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WEBSTER PARISH POLICE JURY

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~JUL 12 2000~~

WEBSTER PARISH POLICE JURY
Minden, Louisiana
As of and for the Year Ended December 31, 1999

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1&2
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	3&4
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	5&6
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	8&9
Governmental and Discretely Presented Component Units:	
Combined Statement of Revenues, Expenditures and Changes in Fund Balances	10
Primary Government Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Cash Basis) and Actual:	
General and Special Revenue Funds	11
Debt Service Fund	12
Combining Balance Sheet - Component Units	13

	<u>Page</u>
Combining Statement of Revenues, Expenditures and Changes in Fund Balances- Component Units	14
Notes to the Financial Statements	15-36
Supplemental Information Schedules:	
Primary Government:	
Special Revenue Funds:	
Combining Balance Sheet - All Special Revenue Funds	40
Combining Balance Sheet - Special Revenue Maintenance Funds	41
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Maintenance Funds	43
Capital Projects Funds:	
Combining Balance Sheet	45
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	46
Agency Funds:	
Combining Balance Sheet	48
General Fixed Assets Account Group:	
Statement of General Fixed Assets	50
Statement of Changes in General Fixed Assets	51
General Long-term Obligations Account Group:	
Statement of General Long-term Obligations	53
Component Units - Governmental Funds:	
Community Services Fund:	
Combining Balance Sheet - All Fund Types and Account Groups	55
Balance Sheet - Special Revenue Funds	56
Statement of Revenues, Expenditures and Changes in Fund Balances by Program Types	57

	<u>Page</u>
E-911 Fund:	
Combining Balance Sheet - All Fund Types and Account Groups	58
Balance Sheet - Special Revenue Funds	59
Statement of Revenues, Expenditures and Changes in Fund Balances, Budget (GAAP Basis) and Actual	60
Schedule of Findings and Questioned Costs	61-63
Corrective Action Plan	64-66
Summary Schedule of Prior Audit Findings	67
Schedule of Expenditures of Federal Awards	68-70
Notes to Schedule of Expenditures of Federal Awards	71
Schedule of Compensation Paid Police Jurors	72&73

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INDEPENDENT AUDITORS' REPORT

Webster Parish Police Jury
Minden, Louisiana

We have audited the accompanying general purpose financial statements of the Webster Parish Police Jury as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

The general purpose financial statements referred to above do not include financial data of certain component units identified in Note 1 to the financial statements, which should be included to conform with generally accepted accounting principles. The police jury did not include the financial activities of the omitted component units because the financial records of the omitted component units were maintained independently of the police jury.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Webster Parish Police Jury, as of December 31, 1999 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 8, 2000 on our consideration of the Webster Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Webster Parish Police Jury. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of the Webster Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Jamieson, Wise & Martin

Minden, Louisiana

June 8, 2000

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

Webster Parish Police Jury
Minden, Louisiana

We have audited the financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 8, 2000, which was qualified because of the omission of component units from the financial statements. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Webster Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 99-1 and 99-2.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Webster Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Jameson, Wise & Martin

Minden, Louisiana
June 8, 2000

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

Webster Parish Police Jury
Minden, Louisiana

Compliance

We have audited the compliance of the Webster Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The Webster Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Webster Parish Police Jury's management. Our responsibility is to express an opinion on the Webster Parish Police Jury's compliance based on our audit.

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

As described in item 99-3 in the accompanying schedule of findings and questioned costs, the Webster Parish Police Jury did not comply with requirements regarding the Davis-Bacon Act that are applicable to its FY 1999 Louisiana Community Development Block Grant. Compliance with such requirements is necessary, in our opinion, for the Webster Parish Police Jury to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Webster 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, 1999.

Internal Control Over Compliance

The management of the Webster Parish Police Jury, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Webster Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Jamieson, Wise & Martin

Minden, Louisiana
June 8, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

WEBSTER PARISH POLICE JURY
 Combined Balance Sheet - All Fund Types, Account Groups
 and Discretely Presented Component Units
 December 31, 1999

	Governmental Fund Types				Fiduciary Fund Type Trust Agency
	General	Special Revenue	Debt Service	Capital Projects	
ASSETS					
Cash and Interest bearing deposits	\$ 1,993,208	2,548,712	238,862	-	207,803
Investments	3,009,826	527,707	-	-	-
Receivables (net of allowance for uncollectibles)	373,913	1,706,385	242,897	444,708	-
Due from other funds	-	-	-	53,476	-
Prepaid expenses	-	-	-	-	-
Land and buildings	-	-	-	-	-
Furniture, equipment and renovations	-	-	-	-	-
Books, etc.	-	-	-	-	-
Amounts available and to be provided for long-term obligations	-	-	-	-	-
Total Assets	\$ 5,376,947	4,782,804	481,759	498,184	207,803
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 62,002	197,193	-	498,184	-
Escrow payable	-	-	-	-	-
Agency fund payables	-	-	-	-	207,803
Due to other funds	-	53,476	-	-	-
Unearned bond forfeitures	-	37,194	-	-	-
Deferred liability-audit costs	-	-	-	-	-
Deferred revenue	-	-	-	-	-
General long-term obligations	-	-	-	-	-
Payable for compensated absences	-	-	-	-	-
Total liabilities	62,002	287,863	-	498,184	207,803
Fund Equity:					
Investment in general fixed assets	-	-	-	-	-
Fund Balance, undesignated	5,314,945	4,494,941	481,759	-	-
Total fund equity	5,314,945	4,494,941	481,759	-	-
Total Liabilities and Fund Equity	\$ 5,376,947	4,782,804	481,759	498,184	207,803

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

Account Groups		Totals		Totals
General	General	(Memorandum only)		(Memorandum
Fixed	Long-term	Primary	Component	Only)
Assets	Obligations	Government	Units	Reporting Entity
-	-	4,988,585	718,006	5,706,591
-	-	3,537,533	240,057	3,777,590
-	-	2,767,903	256,678	3,024,581
-	-	53,476	307,380	360,856
-	-	-	2,652	2,652
9,718,749	-	9,718,749	135,108	9,853,857
3,412,343	-	3,412,343	1,882,563	5,294,906
766,729	-	766,729	-	766,729
-	2,891,263	2,891,263	30,060	2,921,323
<u>13,897,821</u>	<u>2,891,263</u>	<u>28,136,581</u>	<u>3,572,504</u>	<u>31,709,085</u>
-	-	757,379	164,927	922,306
-	-	-	26,242	26,242
-	-	207,803	-	207,803
-	-	53,476	307,380	360,856
-	-	37,194	-	37,194
-	-	-	19,000	19,000
-	-	-	55,214	55,214
-	2,891,263	2,891,263	-	2,891,263
-	-	-	30,060	30,060
-	2,891,263	3,947,115	602,823	4,549,938
13,897,821	-	13,897,821	2,017,671	15,915,492
-	-	10,291,645	952,010	11,243,655
<u>13,897,821</u>	-	<u>24,189,466</u>	<u>2,969,681</u>	<u>27,159,147</u>
<u>13,897,821</u>	<u>2,891,263</u>	<u>28,136,581</u>	<u>3,572,504</u>	<u>31,709,085</u>

WEBSTER PARISH POLICE JURY
GOVERNMENTAL AND DISCRETELY PRESENTED
COMPONENT UNITS
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1999

	GOVERNMENTAL FUNDS				Primary Government- Total	Component Units	Reporting Entity Total
	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only)		(Memorandum Only)
REVENUES:							
Taxes:							
Sales Taxes	\$ -	2,169,092	-	-	2,169,092	-	2,169,092
Ad valorem	367,792	1,344,203	239,287	-	1,951,282	-	1,951,282
Other taxes, penalties, and interest	9,716	-	-	-	9,716	-	9,716
Licenses and permits	56,144	-	-	-	56,144	-	56,144
Intergovernmental revenues:							
Federal Funds	-	185,715	-	471,108	656,823	3,195,759	3,852,582
State Funds:							
Parish transportation funds	-	589,670	-	-	589,670	-	589,670
State Revenue Sharing (net)	68,511	209,215	-	-	277,726	-	277,726
Severance taxes	1,061,228	-	-	-	1,061,228	-	1,061,228
Other state funds	360,107	39,464	-	-	399,571	-	399,571
Local funds	550	-	-	-	550	517,144	517,694
Fees, charges, and commissions	2,400	181,396	-	-	183,796	199,534	383,330
Fines and forfeitures	5,168	360,707	-	-	365,875	-	365,875
Use of money and property	293,709	165,218	9,812	-	468,739	14,902	483,641
Other revenues	95,243	263,615	-	-	358,858	21,423	380,281
Total Revenues	<u>2,320,568</u>	<u>5,508,295</u>	<u>249,099</u>	<u>471,108</u>	<u>8,549,070</u>	<u>3,948,762</u>	<u>12,497,832</u>
EXPENDITURES:							
General Government:							
Legislative	158,869	-	-	-	158,869	-	158,869
Judicial	414,487	669,866	-	-	1,084,353	-	1,084,353
Elections	42,600	-	-	-	42,600	-	42,600
Finance and administrative	576,334	-	-	-	576,334	-	576,334
Other general government	25,860	331,798	12,483	-	370,141	-	370,141
Public safety	184,955	392,900	-	-	577,855	167,284	745,139
Public works	-	3,657,414	-	524,584	4,181,998	-	4,181,998
Health and welfare	104,989	26,394	-	-	131,383	3,745,150	3,876,533
Culture and recreation	43,804	845,060	-	-	888,864	-	888,864
Economic development	16,169	-	-	-	16,169	-	16,169
Debt Service:							
Principal	-	-	110,000	-	110,000	-	110,000
Interest	-	-	127,568	-	127,568	-	127,568
Total Expenditures	<u>1,568,067</u>	<u>5,923,432</u>	<u>250,051</u>	<u>524,584</u>	<u>8,266,134</u>	<u>3,912,434</u>	<u>12,178,568</u>
Excess (deficiency) of revenues over expenditures	<u>752,501</u>	<u>(415,137)</u>	<u>(952)</u>	<u>(53,476)</u>	<u>282,936</u>	<u>36,328</u>	<u>319,264</u>
OTHER FINANCING SOURCES (USES):							
Operating transfers in	161,276	157,314	-	53,476	372,066	94,639	466,705
Operating transfers out	<u>(320,654)</u>	<u>(53,476)</u>	-	-	<u>(374,130)</u>	<u>(94,639)</u>	<u>(468,769)</u>
Total Other Sources (Uses)	<u>(159,378)</u>	<u>103,838</u>	-	<u>53,476</u>	<u>(2,064)</u>	-	<u>(2,064)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>593,123</u>	<u>(311,299)</u>	<u>(952)</u>	-	<u>280,872</u>	<u>36,328</u>	<u>317,200</u>
Fund Balance at beginning of year	<u>4,721,822</u>	<u>4,806,240</u>	<u>482,711</u>	-	<u>10,010,773</u>	<u>915,682</u>	<u>10,926,455</u>
Fund Balance at end of year	<u>\$ 5,314,945</u>	<u>4,494,941</u>	<u>481,759</u>	-	<u>10,291,645</u>	<u>952,010</u>	<u>11,243,655</u>

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

WEBSTER PARISH POLICE JURY
GOVERNMENTAL FUND TYPE- PRIMARY GOVERNMENT
GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
REVENUES:						
Taxes						
Sales taxes	\$ -	-	-	2,000,000	2,084,076	84,076
Ad valorem	335,743	337,671	1,928	1,199,734	1,230,936	31,202
Other taxes, penalties, interest	8,000	7,045	(955)	-	-	-
Licenses and permits	48,825	48,384	(441)	-	-	-
Intergovernmental						
Federal funds	-	-	-	-	185,715	185,715
State funds:						
Parish transportation funds	-	-	-	571,995	600,720	28,725
State revenue sharing	70,000	68,511	(1,489)	197,000	209,215	12,215
Severance tax	1,061,228	1,061,228	-	-	-	-
Other state funds	330,266	360,107	29,841	-	39,464	39,464
Local funds	600	550	(50)	-	-	-
Fees, charges and commissions	2,400	2,400	-	50,400	181,790	131,390
Fines and forfeitures	5,000	5,168	168	314,939	330,348	15,409
Use of money and property	337,129	283,560	(53,569)	130,598	165,179	34,581
Other revenues	96,139	95,243	(896)	300,260	263,615	(36,645)
Total revenues	<u>2,295,330</u>	<u>2,269,867</u>	<u>(25,463)</u>	<u>4,764,926</u>	<u>5,291,058</u>	<u>526,132</u>
EXPENDITURES:						
General Government						
Legislative	160,131	159,537	594	-	-	-
Judicial	417,288	411,626	5,662	675,981	624,356	51,625
Elections	46,378	34,017	12,361	-	-	-
Finance and administrative	502,662	577,816	(75,154)	-	-	-
Other general government	5,078,575	25,411	5,053,164	536,616	328,892	207,724
Public safety	180,624	153,641	26,983	427,364	402,079	25,285
Public works	-	-	-	5,690,970	3,630,094	2,060,876
Health and welfare	104,044	106,530	(2,486)	27,800	24,758	3,042
Culture and recreation	43,925	44,443	(518)	1,007,271	817,742	189,529
Economic development	15,407	16,112	(705)	-	-	-
Other expenditures	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Total expenditures	<u>6,549,034</u>	<u>1,529,133</u>	<u>5,019,901</u>	<u>8,366,002</u>	<u>5,827,921</u>	<u>2,538,081</u>
Excess (deficiency) of revenues over expenditures	<u>(4,253,704)</u>	<u>740,734</u>	<u>4,994,438</u>	<u>(3,601,076)</u>	<u>(536,863)</u>	<u>3,064,213</u>
OTHER FINANCING SOURCES:						
Operating transfers in	100,000	161,276	61,276	163,029	157,314	(5,715)
Operating transfers out	(246,461)	(316,154)	(69,693)	-	-	-
Total Other Sources	<u>(146,461)</u>	<u>(154,878)</u>	<u>(8,417)</u>	<u>163,029</u>	<u>157,314</u>	<u>(5,715)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(4,400,165)</u>	<u>585,856</u>	<u>4,986,021</u>	<u>(3,438,047)</u>	<u>(379,549)</u>	<u>3,058,498</u>
Fund Balance at beginning of year	<u>4,400,165</u>	<u>4,407,038</u>	<u>6,873</u>	<u>3,438,047</u>	<u>3,425,968</u>	<u>(12,079)</u>
Fund Balance at end of year	<u>\$ -</u>	<u>4,992,894</u>	<u>4,992,894</u>	<u>-</u>	<u>3,046,419</u>	<u>3,046,419</u>

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

WEBSTER PARISH POLICE JURY
GOVERNMENTAL FUND TYPE-DEBT SERVICE FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1999

	Debt Service Funds		
	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
REVENUES:			
Taxes			
Sales taxes	\$ -	-	-
Ad valorem	332,000	348,918	16,918
Other taxes, penalties, interest	-	-	-
Licenses and permits	-	-	-
Intergovernmental			
Federal funds	-	-	-
State funds:			
Parish transportation funds	-	-	-
State revenue sharing	-	-	-
Severance tax	-	-	-
Other state funds	-	-	-
Local funds	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Use of money and property	5,000	9,801	4,801
Other revenues	-	-	-
Total Revenues	<u>337,000</u>	<u>358,719</u>	<u>21,719</u>
EXPENDITURES:			
General Government			
Legislative	-	-	-
Judicial	-	-	-
Elections	-	-	-
Finance and administrative	-	-	-
Other general government	212,487	-	212,487
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Economic development	-	-	-
Other expenditures	-	-	-
Debt Service	237,567	237,567	-
Total expenditures	<u>450,054</u>	<u>237,567</u>	<u>212,487</u>
Excess (deficiency) of revenues over expenditures	<u>(113,054)</u>	<u>121,152</u>	<u>234,206</u>
OTHER FINANCING SOURCES:			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other sources	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(113,054)</u>	<u>121,152</u>	<u>234,206</u>
Fund Balance at beginning of year	<u>113,054</u>	<u>117,710</u>	<u>4,656</u>
Fund Balance at end of year	<u>\$ -</u>	<u>238,862</u>	<u>238,862</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNITS

COMBINING BALANCE SHEET
December 31, 1999

	Community Services	E-911	(Memorandum Only) Total
<u>ASSETS</u>			
Cash	\$ 610,144	107,862	718,006
Investments	127,136	112,921	240,057
Receivables	234,406	22,272	256,678
Due from other funds	307,380	-	307,380
Prepaid expenses	-	2,652	2,652
Land and buildings	-	135,108	135,108
Furniture, equipment and renovations	1,739,196	143,367	1,882,563
Amount to be provided for long term debt	<u>30,060</u>	<u>-</u>	<u>30,060</u>
 Total Assets	 <u>\$ 3,048,322</u>	 <u>524,182</u>	 <u>3,572,504</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 155,344	9,583	164,927
Escrow payable	26,242	-	26,242
Due to other funds	307,380	-	307,380
Deferred liability - audit costs	19,000	-	19,000
Deferred revenue	55,214	-	55,214
Payable for compensated absences	<u>30,060</u>	<u>-</u>	<u>30,060</u>
Total liabilities	<u>593,240</u>	<u>9,583</u>	<u>602,823</u>
Fund Equity:			
Investment in general fixed assets	1,739,196	278,475	2,017,671
Fund balance, undesignated	<u>715,886</u>	<u>236,124</u>	<u>952,010</u>
Total fund equity	<u>2,455,082</u>	<u>514,599</u>	<u>2,969,681</u>
 Total liabilities and fund equity	 <u>\$ 3,048,322</u>	 <u>524,182</u>	 <u>3,572,504</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNITS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 1999

	<u>Community Services</u>	<u>E-911</u>	<u>(Memorandum Only) Total</u>
<u>REVENUES</u>			
Intergovernmental revenues			
Federal Funds:			
Direct	\$ 2,076,437	-	2,076,437
Indirect	1,119,322	-	1,119,322
Local Funds	517,144	-	517,144
Fees, charges and commissions	-	199,534	199,534
Interest	9,488	5,414	14,902
Other revenues	<u>21,423</u>	<u>-</u>	<u>21,423</u>
Total Revenues	<u>3,743,814</u>	<u>204,948</u>	<u>3,948,762</u>
<u>EXPENDITURES</u>			
Public safety	-	167,284	167,284
Health and welfare	<u>3,745,150</u>	<u>-</u>	<u>3,745,150</u>
Total Expenditures	<u>3,745,150</u>	<u>167,284</u>	<u>3,912,434</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,336)</u>	<u>37,664</u>	<u>36,328</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	94,639	-	94,639
Operating transfers out	<u>(94,639)</u>	<u>-</u>	<u>(94,639)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,336)	37,664	36,328
Fund balance, beginning	<u>717,222</u>	<u>198,460</u>	<u>915,682</u>
Fund balance, ending	<u>\$ 715,886</u>	<u>236,124</u>	<u>952,010</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

INTRODUCTION

The Webster Parish Police Jury is the governing authority for Webster Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by twelve (12) jurors representing the various districts within the parish. The jurors serve four-year terms that expire on December 31, 1999.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Webster 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.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

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

Based on the previous criteria, the Police Jury has determined that the following component units should be a part of the reporting entity:

<u>Component Unit</u>	<u>Year End</u>	<u>Criteria Used</u>
Webster Parish Library	December 31	1 and 3
Twenty-Sixth Judicial District Criminal Court	December 31	2 and 3
Sarepta Waterworks District	December 31	1 and 3
Doyline Waterworks District	December 31	1 and 3
Sibley Waterworks District	December 31	1 and 3
McIntyre Waterworks District	December 31	1 and 3
Ward I Industrial District	December 31	1 and 3
Ward II Industrial District	December 31	1 and 3
Webster Parish Recreation District	December 31	1 and 3
South Webster Hospital District	December 31	1 and 3

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

Springhill Fire Protection District	December 31	1 and 3
Evergreen Fire Protection District	December 31	1 and 3
Sibley Fire Protection District	December 31	1 and 3
Doyline Fire Protection District	June 30	1 and 3
Dubberly Fire Protection District	February 28	1 and 3
Heflin Fire Protection District	December 31	1 and 3
Sarepta Fire Protection District	June 30	1 and 3
Cullen Fire Protection District	December 31	1 and 3
Dixie Inn Fire Protection District	June 30	1 and 3
Cotton Valley Fire Protection District	December 31	1 and 3
Shongaloo Fire Protection District	December 31	1 and 3
Minden Fire Protection District	December 31	1 and 3
Minden City Court (Ward I Court)	June 30	2 and 3
Springhill City Court (Ward II Court)	June 30	2 and 3
Webster Parish Office of Community Services (Community Action)	Various	1 and 3
Webster Parish Communication District (E-911)	December 31	1 and 3

Considered in the determination of component units of the reporting entity was the Webster Parish Sheriff, Webster Parish Coroner's Office, Clerk of Court, Tax Assessor, School Board, the District Attorney for the Twenty-Sixth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Webster Parish Police Jury reporting entity. With the exception of municipalities, all entities meet the scope of public service criteria. However, all are governed by independently elected officials. The Police Jury, oversight unit, neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Police Jury to be separate autonomous governments and issue financial statements separate from those of the Webster Parish Police Jury, reporting entity.

GASB Statement No. 14 establishes standards for defining and reporting on the financial reporting entity at all levels to all state and local governments. The Statement applies to the separately issued financial statements of governmental component units. However, a primary government's financial statements are not a substitute for the reporting entity's component unit financial statements. The Police Jury has chosen to issue financial

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

statements of the oversight unit only, except for the inclusion of the Webster Parish Library, the Twenty-Sixth Judicial District Criminal Court, which are blended in the primary government as special revenue funds, and the Office of Community Services and Webster Parish Communication District which is discretely presented as a component unit. Accordingly, the accompanying financial statements present the accounts and transactions of the Webster Parish Police Jury, oversight unit, and the previously mentioned component units.

Financial statements of the individual component units may be obtained from their respective administrative offices.

C. FUND ACCOUNTING

The *Police Jury* uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Police Jury are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. In addition, the General Fund of each blended component unit is reported as a special revenue fund.

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

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

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. Fiduciary funds include:

Agency funds - Agency funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Police Jury are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

Revenues

Ad valorem taxes and the related State revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Ad valorem taxes receivable at December 31, 1999 was \$1,971,009.

Federal and state grants are recorded when the parish is entitled to the funds.

Sales taxes are recognized when received by the Police Jury's collection agent, the parish school board.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when they become available to the Police Jury.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and the principal portion of deferred payment contracts are accounted for as other financing sources (uses).

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. After the public hearing, changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting or a special meeting held no later than 15 days prior to the beginning of the fiscal year, and notice is published in the official journal.

During the year, the Police Jury receives monthly budget comparison statements and periodically makes budget amendments if actual operations differ materially from those anticipated in the original budget. During a regular or special meeting, the Police Jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the Police Jury minutes published in the official journal.

The Police Jury does not recognize encumbrances, therefore, encumbrances are not reflected for either budget or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 1999, the Police Jury adopted cash basis budgets for the General Fund, all Special Revenue Funds, and the Debt Service Fund.

Budget comparisons are not presented for the FY 1999 and FY 1998 Louisiana Community Development Block Grant (LCDBG) Capital Projects Funds due to the restriction of these funds for the purposes authorized by the underlying grants.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

The revenues and expenditures, for the year ended December 31, 1999, as shown on Exhibit B, are reconciled with the amounts reflected on the budget comparisons on Exhibit C as follows:

	Primary Government Unit		
	General Fund	Special Revenue Funds	Debt Service Fund
Year ended 1999:			
Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$593,123	(311,299)	(952)
To adjust for:			
Revenue accruals-net	(30,861)	(106,057)	122,104
Expenditures accruals-net	<u>23,594</u>	<u>37,807</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses (Budget Basis)	<u>\$585,856</u>	<u>(379,549)</u>	<u>121,152</u>

F. ENCUMBRANCES

The Webster Parish Police Jury does not use the encumbrance system to keep track of outstanding purchase commitments that have not yet resulted in liabilities.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 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.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

H. INVESTMENTS

Investments are limited by R.S. 33:2955 and the Police Jury's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are reported at fair value which is determined using selected bases in accordance with GASB Statement No. 31. Short-term investments are reported at amortized cost, which approximates fair value. Long-term investments, those with original maturities greater than one (1) year, are valued at the last reported sales price at current exchange rates.

The Webster Parish Office of Community Services and Webster Parish Communication District (E-911), component units of the Police Jury, participate in the Louisiana Asset Management Pool, Inc. (LAMP) which is an external investment pool that is not SEC-registered. Because the LAMP is an arrangement sponsored by a type of governmental entity, it is exempt by statute from regulation by the SEC.

The investment objective of the LAMP is the preservation of capital and the maintenance of liquidity and, to the extent consistent with such objective, current yield.

The LAMP was established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. This pooling is intended to improve administrative efficiency and increase investment yield. The Board of Directors of LAMP provides certain management and administrative services to LAMP and the investment decisions are made by the investment advisor. Both the custodial bank and the investment advisor are subject to the review and oversight of LAMP.

An annual audit of LAMP is conducted annually by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of the LAMP.

The LAMP may invest in U.S. Government Securities. The LAMP is designed to comply with restrictions on investment by municipalities, parishes, and other types of political subdivisions imposed under Louisiana Revised Statute 33:2955.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

The LAMP seeks to maintain a stable net asset value of \$1.00 per unit, but there can be no assurance that the LAMP will be able to achieve this objective. To facilitate this goal, the LAMP's portfolio securities are valued by the amortized cost method as permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs money market mutual funds (although the LAMP is not a money market fund and has no obligation to conform to this rule). In addition, the LAMP will generally comply with other aspects of that rule, including the requirements that all portfolio securities acquired by the LAMP must have, at the time of purchase, a maximum remaining maturity of 397 days and meet certain additional quality standards and that the LAMP maintain a dollar-weighted average portfolio maturity of not more than 90 days.

The fair value of the position in the pool is the same as the value of the pool shares.

I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Receivables and payables between the primary government and discretely presented component units are disclosed separately from interfund balances as due to/from component units.

J. INVENTORIES

Inventory of gasoline in the Community Services Component Unit is valued at cost (first-in, first-out).

K. FIXED ASSETS

The fixed assets used in the Governmental Fund Type operations are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. Public domain and infrastructures are not capitalized. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available, except for the library books which are valued through use of an average cost method.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

L. COMPENSATED ABSENCES

The police jury has the following policies relating to vacation and sick leave:

Full-time employees of the Police Jury, Office of Community Services and criminal court earn from 10 to 25 days annual leave each year depending on the length of service. Annual leave may be accumulated up to a maximum of 90 days. Upon termination of employment, payment for unused accrued annual leave is made at the employee's current rate of pay. Full-time employees earn sick leave at the rate of one day per month. Sick leave may be accumulated without limitation. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service. Employees are not compensated for accumulated sick leave upon separation of service.

Library full-time employees earn from two to five work weeks' vacation leave each year depending on job classification. Part-time employees earn vacation leave in proportion to the number of hours worked per week on a regular basis. Vacation leave can be accrued up to a maximum of six work weeks. Upon resignation or retirement, employees receive payment for unused vacation leave. Sick leave with pay is allowed for all full-time and part-time employees working on a regular basis in the amount of two work weeks per year. Sick leave can be accrued up to a maximum of six work weeks. Upon resignation, all unused sick leave lapses.

M. LONG-TERM OBLIGATIONS

For the primary government, long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. For the component units, long-term obligations are reported in the "Component Units" column on the combined balance sheet statement. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

N. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses 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 of the primary government are reported as operating transfers. Transfers between the primary government and discretely presented component units are disclosed separately from interfund transfers as transfers to/from component units.

O. SALES TAX

The voters of Webster Parish passed a one-half of one per cent sales and use tax at a special election on May 5, 1984. The tax went into effect on June 1, 1984, and will remain in effect for an indefinite period. The tax is to be used for solid waste collection and disposal; constructing, maintaining, and improving public roads, streets, highways and bridges; and constructing and renovating jail and penal farm facilities.

P. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund transactions have not been eliminated in the aggregation of this data.

Q. RISK MANAGEMENT

The Police Jury is exposed to various risks of losses related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury maintains insurance to cover such risk. In the past the insurance has been sufficient to cover any settlements.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

2. DEFICIT FUND BALANCES

The following funds had a deficit fund balance at December 31, 1999 based on general purpose financial statements prepared in accordance with generally accepted accounting principles:

Criminal Court Special Revenue Fund	\$(21,246)
Court Reporter Special Revenue Fund	\$(1,845)

3. LEVIED TAXES

The following is a summary of levied ad valorem taxes for 1999:

	<u>Levied Taxes</u>
Parish wide taxes:	
General maintenance	5.94
Library maintenance and operation	6.00
Courthouse, health unit, and agricultural extension service maintenance and operation	2.68
District taxes:	
Road District A construction and maintenance	2.63
Road District B construction and maintenance	3.56
Library Construction	2.10

4. CASH AND CASH EQUIVALENTS

The following is a summary of cash and cash equivalents (book balances) at December 31, 1999:

	<u>Primary Government</u>
Demand deposits	\$ 516,436
Interest-bearing demand deposits	4,471,924
Petty cash	<u>225</u>
Total	<u>\$ 4,988,585</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 1999, the Police Jury has \$ 5,312,307 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$ 11,964,651 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 district that the fiscal agent has failed to pay deposited funds upon demand.

5. INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the police jury or its agent in the police jury's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the police jury's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the police jury's name.

At December 31, 1999, the investment balances were as follows:

Primary government - governmental funds:

<u>Type of Investment</u>	<u>Category</u>			<u>Fair Value/ Carrying Amount</u>	<u>Amortized Cost</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U. S. Treasury Bill	\$ 3,009,826	-	-	3,009,826	3,009,826
Certificate of Deposit	-	-	527,707	527,707	527,707
Total investments	\$ <u>3,009,826</u>	<u>-</u>	<u>527,707</u>	<u>3,537,533</u>	<u>3,537,533</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

Component units -governmental funds:

	<u>Fair Value/ Carrying Amount</u>	<u>Cost</u>
Investments not subject to categorization:		
External investment pool	\$ <u>240,057</u>	<u>240,057</u>

6. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Primary Gov't Total</u>
Taxes:					
Ad valorem	\$371,243	1,356,868	242,897	-	1,971,008
Sales and use	-	296,429	-	-	296,429
Parish transportation	-	42,374	-	-	42,374
State of LA LCDBG	-	-	-	444,708	444,708
Other	<u>2,670</u>	<u>10,714</u>	<u>-</u>	<u>-</u>	<u>13,384</u>
Total	<u>\$373,913</u>	<u>1,706,385</u>	<u>242,897</u>	<u>444,708</u>	<u>2,767,903</u>

7. FIXED ASSETS

A summary of changes in general fixed assets follow:

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1999</u>
Police Jury:				
Buildings and land	\$6,779,766	76,353	-	6,856,119
Vehicles and equipment	<u>2,770,790</u>	<u>279,717</u>	<u>(246,164)</u>	<u>2,804,343</u>
Total Police Jury	<u>9,550,556</u>	<u>356,070</u>	<u>(246,164)</u>	<u>9,660,462</u>
Library:				
Equipment	609,400	19,382	(20,782)	608,000
Books, etc.	690,293	116,433	(39,997)	766,729
Buildings and land	<u>2,862,630</u>	<u>-</u>	<u>-</u>	<u>2,862,630</u>
Total library	<u>4,162,323</u>	<u>135,815</u>	<u>(60,779)</u>	<u>4,237,359</u>
Total Primary Government	<u>13,712,879</u>	<u>491,885</u>	<u>(306,943)</u>	<u>13,897,821</u>
Community Action:				
Equipment & renovations	<u>1,561,631</u>	<u>193,119</u>	<u>(15,554)</u>	<u>1,739,196</u>
E-911:				
Equipment & renovations	<u>274,319</u>	<u>24,126</u>	<u>(19,970)</u>	<u>278,475</u>
Total	<u>\$15,548,829</u>	<u>709,130</u>	<u>(342,467)</u>	<u>15,915,492</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

8. PENSION PLAN

Plan Description

Substantially all employees of the Webster Parish Police Jury are members of Plan A of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer (cost-sharing), 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. Substantially all employees of the police jury are members of Plan A.

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 5.5% of annual covered payroll. Contributions to the retirement system also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

each plan. The employer's contributions to the retirement system under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$ 121,423, \$ 116,107, and \$ 122,900, respectively, which exceeded the required contributions for each year.

The Webster Parish Office of Community Services established a profit sharing plan for its employees effective September 1, 1998. The profit sharing plan is a defined contribution plan established under Section 401(a) of the Internal Revenue Code and is administered by the Office of Community Services. The Office of Community Services reserves the right to terminate the plan or to amend it. Participants and beneficiaries in the profit sharing plan are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions are made, in the discretion of the employer, annually to the plan. Contributions made are credited to the individual accounts of the employees who are participants in the plan for the year the contribution is made. The amounts credited to individual accounts are invested by the plan trustee, and any gain or loss from plan investments is credited to, or charged against, the individual account of each participant. After the participant terminates his service with the employer, the vested percentage of the account credited to the participant will be distributed to him or her.

All employees are eligible to participate in the profit sharing plan on the first day of employment. Vesting rules for employees under the plan are as follows:

Employees will be 100% vested under any of the following circumstances:

1. The retirement age is reached, which is the date of attainment of age 60.
2. Death occurs during employment.
3. Total and permanent disability occurs during employment.

If termination of employment occurs for any reason other than retirement, death, or total and permanent disability, the percentage of vesting is determined as follows:

<u>Year of Service</u>	<u>Percentage of Vesting</u>
0-4	0 %
5	100 %

Contributions by the Office of Community Services for the period ended December 31, 1999 were \$ 43,903.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

9. COMPENSATED ABSENCES

At December 31, 1999, employees of the Police Jury, library, and criminal court had accumulated and vested \$140,307 of employee leave benefits. The employees of the Office of Community Services had accumulated and vested benefits of \$30,060. The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized in the appropriate fund when leave is actually taken. The total cost of leave privileges not requiring current resources in the amount of \$140,307, is recorded in the general long-term obligations account group in the accompanying financial statements.

10. LEASES

The Police Jury records items under capital lease as an asset in the general fixed asset account group and an obligation in the general long-term debt account group.

The Webster Parish Police Jury has five capital leases outstanding at December 31, 1999. The capital leases are for pieces of equipment which have an original gross cost of \$ 491,718 included in the general fixed assets account group. The minimum lease payments are as follows:

	<u>Primary Government</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$163,800	9,380	173,180
2001	82,357	1,732	84,089
2002	<u>4,799</u>	<u>28</u>	<u>4,827</u>
Total	<u>\$250,956</u>	<u>11,140</u>	<u>262,096</u>

The Webster Parish Police Jury and the parish library maintain various operating leases for office equipment. The rental expenditures incurred for the year ended December 31, 1999 under these leases amounted to \$16,104. The future minimum rental payments under operating leases are as follows:

	<u>Primary Government</u>
2000	\$ 19,914
2001	19,914
2002	12,629
2003	<u>1,688</u>
Total	<u>\$ 54,145</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

Changes in long-term obligations payable due to compensated absences (primary government) for the year ended December 31, 1999 are as follows:

Compensated absences payable at January 1, 1999	\$116,301
Increases	24,006
Decreases	<u> -</u>
Compensated absences payable at December 31, 1999	<u>\$140,307</u>

During 1995, general obligation bonds in the amount of Three Million Dollars (\$3,000,000) were issued for the purpose of constructing and improving public libraries for the parish, and acquiring the necessary land, equipment and furnishings therefore, title to which shall be in public.

The following is a summary of bond transactions of the Police Jury for the year ended December 31, 1999:

	<u>General Obligation</u>
Bonds payable, January 1, 1999	\$2,610,000
Bonds retired	<u>(110,000)</u>
Bonds payable, December 31, 1999	<u>\$2,500,000</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

Bonds payable at December 31, 1999, are comprised of the following issue:

	<u>Principal Outstanding</u>	<u>Interest to Maturity</u>
General obligation bonds:		
\$3,000,000 General Obligation Bonds, dated 3/1/94; due in annual principal installments of \$90,000 - \$230,000 through March 1, 2014; interest at 4.25% - 10.00%; secured by levy and collection of ad valorem taxes	<u>\$2,500,000</u>	<u>1,082,222</u>
	<u>\$2,500,000</u>	<u>1,082,222</u>

The annual requirements to amortize long-term debt outstanding as of December 31, 1999, including interest payments, of \$3,582,222 are as follows:

<u>Year ending December 31</u>	<u>General Obligation Principal</u>	<u>Interest</u>	<u>Total</u>
2000	115,000	122,099	237,099
2001	120,000	117,015	237,015
2002	125,000	111,563	236,563
2003	135,000	105,645	240,645
2004	140,000	99,250	239,250
2005-2014	<u>1,865,000</u>	<u>526,650</u>	<u>2,391,650</u>
	<u>\$2,500,000</u>	<u>1,082,222</u>	<u>3,582,222</u>

At December 31, 1999, \$481,759 was available in the Debt Service Fund to service the general obligation bonds.

In accordance with LA Revised Statutes R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 1999, the statutory limit is \$11,566,532.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

12. 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. At December 31, 1999 the Criminal Court Fund had a fund balance of \$ (21,246).

13. INTERFUND ASSETS/LIABILITIES

Individual fund balances due from/to other funds at December 31, 1999, are as follows:

	<u>Due From</u>	<u>Due To</u>
Sales Tax Fund	-	\$ 53,476
FY 1999 LCDBG Fund	\$ <u>53,476</u>	-
Total	\$ <u>53,476</u>	\$ <u>53,476</u>

14. LITIGATION AND CLAIMS

At December 31, 1999, there was a lawsuit against the Police Jury in which D.W. Nations claims his 3.78 acres were flooded by overflow from the Webster Parish landfill. Management expects to settle the lawsuit out of court. The exposure to the Police Jury is estimated to be \$17,000. No provision for any liability has been recognized in the accompanying financial statements.

15. LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In August, 1997, the Police Jury entered into a long-term lease of the landfill. At this time the Police Jury had completed closure costs on the landfill cells it had used under the terms of the lease, the new operator will be responsible for closure of all landfill cells it utilizes and will also be responsible for all required post-closure activities related to such areas. Therefore no long-term debt due to landfill closure and post closure costs as defined in Governmental Accounting Standard No. 18 has been accrued.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1999

16. FEDERALLY ASSISTED PROGRAMS

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the New Single Audit Act . Audits of prior years have not resulted in any material disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Police Jury's management believes that further examinations would not result in any material disallowed costs.

17. FOOD COMMODITIES DISTRIBUTION

The Food Commodities Distribution Program is operated by the Community Action under an agreement with the Louisiana Department of Education. Under this program, the Community Action is responsible for distribution of food commodities to eligible participants in the parish. The value of the food commodities received and distributed is not reflected in the accompanying financial statements. Activity for 1999 is as follows:

Balance at January 1, 1999	\$	-
Received		39,558
Distributed		<u>(39,558)</u>
Balance at December 31, 1999	\$	<u> -</u>

18. FUND BALANCE RESTATEMENT

The following discloses the restatement of fund balances of Component Units as of the beginning of the fiscal year:

	<u>Total Component Units</u>	<u>Individual Fund Component Units Community Services</u>
		<u>Section 8</u>
Fund balance, beginning of year, as previously stated:	\$915,087	95,714
Net increase due to recognition of 1998 revenue adjustment made by funding agency not received until 1999.	<u>595</u>	<u>595</u>
Fund balance, beginning of year, as restated	<u>\$915,682</u>	<u>96,309</u>

SUPPLEMENTAL INFORMATION SCHEDULES

WEBSTER PARISH POLICE JURY
Minden, Louisiana

SPECIAL REVENUE FUNDS

SALES TAX FUND

The Sales Tax fund accounts for the receipt and use of proceeds of the Police Jury's ½ of 1% sales and use tax. These taxes are to be used for the purpose of solid waste disposal and collections, including litter boxes, and constructing, maintaining and improving public roads, streets, highways and bridges, and construction and renovation of jail and penal farm facilities.

SOLID WASTE FUND

The Solid Waste Fund accounts for the receipt of tipping fees for use of the landfill and the operation of the solid waste landfill.

PARISH ROAD FUND

The Parish Road Fund and Road Fund #2 accounts for the construction and maintenance of roads and bridges of the parish. Financing is provided primarily by the Parish Transportation Fund and from the sale of surplus property.

ROAD DISTRICT MAINTENANCE FUNDS

The Road District Maintenance Funds account for the operations and maintenance of Districts A and B roads and bridges. Financing is provided by a special annual property tax levy, State revenue sharing funds, and interest on time deposits.

SPECIAL 2.5 MILL TAX FUND

The Special 2.5 Mill Tax Fund accounts for the operation and maintenance of the parish courthouse and health unit. Financing is provided by a special annual property tax levy, State revenue sharing funds, and interest on time deposits.

LIBRARY FUND

The Library Fund accounts for the operations of the Webster Parish Library. Financing is provided by a specific annual property tax levy, State revenue sharing funds, and interest on time deposits.

CRIMINAL COURT FUND

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account to be used for the expense of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge.

The statute also required that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

COURT REPORTER FUND

The Court Reporter Fund accounts for the operations of the court reporters for the district court. Financing is provided primarily by fees.

DA ASSET AND FORFEITURE

Authorized by the Webster Parish District Attorney for supplemental payroll reimbursement under Title 46:2400 ep. seq. The revenues are considered deemed contraband (drug money and drug vehicles) forfeited in accordance with the applicable state laws. Its primary activity is to provide additional revenues for payroll purposes.

SPECIAL LIBRARY FUND

The Special Library Fund accounts for the receipt of proceeds of the use of the Library's copy machines and other equipment and property rentals. The revenues are to be used for the purpose of the purchase of capital equipment and property improvements for the Webster Parish Library System.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 1999

	Maintenance Funds	DA Asset Forfeiture	Special Library Fund	Criminal Court Fund	Court Reporter Fund	Total
ASSETS						
Cash	\$ 2,399,733	36,996	80,533	31,450	-	2,548,712
Investments	527,707	-	-	-	-	527,707
Receivables	1,695,671	-	-	10,714	-	1,706,385
Due from other funds	-	-	-	-	-	-
Total assets	\$ 4,623,111	36,996	80,533	42,164	-	4,782,804
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 169,132	-	-	26,216	1,845	197,193
Due to other funds	53,476	-	-	-	-	53,476
Due to other agencies	-	-	-	-	-	-
Unearned bond forfeitures	-	-	-	37,194	-	37,194
Total liabilities	222,608	-	-	63,410	1,845	287,863
Fund Balances:						
Undesignated	4,400,503	36,996	80,533	(21,246)	(1,845)	4,494,941
Total fund balance	4,400,503	36,996	80,533	(21,246)	(1,845)	4,494,941
Total liabilities and fund balance	\$ 4,623,111	36,996	80,533	42,164	-	4,782,804

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
MAINTENANCE FUNDS

COMBINING BALANCE SHEET
December 31, 1999

	Sales Tax Fund	Solid Waste Fund	Parish Road Fund	Road Fund #2	Road District A Maintenance Fund	Road District B Maintenance Fund	Special 2.5 Mill Tax Fund	Library Fund	Total
ASSETS									
Cash	\$ 1,041,720	175,903	523,536	7,617	55,733	193,862	220,395	180,967	2,399,733
Investments	211,083	316,624	-	-	-	-	-	-	527,707
Receivables	296,429	-	42,374	-	159,361	193,532	309,983	693,992	1,695,671
Total Assets	\$ 1,549,232	492,527	565,910	7,617	215,094	387,394	530,378	874,959	4,623,111
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 58,103	38,066	26,127	-	4,287	4,323	10,625	27,601	169,132
Due to other funds	53,476	-	-	-	-	-	-	-	53,476
Total Liabilities	111,579	38,066	26,127	-	4,287	4,323	10,625	27,601	222,608
Fund Balances:									
Undesignated	1,437,653	454,461	539,783	7,617	210,807	383,071	519,753	847,358	4,400,503
Total Liabilities and Fund Balances	\$ 1,549,232	492,527	565,910	7,617	215,094	387,394	530,378	874,959	4,623,111

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1999

	Maintenance Funds	DA Asset Forfeiture	Special Library Fund	Criminal Court Fund	Court Reporter Fund	Total
REVENUES						
Sales taxes	\$ 2,169,092	-	-	-	-	2,169,092
Taxes - ad valorem	1,344,203	-	-	-	-	1,344,203
Intergovernmental revenues						
Federal funds	185,715	-	-	-	-	185,715
State funds:						
Parish transportation funds	589,670	-	-	-	-	589,670
State revenue sharing	209,215	-	-	-	-	209,215
Other state funds	39,464	-	-	-	-	39,464
Fees, charges and commissions	134,677	-	22,375	15,905	8,439	181,396
Fines and forfeitures	-	15,069	11,108	334,530	-	360,707
Use of money and property	160,028	927	3,254	1,004	5	165,218
Other revenue	89,653	35,250	-	127,322	11,390	263,615
Total revenues	4,921,717	51,246	36,737	478,761	19,834	5,508,295
EXPENDITURES						
General government	331,798	29,850	-	557,362	82,654	1,001,664
Public works	3,657,414	-	-	-	-	3,657,414
Public safety	392,900	-	-	-	-	392,900
Health and welfare	26,394	-	-	-	-	26,394
Culture and recreation	800,854	-	44,206	-	-	845,060
Total expenditures	5,209,360	29,850	44,206	557,362	82,654	5,923,432
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(287,643)	21,396	(7,469)	(78,601)	(62,820)	(415,137)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	95,000	62,314	157,314
Operating transfers out	(53,476)	-	-	-	-	(53,476)
Total other financing sources (uses)	(53,476)	-	-	95,000	62,314	103,838
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(341,119)	21,396	(7,469)	16,399	(506)	(311,299)
FUND BALANCE, BEGINNING	4,741,622	15,600	88,002	(37,645)	(1,339)	4,806,240
FUND BALANCE, ENDING	\$ 4,400,503	36,996	80,533	(21,246)	(1,845)	4,494,941

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
MAINTENANCE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1999

	Sales Tax Fund	Solid Waste Fund	Parish Road Fund	Road Fund #2	Road District A Maintenance Fund	Road District B Maintenance Fund	Special 2.5 Mill Tax Fund	Library Fund	Total
REVENUES									
Sales taxes	\$ 2,169,092	-	-	-	-	-	-	-	2,169,092
Taxes - ad valorem	-	-	-	-	157,073	192,724	307,042	687,364	1,344,203
Intergovernmental revenues	-	-	-	-	-	-	-	-	-
Federal funds	185,715	-	-	-	-	-	-	-	185,715
State funds:									
Parish transportation funds	-	-	510,185	79,485	-	-	-	-	589,670
State revenue sharing	-	-	-	-	35,015	25,428	59,231	89,541	209,215
Other state funds	39,464	-	-	-	-	-	-	-	39,464
Fees, charges and commissions	-	134,347	330	-	-	-	-	-	134,677
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Use of money and property	65,453	24,488	21,519	2,819	3,660	14,199	11,986	15,904	160,028
Other revenue	19,845	25,000	296	-	385	-	347	43,780	89,653
Total revenues	<u>2,479,569</u>	<u>183,835</u>	<u>532,330</u>	<u>82,304</u>	<u>196,133</u>	<u>232,351</u>	<u>378,606</u>	<u>836,589</u>	<u>4,921,717</u>
EXPENDITURES									
General government	-	-	-	-	-	-	331,798	-	331,798
Public works	2,063,505	246,522	615,685	165,060	162,565	404,077	-	-	3,657,414
Public safety	392,900	-	-	-	-	-	-	-	392,900
Health and welfare	-	-	-	-	-	-	26,394	-	26,394
Culture and recreation	-	-	-	-	-	-	-	800,854	800,854
Total expenditures	<u>2,456,405</u>	<u>246,522</u>	<u>615,685</u>	<u>165,060</u>	<u>162,565</u>	<u>404,077</u>	<u>358,192</u>	<u>800,854</u>	<u>5,209,360</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>23,164</u>	<u>(62,687)</u>	<u>(83,355)</u>	<u>(82,756)</u>	<u>33,568</u>	<u>(171,726)</u>	<u>20,414</u>	<u>35,735</u>	<u>(287,643)</u>
OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	(53,476)	-	-	-	-	-	-	-	(53,476)
Total other financing sources (uses)	<u>(53,476)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,476)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(30,312)</u>	<u>(62,687)</u>	<u>(83,355)</u>	<u>(82,756)</u>	<u>33,568</u>	<u>(171,726)</u>	<u>20,414</u>	<u>35,735</u>	<u>(341,119)</u>
FUND BALANCE, BEGINNING	<u>1,467,965</u>	<u>517,148</u>	<u>623,138</u>	<u>90,373</u>	<u>177,239</u>	<u>554,797</u>	<u>499,339</u>	<u>811,623</u>	<u>4,741,622</u>
FUND BALANCE, ENDING	<u>\$ 1,437,653</u>	<u>454,461</u>	<u>539,783</u>	<u>7,617</u>	<u>210,807</u>	<u>383,071</u>	<u>519,753</u>	<u>847,358</u>	<u>4,400,503</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

CAPITAL PROJECTS FUNDS

***FY 1999 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG)
FUND***

The FY 1999 Louisiana Community Development Block Grant Fund accounts for the construction of road improvements funded by federal grants passed through the State of Louisiana.

***FY 1998 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG)
FUND***

The FY 1998 Louisiana Community Development Block Grant Fund accounts for the acquisition and construction of major capital facilities or equipment funded by federal grants passed through the State of Louisiana.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
December 31, 1999

	<u>FY 1999</u> <u>LCDBG</u>	<u>FY 1998</u> <u>LCDBG</u>	<u>Total</u>
ASSETS			
Cash	\$ -	-	-
Receivables	444,708	-	444,708
Due from other funds	<u>53,476</u>	<u>-</u>	<u>53,476</u>
 Total assets	 <u>\$ 498,184</u>	 <u>-</u>	 <u>498,184</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>\$ 498,184</u>	<u>-</u>	<u>498,184</u>
Total liabilities	<u>498,184</u>	<u>-</u>	<u>498,184</u>
Fund Balances:			
Undesignated	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 498,184</u>	 <u>-</u>	 <u>498,184</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1999

	<u>FY 1999</u> <u>LCDBG</u>	<u>FY 1998</u> <u>LCDBG</u>	<u>Total</u>
REVENUES			
Intergovernmental revenues			
Federal funds	\$ 444,708	26,400	471,108
Other revenue	-	-	-
Total revenues	<u>444,708</u>	<u>26,400</u>	<u>471,108</u>
EXPENDITURES			
General government	-	-	-
Public works	498,184	26,400	524,584
Public safety	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>498,184</u>	<u>26,400</u>	<u>524,584</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(53,476)</u>	<u>-</u>	<u>(53,476)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	53,476	-	53,476
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>53,476</u>	<u>-</u>	<u>53,476</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>-</u>	<u>-</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

AGENCY FUNDS

DA SPECIAL ACCOUNT FUND

The DA special account fund accounts for the forfeitures and seizures made during arrest. This money is in trust until a court order is issued detailing its disbursement.

MASTERBANK FUND

The masterbank fund is a bank account for all funds in the primary government; employee withholdings are recorded in this fund until paid.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

AGENCY FUNDS
Combining Balance Sheet
December 31, 1999

	1999		
	DA Special Account	Master Bank Fund	Total
ASSETS			
Cash	\$ 157,627	50,176	207,803
Due from other funds	-	-	-
 Total assets	 <u>\$ 157,627</u>	 <u>50,176</u>	 <u>207,803</u>
 LIABILITIES			
Amounts pending court order	\$ 157,627	-	157,627
Payroll withholdings	-	50,176	50,176
 Total liabilities	 <u>\$ 157,627</u>	 <u>50,176</u>	 <u>207,803</u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of General Fixed Assets
December 31, 1999

General fixed assets, at cost:	
Police Jury:	
Buildings and land	\$ 6,856,119
Vehicles and equipment	2,804,343
	<u>9,660,462</u>
Library:	
Equipment	608,000
Books, etc.	766,729
Land and buildings	2,862,630
	<u>4,237,359</u>
Total general fixed assets (primary government)	<u>\$ 13,897,821</u>
Total investment in general fixed assets	<u>\$ 13,897,821</u>

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

WEBSTER PARISH POLICE JURY

Minden, Louisiana

GENERAL FIXED ASSETS ACCOUNT GROUP

Statement of Changes in General Fixed Assets

For the Year Ended December 31, 1999

	Police Jury		Library		Total
	Buildings and Land	Vehicles and Equipment	Buildings and Land	Equipment Books, etc.	
General fixed assets at beginning of year	\$ 6,779,766	2,770,790	2,862,630	609,400	13,712,879
Additions	76,353	279,717	-	19,382	491,885
Deletions	-	(246,164)	-	(20,782)	(306,943)
General fixed assets at end of year	\$ 6,856,119	2,804,343	2,862,630	608,000	13,897,821

GENERAL LONG-TERM OBLIGATION ACCOUNT GROUP

To account for unmatured principal amounts on general long-term obligations expected to be financed from governmental type funds. Payments of matured obligations, including interest, are accounted for in the debt service funds.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

STATEMENT OF GENERAL LONG-TERM OBLIGATIONS
December 31, 1999

AMOUNTS AVAILABLE AND TO BE PROVIDED
FOR PAYMENT OF GENERAL LONG-TERM OBLIGATIONS

Amount available in debt service fund	\$ 481,759	-	-	481,759
Funds to be provided from:				
General fund revenues	-	7,595	-	7,595
Sales tax revenues	-	-	250,956	250,956
Ad valorem taxes	<u>2,018,241</u>	<u>132,712</u>	-	<u>2,150,953</u>
Total available and to be provided	<u>2,500,000</u>	<u>140,307</u>	<u>250,956</u>	<u>2,891,263</u>

GENERAL LONG-TERM DEBT OBLIGATIONS

Bonds Payable	2,500,000	-	-	2,500,000
Capital lease obligations	-	-	250,956	250,956
Accumulated leave	-	<u>140,307</u>	-	<u>140,307</u>
Total general long-term debt obligations	<u>\$ 2,500,000</u>	<u>140,307</u>	<u>250,956</u>	<u>2,891,263</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

COMPONENT UNITS

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 1999

	Account Groups			Totals (Memorandum Only) Component Unit
	Special Revenue Funds	General Fixed Assets	General Long-term Debt	
ASSETS				
Cash on hand and in banks	\$ 610,144	-	-	610,144
Investments	127,136	-	-	127,136
Receivables	234,406	-	-	234,406
Due from other funds	307,380	-	-	307,380
Inventory	-	-	-	-
Furniture, equipment and renovations	-	1,739,196	-	1,739,196
Amount to be provided for long term debt	-	-	30,060	30,060
TOTAL ASSETS	\$ 1,279,066	1,739,196	30,060	3,048,322
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 155,344	-	-	155,344
Escrow payable	26,242	-	-	26,242
Due to other funds	307,380	-	-	307,380
Deferred liability - audit costs	19,000	-	-	19,000
Deferred revenue	55,214	-	-	55,214
Compensated absences payable	-	-	30,060	30,060
Total liabilities	563,180	-	30,060	593,240
Fund equity:				
Investment in general fixed assets	-	1,739,196	-	1,739,196
Undesignated	715,886	-	-	715,886
Total fund balances	715,886	1,739,196	-	2,455,082
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,279,066	1,739,196	30,060	3,048,322

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES
SPECIAL REVENUE FUNDS

BALANCE SHEET
December 31, 1999

	Total	Section 8	Head Start Programs	Local Programs	Community Services Block Grants	Food Stamp Program	Family Day Care	Summer Day Care	LIHEAP Energy Assistance	Transportation Programs	Food & Shelter Programs
ASSETS											
Cash on hand and in banks	\$ 610,144	152,219	154,269	181,500	3,305	100	1,690	2,244	95	114,350	372
Investments	127,136	-	-	127,136	-	-	-	-	-	-	-
Receivables	234,406	48,147	25,086	1,468	33,845	-	27,512	-	77	98,271	-
Due from other funds	307,380	-	9,594	295,982	-	-	-	-	108	500	1,196
Inventory	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,279,066	200,366	188,949	606,086	37,150	100	29,202	2,244	280	213,121	1,568
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable	\$ 155,344	3,353	99,306	2,986	4,408	-	22,996	1,525	180	20,015	575
Escrow payable	26,242	26,242	-	-	-	-	-	-	-	-	-
Due to other funds	307,380	6,754	89,643	13,222	32,742	100	6,206	719	100	156,901	993
Deferred liability - audit costs	19,000	-	-	19,000	-	-	-	-	-	-	-
Deferred revenue	55,214	55,214	-	-	-	-	-	-	-	-	-
Total liabilities	563,180	91,563	188,949	35,208	37,150	100	29,202	2,244	280	176,916	1,568
Fund balances:											
Undesignated	715,886	108,803	-	570,878	-	-	-	-	-	36,205	-
Total fund balances	715,886	108,803	-	570,878	-	-	-	-	-	36,205	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,279,066	200,366	188,949	606,086	37,150	100	29,202	2,244	280	213,121	1,568

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES
SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE BY PROGRAM TYPES
For the Year Ended December 31, 1999

	Total	Section 8	Head Start Programs	Local Programs	Community Services Block Grants	Food Stamp Program	Family Day Care	Summer Day Care	LIHEAP Energy Assistance	Transportation Programs	Food & Shelter Programs
REVENUES											
Intergovernmental											
Federal Funds:											
Direct	\$2,076,437	652,496	1,423,941	-	-	-	-	-	-	-	-
Indirect	1,119,322	-	140,526	-	136,598	-	180,062	166,961	71,173	401,732	22,270
Local Funds:											
In-Kind	453,046	-	392,263	-	-	-	-	-	-	60,783	-
Other	64,098	-	-	33,026	-	-	-	-	-	31,072	-
Interest	9,488	339	-	9,149	-	-	-	-	-	-	-
Other revenues	21,423	-	-	21,423	-	-	-	-	-	-	-
Total Revenues	3,743,814	652,835	1,956,730	63,598	136,598	-	180,062	166,961	71,173	493,587	22,270
EXPENDITURES											
Health and welfare											
Salaries	1,262,498	37,720	794,020	10,745	97,091	-	27,462	78,600	4,357	200,539	11,964
Fringe	464,281	12,093	302,770	6,740	27,585	-	6,994	36,868	608	69,101	1,522
Audit	22,382	4,500	10,000	400	2,000	-	1,750	3,500	-	-	232
Contract services	20,115	-	19,828	-	-	-	-	287	-	-	-
Travel	23,965	2,431	14,575	953	-	-	2,933	790	-	2,283	-
Gas, oil and repairs	143,377	651	23,833	2,306	-	-	339	2,614	-	113,634	-
Other supplies and office expense	327,097	11,465	247,159	14,520	1,333	-	2,011	38,192	-	12,417	-
Capital outlays	80,598	-	35,810	18,081	-	-	-	-	-	26,707	-
Rent	4,200	-	1,200	-	3,000	-	-	-	-	-	-
Insurance	49,133	1,887	28,616	1,997	-	-	1,886	320	-	14,427	-
Telephone	21,175	1,621	13,351	-	4,199	-	557	793	-	654	-
Utilities	44,710	3,394	32,605	1,016	883	-	849	4,997	-	966	-
Special projects	219,242	-	4,315	62	507	-	135,021	-	63,790	589	14,958
Service providers	532,908	532,908	-	-	-	-	-	-	-	-	-
In-Kind	453,046	-	392,263	-	-	-	-	-	-	60,783	-
Other costs	76,423	31,671	36,385	4,867	-	-	260	-	2,526	714	-
Total expenditures	3,745,150	640,341	1,956,730	61,687	136,598	-	180,062	166,961	71,281	502,814	28,676
OTHER FINANCING SOURCES (USES)											
Operating transfers in	94,639	-	44,582	43,543	-	-	-	-	108	-	6,406
Operating transfers out	(94,639)	-	(44,582)	(41,519)	-	-	-	-	-	(8,538)	-
Total other financing sources (uses)	-	-	-	2,024	-	-	-	-	108	(8,538)	6,406
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,336)	12,494	-	3,935	-	-	-	-	-	(17,765)	-
Fund balance, beginning	717,222	96,309	-	566,943	-	-	-	-	-	53,970	-
Fund balance, ending	\$ 715,886	108,803	-	570,878	-	-	-	-	-	36,205	-

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
E-911

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 1999

	Special Revenue Funds	Account Groups General Fixed Assets	Totals (Memorandum Only) Component Unit
ASSETS			
Cash in bank	\$ 107,862	-	107,862
Investments	112,921	-	112,921
Receivables	22,272	-	22,272
Prepaid expenses	2,652	-	2,652
Land and buildings	-	135,108	135,108
Furniture, equipment and renovations	-	143,367	143,367
TOTAL ASSETS	\$ 245,707	278,475	524,182
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 9,583	-	9,583
Total liabilities	9,583	-	9,583
Fund equity:			
Investment in general fixed assets	-	278,475	278,475
Undesignated	236,124	-	236,124
Total fund balances	236,124	278,475	514,599
 TOTAL LIABILITIES AND FUND BALANCES	\$ 245,707	278,475	524,182

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
E-911 FUND

BALANCE SHEET
December 31, 1999

	<u>General Fund</u>
<u>ASSETS</u>	
Cash in bank	\$ 107,862
Investments	112,921
Accounts receivable	22,272
Prepaid expenses	<u>2,652</u>
TOTAL ASSETS	<u>\$ 245,707</u>
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	\$ <u>9,583</u>
Total liabilities	<u>9,583</u>
Fund balances:	
Undesignated	<u>236,124</u>
Total fund balances	<u>236,124</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 245,707</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
E-911 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
For the Year Ended December 31, 1999

REVENUES

Fees, charges and commissions	\$ 199,534
Interest	<u>5,414</u>
Total revenues	<u>204,948</u>

EXPENDITURES

Public Safety -	
Operator salary	95,097
Legal and accounting fees	2,800
Capital outlay-equipment	16,557
Supplies and office expense	431
Telephone, database and mapping	39,672
Repairs and maintenance	11,660
Insurance	699
Other	<u>368</u>
Total expenditures	<u>167,284</u>

Excess (deficiency) of revenues over expenditures	37,664
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Fund balance, beginning	<u>198,460</u>
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Fund balance, ending	<u><u>\$ 236,124</u></u>
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The accompanying notes are an integral part of these financial statements.

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the general purpose financial statements of the Webster Parish Police Jury.
2. No reportable conditions relating to the audit of the general purpose financial statements are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. Two instances of noncompliance material to the general purpose financial statements of Webster Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs for Webster Parish Police Jury expresses a qualified opinion.
6. Audit findings relative to the major federal award programs for the Webster Parish Police Jury are reported in this schedule.
7. The programs tested as major programs include:

<u>Program Name</u>	<u>CFDA No.</u>
FY 1999 Louisiana Community Development Block Grant	14.228
Head Start	93.600
Summer Day Care	93.600
Section 8 Certificates	14.857
Section 8 Vouchers	14.855
Head Start Food Service	10.558
Family Day Care	10.558

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 1999

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Webster Parish Police Jury was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

WEBSTER PARISH POLICE JURY - PRIMARY GOVERNMENT:

99-1 - Non-Funding Out Clause

Criteria: A police jury may enter into a lease-purchase agreement without State Bond Commission approval if a "non-funding out" clause is used.

Condition: During 1999, the police jury entered into a two year lease-purchase agreement for the acquisition of heavy equipment. The two year lease-purchase did not contain a "non-funding out" clause and approval was not requested from the State Bond Commission to enter the lease.

Recommendation: For any lease-purchase agreement with a term greater than ninety (90) days, a "non-funding out" clause should be included in the agreement which allows the police jury to terminate the agreement if funds are not budgeted to make the lease payments.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES - COMPONENT UNIT:

99-2 - Employment of Police Juror's Wife

Criteria: La. Rev. Stat. 42:1119 requires that no member of the immediate family of a member of a governing authority shall be employed by the governmental entity.

Condition: The wife of a police juror was employed by the Webster Parish Office of Community Services on October 11, 1999 which is prohibited under Section 1119 of the Code.

Recommendation: The employment of the police juror's wife should be terminated.

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

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

WEBSTER PARISH POLICE JURY - PRIMARY GOVERNMENT:

UNITED STATES DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT

99-3 - Hourly Wages Paid - FY 1999 Louisiana Community Development Block
Grant - Street Improvements - CFDA No. 14.228 - Contract No. 107-900470

Criteria: All laborers and mechanics employed by contractors or subcontractors on construction work shall be paid wages at rates not less than those prevailing on similar construction in the locality as determined by the Secretary of Labor in accordance with the Davis Bacon Act, as amended.

Condition: The payrolls of a subcontractor indicated the laborers classified as Broom Operator and Roller Operator were paid at a rate of \$10.00 per hour when the minimum prevailing rate was subsequently determined to be at least \$13.00 per hour.

Effect of Condition: The final request for grant funds has not been approved pending resolution of the wage issue.

Recommendation: The requirements of the wage decision made by the U.S. Department of Labor on May 8, 2000, which established a rate of at least \$13.00 per hour for the Broom Operator and the Roller Operator classifications, must be followed. The affected employees must be paid restitution by the subcontractor retroactive to the first day the affected employees appeared on the payroll.

Webster Parish Police Jury

CHARLESETTA REEDER
Minden, District 9

STEVE RAMSEY
Sibley, District 11

CHARLES ODOM
Minden, District 8

DANIEL G. THOMAS
Springhill, District 3

DOUGLAS SALE
Minden, District 6

CHARLES R. WALKER
President
Doyline, District 12

HERB BYARS
Vice-President
Minden, District 7

SHIRLEY R. BYRD
Secretary-Treasurer

TYLON BLANTON
Springhill, District 1

ROBERT E. LEE
Shongaloo, District 4

C.C. COX
Cotton Valley, District 5

REV. T.A. KNAPP
Minden, District 10

JIMMY D. THOMAS
Springhill, District 2

CORRECTIVE ACTION PLAN

June 21, 2000

Dr. Daniel G. Kyle, CPA
Legislative Auditor, State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

The Webster Parish Police Jury respectfully submits the following corrective action plan for the Schedule of Findings and Questioned Costs for the year ended December 31, 1999. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS - FINANCIAL STATEMENTS AUDIT

99-1 - Non-Funding Out Clause

Recommendation: For any lease-purchase agreement with a term greater than ninety (90) days, a "non-funding out" clause should be included in the agreement which allows the police jury to terminate the agreement if funds are not budgeted to make the lease payments.

Action Taken: Our policy is to include a "non-funding out" clause in any lease-purchase agreement. Specs for the two year lease-purchase in 1999 did include the "non-funding out" clause, but was overlooked in verification. We will be more thorough in the future in our verification process.

FINDINGS - FEDERAL AWARD PROGRAM AUDITS

UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

99-3 - Hourly Wages Paid - FY 1999 Louisiana Community Development Block Grant - Street Improvements - CFDA No. 14.228 - Contract No. 107-900470

Recommendation: The requirements of the wage decision made by the U.S. Department of Labor on May 8, 2000, which established a rate of at least \$13.00 per hour for the Broom Operator and the Roller Operator classifications must be followed. The affected employees must be paid restitution by the subcontractor retroactive to the first day the affected employees appeared on the payroll.

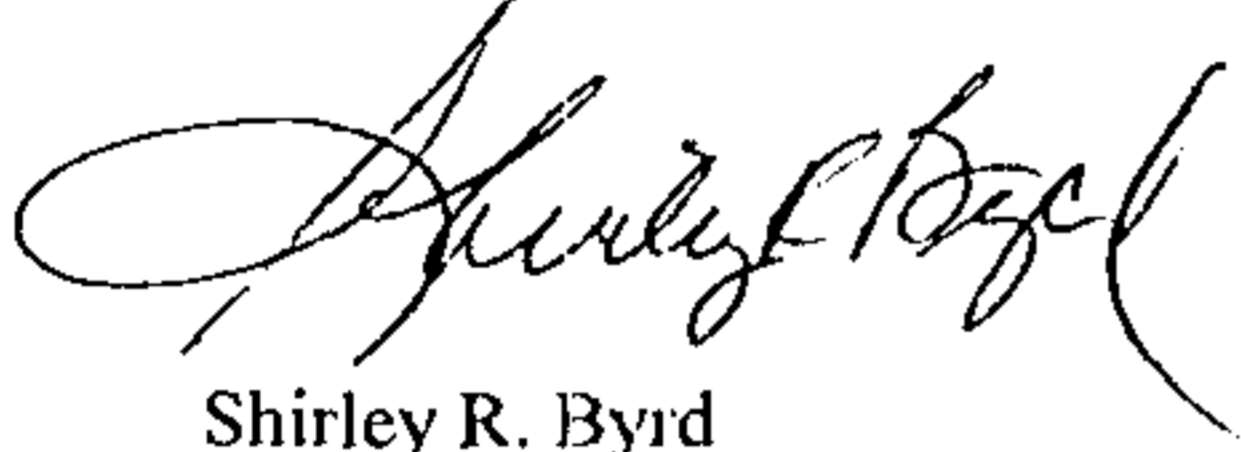
Dr. Daniel G. Kyle, CPA

Page 2

Action Taken: The grant administrator has directed the subcontractor involved in this issue to make the required restitution to the affected employees in accordance with the wage decision. The grant administrator expects to receive within the next week the required documentation from the subcontractor which verifies the wage restitutions have in fact been paid. Upon receipt of such documentation, the final request for grant funds will be filed and should be approved. The grant administrator anticipates resolving this issue and closing the grant program in the near future.

Should there be questions regarding this corrective action plan, please let us know.

Sincerely,

A handwritten signature in cursive script, appearing to read "Shirley R. Byrd". The signature is written in black ink and is positioned above the printed name and title.

Shirley R. Byrd
Secretary-Treasurer



Webster Parish Police Jury
OFFICE OF COMMUNITY SERVICES

P.O. Box 876
Minden, Louisiana 71058-0876
Phone (318) 377-7022
Fax (318) 377-2870

CORRECTIVE ACTION PLAN

The Webster Parish Police Jury Office of Community Services respectfully submits the following corrective action plan for the Schedule of Findings and Questioned Costs for the year ended December 31, 1999. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS - FINANCIAL STATEMENTS AUDIT

99-2 - Employment of Police Juror's Wife

Recommendation: The employment of the police juror's wife should be terminated.

Action Taken: The police juror's wife resigned from her position effective June 2, 2000.

WEBSTER PARISH POLICE JURY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

December 31, 1999

Section I - Prior Audit Findings - Internal Control and Compliance Material to the Financial Statements:

There were no prior audit findings relative to the financial statements reported.

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

There were no prior audit findings relative to federal awards reported.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES FUND
Schedule of Expenditures of Federal Awards
Year Ended December 31, 1999

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Award Number	Revenue Recognized	Expenditures
<u>U.S. Department of Agriculture</u>				
Passed through Louisiana Department of Education:				
Child Care Food Program	10.558	Unavailable	180,062	180,062
Family Day Care	10.558	Unavailable	140,526	140,526
Head Start - Food Service	10.559	Unavailable	11,550	11,550
Summer Day Care				
Passed through Louisiana Department of Agriculture:				
Commodities Distribution	10.569	Unavailable	7,080	7,080
TOTAL U.S. DEPARTMENT OF AGRICULTURE				
<u>U. S. Department of Health and Human Services</u>				
Direct Programs:				
Head Start	93.600	N/A	1,423,941	1,423,941
Passed through Louisiana Department of Health and Hospitals				
Title XIX Transportation	93.778	Unavailable	88,682	88,682
Passed through Louisiana Department of Labor:				
Community Services Block Grant	93.569	99P0012	136,598	136,598
Passed through Louisiana Department of Social Services:				
Project Independence	93.561	35500530876	120,000	120,000
LIHEAP Energy Assistance	93.568	Unavailable	71,173	71,173
Summer Day Care	93.600	Unavailable	155,411	155,411
TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
			1,995,805	1,995,805

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 COMPONENT UNIT
 COMMUNITY SERVICES FUND
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 1999

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Award Number</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>U. S. Department of Housing and Urban Development</u>				
Direct programs:				
Sec. 8 - Certificates Programs	14.857	N/A	206,765	197,596
Sec. 8 - Vouchers Program	14.855	N/A	445,731	442,745
<u>TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
			652,496	640,341
<u>U. S. Department of Transportation</u>				
Passed through Louisiana Department of Transportation and Development: FTA Section 5311	20.509	LA-18-X017 Proj. No. 741-60-0106	193,050	193,050
<u>TOTAL U. S. DEPARTMENT OF TRANSPORTATION</u>				
			193,050	193,050
<u>Federal Emergency Management Agency</u>				
Passed through United Way of America: Emergency Food and Shelter	83.523	Unavailable	15,190	15,190
<u>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
			15,190	15,190
<u>TOTAL FEDERAL ASSISTANCE</u>				
			\$ 3,195,759	3,183,604

WEBSTER PARISH POLICE JURY
Minden, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 1999

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Award Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>U.S. Department of Housing & Urban Development</u>					
Passed through the State of Louisiana - Division of Administration:					
FY 1998 LCDBG-DN	14.228	107-000504	\$157,200	\$ 26,400	26,400
FY 1999 LA Community Development Block Gran	14.228	107-900470	\$444,708	\$ 444,708	444,708
Total U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				\$ 471,108	\$ 471,108
<u>Federal Emergency Management Agency</u>					
Passed through the State of Louisiana - Military Department- Office of Emergency Preparedness:					
Public Assistance Grant PA ID No. 119-99119-00	83.544	FEMA 1269-DR-LA	\$185,715	\$ 185,715	185,715
TOTAL FEDERAL ASSISTANCE				\$ 656,823	\$ 656,823

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICES

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Police Jury's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

NOTE 2 - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At December 31, 1999 the organization had food commodities totaling \$-0- in inventory.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SUPPLEMENTAL INFORMATION
December 31, 1999

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House concurrent Resolution No 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the Legislative expenditures of the General Fund. As provided by Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president received \$963.00 per month and the other jurors received \$856.00 per month in lieu of per diem payments.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

COMPENSATION PAID TO POLICE JURORS
For the Year Ended December 31, 1999

	<u>1999</u>
John M. Blake, Jr., President	11,556.00
Charles Walker, Vice-President	10,272.00
Charlie Odom	10,272.00
Herb Byars	10,272.00
Tylon Blanton	10,272.00
Jimmy Thomas	10,272.00
Robert E. Lee	10,272.00
C.C. "Cat" Cox	10,272.00
Douglas Sale	10,272.00
Charlesetta Reeder	10,272.00
Rev. T.A. Knapp	10,272.00
Joe Lynn Robinson	<u>10,272.00</u>
Total	<u>\$ 124,548.00</u>