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**WEST CARROLL PARISH POLICE JURY**  
Clak Grove, Louisiana

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**December 31, 1998**  
**With Supplemental Information Schedules**

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 House Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~2002-0-3-055~~



WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1998  
With Supplemental Information Schedules

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1041 Greco, Louisiana  
Contents, December 31, 1998

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## Independent Auditor's Report

### WEST CARROLL PARISH POLICE JURY Oak Grove, Louisiana

**MEMBER ASSOCIATION**  
**UNIVERSITY OF LOUISIANA**  
**PUBLIC ACCOUNTANTS**  
**SOCIETY OF LOUISIANA**  
**CERTIFIED PUBLIC**  
**ACCOUNTANTS**  
**FRANCIS L. LACROIX, JR.**  
**GOVERNMENTAL**  
**ACCOUNTING, AUDITING**  
**AND FINANCIAL MANAGEMENT**

I have audited the primary government financial statements of the West Carroll Parish Police Jury, as of December 31, 1998, and for each of the years in the two-year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the West Carroll Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government 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. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of West Carroll Parish Police Jury, as of December 31, 1998, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the West Carroll Parish Police Jury, do not purport to, and do not, present fairly the financial position of the West Carroll Parish Police Jury as of December 31, 1998, and results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

**THE PROFESSIONAL SEAL**  
**WEST CARROLL**  
**LOUISIANA 70080**  
**PHONE 337-882-2222**  
**WEST CARROLL**  
**1-800-882-2222**  
**PARISH POLICE JURY**

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Independent Auditor's Report,  
December 31, 1998

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audit of State, Local Government, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the West Carroll Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material aspects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued reports dated February 12, 1999, on my consideration of the West Carroll Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



West Monroe, Louisiana  
February 12, 1999

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND TYPE			PROFESSY	ACCOUNT GROUPS		TOTAL
	GENERAL FUND	STREET LIGHTS	PERMITS	TRUST FUND	ASSETS	LIABILITIES (DEBTORS)	
<b>ASSETS AND OTHER DEBITS</b>							
Cash and cash equivalents	\$341,808	\$1,691,060	\$73,989				\$1,906,757
Receivables	178,428	888,795	3,778	\$26,908			1,097,809
Due from other funds	31,588						31,588
Other assets		7,578					7,578
Land, buildings, and equipment					\$1,685,726		1,685,726
Amount to be provided for retirement of general long-term obligations						\$271,688	271,688
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$552,824</b>	<b>\$2,577,433</b>	<b>\$77,767</b>	<b>\$26,908</b>	<b>\$1,685,726</b>	<b>\$271,688</b>	<b>\$4,143,346</b>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Cash overdrafts		\$1,862					\$1,862
Accounts payable	\$29,161	109,888	\$71,765				210,814
Due to other funds		58,584					58,584
Due to others				\$68,908			68,908
Deferred revenues		79,673					79,673
Compensated absence payable						\$87,760	87,760
Capital leases payable						\$21,738	21,738
Total liabilities	<u>29,161</u>	<u>249,923</u>	<u>71,765</u>	<u>68,908</u>	<u>60,698</u>	<u>379,498</u>	<u>540,653</u>
Fund Equity:							
Investment in general fund assets					\$1,685,726		1,685,726
Fund balances - unrestricted							
Unexpended	\$523,336	1,827,699	28				2,351,063
Total fund equity	<u>523,336</u>	<u>1,827,699</u>	<u>28</u>	<u>68,908</u>	<u>1,685,726</u>	<u>70,698</u>	<u>3,116,395</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$572,497</b>	<b>\$2,518,622</b>	<b>\$71,793</b>	<b>\$76,816</b>	<b>\$1,685,726</b>	<b>\$379,498</b>	<b>\$4,143,346</b>

The accompanying notes are an integral part of this statement.



**WEST CARROLL PARISH POLICE JURY**  
**Oak Grove, Louisiana**  
**GOVERNMENTAL FUND TYPE**

**Continued Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 1998**

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL COMBINATION (101.5)
<b>REVENUES</b>				
<b>Taxes:</b>				
Ad valorem	\$158,429	\$592,578		\$750,007
Sales and use	405,240	1,244,292		1,649,532
Licenses and permits	32,724			32,724
<b>Intergovernmental revenues:</b>				
Federal funds - federal grants	2,261	165,605	\$340,017	508,215
<b>State funds:</b>				
Parish transportation funds		275,997		275,997
State revenue sharing (net)		70,670		70,670
Revenue loans	2,980			2,980
Other	65,608	17,466	34,662	117,736
Fees, charges, and commissions for services	11,282	301,000		312,274
Fines and forfeitures		68,767		68,767
Use of money and property	8,686	100,612		109,298
Other revenues	13,581	53,028		66,609
Total revenues	<u>721,116</u>	<u>2,696,979</u>	<u>374,679</u>	<u>3,792,774</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General government:</b>				
Legislative	50,530			50,530
Judicial	36,963	50,625		87,588
Education	27,068			27,068
Finance and administration	809,772			809,772
Other general government	161,034			161,034
Public safety	155,808	46,680		202,488
Public works	17,791	2,082,775		2,100,566
Health and welfare	22,602	47,106		69,708

(Continued)

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
GOVERNMENTAL FUND TYPE  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances, 1998

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL MEMORANDUM FUNDS
<b>EXPENDITURES (CONT'D)</b>				
Culture and recreation	\$3,793			\$3,793
Economic development and assistance	19,101			19,101
Transportation		\$17,157		17,157
Debt service		341,809		341,809
Capital outlay	3,249	115,646	\$374,679	493,569
Total expenditures	<u>699,808</u>	<u>2,602,733</u>	<u>374,679</u>	<u>3,587,669</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>111,508</u>	<u>94,156</u>	<u>NONE</u>	<u>205,664</u>
<b>OTHER FINANCING SOURCES (used)</b>				
Increase in capital lease		97,243		97,243
Operating transfers in		3,960		3,960
Operating transfers out	(3,960)			(3,960)
Total other financing sources (used)	<u>(3,960)</u>	<u>101,203</u>	<u>NONE</u>	<u>97,243</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>107,548</u>	<u>195,359</u>	<u>NONE</u>	<u>302,907</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>343,768</u>	<u>1,782,380</u>	<u>20</u>	<u>2,126,138</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>451,316</u>	<u>\$1,977,699</u>	<u>\$20</u>	<u>\$2,429,035</u>

(Continued)

The accompanying notes are an integral part of this statement.

**WEST CARROLL PARISH POLICE JURY**  
 Oak Street, Louisiana  
**GOVERNMENTAL FUND TYPE**

**Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances**  
**For the Year Ended December 31, 1997**

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL MEMORANDUM FUNDS
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$141,797	\$353,029		\$494,826
Sales and use	372,184	1,101,580		1,473,764
Licenses and permits	35,451			35,451
Intergovernmental revenues:				
Federal funds - federal grants	20,288	332,429	\$267,515	620,232
State funds:				
Parish transportation funds		258,573		258,573
State revenue sharing (net)		73,728		73,728
Revenue taxes	8,395			8,395
Other	172,699	7,121	2,856	182,676
Local		2,800		2,800
Fees, charges, and commissions for services	13,860	281,501		295,361
Fines and forfeitures		58,569		58,569
Use of money and property	7,614	105,930		113,544
Other revenues	39,699	48,351	240	88,290
<b>Total revenues</b>	<u>808,241</u>	<u>2,646,511</u>	<u>270,411</u>	<u>3,725,163</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	54,809			54,809
Judicial	38,160	56,224		94,384
Elections	26,537			26,537
Finance and administrative	125,854			125,854
Other general government	244,151			244,151
Public safety	121,672	51,288		172,960
Public works	30,019	1,701,669		1,731,688
Health and welfare	63,013	170,527		233,540
Culture and recreation	36,573			36,573

(Continued)

WEST CARROLL PARISH POLICE/JURY  
 Oak Grove, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1997

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL PROGRAMS FUNDS
<b>EXPENDITURES (CONT'D)</b>				
Economic development and assistance	516,739			516,739
Transportation	6,430	53,436		59,866
Intergovernmental		176,695		176,695
Jobs service		258,020		258,020
Capital outlay	79,365	741,674	\$271,899	1,092,938
Total expenditures	682,534	1,774,735	271,899	2,729,168
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(29,046)</u>	<u>(111,732)</u>	<u>(2,094)</u>	<u>(152,872)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Increase in capital lease		265,867		265,867
Operating transfer in		6,327		6,327
Operating transfer out	(3,328)		(2,807)	(6,135)
Total other financing sources (uses)	<u>(3,328)</u>	<u>272,194</u>	<u>(2,807)</u>	<u>266,059</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(32,374)</u>	<u>160,462</u>	<u>(4,901)</u>	<u>123,187</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>382,334</u>	<u>1,621,368</u>	<u>3,311</u>	<u>2,007,013</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$349,960</u>	<u>\$1,782,830</u>	<u>\$20</u>	<u>\$2,132,810</u>

(Continued)

The accompanying notes are an integral part of this statement.

**ROSE CREEK, PARISH POLICE JURY**  
 700 Stone, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 (Including Funded Cost Special Revenue Fund)

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

	--- GENERAL FUND ---			--- SPECIAL REVENUE FUNDS ---		
	BUDGET	ACTUAL	PERCENTAGE	BUDGET	ACTUAL	PERCENTAGE
<b>REVENUES</b>						
Transfers						
Ad valorem	1,132,000	\$ 1,141,140	101.50	1,132,000	1,137,857	100.52
Sales and use	877,000	412,693	47.06	1,130,000	1,236,643	109.43
Licenses and permits	31,000	30,824	99.43			
Intra-governmental revenues						
Grants	5,500	5,500	100.00	250,000	248,080	99.23
State bonds						
Debt forgiveness funds				100,000	213,044	213.04
State revenue sharing (net)				20,000	33,044	165.22
Revenue share	2,500	4,794	191.76			
Other state grants	90,000	118,340	131.48			
Local funds						
Fees, charges, and contributions for services	12,000	13,431	111.84	287,000	281,066	97.93
Fees and penalties				5,000	3,484	69.68
Tax on money and property	18,000	8,786	48.81	171,000	175,855	102.84
Other revenues	24,000	26,486	110.36	85,000	64,879	76.33
Total revenues	<u>2,172,500</u>	<u>2,433,264</u>	<u>112.01</u>	<u>2,624,000</u>	<u>2,659,857</u>	<u>101.37</u>
<b>EXPENDITURES</b>						
Current						
(Governmental)						
Legislative	51,000	50,000	98.04			
Judicial	40,000	36,000	90.00	500	471	94.20
Executive	28,000	27,800	100.00			
Finance and administrative	136,000	135,571	99.69			
Other general government	190,500	187,000	98.16			
Public safety	600,000	609,600	101.60	90,500	84,738	93.63
Public works	16,000	16,750	104.69	2,000,000	1,833,311	91.67
Health and welfare	11,500	12,600	109.57	300,000	301,000	100.33
Culture and recreation	5,000	5,000	100.00			
Transportation	4,000	300	7.50	17,000	17,000	100.00
Economic development and assistance	19,000	17,751	93.43			
Debt service				200,000	232,250	116.13
Capital outlay	2,000	6,000	300.00	17,000	18,400	108.24
Total expenditures	<u>1,618,000</u>	<u>1,717,311</u>	<u>106.14</u>	<u>2,664,000</u>	<u>2,651,850</u>	<u>99.93</u>
<b>NET FUND (DEFICIT) OF REVENUES</b>						
<b>(DEFICIT) (\$ FUND BALANCE)</b>						
	554,500	715,953	129.12	(40,000)	(85,987)	214.97

Continued

**WEST CARROLL PARISH POLICE JURY**

Bayou Vista, Louisiana

**GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS**

(Excluding Central-Fund Special Revenue Funds)

Combined Statement of Revenues, Expenditures,

and Changes in Fund Balances -

Budget (Funds) Basis and Actual, 1998

	---BUDGET FUND---			---ACTUAL REVENUE FUND---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE/UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE/UNFAVORABLE
<b>OTHER FINANCING SOURCES (Use)</b>						
Revenue proceeds						
Operating transfers in	51,045	\$7,845		5,011,700	\$7,845	(5,175,855)
Operating transfers out	(1,800)	(1,800)	(0)	(1,051,200)		1,150,700
Total other financing sources (use)	3,245	3,245	(0)	4,000	7,845	3,845
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	71,428	101,428	30,000	1,131,817	145,131	98,684
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,084,554	1,111,812	27,258	1,200,000	1,404,395	204,395
<b>FUND BALANCE AT END OF YEAR</b>	\$1,155,982	\$1,213,240	\$57,258	\$1,731,817	\$1,649,526	(\$82,291)

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH PLANTS FERTY  
 Oak Grove, Louisiana  
 GOVERNMENTAL FUNDS YEAR - OPERATIONAL  
 AND SPECIAL SERVICES FUNDS  
 Boarding Criminal Court Special Services Fund

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Budget (Fiscal Year) and Actual  
 For the Year Ended December 31, 1987

	...GENERAL FUNDS...			...SPECIAL SERVICES FUNDS...		
	BUDGET	ACTUAL	PERFORMANCE DIFFERENCE	BUDGET	ACTUAL	PERFORMANCE DIFFERENCE
<b>REVENUES</b>						
<b>Taxes:</b>						
Ad valorem	\$136,000	\$148,730	\$12,730	\$611,400	\$652,075	\$40,675
Sales and use	340,000	378,411	38,411	1,057,500	1,114,904	57,404
Licenses and permits	34,000	36,600	2,600			
<b>Intergovernmental (Grants):</b>						
Federal grants	11,000	21,400	10,400	289,014	301,930	12,916
State grants						
Funds transfer from funds				238,000	270,100	32,100
State revenue sharing (SRS)				51,000	31,830	(19,170)
Revenue bonds	3,000	3,000				
Other state grants	150,500	171,417	20,917			
Local funds				14,000	14,000	
Fees, charges, and contributions for services	13,000	11,400	(1,600)	264,000	262,615	(1,385)
Fees and forfeitures				3,000	3,471	471
Use of money and property	161.00	161.00		30,000	31,012	1,012
Other revenues	20,000	41,215	21,215	212	33,380	33,168
Total revenues	<u>718,700</u>	<u>822,715</u>	<u>104,015</u>	<u>2,254,314</u>	<u>2,379,771</u>	<u>125,457</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General government:</b>						
Legislation	55,700	54,700	(1,000)			
Judicial	44,404	50,903	6,497	3,410	2,792	(618)
Police	36,750	28,498	(8,252)			
Finance and administrative	149,244	158,600	9,356			
Other general government	222,000	191,764	(30,236)			
Public safety	124,000	118,901	(5,099)	81,205	31,000	(50,205)
Public works	109,000	103,000	(6,000)	1,739,415	1,675,500	(63,915)
Health and welfare	64,000	62,983	(1,017)	150,980	150,143	(837)
Culture and recreation	21,711	26,423	4,712			
Transportation	30,000	4,283	(25,717)	140,000	140,000	
Economic development and assistance	38,150	38,821	671			
Habitat				260,000	260,000	
Habitat	12,000	3,264	(8,736)	10,000	20,000	10,000
Capital outlay				2,432,000	2,379,771	(52,229)
Total expenditures	<u>881,500</u>	<u>882,830</u>	<u>1,330</u>	<u>2,432,000</u>	<u>2,379,771</u>	<u>(52,229)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	137,200	(60,115)	(96,915)	(177,686)	140,000	338,314

Continued

## WEST CARROLL COUNTY POLICE DEPT

Oak Grove, Louisiana

GOVERNMENTAL FUNDS-TYPE - GENERAL  
AND SPECIAL RECEIPTS FUNDS

Including Central Court Special Revenue Fund

Combined Statement of Revenues, Expenditures,

and Changes in Fund Balances -

Budget (Funds) and Actual, 1997

	---GENERAL FUNDS---			---SPECIAL RECEIPTS FUNDS---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>OTHER FINANCING SOURCE (s):</b>						
Operating Grants-in-aid	\$1,000	\$1,000	(\$0,000)			
Operating Grants-in-aid	11,000	11,000	00			
Total other financing source (s)	12,000	12,000	(\$0,000)	0000	0000	0000
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENSES AND OTHER USES</b>	184,000	184,000	100,000	219,000	219,000	100,000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,194,017	1,161,100	1,481,000	1,000,000	1,000,000	100,000
<b>FUND BALANCE AT END OF YEAR</b>	1,378,017	1,345,100	1,581,000	1,219,000	1,219,000	100,000

The accompanying notes are an integral part of this statement.



WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 9, 2001.

Louisiana Revised Statute 33:1136 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, and health care facilities.

A. REPORTING ENTITY

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

- i. Appointing a voting majority of an organization's governing body, and

**WEST CARROLL PARISH POLICE JURY**

**Oak Grove, Louisiana**

**Notes to the Financial Statements (Continued)**

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
<b>West Carroll Parish:</b>		
Library	December 31	1, 2, and 3
Kelly Airport Authority	December 31	1, 2, and 3
Tax Assessor	December 31	2 and 3
Clerk of Court	June 30	2 and 3
Sheriff	June 30	2 and 3
<b>Fifth Judicial District</b>		
Criminal Court	December 31	2 and 3
<b>Other Fire Districts</b>		
Kilbourne Fire District	December 31	1 and 3
Pike-Union Fire District	December 31	1 and 3
Forest Fire District	December 31	1 and 2
Goodwill Fire District	December 31	1 and 3
Concord Fire District	December 31	1 and 3
Ward One Fire District	December 31	1 and 3
Ward Two Fire District	December 31	1 and 3
Oak Grove Fire District	December 31	1 and 3
Oak Grove Recreation District	December 31	1, 2, and 3
Emergency Communications District	December 31	1 and 2
Office of Emergency Preparedness	December 31	1 and 3
Ambulance Service District	December 31	1 and 3

**WEST CARROLL PARISH POLICE JURY**  
Lake Green, Louisiana  
Notes to the Financial Statements (Continued)

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The Parish Judicial District Criminal Court, Kelly Airport Authority, and the Office of Emergency Preparedness, for which the police jury maintains the accounting records, are considered part of the primary government (police jury).

GAISS Statement 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity in accordance with generally accepted accounting principles, but rather are intended to reflect only the financial statements of the primary government (police jury).

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

**B. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts that compares its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded under "funds" because they do not directly affect net expendable available

**WEST CARROLL PARISH POLICE JURY**  
**Care Grove, Louisiana**  
**Notes to the Financial Statements (Continued)**

financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of only governmental funds. The governmental fund types used by the police jury are described as follows:

**General Fund**

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, court fines and forfeitures, and federal grants. These revenues are legally restricted, either by tax proposition, state law, or grant agreement, to expenditures for specified purposes such as road maintenance, solid waste disposal, operation of parish criminal court, and hearing assistance payments for lower-income residents.

**Capital Projects Fund**

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

**Fiduciary Fund Type - Agency Funds**

Agency funds account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**WEST CARROLL PARISH POLICE JURY**  
Cahoon Drive, Louisiana  
Notes to the Financial Statements (Continued)

**C. GENERAL FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Approximately 90 per cent of general fixed assets are valued at estimated historical cost based on the actual cost of like items. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of roads, bridges, and drainage systems are not capitalized, as these assets are inseparable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term obligations, such as capital leases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay

**WEST CARROLL PARISH POLICE JURY**  
Link Grove, Louisiana  
Notes to the Financial Statements (Continued)

liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

All ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1990 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal, state, and local grants are recorded when the police jury is entitled to the funds.

Sales taxes are recognized in the month received by the police jury's collection agent, the West Carroll Parish School Board.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Interest earnings on time deposits are recognized as revenues when the time deposits have matured and the interest is available.

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

Based on the above criteria, ad valorem taxes, state revenue sharing, sales taxes, and state, federal, and local grants are treated as susceptible to accrual.

**Expenditures**

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

WEST CARROLL PARISH POLICE JURY  
Cade Grove, Louisiana  
Notes to the Financial Statements (Continued)

principal and interest on general long-term obligations, which are recognized when due and compensated advances, which are recognized when paid.

**Other Financing Sources (Used)**

Increases in capital leases and transfers bet woun funds which are not expected to be repaid are accounted for as other financing sources (used) and are recognized when the underlying events occur.

**K. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary-treasurer presents necessary budget amendments to the jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functions, the secretary-treasurer has the authority to make amendments, as necessary. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the two years ended December 31, 1998, cash basis budgets were adopted for the General Fund and all special revenue funds, except the Criminal Court Special Revenue Fund. The Criminal Court Special Revenue Fund is exempt from the requirements of the Local Government Budget Act.

**WEST CARROLL PARISH POLICE JURY**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amounts shown on Statements B and C (GAAP basis):

	General ...Funds...		Special Revenue ...Funds...	
	2020	2021	2020	2021
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$100,406	(\$12,158)	\$155,150	\$161,019
Adjustments:				
Reserve/able	(91,640)	46,706	39,760	49,744
Payables	56,817	(48,873)	46,723	(59,109)
Interfunds	(1,240)	(1,914)	(4,880)	(2,482)
Fund not budgeted			19,749	2,538
Deferred revenues			(78,473)	
Prepaid charges			2,461	2,683
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$102,406</u>	<u>(\$15,956)</u>	<u>\$159,710</u>	<u>\$118,873</u>

The following schedule reconciles actual ending fund balances as shown on Statement D with cash and cash equivalents on Statement A:

	General Fund	Special Revenue Funds
	Fund balances at end of year - Statement D	\$245,848
Adjustments:		
Criminal Court Fund not budgeted		19,180
Cash and cash equivalents (net) - Statement A	<u>\$245,848</u>	<u>\$1,648,479</u>

**F. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, cash with fiscal agent, money market accounts, or time deposits.



**WEST CARROLL PARISH POLICE JURY**  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1998, the police jury has cash and cash equivalents (bank balances) net of cash overdraft of \$1,462 totaling \$1,928,316, as follows:

Demand deposits	\$816,779
Time deposits	<u>1,041,537</u>
Total	<u>\$1,928,316</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1998, are under secured as follows:

Bank balances	<u>\$1,921,321</u>
Federal deposit insurance	\$215,537
Pledged securities (uncollateralized)	<u>3,808,756</u>
Total	<u>\$2,721,887</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification 200,108; however, Louisiana Revised Statute 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 28:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

**6. VACATION AND SICK LEAVE**

Employees of the West Carroll Parish Police Jury receive from one to twenty days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year earned on, with written approval, in the following year. Upon separation,

**WEST CARROLL PARISH POLICE JURY**  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

employees are paid for any accrued vacation leave at the employee's current rate of pay. Additionally, police jury employees earn up to ten days of sick leave per year, depending on length of service. Sick leave can be accumulated without limitation. Upon retirement, a maximum of sixty days of sick leave may be paid to the employee at his or her average rate of pay for the last five years of service. The same sixty days may be carried into the retirement system at the employee's expense.

Employees of the criminal court earn ten days of vacation leave and seven days of sick leave each year. Vacation and sick leave are noncumulative and are forfeited if not taken in the year earned.

On December 31, 1998, employees of the police jury had accumulated and vested \$87,760 of vacation and sick leave benefits, computed in accordance with QARS Codification Section 660. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expenditure within the various funds when leave is actually taken or when employees are paid for accrued annual and sick leave upon separation or retirement, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

## **II. RISK MANAGEMENT**

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

## **I. SALES TAXES**

On March 5, 1988, the voters of West Carroll Parish passed a one per cent sales tax. One half of the sales tax is dedicated to operating expenditures of the General Fund while the remaining one-half is dedicated to the maintenance of roads, bridges, and drainage. The sales tax was for a five year period and expired on May 1, 1993. On

**WEST CARROLL PARISH POLICE JURY**  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

October 1, 1992, the sales tax was renewed for a ten year period and expires on April 30, 2003.

On January 20, 1993, voters of West Carroll Parish approved a three-fourths per cent sales tax, which became effective on August 1, 1993. The sales tax expired on August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten year period beginning July 1, 1995. The tax is dedicated for the purpose of constructing, acquiring, maintaining, and operating facilities for collecting and disposing of solid waste for West Carroll Parish.

On March 23, 1991, the voters of West Carroll Parish passed a one-fourth per cent sales tax. The sales tax is dedicated for the purpose of providing a solid waste recycling program for the parish. The sales tax is for a ten year period and expires on July 31, 2001.

On September 28, 1996, voters of West Carroll Parish approved a one-half per cent sales tax. The sales tax is dedicated for the purpose of providing fire protection in the eight fire protection districts in the parish through the acquisition, construction, improvement, operation and maintenance of equipment, property, and facilities to be used in providing such fire protection. The sales tax is for a ten year period and expires in 2007.

On September 21, 1998, the voters of West Carroll Parish approved a one-half per cent sales tax to provide ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs. The sales tax is for a ten year period and expires in 2007.

Effective January 1, 1983, the jury entered into an agreement with the West Carroll Parish School Board whereby the school board provides collection services for a fee of two per cent of total collections plus one-third of the costs of supplies and postage.

**J. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) 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 eliminations have not been made in the aggregation of this data.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

2. **LEVIED TAXES AND  
PRINCIPAL TAXPAYERS**

The following is a summary of authorized and levied ad valorem taxes:

Parish wide taxes	Authorized	Levied Millage		Expiration
	Millage	1998	1997	Date
General	4.00	5.02	4.92	Indefinite
Parishwide Road	0.00	0.11	0.53	2004
Health Unit	1.64	1.85	1.91	2000
Drainage	1.35	1.54	1.51	2000

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

The following are the principal taxpayers for the parish and their 1998 assessed valuation:

	Assessed Valuation	
	1998	Percent of Total
Troublefree Gas Company	\$40,839,660	24.47%
Energy Louisiana, Inc.	1,628,020	3.68%
Regions Bank	1,527,420	3.08%
Hollman's Telecommunications	1,187,670	2.68%
A N R Pipeline Company	1,079,440	2.44%
Southern Natural Gas Company	1,017,540	2.30%
Ruffin Building Systems, Inc.	682,620	1.54%
Northeast La Power Coop	642,050	1.45%
Wal-Mart Stores, Incorporated	383,540	0.87%
Texas Eastern Transmission Corp.	280,340	0.63%
<b>Total</b>	<b>\$173,665,580</b>	<b>43.06%</b>

3. **RECEIVABLES**

The following is a summary of receivables at December 31, 1998:

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds	Capital Projects Fund	Agency Funds	Total
Taxes:					
Ad valorem	\$141,440	\$395,089			\$496,449
Sales	28,460	83,379		\$56,920	178,759
Fees, charges, and commissions	\$298	\$32,258			\$33,653
Fines and forfeitures		4,463			4,463
Use of money and property	259				259
Grants:					
Federal		4,000			4,000
State		78,555	\$3,774		\$82,309
Other	4,571	1,174			5,699
Total	<u>\$175,128</u>	<u>\$560,765</u>	<u>\$3,774</u>	<u>\$56,920</u>	<u>\$796,587</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1998:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
1997:				
Land	\$985,990			\$985,990
Buildings	3,978,800	\$294,474		3,373,281
Equipment	3,038,761	562,012		3,991,693
Improvements other than buildings		1,216,185		1,216,185
Construction in progress	<u>1,500,000</u>	<u>777,894</u>	<u>(51,752,352)</u>	<u>71,966</u>
Total	<u>\$2,494,551</u>	<u>\$2,446,456</u>	<u>(51,752,352)</u>	<u>\$8,188,715</u>
1998:				
Land	\$985,990	\$400		\$986,490
Buildings	3,373,281		(\$2,000)	3,371,281
Equipment	3,991,693	139,564	(1,500)	3,210,534
Improvements other than buildings	1,216,185	368,183		1,584,372
Construction in progress	<u>71,966</u>	<u>374,681</u>	<u>(468,187)</u>	<u>78,059</u>
Total	<u>\$8,188,715</u>	<u>\$863,728</u>	<u>(5371,717)</u>	<u>\$8,698,726</u>

The beginning balances for the year ended December 31, 1997, except for construction in progress, have been restated to reflect additions and deletions not recognized in prior years. For the year ended December 31, 1997, additions and capital outlay differ by \$1,752,352, which represents construction in

**WEST CARROLL PARISH POLICE JURY**  
14th Street, Louisiana  
Notes to the Financial Statements (Continued)

progress deletions reclassified to the appropriate category. For the year ended December 31, 1998, additions and capital outlay differ by \$668,188, which also represents construction in progress deletions reclassified to the appropriate category.

**5. CAPITAL AND OPERATING LEASES**

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. Capital leases at December 31, 1998, are comprised of the following:

**Solid Waste Tax special revenue fund -** Lease-purchase agreement for the purchase of a 1993 Mack Diesel Truck, entered into on June 23, 1992, due in 60 monthly installments of \$1,182 through May, 1997, with an interest rate of 7 per cent per annum. Lease-purchase agreement for the purchase of a 1996 Ford F800, entered into on September 9, 1995, due in 60 monthly installments of \$623 through August, 2000, with an interest rate of 7.5 per cent interest. Lease-purchase agreement for the purchase of a computer entered into on January 15, 1997, due in 31 monthly installments of \$4,000 through July, 1999, with an interest rate of 9.56 per cent per annum.

**Drainage Maintenance special revenue fund -** Lease-purchase agreement for the purchase of a Komatsu Hydraulic Excavator, entered into on December 30, 1991, due in 72 monthly installments of \$2,087, through November, 1997, with an interest rate of 7 per cent per annum. Lease-purchase agreement for the purchase of a Komatsu Crawler Dozer, entered into on September 23, 1993, due in 72 monthly installments of \$1,837, through August, 1999, with an interest rate of 6 per cent per annum. Lease-purchase agreement for the purchase of a Komatsu Hydraulic Excavator entered into on January 23, 1997, due in 72 monthly installments of \$2,968 through December, 2002, with an interest rate of 5.5 per cent per annum. Drainage Maintenance Fund makes the monthly payments, and Solid Waste Fund reimburses in part.

**Parishwide Road Tax special revenue fund -** Lease-purchase agreement for the purchase of a Dura Patcher and Dura Tank entered into on May 7, 1992, due in 60 monthly installments of \$612 through April, 1997, with an interest rate of 7.845 per cent per annum. Lease-purchase agreement for the purchase of a Caterpillar Hydraulic Excavator entered into on June 8, 1993, due in 72 monthly installments of \$1,388 through May, 1999, with an interest rate of 5.9963 per cent per annum. Lease-purchase agreement for the purchase of a Ford New Holland Tractor entered into on October 12, 1994, due in 60 monthly installments of \$648 through September, 1999, with an interest rate of 7.4 per cent per annum. Lease-purchase agreement for the purchase of a motor grader entered into on May 1, 1998, due in 60 monthly installments of \$1,623 through April, 1, 2006,

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

with an interest rate of 5.5 per cent per annum. Lease purchase agreement for the purchase of a Motor Grader entered into on March 1, 1995, due in 60 monthly installments of \$1,800 through February 3, 2003, with an interest rate of 5.49 per cent per annum.

Communications District special revenue fund - Lease purchase agreement for the purchase of a Motorola 911 System entered into on July 1, 1993, due in 10 semiannual installments of \$2,345 through July, 1998, with an interest rate of 6.48 per cent per annum. Lease purchase agreement for the purchase of recording equipment entered into on September 15, 1993, due in 60 monthly installments of \$601 through September, 1998, with an interest rate of 10.58 per cent per annum.

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1998:

Year	Payments
1999	\$128,693
2000	77,899
2001	59,854
2002	53,364
2003	<u>3,698</u>
Total minimum lease payments	323,508
Less - amount representing interest	<u>(131,770)</u>
Present value of net minimum lease payments	<u>\$191,738</u>

The West Carroll Parish Hospital is leased to West Carroll Hospital, Incorporated, a nonprofit corporation, under an operating agreement which was to expire on March 1, 1997. The lease was renewed on August 21, 1993, to expire on February 28, 2003. The lessee pays no consideration to the police jury, but is subject to certain provisions of the lease agreement.

#### 6. PENSION PLAN

Substantially all employees of the West Carroll Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

**WEST CARROLL PARISH POLICE JURY**  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 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 \$14 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or governed by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70896-0619, or by calling (904) 924-1261.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the West Carroll Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Carroll Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Carroll Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1998, 1997, and 1996, were \$59,788, \$57,813, and \$51,589, respectively, equal to the required contributions for each year.

### **7. POST-RETIREMENT BENEFITS**

The police jury provides surviving spouse benefits to the wife of a retired judge. The cost of providing these benefits is \$786 for each of the two years ending December 31, 1998.



WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

8. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1998:

	Certificates of Indebtedness	Capital Leases	Compensated Absences	Total
Long-term obligations at January 1, 1997	\$114,841	\$275,706	\$82,682	\$473,229
Additions:				
1997		365,867	49,839	415,706
1998		97,243	40,465	137,708
Deductions:				
1997	(37,471)	(202,278)	(46,252)	(385,999)
1998	(37,470)	(144,808)	(37,821)	(240,099)
Adjustment <sup>1</sup>			(1,228)	(1,228)
Long-term obligations at December 31, 1998	<u>\$0</u>	<u>\$291,758</u>	<u>\$82,764</u>	<u>\$374,522</u>

<sup>1</sup> As discussed in note 1G, upon separation from employment, employees are paid for accumulated leave at their current rate of pay.

Certificates of indebtedness at December 31, 1998, consist of 1995 certificates issued for the purpose of acquiring land to be used for additional landfill purposes. The principal is to be paid in four equal annual installments of \$57,471 on August 15, 1999, through August 15, 1998, plus interest at the rate of eight per cent per annum. Payments are to be made from the Solid Waste special revenue fund.

9. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1998, are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$58,504	
Special Revenue Funds:		
Criminal Court		\$46,542
Communications		<u>11,952</u>
Total	<u>\$58,504</u>	<u>\$58,504</u>

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

10. FUND DEFICIT

At December 31, 1998, the Criminal Court and Communications District Special Revenue Funds have deficit fund balances of \$22,885 and \$4,181, respectively. The deficits will be eliminated by reducing expenditures and making transfers from the General Fund.

11. LITIGATION AND CLAIMS

At December 31, 1998, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss would be limited to the insurance deductible amount. No provision for the potential liability has been made in the accompanying financial statements.

12. CHANGES IN AGENCY FUNDS DEPOSITS DUE OTHERS

	Ambulance <u>District</u>	Fire <u>District</u>	<u>Total</u>
	NONE	NONE	NONE
Balance, January 1, 1997			
1997:			
Additions	\$325,207	\$325,207	\$650,414
Reductions	(325,207)	(325,207)	(650,414)
1998:			
Additions	414,556	414,552	829,088
Reductions	<u>(414,556)</u>	<u>(414,552)</u>	<u>(829,088)</u>
Balance, December 31, 1998	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

13. FUND STAMP PROGRAM

The food stamp program is operated through the police jury under an agreement with the Louisiana Department of Health and Human Resources. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. On January 9, 1998, the food stamp program was closed out with \$67,750 of stamps transferred to Cade Parish and the remaining \$48,312 of stamps being destroyed by the state.

Activity for the year ended December 31, 1997, follows:

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

Balance at January 1, 1997	3244,861
Received	1,112,500
Issued	(1,271,299)
Transferred	(97,750)
Destroyed	<u>(18,312)</u>
Balance at December 31, 1997	<u>NONE</u>

14. YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The West Carroll Parish Police Jury has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the police jury's office. The police jury has identified the following systems requiring year 2000 remediation: a financial reporting system and a emergency 911 system. The police jury has contacted outside vendors for remediation, testing, and validation. The approximate cost for both systems is \$29,500 and the vendor has assured the police jury that the systems will be in place by July of 1999 so testing can be done.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the police jury is or will be Year 2000 ready, that the police jury's remediation efforts will be successful in whole or part, or that parties with whom the police jury does business will be year 2000 ready.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**WEST CARROLL PARISH COLLECTORY**  
Oak Grove, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 1995

**SPECIAL REVENUE FUNDS**

**MAINTENANCE FUNDS**

**Parishwide Road Tax Fund**

The Parishwide Road Tax Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by a specific ad valorem tax which was renewed for a ten-year period during 1994, proceeds from a one cent sales tax, and the State of Louisiana Parish Transportation Fund.

**Health Unit Maintenance Fund**

The Health Unit Maintenance Fund accounts for the maintenance and operation of the parish health unit. Financing is provided for by a specific parishwide ad valorem tax authorized by Louisiana Revised Statute 33:1236.

**Drainage Maintenance Fund**

The Drainage Maintenance Fund accounts for maintenance of water drainage systems and watershed programs in the parish. Financing is provided by a parishwide ad valorem tax and state revenue sharing funds.

**MISCELLANEOUS EMERGENCY FUND**

The Miscellaneous Emergency Fund was established to accumulate monies to be used in case of an emergency. Financing is provided by monthly lease payments from the rental of a hospital building.

**CRIMINAL COURT FUND**

The Criminal Court Fund for the Fifth Judicial District was established under Section 571.014 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

#### **WITNESS FEE FUND**

The Witness Fee Fund was established to pay off-duty law enforcement officers. Financing is provided by fines paid by defendants who are found guilty.

#### **SOLID WASTE FUND**

The Solid Waste Fund accounts for the expenditures of a three-fourths per cent sales tax which is dedicated to construction, maintenance, and operation of facilities for the collection and disposal of solid waste. The tax is for a ten year period and expires on August 1, 2005.

#### **SUBSTANCE ABUSE FUND**

The Substance Abuse Fund is funded by costs imposed by the district court on certain traffic violators and from the payment of fees of persons required to attend the district's education course. The funding provided is used to pay expenses for administration of the program.

#### **FEDERAL**

##### **Emergency Preparedness Fund**

The Emergency Preparedness Fund accounts for a federal grant used to support the development and maintenance of an emergency management capability for dealing with large-scale disasters.

##### **Section 8 Housing Fund**

The Section 8 Housing Fund provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for very low income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution towards the rent. Assisted families are required to contribute up to 30 per cent of their adjusted family income towards rent. Funding is provided through the United States Department of Housing and Urban Development.

#### **COMMUNICATIONS DISTRICT FUND**

The Communications District Fund was established for the purpose of establishing, maintaining, and operating the 911 emergency telephone system for West Carroll Parish. Financing is provided by a 3 per cent service charge on local telephone service within the parish.

## **KELLY AIRPORT AUTHORITY FUND**

The West Carroll Kelly Airport Authority Fund accounts for the general operating expenditures of the Kelly Airport Authority. Financing is provided by annual budgets and other miscellaneous receipts.





WEST COAST/COAST POLICE FLEET  
 Oak Creek, Louisiana  
 SPECIAL REVENUE FUNDS

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

	MAINT. FUNDS	SUB- CAPITAL	CENTRAL FUND	RETIRE- MENT	SOLID WASTE	EMERGENCY FUND	COMB'S FUND	WELLY AIRPORT AUTHORITY	TOTAL
<b>REVENUES</b>									
Total	1091,578			1029,047		1,001,000			3,121,625
Ad valorem	475,249								475,249
Fuels and use									
Impairment/reinst.									
Federal grants									
State funds									
Fuels transportation funds	275,587								275,587
State revenue sharing (avg)	71,676								71,676
Other state grants	7,800								7,800
Fees, charges, and commissions for services			300,418	31,599					332,017
Fines and forfeitures									
Use of money and property	31,861	544,656	624	718	11,800	38	3,178		600,415
Other revenues	28,326	124			11,541	52	1,536		50,080
Total revenues	1,228,001	544,680	301,042	31,599	1,020,540	1,001,000	4,714	13,716	3,405,232
<b>EXPENDITURES</b>									
Current			51,448	177					51,625
Capital									
General government - judicial									
Police safety	628,794	61,264			641,934		14,473	31,867	1,367,472
Police work	44,318						(9,468)		34,850
Health and welfare									
Transportation									
Police services	88,310				141,718			17,187	247,215
Capital outlay	114,541								114,541
Total expenditures	1,147,953	61,264	51,448	177	1,020,540	1,750	17,465	34,472	2,405,232
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	80,048	18,416	15,594	3,422	11,274	1,000	6,249	1,244	80,048



**WEST CARROLL PARISH POLICE JURY**  
 600 Greer, Louisiana  
**SPECIAL REVENUE FUNDS**

Comparing Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1997

	MONET. FUNDS	STATE GENERAL FUND	GENERAL FUND	SALES TAX FUND	SALES TAX FUND	SALES TAX FUND	SALES TAX FUND	SALES TAX FUND	SALES TAX FUND	SALES TAX FUND	SALES TAX FUND
<b>REVENUES</b>											
Taxes:											
All vehicles	300,000										300,000
Spa and fee	70,728										70,728
Intergovernmental revenues											
Police grants											
State funds:											
North metropolitan funds											
State revenue sharing (SRS)											
Other state grants											
Local funds:											
Fees, charges, and contributions for services											
Fines and forfeitures											
Use of money and property											
Other revenues											
Total revenues	<u>370,728</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>370,728</u>
<b>EXPENDITURES</b>											
Current:											
General government - police											
Public safety											
Public works											
Health and welfare											
Transportation											
Intergovernmental											
Police services											
Capital outlay											
Total expenditures	<u>370,728</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>370,728</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>

TOTAL

**OTHER FINANCING SOURCES**

Increase in capital lease

Operating transfers to

Fund/other financing sources

2011	2010	2009	2008	2007	2006	2005	2004
<u>20,171</u>	<u>5,724</u>	<u>5,051</u>	<u>5,074</u>	<u>18,285</u>	<u>2,008</u>	<u>2,488</u>	<u>24,887</u>
							<u>2,857</u>
							<u>1,172</u>
							<u>1,172</u>
							<u>20,188</u>

**EXCESS (DEFICIENCY)**

RESOURCES FOR OTHER

SOURCES OTHER

EXPENDITURES

2011	2010	2009	2008	2007	2006	2005	2004
<u>20,070</u>	<u>34,093</u>	<u>1,337</u>	<u>1,178</u>	<u>80,110</u>	<u>88</u>	<u>278</u>	<u>6,426</u>
							<u>6,426</u>
							<u>6,426</u>
							<u>18,971</u>

**FUND BALANCES (Before all**

RESOURCES OF YEAR)

AT END OF YEAR

2011	2010	2009	2008	2007	2006	2005	2004
<u>2,126,226</u>	<u>2,120,024</u>	<u>2,111,111</u>	<u>2,102,411</u>	<u>2,093,297</u>	<u>2,084,274</u>	<u>2,075,252</u>	<u>2,066,230</u>
							<u>2,057,209</u>
							<u>2,048,136</u>
							<u>2,039,033</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Balance Sheet, December 31, 1998

	PARISHWIDE ROAD TAX	HEALTH UNIT	DISPOSABLE	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$647,007	\$142,640	\$804,876	\$1,594,523
Receivables	344,208	54,942	91,869	491,019
Other assets	4,089		7,958	12,047
<b>TOTAL ASSETS</b>	<u>\$995,304</u>	<u>\$197,582</u>	<u>\$894,643</u>	<u>\$1,987,529</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities - accounts payable	366,226	\$7,348	\$3,863	\$377,437
Fund Equity - fund balances - reserved - undesignated	<u>581,148</u>	<u>189,937</u>	<u>894,758</u>	<u>1,655,843</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$947,374</u>	<u>\$197,285</u>	<u>\$898,621</u>	<u>\$1,942,280</u>

**WEST CARRICK PARISH POLICE JURY**  
 Oak Grove, Louisiana  
**SPECIAL REVENUE - MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1998

	PARISHWIDE DOMESTIC TAX	HEALTH UNIT	DRAINAGE	TOTAL
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$287,453	\$41,372	\$48,593	\$377,418
Sales and use	415,245			415,245
Intergovernmental revenues - state funds:				
Parish transportation funds	775,597			775,597
State revenue sharing (net)			71,670	71,670
Other state grants	7,500			7,500
Use of money and property	32,089	7,184	3,668	42,941
Other revenues	28,385	50		28,435
Total revenues	<u>1,035,150</u>	<u>58,686</u>	<u>125,931</u>	<u>1,220,807</u>
<b>EXPENDITURES</b>				
Current:				
Public works	835,287		85,587	920,874
Health and welfare		44,338		44,338
Police services	45,426		39,827	85,253
Capital outlay	118,541			118,541
Total expenditures	<u>995,254</u>	<u>44,338</u>	<u>125,414</u>	<u>1,165,006</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	40,936	24,348	(1,483)	63,821
<b>OTHER FINANCING SOURCE</b>				
Increase in capital lease	97,243			97,243
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>				
	138,179	24,348	(1,483)	161,044
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	<u>762,400</u>	<u>165,282</u>	<u>198,243</u>	<u>1,125,925</u>
<b>FUND BALANCES AT END OF YEAR</b>				
	<u>\$900,579</u>	<u>\$189,630</u>	<u>\$196,760</u>	<u>\$1,286,969</u>

**WEST CARROLL PARISH POLICE JURY**  
**Oak Grove, Louisiana**  
**SPECIAL REVENUE - MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1997

	FIREWORKS REVENUE	HEALTH LOYALTY	PROGRAMS	TOTAL
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$287,387	\$28,045	\$43,517	\$358,949
Sales and use	372,184			372,184
Intergovernmental revenues - state funds:				
Police transportation funds	258,579			258,579
State revenue sharing (net)			73,728	73,728
Use of money and property	17,940	1,508	2,805	22,253
Other revenues	24,145			24,145
<b>Total revenues</b>	<u>670,209</u>	<u>29,553</u>	<u>120,089</u>	<u>1,019,842</u>
<b>EXPENDITURES</b>				
Current:				
Public works	343,910		\$2,790	346,700
Health and welfare		30,599		30,599
Debt service	51,498		34,818	86,314
Capital outlay	180,421			180,421
<b>Total expenditures</b>	<u>575,829</u>	<u>30,599</u>	<u>37,608</u>	<u>644,036</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(95,620)	27,962	31,487	5,359
<b>OTHER FINANCING SOURCE</b>				
Increase in capital lease	199,732			199,732
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	104,112	27,962	31,487	163,531
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>618,867</u>	<u>132,327</u>	<u>164,736</u>	<u>915,930</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$722,979</u>	<u>\$160,289</u>	<u>\$196,223</u>	<u>\$1,079,491</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SPECIAL REVENUE - FEDERAL FUNDS

Combining Balance Sheet, December 31, 1998

	EMERGENCY PREPAREDNESS	SECTION 1	TOTAL
<b>ASSETS</b>			
Cash		\$73,473	\$73,473
Receivable	\$4,000		4,000
<b>TOTAL ASSETS</b>	<u>\$4,000</u>	<u>\$73,473</u>	<u>\$77,473</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Cash over/short	\$1,462		\$1,462
Accounts payable	34		34
Deferred revenues		\$73,473	\$73,473
<b>Total liabilities</b>	<u>1,496</u>	<u>\$73,473</u>	<u>\$74,969</u>
Fund Equity - fund balances - unreserved - undesignated	<u>2,504</u>	<u>NONE</u>	<u>2,504</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$4,000</u>	<u>\$73,473</u>	<u>\$77,473</u>



WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SPECIAL REVENUE - FEDERAL FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1998

	EMERGENCY PREPARATION	DISASTER RELIEF	TOTAL
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$11,279	\$154,656	\$165,935
Use of money and property	50		50
Other revenues	78	587	665
Total revenues	<u>11,338</u>	<u>155,253</u>	<u>166,591</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	14,723		14,723
Health and welfare		157,683	157,683
Capital outlay	<u>1,823</u>		<u>1,823</u>
Total expenditures	<u>16,546</u>	<u>157,683</u>	<u>174,229</u>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	(4,460)	(2,400)	(6,860)
<b>OTHER FINANCING SOURCE</b>			
Operating transfer in		<u>2,400</u>	<u>2,400</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	(4,460)	NOISE	(4,460)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>6,594</u>	<u>NOISE</u>	<u>6,594</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$2,134</u>	<u>NOISE</u>	<u>\$2,134</u>

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 SPECIAL REVENUE - FEDERAL FUNDS

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1997

	EMERGENCY PREPARATIONS	SECTION 8	TOTAL
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$32,640	\$133,894	\$166,534
State grants	6,321		6,321
Local grants	800		800
Use of money and property	184		184
Other revenues	12	864	876
Total revenues	<u>39,957</u>	<u>134,758</u>	<u>174,715</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	29,801		29,801
Health and welfare		136,258	136,258
Capital outlay	306		306
Total expenditures	<u>30,107</u>	<u>136,258</u>	<u>166,365</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(210)	(2,400)	(2,610)
<b>OTHER FINANCING SOURCE</b>			
Operating transfers in		2,400	2,400
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	(210)	800	(410)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>7,174</u>	<u>800</u>	<u>7,174</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$6,964</u>	<u>800</u>	<u>\$7,764</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Year Period December 31, 1998

**CAPITAL PROJECTS FUNDS**

**AIRPORT AUTHORITY IMPROVEMENTS FUND**

The Airport Authority Improvements Fund accounts for for federal and state grants which are dedicated to the construction of airport improvements.

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

The Community Development Block Grant Fund (CDBG) accounts for federal grant funds which are dedicated to the construction of fire garages and the purchase of fire fighting equipment.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1998

	AMOUNT ALLOWED EXPENDITURES	CHRG	TOTAL
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$318,058	\$38,058	\$356,116
State grants	34,662		34,662
Total revenues	<u>346,620</u>	<u>38,058</u>	<u>384,678</u>
<b>EXPENDITURES</b>			
Capital outlay	<u>346,620</u>	<u>38,058</u>	<u>384,678</u>
Total expenditures	<u>346,620</u>	<u>38,058</u>	<u>384,678</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	NONE	NONE	NONE
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>30</u>	NONE	<u>30</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$30</u>	NONE	<u>\$30</u>

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1987

	ARBORET AUTHORITY REVENUES	1988	TOTAL
<b>REVENUES</b>			
Intergovernmental receipts:			
Federal grants	\$19,195	\$251,329	\$267,515
State grants	2,856		2,856
Other revenues	380		380
Total revenues	<u>19,831</u>	<u>251,329</u>	<u>270,411</u>
<b>EXPENDITURES</b>			
Capital outlay	21,866	251,329	272,895
Total expenditures	<u>21,866</u>	<u>251,329</u>	<u>272,895</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(2,434)	NONE	(2,434)
<b>OTHER FINANCING SOURCE (USE)</b>			
Operating transfer out	(2,807)		(2,807)
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE</b>	(5,291)	NONE	(5,291)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	3,111	NONE	3,111
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$20</u>	<u>NONE</u>	<u>\$20</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1998

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1223, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month, and the other jurors receive \$600 per month. In addition to the monthly payment, the jurors receive mileage reimbursement for travel to and from meetings.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Two Years Ended December 31, 1998

	<u>1998</u>	<u>1997</u>
Carlin Butler	\$7,200	\$7,200
Foto Copps	7,200	7,200
Willie D. Copps, President 1997	7,200	8,400
Charles Green, President 1998	8,400	7,200
Dianne Stramb	<u>7,200</u>	<u>7,200</u>
<b>Total</b>	<b><u>\$37,200</u></b>	<b><u>\$37,200</u></b>

**Independent Auditor's Report on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.





## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

### WEST CARROLL PARISH POLICE JURY Oak Grove, Louisiana

I have audited the primary government financial statements of the West Carroll Parish Police Jury as of and for the two years ended December 31, 1998, and have issued my report thereon dated February 12, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Compliance

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

#### Internal Control Over Financial Reporting

In planning and performing my audit, I considered West Carroll Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements, in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

VERNON AMERICAN  
CORPORATION  
PUBLIC ACCOUNTANTS

OFFICE OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

OFFICE LOCATED BY  
CORPORATION  
MEMBERSHIP, ACCOUNTING  
AND FINANCIAL SERVICES

FOR PROFESSIONAL FEES,  
WEST CARROLL,  
LOUISIANA  
PUBLIC ACCOUNTANTS  
1001 WEST LOUISIANA  
LAHARRISBURG,  
LA 70055-0000

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1998

This report is intended for the information of the members of the West Carroll Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
February 12, 1999



**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance**

**WEST CARROLL PARISH POLICE JURY**  
Celt Drive, Louisiana

**Compliance**

I have audited the compliance of the West Carroll Parish Police Jury with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the two years ended December 31, 1998. West Carroll Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the West Carroll Parish Police Jury's management. My responsibility is to express an opinion on the West Carroll Parish Police Jury's compliance based on my audit.

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

In my opinion, West Carroll Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the two years ended December 31, 1998. The results of my auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

**VERNON COON**  
MEMBER OF CERTIFIED  
PUBLIC ACCOUNTANTS

**VERNON COON**  
Chartered Public  
Accountant

**VERNON COON &  
ASSOCIATES, L.L.C.**  
ACCOUNTING, BUSINESS  
AND FINANCIAL SERVICES

**VERNON COON & ASSOCIATES, L.L.C.**  
1001 W. MONROE  
LAFAYETTE, LOUISIANA 70501  
PHONE 337-282-2121  
FAX 337-282-2121

**WEST CARROLL PARISH POLICE JURY**

Orla Green, Louisiana

**Independent Auditor's Report on Compliance**

**With Requirements Applicable to Each Major**

**Program and Internal Control Over Compliance, etc.**

**December 31, 1998**

**Internal Control Over Compliance**

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

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

This report is intended for the information of the members of the West Carroll Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

February 12, 1999

**WEST CARROLL PARISH POLICE JURY**  
Oak Grove, Louisiana

Schedule of Findings and Questioned Costs  
For the Two Years Ended December 31, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the West Carroll Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the West Carroll Parish Police Jury are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the West Carroll Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the West Carroll Parish Police Jury are reported.
7. The programs tested as major programs included:
  - a. USDA Food Stamp Program - CPDA 10,551
  - b. Airport Improvement Program - CPDA 20,036
8. The threshold for distinguishing Type A and B programs was \$200,000.
9. The West Carroll Parish Police Jury was not determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

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

None

**WEST CARRIELL PARISH POLICE JURY**  
Oak Grove, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Two Years Ended December 31, 1998

FEDERAL AGENCY/ FUNDS THROUGH OR AID FOR NAME PROGRAM TITLE	1998 FEDERAL CLASIFICATION	1999 FEDERAL CLASIFICATION	1997 FEDERAL CLASIFICATION	1998 FEDERAL CLASIFICATION
<b>United States Department of Agriculture</b>				
Passed through Louisiana:				
Department of Social Services:				
Flood Stamps	18-551	22-023-01	\$1,271,299	
State Administrative Matching Grants for Flood Stamp Program	18-561	22-023-01	<u>20,288</u>	<u>27,261</u>
Total United States Department of Agriculture			<u>1,291,587</u>	<u>2,794</u>
<b>United States Department of Housing and Urban Development</b>				
Direct program:				
Lower-Income Housing Assistance Program	34-196	N/A	109,718	121,891
Section 8 Housing Voucher Program	34-177	N/A	32,876	32,765
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State Program)				
Total United States Department of Housing and Urban Development	34-228	101-6009 101-800206	<u>251,379</u>	<u>28,858</u>
			<u>388,433</u>	<u>182,714</u>
<b>United States Department of Transportation</b>				
Passed through Louisiana Department of Transportation and Development - Airport Improvement Program				
	28-808	N/A	192,881	211,999
<b>Federal Emergency Management Agency</b>				
(Emergency Materials Training Program (EMTEP))				
Passed through Louisiana Office of Emergency Preparedness (Emergency Management Assistance Grant (Release) Program)				
	33-803	N/A	<u>14,601</u>	<u>11,328</u>
Total Federal Emergency Management Agency			<u>22,698</u>	<u>11,328</u>
Total Federal Financial Assistance			<u>\$1,811,551</u>	<u>5,085,213</u>

## NOTE:

1. The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended December 31, 1998

**VI.1 Need to Comply with Local  
Government Budget Act**

**Condition:** This finding was a reportable condition stating that budgets were not adequately monitored.

**Recommendation:** The auditor recommended that the police jury comply with all requirements of the Local Government Budget Act.

**Current Status:** This finding has been cleared.