,261			2,272,487	4,148,748	4,064,258
Fines and forfeitures	5,182			854,767	859,949	854,524
Use of money and property	8,596	7,861	10,480	131,954	158,890	104,035
Miscellaneous	991,670			124	991,794	1,186,986
Total revenues	7,477,510	4,666,277	4,465,901	20,686,038	37,295,726	33,334,481
EXPENDITURES						
Current:						
General government:						
Legislative	415,786				415,786	383,934
Judicial	1,841,728				4,364,615	4,764,884
Elections	337,441				337,441	308,576
Finance and administrative	1,074,935	119,605			1,194,539	2,190,497
Other	1,838,832				2,054,137	1,083,612
Public safety	2,128,501		195,932		10,570,707	8,258,480
Public works			3,591,924		9,979,355	10,766,751
Health and welfare				19,373	1,334,456	1,258,016
Culture and recreation	15,612	4,281,913		4,850,282	728,065	516,469
Economic development and assistance	106,374			5,697,443	2,931,522	1,512,347
Debt service				621,691	657,546	1,171,409
Total expenditures	7,759,208	4,401,517	3,787,857	18,619,588	34,568,170	32,214,976

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

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals for the Year Ended December 31, 2010)

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND	OTHER GOVERNMENTAL FUNDS	2011 TOTAL GOVERNMENTAL FUNDS	2010 TOTAL GOVERNMENTAL FUNDS
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$281,697)	\$264,760	\$678,044	\$2,066,450	\$2,727,557	\$1,119,505
OTHER FINANCING SOURCES (Uses)						
Increase in long-term debt	3,080,711			429,008	429,008	268,432
Operating transfers in	(2,463,497)			1,518,489	4,599,200	3,392,361
Operating transfers out				(2,135,703)	(4,599,200)	(3,392,361)
Total other financing sources (uses)	617,214	NONE	NONE	(188,206)	429,008	268,432
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	335,517	264,760	678,044	1,878,244	3,156,565	1,387,937
FUND BALANCES AT BEGINNING OF YEAR	4,728,249	1,309,029	8,489,450	20,606,246	35,132,974	33,745,038
FUND BALANCES AT END OF YEAR	\$5,063,766	\$1,573,789	\$9,167,495	\$22,484,490	\$38,289,539	\$35,132,975

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

	2011	2010
	-----	-----
	\$3,156,565	\$1,387,937
	-----	-----

Total net change in fund balances - governmental funds

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

Capital outlays are reported in governmental funds as expenditures. However,
in the Statement of Activities, the cost of those assets is allocated over
their estimated useful lives as depreciation expense. This is the amount by
which depreciation expense exceeds capital outlay in the period:

Capital outlays	\$2,229,306
Depreciation expense	3,631,407

	(1,402,100)	1,007,084
--	-------------	-----------

Proceeds from financing arrangements entered into are included in the
Governmental Funds as other financing sources, but debt proceeds are
not reported on the Statement of Activities but are reported on the
Statements of Net Assets

	(429,008)	(268,432)
--	-----------	-----------

Repayment of long-term liabilities is an expenditure in the Governmental
Funds, but the repayment reduces long-term liabilities in the
Statement of Net Assets

	657,546	1,171,409
--	---------	-----------

In the Statement of Activities, certain operating expenses, such as
compensated absences are measured by the amounts earned during
year, but in the Governmental Funds expenditures for these items
are measured by the amount of financial resources used.

	(4,665,237)	(2,845,171)
--	-------------	-------------

Interest on long-term debt in the Statement of Activities differs
from the amount reported in the Governmental Funds because
interest is recognized as an expenditure in the when it is due,
and thus requires the use of current financial resources. In the
Statement of Activities, however, interest expense is recognized
as the interest accrues, regardless of when it is due.

	(65,465)	(152,212)
	-----	-----

Change in net assets of governmental activities

	(\$2,747,700)	\$300,616
	=====	=====

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

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Statement of Net Assets
 December 31, 2011
 (With Comparative Totals, December 31, 2010)

	Sales Tax	Hotel Motel Tax	Renaissance	Senior Citizens	2011 Total	2010 Total
ASSETS						
Cash and equivalents	\$5,191	\$4,312	\$67,906	\$74,209	\$151,618	\$146,733
Receivables	12,605,390		1,223,136	630,412	14,458,938	13,671,664
	12,610,581	4,312	1,291,042	704,621	14,610,556	13,818,397
TOTAL ASSETS						
LIABILITIES						
Accounts payable			\$2,333	\$1,202	\$3,534	\$5,657
Due to taxing bodies and others	\$12,610,581	\$4,312	1,288,709	703,420	14,607,022	13,812,740
	\$12,610,581	\$4,312	\$1,291,042	\$704,621	\$14,610,556	\$13,818,397
TOTAL LIABILITIES						

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

RAPIDES PARISH POLICE JURY
(Primary Government)
Alexandria, Louisiana

Notes to the Basic Financial Statements
As of and for the Year Ended December 31, 2011

INTRODUCTION

The Rapides Parish Police Jury is the governing authority for Rapides 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. The jurors serve four-year terms which expire in January 2012.

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 their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Rapides Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the police jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Basic Financial Statements
(Continued)

C. FUNDS

The police jury uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain police jury functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the police jury are classified as follows:

Governmental Funds

Governmental funds account for all or most of the police jury's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the police jury. The following are the police jury's primary governmental funds:

General Fund -- the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.

Special revenue funds -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt service funds -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

Capital projects funds -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary (agency) funds -- account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency fund has no measurement focus, but does use the modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements - include the Statement of Net Assets (Statement A) and the Statement of Activities (Statement B). These financial statements report the financial position and results of operations for the police jury as a whole. Fiduciary funds, if applicable, are not included at this level, as they are only reported in the Statement of Fiduciary Net Assets at the fund financial statement level.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Basic Financial Statements
(Continued)

The Government-Wide Financial Statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) derive directly from parties outside the police jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the police jury's general revenues.

Allocation of Indirect Expenses - The police jury reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Fund Financial Statements - governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Fund financial statements report detailed information about the police jury. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and, if applicable, the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The police jury considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Federal and state entitlements (which includes state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Expenditure driven Federal and state grants are recorded as restricted grants-in-aid when the reimbursable expenditures have been incurred.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Basic Financial Statements
(Continued)

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the Rapides Parish Sales and Use Tax Department (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they are available to the police jury.

Based on the above criteria, federal and state entitlements, ad valorem taxes, and sales and use tax are treated as susceptible to accrual by the police jury.

Expenditures

Salaries are recorded as expenditures when earned.

Purchases of various operating equipment and supplies are recorded as expenditures in the accounting period they are purchased.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Transfers between funds that are not expected to be repaid, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying events occur.

Deferred Revenues

The police jury, if applicable, reports deferred revenues on its fund financial statements balance sheet. Deferred revenues arise when resources are received by the police jury before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the police jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Basic Financial Statements
(Continued)

E. BUDGETS

The police jury adopts annual budgets on the General Fund and special revenue funds. The proposed budgets are prepared by the treasurer and the finance committee of the police jury during October/November of each year. During November/December, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. At its meeting in December, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the results of the public hearing and the desires of the police jury as a whole. The budgets are then adopted, and notice is published in the official journal.

The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Encumbrances are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

The treasurer is authorized to transfer amounts between line items within a fund; however, when requested by the police jury, budgetary comparisons are prepared and presented to the police jury during a regular meeting. The police jury reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the police jury minutes published in the official journal. Budget amounts included in the accompanying financial statements include the original and final amended budget amounts.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

H. INVESTMENTS

In accordance with Louisiana Revised Statute (LSA-R.S.) 32:2955, the police jury, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the police jury may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at fair value.

I. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivables and payables on the fund financial statements but are eliminated for reporting purposes on the government-wide financial statements.

J. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury capitalizes all assets with an estimated useful life of more than one year. Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. All capital assets, other than land and construction in progress, are depreciated using the straight-line method of depreciation. Interest costs on debt used to finance the acquisition and/or construction of capital assets are not capitalized. The following is a summary of the estimated useful life(s) of the various capital assets of the police jury:

Asset Type	Useful Life (Years)
Streets and bridges	30 - 70
Buildings and improvements	20 - 40
Machinery and Equipment	5 - 20
Furniture and fixtures	5

K. COMPENSATED ABSENCES

All employees earn from 80 to 200 hours of vacation leave each year, depending on their length of service with the police jury. Because 160 hours is the maximum amount of vacation leave that can be accumulated, the amount of vacation leave an employee accumulates over this amount is rolled over into their sick leave.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Basic Financial Statements
(Continued)

Employees who are required by their department head to perform overtime work in excess of their normal work schedule shall be credited with compensatory leave for an hour and one-half for each hour worked basis with a maximum accumulation of 240 hours. Within this maximum, it may be carried forward from year to year. Upon termination or death, an employee or their estate shall be paid at their regular monthly rate for all accumulated compensatory leave. No accrued current expenditures are reported in the governmental funds, as the amounts are considered immaterial, but the full liability and related costs are reported in the government-wide financial statements.

Accumulated sick leave is not paid to an employee upon termination, accordingly, no liability has been recorded relating to these sick leave benefits.

L. RESTRICTED NET ASSETS

For government-wide statement of net assets, net assets, if applicable, are reported as restricted when constraints placed on net asset use are either, externally imposed by creditors (such as debt covenants, construction contracts, etc.), grantors, contributors, or laws or regulations of other governments and/or imposed by law through constitutional provisions or enabling legislation.

M. FUND EQUITY

Effective for fiscal years ending December 31, 2011, the police jury implemented the requirements of GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This statement provides more clearly defined fund balance categories to make the nature and extent of constraints placed on government's fund balance more transparent. The following classifications describe the relative strength of spending constraints:

Nonspendable Fund Balance - amounts that are not in spendable form; i.e., inventory, prepaid expenses, etc.

Restricted Fund Balance - amounts constrained to specific purposes by their providers; i.e., grantors, bondholders, and higher levels of government through constitutional provision or enabling legislation.

Committed Fund Balance - amounts constrained to specific purposes, by the jury, using its highest level of decision-making authority. These fund balances can not be used for any other purpose unless the jury takes the same highest level action to remove or modify the constraint.

Assigned Fund Balance - amounts the police jury intends to use for a specific purpose. Intent is expressed by the jury.

Unassigned Fund Balance - amounts that are available for unrestricted expenditure. Positive amounts are reported only in the General Fund.

Beginning fund balances of the governmental funds have been restated to reflect the aforementioned classifications.

The jury establishes and/or modifies fund balance commitments by the passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a commitment of the fund. Assigned fund balances are established by the board through the adoption or amendment of the budget as intended for a specified purpose.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Basic Financial Statements
(Continued)

N. EXTRAORDINARY AND SPECIAL ITEMS

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

O. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

P. SALES TAXES

The Rapides Parish Police Jury has been authorized to levy and collect the following sales and use taxes:

A one per cent sales and use tax, approved by the voters on September 1967, for an indefinite period. The tax proposition provides that the tax be used to construct and maintain public roads, highways, bridges, and other capital improvements; to pay salaries of parish employees; and for any other lawful purposes, including funding bonds in the manner provided by Louisiana law for capital improvements.

A one-half per cent sales and use tax, renewed by the voters on April 2, 2011, for an indefinite period. The sales tax is collected in the area within Rapides Parish that is outside the corporate limits of the cities of Alexandria and Pineville (Sales Tax District No. 3). The tax proposition provides that the tax be used construct and maintain public streets, roads, highways, bridges, and drainage.

Q. ESTIMATES

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

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

2. CASH AND CASH EQUIVALENTS

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

Governmental Funds

Interest-bearing demand deposits \$22,486,815

Agency Funds

Interest-bearing demand deposits 151,618

Total Cash and Cash Equivalents \$22,638,433

The collected bank balances (cash and cash equivalents), at December 31, 2011, are secured as follows:

Description	Category			Bank	Book
	1	2	3	Balance	Balance
Demand deposits	<u>\$250,000</u>	<u>NONE</u>	<u>\$31,961,933</u>	<u>\$32,211,933</u>	<u>\$22,638,433</u>

Category 1 includes cash and cash equivalents that are insured or registered or for which the securities are held by the police jury or its agent in the police jury's name. Category 2 includes uninsured and unregistered cash and cash equivalents for which securities are held by the bank's trust department, broker-dealers, or agent in the police jury's name. Category 3 includes uninsured and unregistered cash and cash equivalents for which the securities are held by the bank's trust department, broker-dealer, or by its agent but not in the police jury's name.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

3. RECEIVABLES

The receivables at December 31, 2011, are as follows:

Class of Receivable	General Fund	Road and Bridge Fund	Fire Protection District No. 2 Fund	Other Governmental Funds	Total
Taxes:					
Ad valorem	\$1,641,517		\$3,915,896	\$8,614,978	\$14,172,391
Other taxes penalties, and interest	145,506				145,506
Licenses and permits					
Intergovernmental revenues:					
Federal	162,473	\$201,355		232,602	596,431
State	120,459	192,449	43,241	564,226	920,376
Fees, charges, & commissions	18,784			375,950	394,734
Fines and forfeitures	204			44,990	45,195
Other	626,470	1,910	1,026	56,257	685,663
Total	<u>\$2,715,414</u>	<u>\$395,714</u>	<u>\$3,960,164</u>	<u>\$9,443,306</u>	<u>\$16,960,296</u>

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

4. CAPITAL ASSETS

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

	Land	Construction in Progress	Buildings and Improvements	Furniture and Equipment	Infrastructure	Total
Beginning Balance	\$2,183,415	5,213,867	\$25,570,386	\$19,663,033	\$334,489,872	\$387,120,573
Additions		\$3,871,782	261,011	1,184,459	4,428,243	9,745,495
Deductions		(4,852,089)	(2,433,279)	(230,821)		(7,516,189)
Ending Balance	2,183,415	4,233,560	23,398,119	20,616,670	338,918,115	389,349,879
Accumulated Depreciation						
Beginning Balance	NONE	NONE	(14,383,128)	(12,049,348)	(308,404,128)	(334,836,605)
Additions			(582,128)	(1,275,701)	(2,931,692)	(4,789,521)
Deductions			945,298	212,817		1,158,115
Ending Balance	NONE	NONE	(14,019,959)	(13,112,233)	(311,335,820)	(338,468,011)
Ending Balance, net	\$2,183,415	\$4,233,560	\$9,378,160	\$7,504,437	\$27,582,296	\$50,881,868

Depreciation charged to the following functions:

General government	\$306,098
Public safety	1,107,292
Public works	3,261,160
Health and welfare	97,625
Culture and recreation	10,226
Economic development and assistance	7,121
Total	\$4,789,521

5. PENSION PLANS

Parochial Employees Retirement System of Louisiana - substantially all employees of the police jury, excluding employees of the Rapides Parish Fire Protection Districts, are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials, enrolled as of January 1, 1997, are eligible to participate in the system. Under Plan A, employees who were hired prior to January 1, 2008, may retire at or after age 65 with at least 7 years of credited service, at age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service and employees who were hired after January 1, 2008, may retire at age 67 with at least 7 years of credited service, at age 62 with at least 10 years of credited service, or at age 55 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Basic Financial Statements
(Continued)

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

Under Plan A, members are required by state statute to contribute 9.50 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 15.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 2011, 2010, and 2009, were \$1,185,120, \$1,104,599, and \$823,647, respectively, equal to the required contributions for each year.

Louisiana Firefighters Retirement System - substantially all employees of the Rapides Parish Fire Protection Districts are members of the Louisiana Firefighters Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the system is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the system. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third per cent of the final-average salary for each year of creditable service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 if they had at least 20 years of creditable service at termination) and receive their benefit accrued to their date of termination. The system provides death and disability benefits. Benefits are established by state statute.

The system issues a publicly available financial report, annually, that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Firefighters Retirement System of Louisiana, 2722 Wooddale Blvd., Baton Rouge, LA 70805, or by calling (225)925-4060.

Members of the system are required to contribute 10.00 percent of their annual covered salary to the plan, while the employer's current contribution rate is 23.25 per cent. The contribution requirements of plan members and their employer are established and may be amended by state statute. As provided by Louisiana Revised Statutes (LSA-R.S.) 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior year. The employer contributions to the system for the years ended December 31, 2011, 2010, and 2009, were \$579,812, \$442,305, and \$294,671, and respectively, equal to the annually required contributions.

6. LONG-TERM LIABILITIES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment, i.e., vehicles, tractors, motor graders, et cetera, are paid from the Parish Transportation Fund and the Road District Maintenance Funds.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

The following is a schedule of changes in long-term liabilities for the year ended December 31, 2011:

	General Obligation Bonds	Certificates of Indebtedness	Capital Leases	Compensated Absences	Other Post- Employment Benefits	Total
Beginning Balance	\$166,000	\$982,000	\$1,103,040	\$497,880	\$10,506,892	\$13,255,813
Additions			429,008	36,290	5,382,439	5,847,737
Deductions	(53,000)	(151,000)	(370,995)		(683,831)	(1,258,826)
Ending Balance	\$113,000	\$831,000	\$1,161,054	\$534,170	\$15,205,500	\$17,844,724
Due within one year	\$55,000	\$160,000	\$344,085			\$559,085
Due in more than one year	58,000	671,000	816,969	\$534,170	\$15,205,500	17,285,639
Total	\$113,000	\$831,000	\$1,161,054	\$534,170	\$15,205,500	\$17,844,724

The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments:

Year End December 31,	Capital Lease Obligations
2012	\$414,740
2013	257,666
2014	257,666
2015	211,055
2016	96,096
Total minimum lease payments	1,237,223
Less - amount representing interest	(76,169)
Net present value of future lease payments	\$1,161,054

7. POST-EMPLOYMENT BENEFITS

The Rapides Parish Police Jury provides certain continuing post-employment health care benefits for its employees. Substantially all of the Rapides Parish Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Rapides Parish Police Jury. These benefits for retirees/spouses and similar benefits for active employees are provided through, whose monthly premiums are paid jointly by the employee and the Rapides Parish Police Jury. There were 85 retirees and 371 active employees participating in the insurance program during this year.

Plan Description

The Rapides Parish Police Jury's medical and pharmacy benefits are provided through a commercial insurance company. The plan is a single-employer plan for financial reporting purposes and for this valuation.

Participants, hired prior to January 1, 2007, are eligible for medical and pharmacy benefits upon retirement at age 65 with at least 7 years of service, at age 60 with at least 10 years of service, at age 55 with at least 25 years of service, and at any age with at least 30 years of service.

All other participants are eligible for medical and pharmacy benefits upon retirement at age 67 with at least 7 years of service, at age 62 with at least 10 years of service, at age 55 at least 30 years of service.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

Contribution Rates

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. At December 31, 2011, retirees age 64 and younger pay a monthly rate of \$75.33 for retiree and \$307.42 for retiree and spouse, and retirees 65 and older pay \$41.11 for retiree and \$225.08 for retiree and spouse.

Funding Policy

The Rapides Parish Police Jury, effective January 1, 2008, implemented Government Accounting Standards Board Statement Number 45 (GASB 45), Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions.

Annual Required Contribution

Rapides Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined, as of January 1, 2011, in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the year beginning January 1, 2011, for medical and pharmacy benefits as set forth below:

	Medical & <u>Pharmacy</u>
Normal cost	\$2,801,848
30-year UAL amortization amount	<u>2,803,741</u>
Annual required contribution (ARC)	<u><u>\$5,605,589</u></u>

Net Post-employment Benefit Obligation (Asset)

The table below shows Rapides Parish Police Jury's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending December 31, 2011:

	Medical & <u>Pharmacy</u>
Beginning Net OPEB Obligation	\$10,506,892
Annual required contribution (ARC)	5,606,589
Interest on Net OPEB Obligation	420,276
ARC Adjustment	<u>(643,426)</u>
Annual OPEB Cost	5,383,439
Contributions made	<u>(683,831)</u>
Change in Net OPEB Obligation	<u><u>4,699,608</u></u>
Ending Net OPEB Obligation	<u><u>\$15,206,500</u></u>

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

The following table shows Rapides Parish Police Jury's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability, assuming a 4.00% discount rate (without prefunding), compounded annually:

Post- Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Liability (Asset)
Medical & pharmacy	12/31/2011	\$5,382,439	13.0%	\$15,205,500
Medical & pharmacy	12/31/2010	\$3,698,803	23.0%	\$10,506,892
Medical & pharmacy	12/31/2009	\$4,459,138	6.0%	\$7,643,351

Funded Status and Funding Progress

In the fiscal year ending December 31, 2011, Rapides Parish Police Jury made no contributions to its post-employment benefits plan. The funding status is as follows:

Actuarial accrued liability (UAL) - medical & pharmacy	\$45,784,011
Actuarial value of plan assets	NONE
Unfunded actuarial accrued liability (UAAL)	\$45,784,011
Funded ratio (actuarial value of plan assets/AAL)	0.0%

Actuarial accrued liability is defined as that portion, as determined by a particular actuarial cost method (Rapides Parish Police Jury uses the Unit Credit Actuarial Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in the fiscal year, the entire actuarial accrued liability was unfunded.

The schedule of funding progress presented as required supplemental information presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Rapides Parish Police Jury and its employee plan members) at the time of the valuation. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

Actuarial Cost Method

The ARC is determined using the Unit Credit Actuarial Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets

Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board SOP 6, as provided in paragraph number 125 of GASB Statement 45.

Withdrawal Rate

A service-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each service-year are below:

<u>Years of Service</u>	<u>Percent Turnover</u>
Less than 1	25.0%
1	21.0
2	15.0
3	12.0
4	10.0
5	9.0
6	8.0
7	7.0
8	6.0
9	5.0
10-11	4.0
12-13	3.0
14-19	2.0
19+	1.0

Investment Return Assumption (Discount Rate)

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long-term return of a balanced and conservative investment portfolio under professional management.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

Healthcare Inflation (Trend Assumption)

The trend assumptions for medical and pharmacy costs and retiree premiums are summarized below:

<u>Year</u>	<u>Trend</u>
2011	8.50%
2012	8.00
2013	7.50
2014	8.00
2015	6.50
2016	6.10
2017	6.00
2018	8.60
2019-2020	6.30
2021	6.40
2022-2023	6.30
2024	6.20
2025	6.40
2026	6.90
2027	3.80
2028-2029	6.70
2030-2031	6.60
2032-2035	6.50
2036-2081	6.40
2082-2083	4.80
2084+	4.70

Mortality Rates

Sex Distinct RP 2000 Combined Healthy Mortality Table projected to 2012 using Scale AA.

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The police jury does not transfer any balance due at year-end to the general fund because it appropriates funds in excess of this amount on an annual basis; accordingly, this amount, if any, has not been recorded as a liability of the criminal court fund or as a receivable of the general fund.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Basic Financial Statements
 (Continued)

9. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 2011 are as follows:

	<u>Interfund</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$143,428	
Other governmental funds		\$143,428
Totals	<u>\$143,428</u>	<u>\$143,428</u>

10. RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. With the exception of general liability and errors and omissions insurance, which have not been obtained, the police jury carries commercial insurance for all the aforementioned risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

11. LITIGATION

At December 31, 2011, the police jury is involved in several lawsuits. In the opinion of the police jury's legal counsel, none of the lawsuits will result in loss to the police jury in excess of the police jury's insurance.

REQUIRED SUPPLEMENTAL INFORMATION
PART II

**RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
BUDGETARY COMPARISONS
FOR THE YEAR ENDED DECEMBER 31, 2011**

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
REVENUES				

Taxes:				
Ad valorem	\$1,660,000	1,700,000	1,711,795	\$11,795
Other taxes, penalties, and interest	510,000	566,580	570,557	3,977
Licenses and permits	983,081	1,077,972	1,078,887	915
Intergovernmental revenues:				
Federal funds	109,045	109,374	478,964	369,590
State funds	479,950	528,193	528,272	79
Local funds	14,000	14,000	16,530	2,530
Fees, charges, and commissions for services	1,807,561	1,798,099	1,319,406	(478,693)
Fines and forfeitures	6,100	5,300	5,368	68
Use of money and property	7,010	6,446	8,370	1,923
Miscellaneous	1,076,291	1,129,653	1,083,651	(46,002)
	-----	-----	-----	-----
Total revenues	6,653,038	6,935,618	6,801,800	(133,818)

EXPENDITURES				

Current:				
General government:				
Legislative	477,537	426,209	404,215	21,994
Judicial	2,054,907	1,960,536	1,895,782	64,754
Elections	313,786	311,852	337,374	(25,522)
Finance and administration	1,495,902	2,571,280	996,859	1,574,422
Other	2,075,071	2,055,633	960,381	1,095,252
Public safety	2,847,227	2,935,998	3,003,727	(67,729)
Health and welfare	15,612	15,612	15,612	
Economic development and assistance	145,200	138,053	104,815	33,238
	-----	-----	-----	-----
Total expenditures	9,425,243	10,415,174	7,718,765	2,696,409

EXCESS (Deficiency) OF REVENUES				

OVER EXPENDITURES	(2,772,205)	(3,479,556)	(916,965)	2,562,591

OTHER FINANCING SOURCES (Uses)				

Operating transfers in	2,947,626	3,054,543	3,080,711	26,168
Operating transfers out	(2,416,452)	(2,440,068)	(2,440,068)	
	-----	-----	-----	-----
Total other financing sources (uses)	531,174	614,475	640,643	26,168

EXCESS (Deficiency) OF REVENUES AND OTHER				

SOURCES OVER EXPENDITURES AND OTHER USES	(2,241,031)	(2,865,081)	(276,323)	2,588,758

FUND BALANCES AT BEGINNING OF YEAR				
	2,865,081	2,865,081	2,865,081	NONE

FUND BALANCES AT END OF YEAR				
	\$624,050	NONE	\$2,588,759	\$2,588,758
	=====	=====	=====	=====

See Independent Auditor' Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2011

RECONCILIATION OF BUDGETARY BASIS TO GAAP	

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - SCHEDULE 1	(\$276,323)
REVENUES/RECEIVABLES	675,711
EXPENDITURES/PAYABLES	(40,442)
OTHER	(23,429)

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - STATEMENT E	\$335,517 =====

See Independent Auditor' Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND - ROAD AND BRIDGE FUND

Statement of Revenues, Expenditures, and Changes in
 Fund Balance - Budget and Actual
 For the Year Ended December 31, 2011

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Sales and use	\$1,934,456	\$2,614,456	\$2,738,533	\$124,077
Intergovernmental revenues:				
Federal funds	250,000	526,500	527,404	904
State funds	1,310,000	1,410,000	1,507,457	97,457
Use of money and property	26,750	62,650	71,675	9,025
Total revenues	3,521,206	4,613,606	4,845,068	231,462
EXPENDITURES				
Current - public works	3,675,984	5,429,508	4,450,817	978,691
Total expenditures	3,675,984	5,429,508	4,450,817	978,691
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(154,778)	(815,902)	394,251	1,210,153
FUND BALANCES AT BEGINNING OF YEAR	(154,778)	815,902	815,902	NONE
FUND BALANCES AT END OF YEAR	NONE	NONE	\$1,210,153	\$1,210,153
RECONCILIATION OF BUDGETARY BASIS TO GAAP				
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - SCHEDULE 1			\$394,251	
REVENUES/RECEIVABLES			(178,791)	
EXPENDITURES/PAYABLES			49,300	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - STATEMENT E			\$264,760	

See Independent Auditor' Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 GOVERNMENTAL FUND - FIRE PROTECTION DISTRICT NO. 2

Statement of Revenues, Expenditures, and Changes in
 Fund Balance - Budget and Actual
 For the Year Ended December 31, 2011

	Budgeted Amounts		Actual on Budgetary Basis	Actual Over/ (Under)
	Original	Final		
REVENUES				
Taxes - ad valorem	\$4,000,000	\$4,120,000	\$4,135,478	\$15,478
Intergovernmental revenues - state funds	150,500	162,700	162,628	(72)
Use of money and property	11,500	20,300	19,311	(989)
Total revenues	4,162,000	4,303,000	4,317,417	14,417
EXPENDITURES				
Current - public safety	8,744,757	9,127,974	3,929,189	5,198,785
Total expenditures	8,744,757	9,127,974	3,929,189	5,198,785
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(4,582,757)	(4,824,974)	388,229	5,213,203
FUND BALANCES AT BEGINNING OF YEAR	4,582,757	4,824,974	4,824,974	NONE
FUND BALANCES AT END OF YEAR	NONE	NONE	\$5,213,203	\$5,213,203
RECONCILIATION OF BUDGETARY BASIS TO GAAP				
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - SCHEDULE 1			\$388,229	
REVENUES/RECEIVABLES			148,484	
EXPENDITURES/PAYABLES			141,332	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - STATEMENT E			\$678,045	

See Independent Auditor' Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 MAJOR GOVERNMENTAL FUNDS

Reconciliation of Non-GAAP (Budgetary) Basis to
 GAAP Basis Financial Statements
 For the Year Ended December 31, 2011

	GENERAL FUND	ROAD AND BRIDGE FUND	FIRE PROTECTION DISTRICT NO. 2 FUND
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - SCHEDULE 1	(\$276,323)	\$394,251	\$388,229
REVENUES/RECEIVABLES	675,711	(178,791)	148,484
EXPENDITURES/PAYABLES	(40,442)	49,300	141,332
OTHER	(23,429)		
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES - STATEMENT E	\$335,517	\$264,760	\$678,045
	=====	=====	=====

See Independent Auditor' Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

OPEB FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2011

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Schedule OPEB Funding Progress
For the Year Ended December 31, 2011

Actuarial Valuation Date <u>July 1,</u>	Actuarial Value of <u>Assets</u>	Actuarial Accrued Liability <u>UAAL</u>	Unfunded Actuarial Accrued Liability <u>UAAL</u>	Discount <u>Rate</u>	Funded <u>Ratio</u>
2011	\$0.00	\$45,784,011	\$45,784,011	4.00%	0.00%
2010	\$0.00	\$34,313,780	\$34,313,780	4.00%	0.00%
2009	\$0.00	\$34,313,780	\$34,313,780	4.00%	0.00%

See Independent Auditor's Report.

OTHER SUPPLEMENTAL INFORMATION

RAPIDES PARISH POLICE JURY, PRIMARY GOVERNMENT
ALEXANDRIA, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

OTHER SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2010)

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2011
 (With Comparative Totals, December 31, 2010)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	2011 TOTAL	2010 TOTAL
ASSETS					
Cash and cash equivalents	\$13,587,383	\$38,614	\$43,346	13,669,343	\$13,149,927
Receivables	9,827,724		61,279	9,889,003	8,846,490
Intergovernmental receivables					492
Other assets	516			516	
TOTAL ASSETS	\$23,415,623	\$38,614	\$104,625	\$23,558,863	\$21,996,908
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$124,555		\$18,726	\$143,280	\$675,590
Interfund payables	143,428			143,428	105,243
Deferred revenues	701,766		85,899	787,665	609,829
Total liabilities	969,748	NONE	104,625	1,074,373	1,390,662
Fund Equity:					
Fund balances (deficit):					
Restricted for:					
Judicial	119,685			119,685	75,295
Other general government	154,078			154,078	140,115
Public safety	9,641,120			9,641,120	8,712,115
Public works	9,684,875			9,684,875	9,285,180
Health and welfare	2,675,492			2,675,492	2,191,720
Culture and recreation	170,626			170,626	163,020
Debt service		\$38,614		38,614	38,802
Total Fund Equity	22,445,875	38,614	NONE	22,484,490	20,606,246
TOTAL LIABILITIES AND FUND EQUITY	\$23,415,623	\$38,614	\$104,625	\$23,558,863	\$21,996,908

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - OTHER GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals, For the Year Ended December 31, 2010)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	2011 TOTAL	2010 TOTAL
REVENUES					

Taxes:					
Ad valorem	\$9,263,744			\$9,263,744	\$8,413,327
Sales and use	2,132,571			2,132,571	1,993,302
Intergovernmental revenues:					
Federal funds	3,558,099		\$385,936	3,944,035	2,656,146
State funds	1,013,231		231,613	1,244,844	1,114,732
Local funds	618,447		223,065	841,512	494,360
Fees, charges, and for services	2,272,487			2,272,487	2,135,227
Fines and forfeitures	854,767			854,767	848,283
Use of money and property	131,849	\$105		131,954	39,536
Miscellaneous	124			124	78,263
	-----	-----	-----	-----	-----
Total revenues	19,845,320	105	840,614	20,686,038	17,773,177
	-----	-----	-----	-----	-----
EXPENDITURES					

Current:					
General government:					
Judicial	2,522,887			2,522,887	2,856,382
Other	19,373			19,373	19,911
Public safety	4,850,282			4,850,282	4,419,715
Public works	4,856,829		840,614	5,697,443	4,720,700
Health and welfare	1,318,844			1,318,844	1,242,404
Culture and recreation	621,691			621,691	432,619
Economic development and assistance	2,931,522			2,931,522	1,512,347
Debt service	597,744	59,803		657,546	1,158,466
	-----	-----	-----	-----	-----
Total expenditures	17,719,172	59,803	840,614	18,619,588	16,362,543
	-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES					

OVER EXPENDITURES	2,126,148	(59,698)	NONE	2,066,450	1,410,634

OTHER FINANCING SOURCES (Uses)					

Increase in general long-term debt	429,008			429,008	268,432
Operating transfers in	1,458,979	59,510		1,518,489	1,462,511
Operating transfers out	(2,135,703)			(2,135,703)	(1,993,302)
	-----	-----	-----	-----	-----
Total other financing sources (uses)	(247,716)	59,510	NONE	(188,206)	(262,359)

EXCESS (Deficiency) OF REVENUES AND					

OTHER SOURCES OVER EXPENDITURES	1,878,431	(188)	NONE	1,878,244	1,148,275

FUND BALANCES AT BEGINNING OF YEAR	20,567,444	38,802	NONE	20,606,246	19,457,971

FUND BALANCES (Deficits) AT END OF YEAR	\$22,445,875	\$38,614	NONE	\$22,484,489	\$20,606,246
=====					

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2011
(With Comparative Totals, December 31, 2010)

	ROAD MAINTENANCE	FIRE PROTECTION	CRIMINAL COURT	WATERSHED MAINTENANCE	CAPITAL IMPROVEMENT	MACARTHUR FOUNDATION	MACARTHUR FINS	MACARTHUR DISTRICT ATTORNEY GRANT	DMC MACARTHUR	GRANT/ RAPIDES PARISH LINE	OYD PLANNING
ASSETS											
Cash and cash equivalents	\$4,821,191	\$2,875,160		\$3,799	\$69,100	\$7	\$158,164	\$304	\$1,039	\$1,292	
Receivables	4,916,195	3,367,328	75,481	1,442	193,065						
Other assets											
TOTAL ASSETS	\$9,737,386	\$6,242,488	\$75,481	\$5,241	\$262,165	\$7	\$158,164	\$304	\$1,039	\$1,292	NONE
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$52,511	\$25,742	\$14,856								
Interfund payables			25,604								
Deferred revenues					\$262,165	\$7	\$158,164	\$304	\$1,039		
Total liabilities	52,511	25,742	40,461	NONE	262,165	7	158,164	304	1,039	NONE	NONE
Fund Equity:											
Fund balances:											
Restricted for:											
Judicial			35,020								
Other general government										\$1,292	
Public safety		6,216,746									
Public works	9,685,875										
Health and welfare											
Culture and recreation				\$5,241							
Total Fund Equity	9,684,875	6,216,746	35,020	5,241	NONE	NONE	NONE	NONE	NONE	1,292	NONE
TOTAL LIABILITIES AND FUND EQUITY	\$9,737,386	\$6,242,488	\$75,481	\$5,241	\$262,165	\$7	\$158,164	\$304	\$1,039	\$1,292	NONE

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2011
(With Comparative Totals, December 31, 2010)

	STATE FINS GRANT	NINTH JDC NON-SUPPORT	COURTHOUSE PARKING	SALES TAX AND BOND	JUVENILE FINES AND BONDS	PINEVILLE JUDICIAL EXPENSE	NINTH JDC JUVENILE EXPENSE	COLISEUM OFFICE COMPLEX	DRUG COURT FINES AND BONDS	COURT REPORTER FUND	911 COMMUNICATION
ASSETS											
Cash and cash equivalents	\$32,535	\$10,476	\$146,606	\$3,440	\$513	\$1	\$1,511	\$102	\$52,759	\$24,508	\$2,786,436
Receivables			2,740		140			22,789	3,881	1,350	355,893
Other assets											
TOTAL ASSETS	\$32,535	\$10,476	\$149,346	\$3,440	\$653	\$1	\$1,511	\$22,890	\$56,640	\$25,858	\$3,142,329
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$32,047										
Interfund payables	489										
Deferred revenues		\$10,476									
Total liabilities	32,535	10,476	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
Fund Equity:											
Fund balances:											
Restricted for:											
Judicial											
Other general government			\$149,346	\$3,440	\$653	\$1	\$1,511		\$56,640	\$25,858	\$3,142,329
Public safety											
Public works											
Health and welfare											
Culture and recreation											
Total Fund Equity	NONE	NONE	149,346	3,440	653	1	1,511	\$22,890	56,640	25,858	3,142,329
TOTAL LIABILITIES AND FUND EQUITY	\$32,535	\$10,476	\$149,346	\$3,440	\$653	\$1	\$1,511	\$22,890	\$56,640	\$25,858	\$3,142,329

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2011
 (With Comparative Totals, December 31, 2010)

	BUCKEYE RECREATION DISTRICT	RAPIDES FATHERING GRANT	911 WIRELESS	HEALTH UNIT	MOTOR VEHICLE	PUBLIC SAFETY	FEDERAL FUNDS	2011 TOTAL	2010 TOTAL
ASSETS									
Cash and cash equivalents	\$81,363	\$1	\$999	\$2,069,196	\$269,678	\$725	\$209,015	\$13,587,383	\$12,777,597
Receivables	61,589			611,469	10,644		171,183	9,827,724	8,823,136
Other assets							516		492
TOTAL ASSETS	\$142,952	\$1	\$999	\$2,680,665	\$280,322	\$725	\$380,714	\$23,415,623	\$21,601,224
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	\$456			\$5,174			\$25,815	\$124,555	\$392,369
Interfund payables							85,777	143,428	105,243
Deferred revenues							269,122	701,766	536,168
Total liabilities	456	NONE	NONE	5,174	NONE	NONE	380,714	969,748	1,033,780
Fund Equity:									
Fund balances:									
Restricted for:		\$1							
Judicial								119,685	75,295
Other general government			\$999		280,322	725		154,078	140,115
Public safety								9,641,120	8,712,115
Public works								9,684,875	9,285,180
Health and welfare	142,495			2,675,492				2,675,492	2,191,720
Culture and recreation								170,626	163,020
Total Fund Equity	142,495	1	999	2,675,492	280,322	725	NONE	22,445,875	20,567,444
TOTAL LIABILITIES AND FUND EQUITY	\$142,952	\$1	\$999	\$2,680,665	\$280,322	\$725	\$380,714	\$23,415,623	\$21,601,224

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2011
(With Comparative Totals, For the Year Ended December 31, 2010)

REVENUES	ROAD MAINTENANCE	FIRE PROTECTION	CRIMINAL COURT	WATERSHED MAINTENANCE	CAPITAL IMPROVEMENT	MACARTHUR FOUNDATION	MACARTHUR FINS	MACARTHUR DISTRICT ATTORNEY GRANT	DMC MACARTHUR	GRANT/ RAPIDES LINE
Taxes:										
Ad valorem	\$5,134,258	\$3,407,620								
Sales and use										
Intergovernmental revenues:										
Federal funds	267,075	34,979			\$435,738		\$86,536	\$32,955		
State funds		246,988	\$8,280		13,110					
Local funds		14,561								
Fees, charges, and commissions for services			854,767	\$142,981						
Fines and forfeitures	13,667			16	102		394	31		
Use of money and property										
Miscellaneous										
Total revenues	5,415,000	3,704,149	863,047	142,997	448,950	NONE	86,931	32,986	NONE	NONE
EXPENDITURES										
Current:										
General government:										
Judicial			2,272,076					32,986		
Other										
Public safety		3,269,440					86,931			
Public works	4,856,829			218,713						
Health and welfare										
Culture and recreation										
Economic development and assistance					448,950					
Debt service	158,476	439,268								
Total expenditures	5,015,305	3,708,708	2,272,076	218,713	448,950	NONE	86,931	32,986	NONE	NONE
EXCESS (Deficiency) OF REVENUES	399,695	(4,559)	(1,409,029)	(75,716)	NONE	NONE	NONE	NONE	NONE	NONE
OVER EXPENDITURES										

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2011
(With Comparative Totals, For the Year Ended December 31, 2010)

	ROAD MAINTENANCE	FIRE PROTECTION	CRIMINAL COURT	WATERSHED MAINTENANCE	CAPITAL IMPROVEMENT	MACARTHUR FOUNDATION	MACARTHUR FINS	MACARTHUR DISTRICT ATTORNEY GRANT	DMC MACARTHUR	GRANT/ RAPIDES LINE
OTHER FINANCING SOURCES (Uses)										
Increase in long-term debt		\$429,008	\$1,400,259	\$50,800						
Operating transfers in										
Operating transfers out										
Total other financing sources (uses)	NONE	429,008	1,400,259	50,800	NONE	NONE	NONE	NONE	NONE	NONE
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$399,695	\$424,449	(\$8,771)	(\$24,916)	NONE	NONE	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	9,285,180	5,792,297	43,791	30,157	NONE	NONE	NONE	NONE	NONE	\$1,292
FUND BALANCES (Deficits) AT END OF YEAR	\$9,684,875	\$6,216,746	\$35,020	\$5,241	NONE	NONE	NONE	NONE	NONE	\$1,292

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2011
(With Comparative Totals, For the Year Ended December 31, 2010)

REVENUES	OYD PLANNING	STATE FINS	NINTH JDC NON-SUPPORT	COURTHOUSE PARKING	SALES TAX AND BOND	JUVENILE FINES AND BONDS	PINEVILLE JUDICIAL EXPENSE	NINTH JDC JUVENILE EXPENSE	COLISEUM OFFICE COMPLEX	DRUG COURT FINES AND BONDS
Taxes:										
Ad valorem										
Sales and use					\$2,132,571					
Intergovernmental revenues:										
Federal funds										
State funds										
Local funds										
Fees, charges, and commissions for services		\$33,005	\$187,775	\$29,961		\$8,196		\$1,069	\$107,196	\$81,733
Fines and forfeitures				265	2	1		1	67,000	3
Use of money and property										
Miscellaneous			102							
Total revenues	NONE	33,005	187,877	30,226	2,132,573	8,197	NONE	1,070	324,198	81,796
EXPENDITURES										
Current:										
General government:										
Judicial										
Other										
Public safety				19,373		8,056				41,718
Public works										
Health and welfare		33,005	187,877							
Culture and recreation										
Economic development and assistance									301,938	
Debt service										
Total expenditures	NONE	33,005	187,877	19,373	NONE	8,056	NONE	NONE	301,938	41,718
EXCESS (Deficiency) OF REVENUES	NONE	NONE	NONE	10,853	2,132,573	140	NONE	1,070	22,261	40,078
OVER EXPENDITURES										

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2011
(With Comparative Totals, For the Year Ended December 31, 2010)

	OYD PLANNING	STATE FINS	NINTH JDC NON-SUPPORT	COURTHOUSE PARKING	SALES TAX AND BOND	JUVENILE FINES AND BONDS	PINEVILLE JUDICIAL EXPENSE	NINTH JDC JUVENILE EXPENSE	COLISEUM OFFICE COMPLEX	DRUG COURT FINES AND BONDS
OTHER FINANCING SOURCES (Uses)				\$3,120	(\$2,132,583)				(\$3,120)	
Increase in long-term debt										
Operating transfers in										
Operating transfers out										
Total other financing sources (uses)	NONE	NONE	NONE	3,120	(2,132,583)	NONE	NONE	NONE	(3,120)	NONE
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	NONE	NONE	NONE	13,973	(\$10)	\$140	NONE	\$1,070	19,141	\$40,078
FUND BALANCES AT BEGINNING OF YEAR	NONE	NONE	NONE	135,373	3,450	513	1	441	3,749	16,562
FUND BALANCES (Deficits) AT END OF YEAR	NONE	NONE	NONE	\$149,346	\$3,440	\$653	\$1	\$1,511	\$22,890	\$56,640

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2011
(With Comparative Totals, For the Year Ended December 31, 2010)

	911 COMMUNICATIONS	BUCKEYE RECREATION DISTRICT	RAPIDES FATHERING GRANT	911 WIRELESS	HEALTH UNIT	MOTOR VEHICLE	PUBLIC SAFETY	FEDERAL GRANTS	2011 TOTAL	2010 TOTAL
REVENUES										
Taxes:										
Ad valorem		\$57,772			\$664,094				\$9,263,744	\$8,413,327
Sales and use									2,132,571	1,993,302
Intergovernmental revenues:										
Federal funds								\$3,087,383	3,122,362	2,281,324
State funds		8,637						383,335	1,448,969	1,100,589
Local funds								10,491	618,447	492,214
Fees, charges, and commissions for services	\$1,845,074				\$155,316				2,272,487	2,135,227
Fines and forfeitures	5,016	179			111,605	469	\$1		854,767	848,283
Use of money and property									131,849	39,389
Miscellaneous								22	124	52,102
Total revenues	1,850,089	66,589	NONE	NONE	775,699	155,785	1	3,481,231	19,845,320	17,355,757
EXPENDITURES										
Current:										
General government:										
Judicial								198,715	2,522,887	2,856,382
Other									19,373	19,911
Public safety	1,393,593					107,933	\$4,593		4,850,282	4,419,715
Public works									4,856,829	4,303,427
Health and welfare					291,927			752,110	1,318,844	1,242,404
Culture and recreation		53,207						47,834	621,691	432,619
Economic development and assistance								2,482,572	2,931,522	1,512,347
Debt service									597,744	1,095,014
Total expenditures	1,393,593	53,207	NONE	NONE	291,927	107,933	4,593	3,481,231	17,719,172	15,881,818
EXCESS (Deficiency) OF REVENUES										
OVER EXPENDITURES	456,497	13,382	NONE	NONE	483,772	47,852	(4,593)	NONE	2,126,148	1,473,939

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals, For the Year Ended December 31, 2010)

	911 COMMUNICATIONS	BUCKEYE RECREATION DISTRICT	RAPIDES FATHERING GRANT	911 WIRELESS	HEALTH UNIT	MOTOR VEHICLE	PUBLIC SAFETY	FEDERAL GRANTS	2011 TOTAL	2010 TOTAL
OTHER FINANCING SOURCES (Uses)										
Increase in long-term debt							\$4,800		\$429,008	\$268,432
Operating transfers in									1,458,979	1,399,059
Operating transfers out									(2,135,703)	(1,993,302)
Total other financing sources (uses)	NONE	NONE	NONE	NONE	NONE	NONE	4,800	NONE	(247,716)	(325,811)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$456,497	\$13,382	NONE	NONE	\$483,772	\$47,852	207	NONE	1,878,431	1,148,128
FUND BALANCES AT BEGINNING OF YEAR	2,685,832	129,113	\$1	999	2,191,720	232,470	518	NONE	20,567,444	19,419,316
FUND BALANCES (Deficits) AT END OF YEAR	\$3,142,329	\$142,495	\$1	\$999	\$2,675,492	\$280,322	\$725	NONE	\$22,445,875	\$20,567,444

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Balance Sheet, December 31, 2011
 (With Comparative Totals, December 31, 2010)

ASSETS	ROAD DISTRICT 1A	ROAD DISTRICT 2B	ROAD DISTRICT 2C	ROAD DISTRICT 3A	ROAD DISTRICT 5A	ROAD DISTRICT 6A	ROAD DISTRICT 7A	ROAD DISTRICT 9B	ROAD DISTRICT 10A	ROAD DISTRICT 36A	2011 TOTAL	2010 TOTAL
Cash and cash equivalents	\$316,920	\$1,325	\$1,872,829	\$863,880	\$152,319	\$200,737	\$54,404	\$420,721	\$667,208	\$270,848	\$4,821,191	\$4,891,336
Receivables	372,894		1,404,631	461,929	381,425	434,803	145,362	247,655	862,888	604,609	4,916,195	4,441,242
TOTAL ASSETS	\$689,814	\$1,325	\$3,277,460	\$1,325,809	\$533,745	\$635,540	\$199,765	\$668,376	\$1,530,096	\$875,457	\$9,737,386	\$9,332,579
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable			\$19,652	\$3,107	\$2,753	\$4,149	\$1,197	\$2,056	\$10,776	\$8,821	52,511	47,399
Total liabilities			19,652	3,107	2,753	4,149	1,197	2,056	10,776	8,821	52,511	47,399
Fund Equity:												
Fund balances - restricted for public works	\$689,814	\$1,325	3,257,809	1,322,701	530,992	631,391	198,568	666,321	1,519,320	866,636	9,684,875	9,285,180
Total Fund Equity	689,814	1,325	3,257,809	1,322,701	530,992	631,391	198,568	666,321	1,519,320	866,636	9,684,875	9,285,180
TOTAL LIABILITIES AND FUND EQUITY	\$689,814	\$1,325	\$3,277,460	\$1,325,809	\$533,745	\$635,540	\$199,765	\$668,376	\$1,530,096	\$875,457	\$9,737,386	\$9,332,579

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals, For the Year Ended December 31, 2010)

	ROAD DISTRICT 1A	ROAD DISTRICT 2B	ROAD DISTRICT 2C	ROAD DISTRICT 3A	ROAD DISTRICT 5A	ROAD DISTRICT 6A	ROAD DISTRICT 7A	ROAD DISTRICT 9B	ROAD DISTRICT 10A	ROAD DISTRICT 36A	2011 TOTAL	2010 TOTAL
REVENUES												
Taxes - ad valorem	\$384,081	\$1,324	\$1,457,490	\$490,413	\$372,308	\$443,912	\$153,992	\$250,013	\$946,886	\$633,839	\$5,134,258	\$4,529,431
Intergovernmental revenues - state funds	21,643		75,749	11,755	54,834	15,491	4,901	7,991	53,238	21,473	267,075	268,269
Use of money and property	818	1	4,319	1,700	697	1,163	283	1,002	2,251	1,432	13,667	16,859
Total revenues	406,543	1,325	1,537,558	503,868	427,839	460,566	159,175	259,006	1,002,375	656,744	5,415,000	4,814,560
EXPENDITURES												
Current:												
Public works	292,593		1,097,634	159,064	443,283	711,437	148,772	281,905	950,336	771,806	4,856,829	4,303,427
Debt service								85,025	73,451		158,476	161,698
Total expenditures	292,593	NONE	1,097,634	159,064	443,283	711,437	148,772	366,930	1,023,787	771,806	5,015,305	4,465,125
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	113,950	1,325	439,924	344,805	(15,444)	(250,871)	10,403	(107,923)	(21,412)	(115,061)	399,695	349,435
FUND BALANCES AT BEGINNING OF YEAR	575,864	NONE	2,817,885	977,897	546,436	882,262	188,165	774,244	1,540,732	981,697	9,285,180	8,935,745
FUND BALANCES AT END OF YEAR	\$689,814	\$1,325	\$3,257,809	\$1,322,701	\$530,992	\$631,391	\$198,568	\$666,321	\$1,519,320	\$866,636	\$9,684,875	\$9,285,180

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS

Combining Balance Sheet, December 31, 2011
 (With Comparative Totals, December 31, 2010)

	FIRE DISTRICT NO. 3	FIRE DISTRICT NO. 4	FIRE DISTRICT NO. 5	FIRE DISTRICT NO. 6	FIRE DISTRICT NO. 7	FIRE DISTRICT NO. 8	FIRE DISTRICT NO. 9	FIRE DISTRICT NO. 10	FIRE DISTRICT NO. 11	FIRE DISTRICT NO. 14	2011 TOTAL	2010 TOTAL
ASSETS												
Cash and cash equivalents	\$753,290	\$278,590	\$323,160	\$99,885	\$245,435	\$74,102	\$280,494	\$657,526	\$59,230	\$103,449	\$2,875,160	\$2,758,679
Receivables	581,479	815,505	313,599	240,135	415,160	195,999	225,717	253,327	283,431	42,977	3,367,328	3,201,441
TOTAL ASSETS	\$1,334,769	\$1,094,095	\$636,759	\$340,020	\$660,595	\$270,101	\$506,210	\$910,853	\$342,661	\$146,426	\$6,242,488	\$5,960,120
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable		\$10,301	\$2,377	\$2,115	\$3,161	\$2,355	\$4,307	\$1,076		\$49	\$25,742	\$167,823
Interfund payable											0	0
Total liabilities	NONE	10,301	2,377	2,115	3,161	2,355	4,307	1,076	NONE	49	25,742	167,823
Fund Equity:												
Fund balances - restricted for public safety	1,334,769	1,083,794	634,382	337,904	657,434	267,746	501,903	909,776	342,661	146,377	6,216,746	5,792,297
Total Fund Equity	1,334,769	1,083,794	634,382	337,904	657,434	267,746	501,903	909,776	342,661	146,377	6,216,746	5,792,297
TOTAL LIABILITIES AND FUND EQUITY	\$1,334,769	\$1,094,095	\$636,759	\$340,020	\$660,595	\$270,101	\$506,210	\$910,853	\$342,661	\$146,426	\$6,242,488	\$5,960,120

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FIRE PROTECTION DISTRICTS

Combining Schedule Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals, For the Year Ended December 31, 2010)

	FIRE DISTRICT NO. 3	FIRE DISTRICT NO. 4	FIRE DISTRICT NO. 5	FIRE DISTRICT NO. 6	FIRE DISTRICT NO. 7	FIRE DISTRICT NO. 8	FIRE DISTRICT NO. 9	FIRE DISTRICT NO. 10	FIRE DISTRICT NO. 11	FIRE DISTRICT NO. 14	2011 TOTAL	2010 TOTAL
REVENUES												
Taxes - ad valorem	\$607,443	\$821,063	\$321,510	\$226,956	\$408,131	\$202,814	\$222,183	\$260,609	\$294,889	\$42,022	\$3,407,620	\$3,186,965
Intergovernmental revenues -												
Federal funds				34,979							34,979	
State funds	28,310	57,428	38,438	35,195	37,904	22,024	11,786	6,433	5,714	3,757	246,988	246,580
Use of money and property	1,838	1,261	746	2,988	715	203	562	1,452	4,550	246	14,561	10,628
Miscellaneous												35,234
Total revenues	637,591	879,752	360,693	300,118	446,750	225,040	234,531	268,495	305,153	46,024	3,704,149	3,479,408
EXPENDITURES												
Current - public safety	580,123	831,693	263,597	212,017	311,940	125,234	64,980	648,257	180,941	50,659	3,269,440	3,086,488
Debt service			57,640	35,472	83,119	52,345		71,811	138,880		439,268	403,147
Total expenditures	580,123	831,693	321,237	247,489	395,059	177,579	64,980	720,068	319,821	50,659	3,708,708	3,489,635
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	57,468	48,059	39,456	52,629	51,692	47,461	169,552	(451,574)	(14,668)	(4,635)	(4,559)	(10,227)
OTHER FINANCING SOURCES												
Increase in long-term debt											429,008	268,432
Total other financing sources								429,008			429,008	268,432
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	57,468	48,059	39,456	52,629	51,692	47,461	169,552	(22,566)	(14,668)	(4,635)	424,449	258,205
FUND BALANCES AT BEGINNING OF YEAR	1,277,301	1,035,735	594,925	285,275	605,743	220,285	332,352	932,342	357,329	151,011	5,792,297	5,534,092
FUND BALANCES AT END OF YEAR	\$1,334,769	\$1,083,794	\$634,382	\$337,904	\$657,434	\$267,746	\$501,903	\$909,776	\$342,661	\$146,377	\$6,216,746	\$5,792,297

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FEDERAL FUNDS

Combining Balance Sheet, December 31, 2011
(With Comparative Totals, December 31, 2010)

	LOUISIANA JOB TRAINING GRANT	WORKFORCE INVESTMENT ACT GRANT	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES GRANT	DELTA AREA ECONOMIC DEVELOPMENT GRANT	LOCAL GRANT	NATIONAL FOREST TITLE II GRANT	MENTAL HEALTH GRANT	TEEN COURT GRANT	STATE ADULT DRUG COURT GRANT	TITLE IV JUVENILE GRANT	TASC GRANT	COMMUNITY RESPONSE GRANT
ASSETS												
Cash and cash equivalents	\$78,209	\$1,865	\$429		\$117,421	\$10	\$12,241	\$145	\$80,983	\$3,170	\$1,072	\$601
Receivables		22,351	1,078							6,514		
Interfund receivables	516											
Other												
TOTAL ASSETS	\$78,725	\$24,217	\$1,507	NONE	\$117,421	\$10	\$12,241	\$145	\$80,983	\$9,684	\$1,072	\$601
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable		\$24,217	\$1,507		\$92							
Interfund payable	78,725				117,330	\$10	\$12,241	145	55,990	\$9,684	\$1,072	601
Deferred revenues	78,725	24,217	1,507	NONE	117,421	10	12,241	145	80,983	9,684	1,072	601
Total liabilities	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
Fund Equity - fund balance - restricted for grant expenditures												
TOTAL LIABILITIES AND FUND EQUITY	\$78,725	\$24,217	\$1,507	NONE	\$117,421	\$10	\$12,241	\$145	\$80,983	\$9,684	\$1,072	\$601

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FEDERAL FUNDS

Combining Balance Sheet, December 31, 2011
(With Comparative Totals, December 31, 2010)

	J-BIG TEEN COURT GRANT	YOUTH COURT GRANT	HOMELESS SHELTER GRANT	SAMSA ADULT DRUG COURT GRANT	MOSQUITO GRANT	LOUISIANA RECOVERY GRANT	ADULT DRUG COURT CURFEW GRANT	DOMESTIC VIOLENCE PROGRAM GRANT	ENERGY EFFICIENCY GRANTS	COLISEUM HMPG GRANT	2011 TOTAL	2010 TOTAL
ASSETS												
Cash and cash equivalents	\$3,676		\$137 6,317	\$10,401	\$7,028		\$580	\$8,051	\$11,911	\$6,007	\$209,015 171,183	\$189,638 196,071
Receivables												
Interfund receivables											516	492
Other												
TOTAL ASSETS	\$3,676	NONE	\$6,454	\$10,401	\$7,028	NONE	\$580	\$8,051	\$11,911	\$6,007	\$380,714	\$386,201
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable	\$3,676		\$6,454	\$10,401	\$7,028		\$580	\$8,051	\$11,911	\$6,007	\$25,815 85,777	\$102,026 82,228
Interfund payable											269,122	201,947
Deferred revenues												
Total liabilities	3,676	NONE	6,454	10,401	7,028	NONE	580	8,051	11,911	6,007	380,714	386,201
Fund Equity - fund balance - restricted for grant expenditures	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
TOTAL LIABILITIES AND FUND EQUITY	\$3,676	NONE	\$6,454	\$10,401	\$7,028	NONE	\$580	\$8,051	\$11,911	\$6,007	\$380,714	\$386,201

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FEDERAL FUNDS
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011

	LOUISIANA JOB EMPLOYMENT TRAINING GRANT	WORKFORCE INVESTMENT ACT GRANT	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES GRANT	DELTA AREA ECONOMIC DEVELOPMENT GRANT	LOCAL GRANT	NATIONAL FOREST TITLE II GRANT	MENTAL HEALTH GRANT	TEEN COURT GRANT	STATE ADULT DRUG COURT GRANT	TITLE IV JUVENILE GRANT
REVENUES										
Intergovernmental revenues:										
Federal funds	\$1,810	\$907,453	\$247,577				\$106,530		\$157,965	\$20,745
State funds		633			\$8,050				383,335	
Local funds										
Fees, charges, and commissions for services										
Use of money and property										
Total revenues	1,810	908,085	247,577		8,050	NONE	106,530	NONE	541,300	20,753
EXPENDITURES										
Current:										
General government - judicial										
Public safety										
Public works										
Health and welfare	1,810		247,577				106,530		541,300	20,753
Culture and recreation										
Economic development and assistance										
Total expenditures	1,810	908,085	247,577		8,050	NONE	106,530	NONE	541,300	20,753
EXCESS OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
AND OTHER USES										
FUND BALANCES AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
FUND BALANCES AT END OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FEDERAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2011

	TASC GRANT	COMMUNITY RESPONSE GRANT	J-BIG TEEN COURT GRANT	YOUTH COURT GRANT	HOMELESS SHELTER GRANT	SAMSA ADULT DRUG COURT GRANT	MOSQUITO GRANT	LOUISIANA RECOVERY GRANT	ADULT DRUG COURT CURFEW GRANT	DOMESTIC VIOLENCE PROGRAM GRANT	ENERGY EFFICIENCY GRANTS
REVENUES											
Intergovernmental revenues:											
Federal funds			\$9,907		\$20,431	\$198,715		\$1,226,673			\$339,763
State funds			1,322				\$486				
Local funds							14				
Fees, charges, and commissions for services											
Use of money and property	NONE	NONE	11,229		20,431	198,715	500	1,226,673	NONE	NONE	339,763
Total revenues											
EXPENDITURES											
Current:											
General government - judicial						198,715					
Public safety											
Public works											
Health and welfare			11,229		20,431		500				339,763
Culture and recreation											
Economic development and assistance								1,226,673			
Total expenditures	NONE	NONE	11,229		20,431	198,715	500	1,226,673	NONE	NONE	339,763
EXCESS OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
AND OTHER USES											
FUND BALANCES AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
FUND BALANCES AT END OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - FEDERAL FUNDS
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011

	COLISEUM HMPG GRANT	2011 TOTAL	2010 TOTAL
REVENUES			

Intergovernmental revenues:			
Federal funds	\$47,834	\$3,285,403	\$2,281,324
State funds		383,335	376,373
Local funds		10,491	19,840
Fees, charges, and commissions for services		22	131
Use of money and property		47,834	3,679,251
Total revenues		3,679,251	2,677,667

EXPENDITURES			

Current:			
General government - judicial		198,715	556,946
Public safety			
Public works		950,130	684,587
Health and welfare	47,834	47,834	71,589
Culture and recreation		2,482,572	1,364,545
Economic development and assistance			
Total expenditures	47,834	3,679,251	2,677,667

EXCESS OF REVENUES	NONE	NONE	NONE

OVER EXPENDITURES	NONE	NONE	NONE

FUND BALANCES AT BEGINNING OF YEAR	NONE	NONE	NONE

FUND BALANCES AT END OF YEAR	NONE	NONE	NONE
=====			

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 2011
 (With Comparative Totals, December 31, 2010)

ASSETS	SALES TAX AND BOND SINKING	SALES TAX RESERVE	2011 TOTAL	2010 TOTAL
Cash and cash equivalents	\$9,103	\$29,511	\$38,614	\$38,802
LIABILITIES AND FUND EQUITY				
Liabilities	NONE	NONE	NONE	NONE
Fund Equity:				
Fund balances - restricted for debt service	9,103	\$29,511	\$38,614	\$38,802
TOTAL LIABILITIES AND FUND EQUITY	\$9,103	\$29,511	\$38,614	\$38,802

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals, For the Year Ended December 31, 2010)

	SALES TAX AND BOND SINKING	SALES TAX RESERVE	2011 TOTAL	2010 TOTAL
REVENUES				
Use of money and property	\$49	\$56	\$105	\$147
EXPENDITURES				
Debt service	59,803	NONE	59,803	63,453
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(59,754)	56	(59,698)	(63,306)
OTHER FINANCING SOURCES				
Operating transfers in	59,510	NONE	59,510	63,453
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(244)	56	(188)	147
FUND BALANCES AT BEGINNING OF YEAR	9,347	29,455	38,802	38,655
FUND BALANCES AT END OF YEAR	\$9,103	\$29,511	\$38,614	\$38,802

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NON MAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 2011
 (With Comparative Totals, December 31, 2010)

	ESLER FIELD DRAINAGE IMPROVEMENTS	TIOGA ROAD SEWER GRANT	2011 TOTAL	2010 TOTAL
ASSETS				
Cash and cash equivalents	\$42,553	\$43,346	\$43,346	\$333,528
Receivables		18,726	61,279	23,354
TOTAL ASSETS	\$42,553	\$62,072	\$104,625	\$356,882
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$42,553	\$18,726	\$18,726	283,221
Deferred revenues		43,346	85,899	73,661
Total liabilities	42,553	62,072	104,625	356,882
Fund Equity:				
Fund balances - restricted for capital outlay	NONE	NONE	NONE	NONE
TOTAL LIABILITIES AND FUND EQUITY	\$42,553	\$62,072	\$104,625	\$356,882

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2011
 (With Comparative Totals, For the Year Ended December 31, 2010)

REVENUES	ESLER FIELD DRAINAGE IMPROVEMENTS	TIIOGA ROAD SEWER GRANT	2011 TOTAL	2010 TOTAL
Intergovernmental:				
Federal funds	\$133,679	\$252,257	\$385,936	\$374,822
State funds	231,613		231,613	14,143
Local funds		223,065	223,065	2,146
Use of money and property				26,162
Total revenues	365,292	475,322	840,614	417,273
EXPENDITURES				
Current - public works	365,292	475,322	840,614	417,273
Total expenditures	365,292	475,322	840,614	417,273
EXCESS (Deficiency) OF REVENUES				
OVER EXPENDITURES	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE
FUND BALANCES AT END OF YEAR	NONE	NONE	NONE	NONE

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

OTHER SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 2011

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the jurors receive \$1,600 per month and the president receives an additional \$400 per month for performing the duties of their office.

Billings, Richard G.	\$24,000
Bishop, Joe	19,200
Coco, Steve S.	19,200
Floyd, Jamie L.	19,200
Fontaine, Theodore, Jr.	19,200
Lincecum, John	19,200
Overton, Oiver, Jr.	19,200
Perry, Scott, Jr.	19,200
Vanderlick, Richard G.	<u>19,200</u>
Total	<u><u>\$177,600</u></u>

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Net Assets
 For the Year Ended December 31, 2011
 (With Comparative Totals, December 31, 2010)

	Sales Tax	Hotel Motel Tax	Renaissance	Senior Citizens	2011 Total	2010 Total
Balance at Beginning of Year	\$11,885,350	\$4,265	\$1,308,986	\$614,138	\$13,812,740	\$13,590,174
Additions						
Sales tax collections	109,685,989	1,662,227			111,348,216	105,872,554
Occupational licenses	4,146,674				4,146,674	4,051,359
Use of money and property	4,165	47			4,213	5,134
Other			1,344,371	692,881	2,037,253	1,967,421
Total additions	113,836,828	1,662,275	1,344,371	692,881	117,536,356	111,896,469
Total	125,722,179	1,666,539	2,653,358	1,307,020	131,349,095	125,486,643
Reductions						
Salaries and related benefits	993,466				993,466	1,059,003
Operating expenses	621,252	33,245	44,648	23,600	722,745	607,135
Settled to taxing bodies and others	111,496,880	1,628,983	1,320,000	580,000	115,025,862	110,007,766
Total reductions	113,111,598	1,662,227	1,364,648	603,600	116,742,073	111,673,903
Balance at End of Year	\$12,610,581	\$4,312	\$1,288,709	\$703,420	\$14,607,022	\$13,812,740

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Parish of Rapides Sales and Use Tax Department's
Schedule of Collection and Distribution on
Behalf of Other Taxing Authorities - Cash Basis
For the Year Ended December 31, 2011

Taxing Authority	Rate	Total Collections	Collection Cost	Final Distribution
Rapides Parish Police Jury:				
Parishwide No. 1 sales and use tax	1.00%	\$24,185,438	\$521,179	\$23,664,259
Distributed as follows:				
Rapides Parish Police Jury		2,176,689	46,906	2,129,783
Rapides Parish School Board		12,092,719	260,590	11,832,129
City of Alexandria		7,794,967	167,976	7,626,991
City of Pineville		1,209,272	26,059	1,183,213
Town of Boyce		133,020	2,866	130,153
Town of Cheneyville		125,764	2,710	123,054
Town of Ball		186,228	4,013	182,215
Town of Glenmora		176,554	3,805	172,749
Town of Lecompte		181,391	3,909	177,482
Village of McNary		31,441	678	30,764
Village of Forest Hill		36,278	782	35,496
Village of Woodworth		41,115	886	40,229
District No. 3 sales and use tax	0.50%	3,290,272	179,695	3,110,577
Distributed as follows:				
Rapides Parish Police Jury		2,798,047	152,812	2,645,235
Town of Boyce		55,606	3,037	52,569
Town of Cheneyville		41,457	2,264	39,193
Town of Ball		176,359	9,632	166,727
Town of Glenmora		73,044	3,989	69,055
Town of Lecompte		61,857	3,378	58,479
Village of McNary		9,213	503	8,710
Village of Forest Hill		21,716	1,186	20,530
Village of Woodworth		52,973	2,893	50,080
Occupational license taxes		626,432	40,101	586,331
Insurance license taxes		320,799	4,303	316,496
Rapides Parish Law Enforcement District:				
Parishwide No. 1 sales and use tax	0.50%	12,092,350	172,574	11,919,776
Rapides Parish School Board:				
Parishwide No. 1 sales and use tax	1.00%	24,185,438	345,158	23,840,280
City of Alexandria:				
No. 1 sales and use tax	1.00%	13,889,940	198,228	13,691,712
No. 2 sales and use tax	1.00%	13,889,940	198,228	13,691,712
No. 3 sales and use tax	0.50%	6,941,012	99,057	6,841,954
Occupational license taxes		1,974,483	128,260	1,846,223
Insurance license taxes		720,257	44,282	675,975
Town of Ball:				
No. 1 sales and use tax	1.50%	400,500	5,716	394,784
No. 2 sales and use tax	0.50%	133,308	1,902	131,406
Occupational license taxes		49,379	705	48,675
Village of Forest Hill:				
No. 1 sales and use tax	0.50%	25,137	359	24,779
Occupational license taxes		8,265	532	7,734
Town of Woodworth:				
No. 1 sales and use tax	1.00%	138,444	1,976	136,468
Occupational license taxes		27,330	390	26,940
Town of LeCompte:				
No. 1 sales and use tax	1.50%	250,214	3,571	246,643
Occupational license taxes		33,088	472	32,616

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Parish of Rapides Sales and Use Tax Department's
Schedule of Collection and Distribution on
Behalf of Other Taxing Authorities - Cash Basis
For the Year Ended December 31, 2011

Taxing Authority	Rate	Total Collections	Collection Cost	Final Distribution
Town of Boyce:				
No. 1 sales and use tax	1.00%	\$109,168	\$1,558	\$107,610
Occupational license taxes		6,856	98	6,758
City of Pineville:				
No. 1 sales and use tax	1.00%	3,713,537	52,997	3,660,540
No. 2 sales and use tax	1.00%	3,713,538	52,997	3,660,540
No. 3 sales and use tax	5.00%	1,856,747	26,498	1,830,249
Occupational license taxes		361,307	5,156	356,151
Town of Glenmora:				
No. 1 sales and use tax	1.50%	149,912	2,139	147,772
Occupational license taxes		18,477	264	18,213
Interest earned		4,176	N/A	N/A
		\$113,115,745	\$2,088,394	\$111,023,174

See Independent Auditor's Report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, Louisiana 71303
318/442-7568
Fax: 318/449-9159

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

I have audited the basic financial statements the Rapides Parish Police Jury, Alexandria, Louisiana, as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the primary government and have issued my report thereon dated June 19, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the entity's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

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

Compliance and Other Matters

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
GAO Report
(Continued)

General

This report is intended for the information of the audit committee, management, and certain state regulatory entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 19, 2012

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/449-9159

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

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

COMPLIANCE

I have audited the compliance of the Rapides Parish Police Jury, primary government, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2011. Rapides Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Rapides Parish Police Jury's management. My responsibility is to express an opinion on Rapides Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that 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 Rapides Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Rapides Parish Police Jury's compliance with those requirements.

In my opinion, Rapides Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

INTERNAL CONTROL OVER COMPLIANCE

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

RAPIDES PARISH POLICE JURY

Alexandria, Louisiana

A-133 Report

(Continued)

A deficiency in an entity's internal control over compliance 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 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, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

GENERAL

This report is intended for the information of the audit committee, management, and certain state regulatory entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Herbie W. Way

Herbie W. Way

Alexandria, Louisiana

June 19, 2012

**RAPIDES PARISH POLICE JURY
Alexandria, Louisiana**

**Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011**

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	EXPENDITURES

UNITED STATES DEPARTMENT OF AGRICULTURE		

Passed through Louisiana Department of Social Services - State Administrative Matching Grants for Food Stamp Program	10.561-AARA	\$1,810
Passed the Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	190,120

Total United States Department of Agriculture		191,930

UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		

Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - State's Program	14.228	1,226,673
Passed through Louisiana Department of Social Services - Office of Community Services - Emergency Shelter Grants Program	14.231	20,431

Total United States Department of Housing and Urban Development		1,247,104

UNITED STATES DEPARTMENT OF THE INTERIOR		

Passed through Louisiana Department of the Treasury - Payments in Lieu of Taxes	15.226	33,375

UNITED STATES DEPARTMENT OF JUSTICE		

Passed through Louisiana Commission on Law Enforcement and the Office of Community Services: Juvenile Accountability Block Grants	16.523	9,907

Total United States Department of Justice		9,907

UNITED STATES DEPARTMENT OF LABOR		

Passed through Louisiana Department of Labor - Workforce Investment Act - Adult Program	17.258-AARA	234,485
Workforce Investment Act - Youth Program	17.259-AARA	277,294
Workforce Investment Act - Dislocated Worker Program	17.260-AARA	237,299
Workforce Investment Act - Pilots, Demonstrations, & Research Projects	17.261-AARA	158,375

Total United States Department of Labor		907,453

FEDERAL AVIATION ADMINISTRATION - DEPARTMENT OF TRANSPORTATION		

Direct program - Airport Improvement Program	20.106-AARA	133,679

Total Federal Aviation Administration		133,679

See Independent Auditor's Report.

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	EXPENDITURES

UNITED STATES DEPARTMENT OF ENERGY		

Direct program - Efficiency and Conservation Block Grant (EECBG)	81.128-AARA	\$277,841
Passed through Louisiana Department of Natural Resources - Efficiency and Conservation Block Grant (EECBG)	81.128-AARA	61,922

Total United States Department of Energy		339,763

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY		

Direct program - Congressionally Mandated Projects (Congressional Earmarks)	66.202	252,257

Total United States Environmental Protection Agency		252,257

UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES		

Direct program - Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	198,715
Passed through State of Louisiana:		
Temporary Assistance for Needy Families	93.558	405,542
Foster Care - Title IV-E	93.658-AARA	20,745
Social Services Block Grant	93.667	106,530

Total United States Department of Health and Human Services		731,531

UNITED STATES DEPARTMENT OF HOMELAND SECURITY		

Passed through Louisiana Department of Homeland Security -		
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	399,748
Hazard Mitigation Grant	97.039	134,118
Emergency Management Performance Grants	97.042	90,977
Homeland Security Grant Program	97.067	396,105

Total United States Department of Homeland Security		1,020,948

Total Issues/Expenditures		\$4,867,948
		=====

See Independent Auditor's Report.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/449-9159

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued.	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered a material weakness?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal Control over major programs:	
Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs.	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 510(a)?	No
Dollar threshold used to distinguish between Type A and Type B Programs.	\$300,000

The following Federal financial assistance programs have been assessed as a major program:

- Community Development Block Grant - CFDA No. 14.228
- Efficiency and Conservation Block Grant - CFDA No. 81.128-AARA
- Substance Abuse and Mental Health Services-Projects of Regional and National Significance - CFDA No. 93.243
- Temporary Assistance for Needy Families - CFDA No. 93.558
- Disaster Grants - Public Assistance (Presidentially Declared Disaster - CFDA No. 97.036
- Hazard Mitigation Grant - CFDA No.97.039
- Social Services Block Grant - CFDA No. 93.667

Auditee qualified as low risk auditee?	Yes
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RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
(Continued)

The Schedule of Expenditure of Federal Awards has been prepared on a modified accrual basis of accounting, consistent with the Governmental funds financial statements.

No Federal awards have been passed through to any subrecipient.

Section II - Financial Statement Findings

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Section III - Federal Award Findings and Questioned Costs

The audit disclosed no findings or questioned costs relating to expenditure of Federal Awards.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 19, 2012