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WEBSTER PARISH POLICE JURY

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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 May 23, 1997

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 As of and for the Year Ended December 31, 1998

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1&2
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	3-5
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	6&7
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined Balance Sheet, All Fund Types and Account Groups, and Discretely Presented Component Units	8
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental and Fund Discretely Presented Component Units	9&10
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - Governmental Funds - Primary Government:	
General and Special Revenue Funds	11
Debt Service and Capital Projects Fund	12

	Page
Combining Balance Sheet - Component Unit	13
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Component Units For the year ended December 31, 1996	14
Notes to the Financial Statements	15-39
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 Schedule of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	42
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Maintenance Funds	43
Agency Funds:	
Combining Balance Sheet	44
GENERAL FIXED ASSETS ACCOUNT GROUP:	
Statement of General Fixed Assets	45
Statement of Changes in General Fixed Assets	46
GENERAL LONG-TERM DEBT ACCOUNT GROUP:	
Statement of General Long-term Debt	47

	Page
Community Services Fund:	
Combining Balance Sheet All Fund Types and Account Groups, December 31, 1996	48
Balance Sheet, Special Revenue Funds December 31, 1996	49
Statement of Revenues, Expenditures and Changes in Fund Balance by Program Types, December 31, 1996	50
E-911 Fund:	
Combining Balance Sheet All Fund Types and Account Groups, December 31, 1996	51
Balance Sheet, Special Revenue Fund December 31, 1996	52
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget (OASAP Basis) and Actual December 31, 1996	53
SINGLE AUDIT SECTION:	
INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS	54-58
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS	59&60
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS	61&62

	Page
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS	61&64
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	65&68
Schedule of Federal Financial Assistance	67-69
Schedule of Findings and Questioned Costs - Federal Programs	76-79
Compensation Paid Police Jurors	73&74

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INDEPENDENT AUDITORS' REPORT

Webster Parish Police Jury
Madison, 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, 1998, 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 paragraphs, we conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of States and Local Governments. These 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, 1996 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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. 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 presented in all material respects in relation to the financial statements taken as a whole.

Jimmie White & Mathis

Monroe, Louisiana

June 13, 1997

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**INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Webster Parish Police Jury
Monroe, Louisiana

We have audited the general purpose financial statements of Webster Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997. In our report, our opinion 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 Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-118, "Audit of State and Local Governments." Those standards and OMB Circular A-118 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Webster Parish Police Jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any

evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Webster Parish Police Jury, for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Component Unit - Webster Parish Office of Community Services

As of December 31, 1998, the Webster Parish Police Jury Office of Community Services had \$1,351 million in flood stamps in storage in the vault of a local bank. The bank does not issue subkeeping receipts for these stamps, nor does the bank completely accept responsibility or accountability for these flood stamps. We believe this exposes the Webster Parish Police Jury to the possibility that any number of these flood stamps could become lost or stolen and there would possibly be no recourse on the part of the Police Jury for recovery. This item has been mentioned in prior audits and management response is as follows: (1) this is the most cost efficient method for storing flood stamps, (2) the stamps are fully insured jointly by the State of Louisiana and the Webster Parish Police Jury Office of Community Services, and (3) direct bank responsibility and accounting would cost several thousand dollars annually for bonding and similar service charges.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level of risk that

errors or irregularities in amounts that would be material in relation to the general purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be a material weakness as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Webster Parish Police Jury, for the year ended December 31, 1996.

The lack of proper controls over fixed stamps as described above is considered a material weakness in the internal control structure of the Webster Parish Police Jury.

We noted other matters involving the internal control structure and its operation that we have reported to the management of the Webster Parish Police Jury in an exit conference memo dated June 13, 1997. We also noted immaterial internal control weaknesses involving federal funds that we have reported to the management of Webster Parish Police Jury in the "Schedule of Findings and Questioned Costs" dated June 13, 1997.

This report is intended for the information of the Webster Parish Police Jury management, and Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Jamison, Wine & Martin

Monroe, Louisiana
June 13, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Webster Parish Police Jury
Monroe, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997. In our report, our opinion was qualified because of the omission of component units from the financial statements.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, *Audits of State and Local Governments*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Webster Parish Police Jury, is the responsibility of Webster Parish Police Jury management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

WEDGSTER PARISH POLICE BURY
 Minden, Louisiana
GENERAL FIXED ASSETS ACCOUNT GROUP
 Statement of General Fixed Assets
 December 31, 1996

General fixed assets, at cost:	
Police Bury:	
Buildings and land	\$ 6,340,000
Vehicles and equipment	<u>5,317,314</u>
	<u>11,657,314</u>
Library:	
Equipment	300,000
Books, etc.	807,314
Land and construction in progress	<u>1,849,000</u>
	<u>2,956,314</u>
Total general fixed assets (primary government)	<u>\$ 14,613,628</u>
Total investment in general fixed assets	<u>\$ 14,613,628</u>

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

WESTSIDE POLICE POLICE DEPT
 Illinois, Services
GENERAL FUND BUDGET FOR FISCAL YEAR 2007
 (Increase or Decrease in General Fund Assets)
 For the Year Ending December 31, 2006

	Police Dept		Library			Total
	Buildings and Land	Utilities and Contract	Building and Land	Construction in Progress	Equipment	
General fund assets at beginning of year	\$ 1,200,110	3,711,688	860,111	-	897,111	16,864,229
Inventory Adjustments	-	(118,209)	-	-	(281,443)	(189,487)
Additions	1,038,477	241,761	-	988,284	18,184	2,966,706
Deletions	-	(17,053)	-	-	(279)	(18,329)
General fund assets end of year	\$ 2,238,587	3,727,187	860,111	988,284	285,543	11,111,189

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

WHEELER PALMER POLICE CLUB
 Moline, Louisiana

STATEMENT OF GENERAL LONG-TERM DEBT
 December 31, 1999

ASSETS AVAILABLE AND TO BE RECEIVED
 FOR PAYMENT OF GENERAL LONG-TERM DEBT

	1999 Library Fund	Landfill Claims and Provisioning Costs	Deport Leases	Capital Leases Obligations	Total
Amount available to add to new fund	\$ 274,279	-	-	-	\$ 274,279
Payable to be provided there:					
General fund provision	-	-	2,212	-	2,212
Other provisions	-	191,264	-	75,000	366,524
All provisions	2,682,780	-	135,212	-	2,818,000
Total available and to be provided	<u>\$ 2,957,059</u>	<u>\$ 191,264</u>	<u>\$ 137,424</u>	<u>\$ 75,000</u>	<u>\$ 3,360,747</u>

GENERAL LONG-TERM LIABILITIES

Deport Leases	2,212	-	-	-	2,212
Capital lease obligations	-	-	-	75,000	75,000
Accumulated debt	-	-	140,000	-	140,000
Landfill claims and provision costs	-	191,264	-	-	191,264
Total general long-term debt payable	<u>\$ 2,212</u>	<u>\$ 191,264</u>	<u>\$ 140,000</u>	<u>\$ 75,000</u>	<u>\$ 438,740</u>

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

WEBSTER PARISH POLICE JURY
Minutes, Louisiana

COMPONENT UNITS

WESTPORT FIREBOROUGE BANK
 Multiple Locations
 CONSOLIDATED BAL SHEET
 COMMERCIAL SERVICES

Consolidating Balance Sheet as of (Year) Ended and Accrual Through

December 31, 1998

ASSETS	Liquid Reserves Funds	Accounting			Total Contingent Liabilities
		General Assets	Other Assets	Long-term Assets	
Call loaned out to banks	\$ 49,492	-	-	-	\$7,482
Call loans to banks	34,428	-	-	-	10,000
Securities	89,771	-	-	-	89,771
Real estate	24,131	-	-	-	84,334
Other investments held	21,000	-	-	-	13,027
On temporary premises sold	12,000	-	-	-	12,000
Inventory	-	-	-	-	88
Furniture, equipment and improvements	-	1,000,000	-	-	1,000,000
Goodwill (subjected to long term debt)	-	-	-	30,754	30,754
TOTAL ASSETS	\$ 1,111,722	\$ 1,001,492	\$ 28,754	\$ 28,754	\$ 1,059,990
LIABILITIES AND STOCKHOLDERS' EQUITY					
Reserves	\$ 88,428	-	-	-	\$ 88,428
Trust funds	1,718	-	-	-	1,718
Securities sold	17,000	-	-	-	17,000
Secured liability - call loan	10,000	-	-	-	10,000
Subordinated notes	1,000	-	-	-	1,000
Contingent liability/capital	-	-	28,754	-	28,754
Total liabilities	<u>118,146</u>	-	<u>28,754</u>	-	<u>146,900</u>
Preferred stock	-	1,400,000	-	-	1,400,000
Dividend in arrears (held in trust)	-	-	-	-	48,000
(Subordinated)	<u>(88,428)</u>	<u>(1,400,000)</u>	-	-	<u>(1,488,428)</u>
Total stockholders' equity					<u>913,090</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 1,111,722	\$ 1,001,492	\$ 28,754	\$ 28,754	\$ 1,059,990

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

STATISTICAL POLICE BUREAU

Wichita, Kansas
 CORPORATION
 COMMUNITY SERVICES
 POLICE BUREAU (31000)

BALANCE SHEET
 December 31, 1988

	Total	Capital	Real Estate Accounts	Land Program	Community Services Fund-Bank	Food Stamp Program	Ready Funds	Utility Energy Accounts	Transportation Programs	Police Major Accounts
ASSETS										
Gifts to fund and funds	47,287	51,491	114,919	390,000	2,493	3,861	1,085	1,278	12,097	3,721
Contributions of deposit	18,000	-	-	30,000	-	-	-	-	-	-
Investments	38,000	-	-	98,000	-	-	-	-	-	-
Receivables	89,504	20,124	106,100	48,000	8,124	3,800	11,075	4,489	11,719	1,487
Due from primary government and	24,000	-	1,107	1,107	-	1,107	-	-	6,000	-
Due from other funds	17,407	2,475	14,207	18,500	20	4,500	-	111	4,219	1,500
Inventory	61	-	-	60	-	-	-	-	-	-
TOTAL ASSETS	<u>214,359</u>	<u>74,116</u>	<u>236,536</u>	<u>686,607</u>	<u>11,116</u>	<u>12,271</u>	<u>21,271</u>	<u>5,861</u>	<u>33,025</u>	<u>6,709</u>
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	30,000	1,607	194,004	11,000	1,408	1,100	14,700	1,500	3,100	181
Unearned payroll	2,000	1,700	-	-	-	-	-	-	-	-
Due to other funds	11,000	1,200	12,104	12,601	6,000	16,000	4,076	6,600	10,000	2,100
Unpaid liability - equipment	8,000	-	-	8,000	-	-	-	-	-	-
Deferred revenues	9,104	-	-	-	-	-	-	-	-	-
Total liabilities	<u>60,104</u>	<u>4,507</u>	<u>220,208</u>	<u>39,601</u>	<u>7,408</u>	<u>17,100</u>	<u>18,776</u>	<u>8,100</u>	<u>13,100</u>	<u>2,181</u>
Fund balances										
Unassigned	69,116	69,116	-	351,607	-	-	-	-	20	-
Total fund balances	<u>202,243</u>	<u>69,609</u>	<u>16,328</u>	<u>297,006</u>	<u>3,708</u>	<u>5,171</u>	<u>2,495</u>	<u>1,361</u>	<u>20,925</u>	<u>4,528</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>214,359</u>	<u>74,116</u>	<u>236,536</u>	<u>686,607</u>	<u>11,116</u>	<u>12,271</u>	<u>21,271</u>	<u>5,861</u>	<u>33,025</u>	<u>6,709</u>

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

WESTER PARKS PROJECT MEET
 Alaska, Louisiana
 COMPONENT UNIT
 E-111

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 2008

	Special Revenue Funds	Special Revenue Funds	Account Group Owned Fund Assets	Trust (Intermediary Only) Component Unit
ASSETS				
Cash on hand and in banks	\$ 11,483	-	-	11,483
Motor vehicle	16,151	-	-	16,151
Land and buildings	-	118,428	-	118,428
Furniture, equipment and inventories	-	114,679	-	114,679
Amount to be provided for long term debt	-	-	-	-
TOTAL ASSETS	\$ 27,634	\$ 233,105	\$ 233,105	\$ 233,105
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 8,232	-	-	8,232
Total liabilities	8,232	-	-	8,232
Fund equity:				
Investment in general fund assets	-	267,937	267,937	267,937
Unexpended	19,402	-	-	19,402
Total Fund balances	19,402	267,937	267,937	267,937
TOTAL LIABILITIES AND FUND BALANCES	\$ 27,634	\$ 267,937	\$ 267,937	\$ 267,937

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

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

BALANCE SHEET
December 31, 1996

	<u>General Fund</u>
ASSETS	
Cash in bank	\$ 123,282
Accounts receivable	<u>30,191</u>
Total Assets	<u>\$ 153,473</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 6,512
Total liabilities	<u>6,512</u>
Fund balances:	
Undesignated	<u>146,961</u>
Total Fund Balances	<u>146,961</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 153,473</u>

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

ROOSTER TOWN POLICE JURY
Minors, Louisiana
COMPARISON LAST
F-FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET COMPARED AND ACTUAL
For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES			
Fees, charges and contributions	\$ 333,000	337,531	4,531
Total revenues	<u>333,000</u>	<u>337,531</u>	<u>4,531</u>
EXPENDITURES			
Public Safety -			
Operator salary	89,000	92,498	3,498
Legal and accounting fees	1,900	1,200	700
Taxes	2,500	-	2,500
Supplies and office expenses	2,800	1,768	1,032
Telephone, database and mailing	104,100	114,500	10,400
Travel/conference payments	30,200	60,100	29,900
Repairs and maintenance	30,000	14,051	15,949
Capital outlay	3,000	6,183	(3,183)
Insurance	700	608	92
Other	<u>100,000</u>	<u>100</u>	<u>100,000</u>
Total expenditures	<u>443,170</u>	<u>397,900</u>	<u>45,270</u>
Excess (deficiency) of revenues over expenditures	(110,170)	(160,369)	50,199
Fund balance, beginning	<u>263,171</u>	<u>264,100</u>	<u>929</u>
Fund balance, ending	<u>\$ -</u>	<u>103,731</u>	<u>103,731</u>

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

SINGLE AUDIT SECTION

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MEMBER SINCE 1974

**INDEPENDENT AUDITORS' REPORT ON INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Webster Parish Police Jury
Monroe, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury as of and for the year ended December 31, 1985, and have issued our report thereon dated June 13, 1987. In our report, our opinion was qualified because of the omission of component units from the financial statements. We have also audited the Webster Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 13, 1987.

We conducted our audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-133, *Audit of State and Local Governments*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the Webster Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1985, we considered the Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Webster Parish Police Jury's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 13, 1993.

The management of the Wisconsin Parish Policy Lay is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Applications

Cash receipts	Cash disbursements
Purchasing	Payroll
Accounts payable	Property and equipment
Accounts receivable	General ledger

General Requirements

Political activity	Civil rights
Cash management	Federal financial reports
Allowable cost/audit principles	Drug-free Workplace Act
Davis-Bacon Act	Administrative requirements

Specific Requirements

<u>Eligibility</u>	<u>Reporting</u>
<u>Cost allocation</u>	<u>Special requirements</u>
<u>Matching</u>	
<u>Types of services allowed or not allowed</u>	

Claims for advances and reimbursements Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1996, the Webster Parish Police Jury, expended 85% of its total federal financial assistance under major federal financial assistance programs. During the year ended 1996, the major programs included the Section 8 Vouchers Program, Food Stamp Program, and Head Start Direct Program.

We performed test of controls, as required by OMB Circular 4-129, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Police Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

As of December 31, 1996, the Webster Parish Police Jury Office of Community Services had \$1,551 million in food stamps in storage in the vault of a local bank. The bank does not issue safekeeping receipts for these stamps, nor does the bank completely accept responsibility or accountability for these food stamps. We believe this exposes the Webster Parish Police Jury to the possibility that any number of these food stamps could become lost or stolen and there would possibly be no recourse on the part of the Police Jury for recovery.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the compliance of the Webster Parish Police Jury, with requirements applicable to its major federal financial assistance programs for the year ended December 31, 1996, and this report does not affect our report thereon dated June 13, 1997.

The lack of proper control over food stamps as described above is considered a material weakness in the internal control structure of the Webster Parish Police Jury.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Webster Parish Police Jury in the "Schedule of Findings and Questioned Costs".

This report is intended for the information of the St. Louis Parish Police Jury management, the cognizant agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jarvis W. White

Monroe, Louisiana

June 23, 1997

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Webster Parish Police Jury
Monroe, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated June 13, 1997. In our report, our opinion was qualified because of the omission of component units from the financial statements.

We have applied procedures to test the Webster Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

Political activity	Civil rights
Cash management	Federal financial reports
Allowable cost/allowance principles	Drug-free Workplace Act
Administrative requirements	Davis-Bacon Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Webster Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to the items not tested, nothing came to our attention that caused us to believe that the Webster Parish Police Jury, had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the Webster Parish Police Jury management, the cognizant agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jamison White & Mott

Monroe, Louisiana

June 13, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Webster Parish Police Jury
 Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997. In our report, our opinion was qualified because of the omission of component units from the financial statements.

We have also audited the Webster Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for advances and reimbursements; accounts claimed or used for matching; cost allocation; and special requirements that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the Webster Parish Police Jury is responsible for the Webster Parish Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, Audit of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Webster Parish Police Jury's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the Schedule of Findings and Questioned Costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the Webster Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for advances and reimbursements; accounts claimed or used for matching; cost allocation; and special requirements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

This report is intended for the information of the Webster Parish Police Jury management, the cognizant agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jamison, White & Martin

Minden, Louisiana
June 13, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

**Webster Parish Police Jury
Minden, Louisiana**

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997. In our report, our opinion was qualified because of the omission of component units from the financial statements.

In connection with our audit of the general purpose financial statements of the Webster Parish Police Jury, and with our consideration of the Webster Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Rules of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Webster Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Webster Parish Police Jury had not complied, in all material respects, with these requirements.

Also, the results of our procedures did not disclose any financial instances of noncompliance with these requirements.

This report is intended for the information of the Webster Parish Police Jury management, the obligant agency, and Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Monroe, Louisiana

June 11, 1997

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**INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE**

Webster Parish Police Jury
Minerva, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997. In our report, our opinion was qualified because of the omission of component units from the financial statements. These general purpose financial statements are the responsibility of Webster Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audit of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Webster Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information is that

schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.

J. Garrison, Senior Auditor

Minot, Louisiana

June 13, 1997

NORTON PARISH POLICE JURY
Minden, Louisiana

General Fund
Schedule of Federal Financial Activities
For the Year Ended December 31, 1995

Federal Question/Pass-Through Grant/Expense Title	Federal CTEA Number	Pass Through Secretary Award Number	Program Period	Federal Reconciliation Accepted	Expenditures/ Reconciliation Accepted
U.S. Department of Justice					
Class program					
Class from Grant	Not available	80%	1/1/94-12/31/95	4,000	4,000
TOTAL U.S. DEPARTMENT OF JUSTICE				4,000	4,000
TOTAL FEDERAL ASSISTANCE				4,000	4,000

WEBSTER PARISH POLICE JURY
COMPONENT UNIT - COMMUNITY SERVICES FUND
Schedule of Findings and Questioned Costs - Federal Programs
For the Year Ended December 31, 1996

CURRENT YEAR FINDINGS:

DEPARTMENT OF AGRICULTURE:

I. Food Stamp Program - CPDA No. 18351

Summary of Condition: One shipping receipt issued by the carrier for food stamp coupons did not agree with the shipping advice and requisition for food stamp coupon books.

Criteria: The shipping receipt for the food stamp coupons should agree with the shipping advice and requisition for food stamp coupon books.

Effect of Condition: Community Services could have been responsible for the amount that was on the carrier receipt signed for by the Community Services, but not actually received. However, the Community Services did actually receive the correct amount of food stamps as requested and reported.

Population and Sample Size: The whole population was tested to determine that the amount the State reported as being sent to Community Services agrees with the amount reported as received by Community Services.

Cause of Condition: An employee of Community Services signed a shipping receipt issued by the carrier in the amount of \$40,000 in food stamp coupons. The Community Services actually requested and received \$20,000, which was the correct amount.

Recommendation: Community Services should review the receipt for food stamp coupons against the number of food stamp coupons received, noting any differences, before signing the shipping receipt.

Response: We will review the shipping receipt against the number of food stamp coupons received and note any differences before signing the receipt.

WEBSTER PARISH POLICE JURY
COMPONENT UNIT - COMMUNITY SERVICES FUND
Schedule of Findings and Questioned Costs - Federal Programs
For the Year Ended December 31, 1996

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2. Head Start - CFDA No. 93.680

Statement of Condition: One employee time card supporting wages of \$960.00 was not physically signed by the employee's supervisor to indicate approval of the employee's time.

Criteria: In accordance with the Community Services' policy, the time card is to be signed by the employee's supervisor.

Effect of Condition: Wages could have been paid to employees for work hours which were not approved or authorized by the Community Services.

Cause of Condition: The supervisor failed to physically sign the employee's time card to indicate approval of work hours.

Recommendation: Community Services supervisors should sign time cards to indicate approval of hours worked.

Response: This instance was an unintentional oversight on the part of the employee supervisor. The supervisor did review and approve the employee's time, but merely forgot to sign the time card itself after the review.

GENERAL REQUIREMENTS:

3. Drug Free Workplace

Statement of Condition: Evidence of the results of one employee's drug test could not be located in the employee's personnel file.

Criteria: As part of its Drug-Free Workplace policy, the Community Services has a policy to test all prospective employees and to have the results of the drug tests placed in the employee's personnel file if hired.

WEBSTER PARISH POLICE JURY
COMPONENT UNIT - COMMUNITY SERVICES FUND
Schedule of Findings and Questioned Costs - Federal Programs
For the Year Ended December 31, 1996

Effect of Condition: Without a drug test on file, Community Services could not determine readily if the employee had taken a drug test before employment.

Population and Sample Size: Community Services has approximately 180 employees. We sampled 18 employee personnel files for evidence of compliance with the agency's drug free workplace policy. There was 1 personnel file that was not in compliance.

Cause of Condition: Community Services tests each prospective employee for indications of drugs. The testing is done at a local laboratory. If the results are positive, then the lab calls Community Services. If the results are negative, the lab does not call and Community Services assumes that the employee tested negative and proceeds with the hiring process. The lab usually sends written results in a about a month. In this instance, either the written results were incorrectly filed by the Community Services, or were never sent by the laboratory.

Recommendation: Community Services should establish follow-up procedures to ensure that written drug test results are received from the laboratory and properly filed in each new employee's personnel file.

Response: According to our understanding with the testing laboratory, we received no notification from the laboratory that the results of a drug test were positive and accordingly treated the results as negative. It was an unintentional oversight that we did not notify the laboratory that they had not sent to us the formal, written, negative results of the test. We will attempt to make these follow-up requests in the future.

PRIOR YEAR FINDINGS:

Community Services resolved Findings Nos. 1-4 by performing the specific tasks that were outlined in the agency's responses in the December 11, 1995, report.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SUPPLEMENTAL INFORMATION
December 31, 1995

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 33:1203, the police jury has elected the monthly payment method of compensation. Under this method, the president received \$700.00 per month and the other jurors received \$500.00 per month in lieu of per diem payments. In May of 1995, the jurors received a raise; the president received \$863 per month, and the other jurors received \$636 per month.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

COMPENSATION PAID TO POLICE MEMBERS
For the Year Ended December 31, 1996

	1996
John M. Blake, Jr., President	18,584.00
Charles Walker, Vice-President	9,248.00
Charles DeLoe	9,248.00
Herb Ryan	9,248.00
Tylen Martin	9,248.00
Jimmy Thomas	9,248.00
Robert E. Lee	9,248.00
C.C. "Car" Cox	9,248.00
Douglas Sals	8,248.00
Charterene Hoodler	8,248.00
Old. Miles	8,248.00
Howard Robinson*	1,808.00
Joe Lynn Robinson	7,448.00
	<hr/>
Total	<u>\$131,232.00</u>

* Howard Robinson died in March of 1994, and his son, Joe Lynn Robinson, was appointed to finish his father's term. In October of 1996, Joe Lynn Robinson became an elected juror.

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

We noted certain immaterial instances of noncompliance that we have reported to the management in an exit conference memo dated June 13, 1997. We also noted certain immaterial instances of noncompliance involving federal funds which we have reported on the "Schedule of Findings and Questioned Costs" dated June 13, 1997.

This report is intended for the information of management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Monroe, Louisiana
June 13, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE
 STATEMENT OF REVENUES
 YEAR 1937

REVENUE	1937		1936		1935		1934		1933		1932		1931	
	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated
State Income Tax	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
State Sales Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Property Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State License Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Excise Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Corporation Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Transfer Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Unemployment Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Miscellaneous Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Total	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Local Income Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Sales Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Property Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local License Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Excise Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Corporation Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Transfer Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Unemployment Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Miscellaneous Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Local Total	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

SCOTT'S FIBER PRODUCTS
OPERATIONAL AND FINANCIAL HIGHLIGHTS
 (Continued)
 Condensed Statement of Income, Expenses and Change in Shareholders' Equity
 for the Year Ended December 31, 1994

Year	OPERATIONAL DATA				Inventory at Year End	Operating Expenses at Year End	Change in Inventory	Operating Expenses at Year End
	Actual	Period Average	Year Average	Change Month				
1994	1,471,838	1,471,838	1,471,838	1,471,838	1,471,838	-	1,471,838	
1993	1,410,947	1,410,947	1,410,947	1,410,947	1,410,947	-	1,410,947	
1992	1,209	1,209	1,209	1,209	1,209	-	1,209	
1991	458	458	458	458	458	-	458	
1990	-	-	-	-	-	-	-	
1989	-	-	-	-	-	-	-	
1988	-	-	-	-	-	-	-	
1987	26,426	26,426	26,426	26,426	26,426	-	26,426	
1986	66,145	66,145	66,145	66,145	66,145	-	66,145	
1985	88,828	88,828	88,828	88,828	88,828	-	88,828	
1984	87,818	87,818	87,818	87,818	87,818	-	87,818	
1983	1,738	1,738	1,738	1,738	1,738	-	1,738	
1982	1,028,881	1,028,881	1,028,881	1,028,881	1,028,881	-	1,028,881	
1981	1,485	1,485	1,485	1,485	1,485	-	1,485	
1980	1,834	1,834	1,834	1,834	1,834	-	1,834	
1979	1,196	1,196	1,196	1,196	1,196	-	1,196	
1978	1,468	1,468	1,468	1,468	1,468	-	1,468	
1977	1,486	1,486	1,486	1,486	1,486	-	1,486	
1976	1,486	1,486	1,486	1,486	1,486	-	1,486	
1975	1,486	1,486	1,486	1,486	1,486	-	1,486	
1974	1,486	1,486	1,486	1,486	1,486	-	1,486	
1973	1,486	1,486	1,486	1,486	1,486	-	1,486	
1972	1,486	1,486	1,486	1,486	1,486	-	1,486	
1971	1,486	1,486	1,486	1,486	1,486	-	1,486	
1970	1,486	1,486	1,486	1,486	1,486	-	1,486	
1969	1,486	1,486	1,486	1,486	1,486	-	1,486	
1968	1,486	1,486	1,486	1,486	1,486	-	1,486	
1967	1,486	1,486	1,486	1,486	1,486	-	1,486	
1966	1,486	1,486	1,486	1,486	1,486	-	1,486	
1965	1,486	1,486	1,486	1,486	1,486	-	1,486	
1964	1,486	1,486	1,486	1,486	1,486	-	1,486	
1963	1,486	1,486	1,486	1,486	1,486	-	1,486	
1962	1,486	1,486	1,486	1,486	1,486	-	1,486	
1961	1,486	1,486	1,486	1,486	1,486	-	1,486	
1960	1,486	1,486	1,486	1,486	1,486	-	1,486	
1959	1,486	1,486	1,486	1,486	1,486	-	1,486	
1958	1,486	1,486	1,486	1,486	1,486	-	1,486	
1957	1,486	1,486	1,486	1,486	1,486	-	1,486	
1956	1,486	1,486	1,486	1,486	1,486	-	1,486	
1955	1,486	1,486	1,486	1,486	1,486	-	1,486	
1954	1,486	1,486	1,486	1,486	1,486	-	1,486	
1953	1,486	1,486	1,486	1,486	1,486	-	1,486	
1952	1,486	1,486	1,486	1,486	1,486	-	1,486	
1951	1,486	1,486	1,486	1,486	1,486	-	1,486	
1950	1,486	1,486	1,486	1,486	1,486	-	1,486	
1949	1,486	1,486	1,486	1,486	1,486	-	1,486	
1948	1,486	1,486	1,486	1,486	1,486	-	1,486	
1947	1,486	1,486	1,486	1,486	1,486	-	1,486	
1946	1,486	1,486	1,486	1,486	1,486	-	1,486	
1945	1,486	1,486	1,486	1,486	1,486	-	1,486	
1944	1,486	1,486	1,486	1,486	1,486	-	1,486	
1943	1,486	1,486	1,486	1,486	1,486	-	1,486	
1942	1,486	1,486	1,486	1,486	1,486	-	1,486	
1941	1,486	1,486	1,486	1,486	1,486	-	1,486	
1940	1,486	1,486	1,486	1,486	1,486	-	1,486	
1939	1,486	1,486	1,486	1,486	1,486	-	1,486	
1938	1,486	1,486	1,486	1,486	1,486	-	1,486	
1937	1,486	1,486	1,486	1,486	1,486	-	1,486	
1936	1,486	1,486	1,486	1,486	1,486	-	1,486	
1935	1,486	1,486	1,486	1,486	1,486	-	1,486	
1934	1,486	1,486	1,486	1,486	1,486	-	1,486	
1933	1,486	1,486	1,486	1,486	1,486	-	1,486	
1932	1,486	1,486	1,486	1,486	1,486	-	1,486	
1931	1,486	1,486	1,486	1,486	1,486	-	1,486	
1930	1,486	1,486	1,486	1,486	1,486	-	1,486	
1929	1,486	1,486	1,486	1,486	1,486	-	1,486	
1928	1,486	1,486	1,486	1,486	1,486	-	1,486	
1927	1,486	1,486	1,486	1,486	1,486	-	1,486	
1926	1,486	1,486	1,486	1,486	1,486	-	1,486	
1925	1,486	1,486	1,486	1,486	1,486	-	1,486	
1924	1,486	1,486	1,486	1,486	1,486	-	1,486	
1923	1,486	1,486	1,486	1,486	1,486	-	1,486	
1922	1,486	1,486	1,486	1,486	1,486	-	1,486	
1921	1,486	1,486	1,486	1,486	1,486	-	1,486	
1920	1,486	1,486	1,486	1,486	1,486	-	1,486	
1919	1,486	1,486	1,486	1,486	1,486	-	1,486	
1918	1,486	1,486	1,486	1,486	1,486	-	1,486	
1917	1,486	1,486	1,486	1,486	1,486	-	1,486	
1916	1,486	1,486	1,486	1,486	1,486	-	1,486	
1915	1,486	1,486	1,486	1,486	1,486	-	1,486	
1914	1,486	1,486	1,486	1,486	1,486	-	1,486	
1913	1,486	1,486	1,486	1,486	1,486	-	1,486	
1912	1,486	1,486	1,486	1,486	1,486	-	1,486	
1911	1,486	1,486	1,486	1,486	1,486	-	1,486	
1910	1,486	1,486	1,486	1,486	1,486	-	1,486	
1909	1,486	1,486	1,486	1,486	1,486	-	1,486	
1908	1,486	1,486	1,486	1,486	1,486	-	1,486	
1907	1,486	1,486	1,486	1,486	1,486	-	1,486	
1906	1,486	1,486	1,486	1,486	1,486	-	1,486	
1905	1,486	1,486	1,486	1,486	1,486	-	1,486	
1904	1,486	1,486	1,486	1,486	1,486	-	1,486	
1903	1,486	1,486	1,486	1,486	1,486	-	1,486	
1902	1,486	1,486	1,486	1,486	1,486	-	1,486	
1901	1,486	1,486	1,486	1,486	1,486	-	1,486	
1900	1,486	1,486	1,486	1,486	1,486	-	1,486	

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

WESTERN SLOAN FOUNDATION
CONVENTIONAL ACCOUNTINGLY PREPARED
FINANCIAL STATEMENTS

Condensing Statement of Income Expenses and Change in Fund Balance
 For the Year Ended December 31, 1984

	CONVENTIONAL ACCOUNTING			Agency Expenditures For	Operating Expenses	Inventory For
	General	Special Projects	End Use	Administrative Costs	Costs	Construction Costs
DEBIT BALANCE						
Principal endowment	-	-	20,000	19,140	-	20,000
Capitalized lease principal	-	-	-	-	14,479	14,479
Capital lease liability	-	-	-	-	1,000	1,000
Total Endowment	1,217,171	4,134,327	20,000	39,280	15,479	36,479
Income	50,815	215,220	11,231	275,242	113,029	2,805,805
Operating expenses	(111,418)	(2,826,000)	-	(111,418)	(28,690)	(2,805,805)
Total Other Income (Loss)	(60,603)	38,920	-	-	(19,661)	-
Change in fund balance	11,072	167,247	11,231	163,824	(17,321)	1,999,999
End balance at beginning of year	1,106,100	4,173,247	8,769	39,280	15,479	34,480
End balance at end of year	1,117,172	4,340,494	19,999	203,104	1,156	36,479

GENERAL FINANCING SERVICES
 Operating expenses for
 financing activities are
 Total Other Income (Loss)

Change in liability of endowment
 after recognizing expenditures
 and other uses
 End balance at beginning of year
 End balance at end of year

WEST VIRGINIA POLICE PENSION FUND
COMPENSATION FUND TRUST, PENSION CONTRIBUTION
GENERAL AND SPECIAL SERVICE FUNDS

Comparative Statement of Income, Expenditures and Balances in Fund Balance
 Budget (Year Ended) and Actual
 For the Year Ended December 31, 2006

	Comp Fund			Special Service Funds		
	Budget	Actual in Accounting Year	Variance Favorable (Adverse)	Budget	Actual in Accounting Year	Variance Favorable (Adverse)
REVENUES						
Taxes						
Suburban	\$ -	-	-	1,071,000	1,021,000	50,000
All suburbs	251,000	270,000	19,000	73,000	70,000	3,000
Other taxes (gasoline, license)	1,000	10,700	9,700	-	-	-
Licenses and permits	50,000	49,700	300	-	-	-
Investment	-	-	-	-	-	-
Federal funds	-	1,000	1,000	-	-	-
Gift funds	-	-	-	-	-	-
Public corporation funds	-	-	-	75,000	55,000	20,000
Grant income during	75,000	60,000	15,000	55,000	60,000	5,000
Donations for	100,000	100,000	-	-	-	-
Other grant funds	100,000	100,000	-	-	-	-
Local funds	1,000	1,700	700	-	1,000	1,000
Fee charges on commissions	1,000	2,000	1,000	1,000,000	1,000,000	60,000
Special facilities	1,000	1,000	-	10,000	10,000	60,000
Use of security equipment	10,000	10,000	-	10,000	10,000	1,000
Other sources	10,000	100,000	90,000	10,000	10,000	60,000
Fund transfers	1,000,000	1,000,000	-	500,000	500,000	10,000
EXPENDITURES						
General Administration						
Supplies	10,000	10,000	-	-	-	-
Salaries	100,000	100,000	-	100,000	100,000	10,000
Benefits	10,000	10,000	-	-	-	-
Insurance and administration	10,000	10,000	-	-	-	-
Other general expenses	10,000	10,000	-	10,000	10,000	10,000
Public safety	10,000	10,000	-	10,000	10,000	1,000
Public works	-	-	-	100,000	100,000	100,000
Institution within	10,000	10,000	-	10,000	10,000	1,000
Public and recreation	10,000	10,000	-	10,000	10,000	10,000
Economic development	10,000	10,000	-	-	-	-
Other expenditures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000
Other (including) allowances and expenditures	100,000	100,000	-	1,000,000	1,000,000	1,000,000
OTHER FUNDING AND RESOURCES						
Transfer from other	100,000	-	100,000	100,000	100,000	100,000
Transfer from other	100,000	100,000	-	100,000	100,000	100,000
Fund-Other Source	100,000	100,000	-	100,000	100,000	100,000
Other (including) of interest and allowances on expenditures and other use	100,000	100,000	-	1,000,000	1,000,000	1,000,000
Fund Balance at beginning of year	100,000	100,000	-	1,000,000	1,000,000	100,000
Fund Balance at end of year	\$ -	\$1,000	\$1,000	-	1,000,000	1,000,000

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

**FINCHER FARMERS, INC. AND
 GOVERNMENTAL FUND TYPE (PARTIAL) BUDGET AND
 CAPITAL PROJECTS FUND
 Comparing Statement of Income Budgets and Actual Change in Fund Balance
 Budget/Capital Budget and Actual
 For the Year Ended December 31, 1994**

	Base Service Funds			Capital Projects Fund		
	Budget	Actual vs. Budgetary Base	Variance Favorable (Unfavorable)	Budget	Actual vs. Budgetary Base	Variance Favorable (Unfavorable)
REVENUES:						
Taxes:						
Taxes fees	\$		-			
All others	200,000	200,143	1,433			
Miscellaneous penalties, interest						
Grants and gifts						
Intergovernmental						
Federal Funds						
State Funds						
Public cooperative funds						
Intercession sharing						
Investments						
Gifts from funds						
Local Funds						
Flow, change and adjustments						
Flow and additions						
Use of Encumbrance Property	1,000	1,000	1,000	41,000	39,940	1,060
Other revenues						
Total Revenues	201,000	201,143	1,433	41,000	39,940	1,060
EXPENDITURES:						
Governmental						
Salaries						
Salaries						
Electricity						
Supplies and materials						
Other general government	1,100		1,100			
Public safety						
Public works						
Health and welfare						
Police and protection				1,000,000	1,000,000	1,000,000
Financial administration						
Other expenditures						
Exhibitions	1,000	1,000				
Total Expenditures	2,100	2,000	1,100	1,000,000	1,000,000	1,000,000
Change (decrease) of revenues and expenditures	198,900	199,143	3,003	(959,000)	(960,060)	1,060
OTHER FINANCING SOURCES:						
Operating Activities				10,000		10,000
Operating Activities	20,000		20,000			
Total Other Sources	20,000		20,000	10,000		10,000
Flow (decrease) of revenues and other activities expenditures and activities	218,900	199,143	19,757	(949,000)	(960,060)	1,060
Final Balance at beginning of year	20,000	20,200		1,000,000	1,000,000	40,000
Final Balance at end of year	20	20,004	19,984		1,000,000	1,000,000

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

WESTER PARISH POLICE ARMY
Mills, Louisiana
COMPONENT UNITS

COMBINED BALANCE SHEET
December 31, 1998

	Component Services	8-911	(Miscellaneous Duty) Total
ASSETS			
Cash	\$ 497,267	123,363	620,630
Certificates of deposit	108,000	-	108,000
Investments	108,904	-	108,904
Receivables	281,350	80,181	361,531
Due from primary government	23,088	-	23,088
Due from other funds	171,027	-	171,027
Inventory	600	-	600
Land and buildings	-	115,188	115,188
Furniture, equipment and accessories	1,431,682	110,679	1,542,361
Amounts to be provided for long-term debt	38,764	-	38,764
Total Assets	\$2,872,189	420,299	3,292,488
LIABILITIES AND EQUITY			
Liabilities			
Accounts payable	209,630	6,912	216,542
Income payable	5,766	-	5,766
Due to other funds	171,027	-	171,027
Deferred liability - audit costs	18,000	-	18,000
Deferred revenue	7,914	-	7,914
Payable for compensated absences	38,764	-	38,764
Total liabilities	<u>519,091</u>	<u>6,702</u>	<u>525,793</u>
Fund Equity:			
Investment in general fund assets	1,431,682	267,787	1,699,469
Fund balance, undesignated	488,416	385,810	874,226
Total fund equity	<u>2,320,128</u>	<u>653,607</u>	<u>2,973,735</u>
Total liabilities and fund equity	\$2,839,219	420,299	3,259,518

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

WHEELER PARISH POLICE FUND
Income, Expenditures
COMPONENT UNITS

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

	Community Services	(201)	(Intermittent Only) Total
REVENUES			
Improvemental revenues			
Federal Funds:			
Direct	1,098,281	-	1,098,281
Indirect	762,281	-	762,281
Local Funds	598,679	-	598,679
Fees, charges and contributions	-	173,772	173,772
Interest	34,479	-	34,479
Other revenues	12,296	-	12,296
Total Revenues	<u>2,485,916</u>	<u>173,772</u>	<u>2,659,688</u>
EXPENDITURES			
Public safety	-	234,688	234,688
Health and welfare	3,198,000	-	3,198,000
Debt service			
Capitalized lease principal	-	59,873	59,873
Capitalized lease interest	-	1,328	1,328
Total Expenditures	<u>3,198,000</u>	<u>125,889</u>	<u>3,323,889</u>
DEFICIT(S) OF REVENUES OVER EXPENDITURES			
	<u>(71,084)</u>	<u>117,212</u>	<u>(158,872)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	144,641	-	144,641
Operating transfers out	<u>(144,641)</u>	-	<u>(144,641)</u>
Total other financing sources (uses)	-	-	-
DEFICIT(S) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	<u>(11,443)</u>	<u>(17,677)</u>	<u>(29,120)</u>
Fund balance, beginning	<u>693,734</u>	<u>284,125</u>	<u>977,859</u>
Fund balance, ending	<u>\$ 682,291</u>	<u>166,448</u>	<u>848,739</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, 1996

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, under the provisions of Louisiana Revised Statute 33:1236, enacts ordinances, sets policy, and established programs in such fields as social welfare, transportation, drainage, industrial inducement, and health services.

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 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential the organization to provide specific financial benefits to or to 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:

Component Unit	Year End	Criteria Used
Webster Parish Library	December 31	1 and 3
Twenty-Ninth Judicial District Criminal Court	December 31	2 and 3
Sireyta Waterworks District	December 31	1 and 3
Dayline Waterworks District	December 31	1 and 3
Shley 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 POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
 December 31, 1996

Webster Parish Recreation District	December 31	1 and 3
South Webster Hospital District	December 31	1 and 3
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
Dayline Fire Protection District ✓	June 30	1 and 3
Deliberly Fire Protection District	February 28	1 and 3
Saragta 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 (II-011)	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, and 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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1994

status 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 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.

A. FUND ACCOUNTING

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

These two account groups are not "funds." They are concerned only with the measurement of financial position, not with measurements of results of operations.

C. 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:

Revenues

Ad valorem taxes and the related State revenue sharing (which is based on population and households 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. Taxes receivable at December 31, 1998 was \$1,726,698.

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

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).

D. BUDGET PRACTICES

Preliminary budgets for the coming 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

WEIßTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

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, 1998, the Police Jury adopted cash basis budgets for the General Fund, all Special Revenue Funds, Library Capital Projects Fund, and the Debt Service Fund.

The revenues and expenditures, for the year ended December 31, 1998, as shown on Exhibit B, are reconciled with the amounts reflected on the budget comparisons on Exhibit C as follows:

WEBSTER PARISH POLICE JURY
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

	Primary Government Unit			
	General	Special	Capital	Debt
	Fund	Revenue Fund	Projects Funds	Service Fund
Year ended 1996:				
Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$131,752	(167,818)	(594,296)	\$3,216
To adjust for:				
Revenue accounts-net	(48,394)	(478,135)	-	(28,547)
Expenditures accounts-net	33,492	254,658	(3,080)	10,773
Transfers -net	239,596	(338,782)	-	-
Excess of revenues and other sources over expenditures and other uses (Budget Basis)	\$356,552	(128,872)	(156,280)	\$5,442

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the police jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

Under most law, these deposits 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 agreeable to both parties. At December 31, 1998, the carrying amount of the Police Jury's cash deposits and certificates of deposit were \$4,091,903 and the bank balance was \$4,054,164. These deposits and investments are secured from risk by \$380,000 of federal deposit insurance and \$7,685,261 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAISS Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAISS Statement 3, Louisiana Revised Statute 30:1229 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.

F. INVENTORIES

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

G. 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 30 to 25 days annual leave each year depending on the length of service. Annual leave may be accumulated up to a maximum of 99 days. Upon termination of employment, payment for unused accrued annual leave is made at the employer's current rate of pay. Full-time employees earn sick leave at the rate of one day per month. Sick

WEBSTER PARISH POLICE JURY
Minster, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

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.

At December 31, 1996, employees of the Police Jury, library, and criminal court had accumulated and vested \$148,946 of employee leave benefits. The employees of the Office of Community Services had accumulated and vested benefits of \$38,764. The cost of current leave privileges, computed in accordance with GASB Codification Section 608, 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 \$148,946, is recorded in the general long-term obligations account group in the accompanying financial statements.

H. 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; reconstructing, maintaining, and improving public roads, streets, highways and bridges; and constructing and reconstructing jail and penal farm facilities.

WEBSTER PARISH POLICE JURY
Minors, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

I. 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.

J. 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.

K. 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, 1995

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Primary Adjustments	Addition	Deletion	Balance December 31, 1995
Police Jury					
Buildings and land	\$1,200,000	-	1,011,000	-	2,211,000
Vehicles and equipment	3,721,000	(181,000)	(8,820)	(57,400)	3,394,600
Total Police Jury	<u>(4,921,000)</u>		<u>1,982,180</u>	<u>(63,800)</u>	<u>(2,999,620)</u>
Library					
Equipment	201,000	(11,000)	1,800	(200)	190,800
Books, etc.	897,000	(98,000)	60,000	(53,000)	806,000
Land	990,000	-	-	-	990,000
Construction program	-	1,000,000	(80,000)	-	920,000
Total Library	<u>(1,808,000)</u>	<u>(99,000)</u>	<u>1,080,000</u>	<u>(53,000)</u>	<u>(880,000)</u>
Total Primary Government	<u>(6,729,000)</u>	<u>(180,000)</u>	<u>2,062,180</u>	<u>(116,800)</u>	<u>(4,853,620)</u>
Community Center					
Equipment & installation	1,000,000	-	301,000	(50,000)	1,251,000
Other					
Equipment & installation	301,000	-	2,000	-	303,000
Total	<u>(6,428,000)</u>	<u>(180,000)</u>	<u>2,365,180</u>	<u>(166,800)</u>	<u>(4,309,620)</u>

Construction in progress consisted of a new library building. These general fixed assets are reported by the component unit.

3. PENSION PLAN

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 (PERE), 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. The Office of Community Services employees are covered under Social Security. The total payroll for employees of the Webster Parish Police Jury covered by the System for the year ended December 31, 1995, was \$1,447,243. Total payroll for the Webster Parish Police Jury (primary government) was \$1,780,167 for 1995.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

All permanent employees who work at least 38 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 18 years of creditable service, or 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.

Contributions to the System 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 each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the police jury and the retirement system that are required by GASB P20.128:

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

Year Ended December 31, 1996

	<u>Plan A</u>	
<i>Webster Parish Police Jury</i>		
Total current-year payroll		\$ 1,390,167
Total current-year covered payroll		\$ 1,407,241
 Contributions:		
Required by statute:		
Employees	9.58%	\$ 137,488
Employer	7.33%	___104,925
Total	16.73%	\$ ___242,413
Actual:		
Employees	9.58%	\$ 137,488
Employer	7.33%	___104,925
Total	16.73%	\$ ___242,213
Actuarially required:		
Employer	7.33%	___105,938
Per cent of employer's actuarially required contribution to all participating employers	43.12%	

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

Year Ended December 31, 1995

Retirement System

Plan A

Net assets	\$647,645,108
Pension benefit obligation	(762,883,518)
Unfunded pension benefit obligation	\$115,238,422

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is included to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1996 comprehensive annual financial report. The Jury does not guarantee the benefits granted by the System.

4. LITIGATION AND CLAIMS

At December 31, 1996, the Police Jury is a defendant in several lawsuits. None of the suits are in excess of the insurance coverage of the Jury. Therefore, no provision for any liability, if any, which may result from lawsuits has been recognized in the accompanying financial statements.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

5. 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 one capital lease outstanding at December 31, 1996. The capital lease is for a piece of equipment used at the landfill. The Webster Parish Police Jury will own the equipment at the end of the lease term. The minimum lease payments are as follows:

	Principal	Interest	Total
1997	\$63,973	3,066	\$67,039
1998	18,115	170	18,285
Total	\$82,088	\$3,236	\$85,324

The Webster Parish Police Jury and the parish library maintain various operating leases for office equipment. The Webster Parish Police Jury maintains two operating which cannot be canceled for thirty six months for office equipment. The future minimum rental payments are as follows:

1997	\$ 8,374
1998	8,374
1999	2,083
Total	\$18,831

The Webster Parish Communication District (2011) (component unit) entered into a capitalized lease obligation on October 1, 1994 for the purchase of equipment. The balance at December 31, 1995 was \$59,072 of the capital lease obligation. In March 1996 the obligation was paid in full.

WEBSTER PARISH POLICE JURY
Minors, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
 December 31, 1996

6. LONG-TERM DEBT

Changes in long-term obligations payable due to compensated absences (primary government) for the year ended December 31, 1996 are as follows:

Compensated absences payable at January 1, 1996	\$126,312
Increases	4,004
Decreases	_____
 Compensated absences payable at December 31, 1996	 \$130,316

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, 1996:

	General Obligation
Bonds payable, January 1, 1996	\$1,970,000
Bonds retired	____(155,000)
 Bonds payable, December 31, 1996	 \$1,815,000

WEBSTER PARISH POLICE JURY
 Metairie, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
 December 31, 1996

Bonds payable at December 31, 1996, are comprised of the following issues:

	Principal Outstanding	Interest to Maturity
General obligation bonds:		
\$3,000,000 General Obligation Bonds, dated 3/1/94, due to annual principal installments of \$99,000 - \$238,000 through March 1, 2014; interest at 4.25% - 10.00%, secured by levy and collection of ad valorem taxes	\$2,815,000	1,491,724
	<u>\$2,815,000</u>	<u>1,491,724</u>

The annual requirements to amortize long-term debt outstanding as of December 31, 1996, including interest payments of \$4,366,724 are as follows:

Year ending December 31	General Obligation <u>Principal</u>	Interest	Total
1997	\$ 100,000	140,000	240,000
1998	900,000	135,842	240,842
1999	810,000	121,568	207,568
2000	715,000	102,000	207,000
2001	620,000	119,815	207,815
2001-2014	<u>2,285,000</u>	<u>849,807</u>	<u>3,108,107</u>
	<u>\$2,815,000</u>	<u>1,491,724</u>	<u>4,306,724</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

At December 31, 1996, \$274,389 was available in the Debt Service Fund to service the general obligation bonds.

Changes in long-term debt due to landfill closure and postclosure costs have been accrued in accordance with Governmental Accounting Standard No. 18. The current estimate for 1996 for closure and postclosure care is \$63,458.

7. 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. Although closure and postclosure care costs will be paid only now or after the date that the landfill stops accepting waste, the Police Jury reports a portion of these closure and postclosure care costs as an expense in each period based on landfill capacity used as of each balance sheet date. The cumulative effect is shown in the general long-term debt account group. The \$283,504 represents the cumulative amount reported to date based on the use of approximately 25% of the estimated capacity of the landfill. The Police Jury will recognize the remaining estimated cost of \$2,950,312 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1996. The Police Jury expects to close the landfill in approximately the year 2011. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The police jury has not set aside funds to finance closure and postclosure care costs. However, the police jury must annually provide assurance that financial resources will be available to provide for closure and postclosure care. These costs may need to be covered by additional charges to future landfill users or from future tax revenues.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
 December 31, 1996

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. At December 31, 1996 the Criminal Court Fund had a cash basis fund balance of \$2,997. The Police Jury elected not to require the transfer to assist the Criminal Court in meeting its obligations.

9. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

	General	Special	Debt	Primary
	Fund	Funds	Funds	Gov't
	Fund	Funds	Funds	Total
Taxes:				
Ad valorem	380,655	1,130,540	315,493	1,726,688
Sales and use	-	243,628	-	243,628
Parish transportation	-	36,327	-	36,327
Typing fees	-	200,319	-	200,319
Allowance for Doubtful Accounts	-	(30,043)	-	(30,043)
Other	-	142,182	-	142,182
Total	<u>\$380,655</u>	<u>1,719,386</u>	<u>315,493</u>	<u>2,239,536</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

10. LEVIED TAXES

The following is a summary of levied ad valorem taxes for 1996:

	<u>Levied Taxes</u>
Parish-wide taxes:	
General maintenance	5.04
Library maintenance and operation	6.00
Court house, health unit, and agricultural extension service maintenance and operation	2.68
District taxes:	
Road District A construction and maintenance	2.87
Road District B construction and maintenance	3.36
Library Construction	3.30

11. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1996, are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Fund		
General Fund	\$ -	1,977
Special Revenue Funds:		
Criminal Court Fund	2,977	1,100
Drug Seizure and Forfeiture	<u>3,183</u>	<u> </u>
	<u>\$4,160</u>	<u>\$1,077</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

12. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The Webster Parish Police Jury had one (1) individual fund with expenditures over appropriations for the year ending December 31, 1996.

	Amount
D. A. Asset/Purchase	\$ (191)

13. DEFICIT FUND BALANCES

The following funds had a deficit fund balance at December 31, 1996 based on generally purpose financial statements prepared in accordance with generally accepted accounting principles:

Court Reporter Special Revenue Fund	\$(175)
-------------------------------------	---------

14. FEDERALLY ASSISTED PROGRAMS

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. 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.

15. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the Community Action under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Community Action is responsible for the issuance of food stamps to eligible participants in the parish. The

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

value of food stamps on hand, received and issued, is not recorded in the accompanying financial statements. Activity for 1996 is as follows:

Balance at January 1, 1996	\$1,381,411
Received	5,576,080
Transfers and credits	(47,969)
Issued	(5,352,082)
Balance at December 31, 1996	\$1,557,440

16. 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 1996 is as follows:

Balance at January 1, 1996	\$ -
Received	9,498
Distributed	(9,498)
Balance at December 31, 1996	\$ -

17. FUND BALANCE RESTATEMENT

Beginning fund balance for 1996 has been restated for over accrual in 1995 of property taxes and adjustment of the beginning accounts receivable for state revenue sharing. The accounts

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

receivable originally set up for state revenue sharing was not received until March and June of 1996. These amounts were not measurable and available at December 31, 1995.

	<u>General</u> <u>Fund</u>	<u>Special Revenue</u> <u>Funds</u>
Fund Balance December 31, 1995 previously reported	\$799,608	1,712,586
Adjustment of property tax annual	(47,134)	(198,894)
Adjustment of state revenue sharing	-----	_322,812
Fund Balance, December 31, 1996 stated	\$752,474	\$210,800

18. FIXED ASSET INVENTORY ADJUSTMENT

During the year ending December 31, 1996, the Webster Parish Police Jury conducted a physical inventory of the fixed assets. An adjustment was made to adjust general fixed assets per the inventory listing.

SUPPLEMENTAL INFORMATION SCHEDULES

WEBSTER PARISH POLICE JURY
Minors, Louisiana

SPECIAL REVENUE FUNDS

SALES TAX FUND

The Sales Tax fund accounts for the receipt and use of proceeds of the Police Jury's 1/8 of 1% sales and use tax. These taxes are to be used for the purpose of solid waste disposal and collection, 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 operation 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 courthouses and health units. 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 fines 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.

FOR ASSET AND FORFEITURE

Authorized by the Webster Parish District Attorney for supplemental payroll reimbursement under Title 48:2489 *op. stat.* The revenues are considered damaged 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.

WESTERN UNION FUND, TRUST

Atlanta, Georgia

SPECIAL INVESTMENT FUND

COMBINED BALANCE SHEET

December 31, 1978

	Advances Paid	DS from Debitors	Special Library Fund	Control Cost Fund	Cost Expense Fund	Total
ASSETS						
Cash	\$ 1,010.00	1,014	64.76	-	-	1,088.76
Receivables	1,770.00	-	-	61.00	-	1,831.00
Due from other funds	-	-	-	3,000	-	3,000
Total assets	\$ 2,780.00	1,014	64.76	6,110	-	10,568.76
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 200.00	-	-	2,140	173	2,513
Notes payable	-	-	-	1,140	-	1,140
Due to other funds	-	-	-	1,170	-	1,170
Unearned contributions	-	-	-	3,600	-	3,600
Total liabilities	\$ 200.00	-	-	6,050	173	7,023
Fund Balances						
Unassigned	\$ 2,580.00	1,014	64.76	2,970	173	6,798.76
Total fund balances	\$ 2,580.00	1,014	64.76	2,970	173	6,798.76
Total Liabilities and Fund Balances	\$ 2,780.00	1,014	64.76	6,110	-	10,568.76

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

FINANCIAL STATEMENTS

Local, Limited
 Special Purpose Funds
 Management Fees

COMBINED BALANCED SHEET
 December 31, 1994

ASSETS	Cash		U.S. Gov. Bonds		Municipal Bonds		Foreign Bonds		Real Estate		Private Equity		Hedge Funds		Other		Total			
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%		
Cash	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00
U.S. Gov. Bonds	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00
Municipal Bonds	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00
Foreign Bonds	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00	4,000,000	40.00
Real Estate	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00	5,000,000	50.00
Private Equity	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00	6,000,000	60.00
Hedge Funds	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00	7,000,000	70.00
Other	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00	8,000,000	80.00
Total Assets	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00
Liabilities																				
Accounts Payable	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00	1,000,000	10.00
Other Liabilities	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00	2,000,000	20.00
Total Liabilities	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00	3,000,000	30.00
Total Liabilities and Total Assets	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00	10,000,000	100.00

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.

MASTERSHANK FUND

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

WESTBROOK POLICE DEPARTMENT
 Hudson, Vermont

AGENCY FUNDS
 Combining Balance Sheet
 December 31, 1985

	1985		
	By Special Account	Major Bank Fund	Total
ASSETS			
Cash	\$ 170,909	30,481	\$ 201,390
Due from other funds	1,600	-	1,600
Total assets	<u>\$ 171,509</u>	<u>30,481</u>	<u>\$ 201,990</u>
LIABILITIES			
Amounts payable/owed under Payroll withholdings	-	30,481	\$ 30,481
Total liabilities	<u>-</u>	<u>30,481</u>	<u>\$ 30,481</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.