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WEBSTER PARISH POLICE JURY

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1997

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

Release Date Jul 18 1998

**WELLSVILLE PARISH POLICE JULY**  
**Minden, Louisiana**  
**As of and for the Year Ended December 31, 1987**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1&amp;2</b>
<b>REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u></b>	<b>3&amp;4</b>
<b>REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-135</b>	<b>5&amp;6</b>
<b>GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)</b>	
<b>Combined Balance Sheet, All Fund Types and Account Groups, and Discretely Presented Component Units</b>	<b>8</b>
<b>Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental and Fund Discretely Presented Component Units</b>	<b>9&amp;10</b>
<b>Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - Governmental Funds - Primary Government:</b>	
<b>General and Special Revenue Funds</b>	<b>11</b>
<b>Debt Service and Capital Projects Fund</b>	<b>12</b>

	<b>Page</b>
Combining Balance Sheet - Component Unit	13
Combining Statements of Revenues, Expenditures and Changes in Fund Balance,- Component Units For the year ended December 31, 1997	14
Notes to the Financial Statements	15-27
<b>Supplemental Information Schedules:</b>	
<b>Primary Government:</b>	
<b>Special Revenue Funds</b>	
Combining Balance Sheet - All Special Revenue Funds	41
Combining Balance Sheet - Special Revenue Maintenance Funds	42
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	43
Combining Schedule of Revenue, expenditures and Changes in Fund Balances - Special Revenue Maintenance Funds	44
<b>Agency Funds:</b>	
Combining Balance Sheet	46
<b>GENERAL FIXED ASSETS ACCOUNT GROUP:</b>	
Statement of General Fixed Assets	48
Statement of Changes in General Fixed Assets	49
<b>GENERAL LONG-TERM DEBT ACCOUNT GROUP:</b>	
Statement of General Long-term Debt	51
<b>Community Services Fund:</b>	
Combining Balance Sheet All Fund Types and Account Groups, December 31, 1997	53
Balance Sheet, Special Revenue Funds December 31, 1997	54

	Page
Statement of Revenues, Expenditures and Changes in Fund Balance by Program Type, December 31, 1997	52
<b>G-911 Fund:</b>	
Combining Balance Sheet All Fund Types and Account Groups, December 31, 1997	56
Balance Sheet, Special Revenue Fund December 31, 1997	57
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget (GAAP Basis) and Actual December 31, 1997	58
Schedule of Findings and Questioned Costs - Corrective Action Plan	59-60
Summary of Schedule of Prior Audit Findings	62-63
Schedule of Expenditures of Federal Awards	64-66
Notes to Schedule of Expenditures of Federal Awards	67
Compensation Paid Police Issues	68-69
Management Letter	70

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**INDEPENDENT AUDITORS' REPORT**

**Webster Parish Police Jury  
Monroe, 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, 1997, 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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, 1997 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 23, 1998 on our consideration of the Webster Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

*Tamison, Wines & Martin*

Shreve, Louisiana  
June 23, 1998

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

Webster Parish Police Jury  
Monroe, Louisiana

We have audited the financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 1993, and have issued our report thereon dated June 23, 1994. 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 the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Webster Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance that we have reported to management of Webster Parish Police Jury in a separate letter dated June 23, 1994.

#### Internal Control Over Financial Reporting

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

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

*Jamison W. de Martin*

Minister, Louisiana

June 23, 1998



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

Webster Parish Police Jury  
Monroe, Louisiana

### Compliance

We have audited the compliance of the Webster Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. The Webster Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Webster Parish Police Jury's management. Our responsibility is to express an opinion on the Webster Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Governments' 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*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Webster Parish Police Jury's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our

opinion. Our audit does not provide a legal determination on the Webster Parish Police Jury's compliance with these requirements.

In our opinion, the Webster Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

#### Internal Control Over Compliance

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

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

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

*Jamison, Winc & Martin*  
Minden, Louisiana  
June 22, 1998

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

**REVENUE BUDGET**  
**2017-2018**

Category	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
<b>Local</b>	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	12,000,000
<b>State</b>	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000
<b>Federal</b>	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	18,000,000
<b>Total</b>	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	36,000,000

**INTEGRATED FINANCIAL STATEMENTS**  
**CONDENSED STATEMENTS OF FINANCIAL POSITION**  
**Consolidated**  
**As at December 31, 2018**

(Amounts in millions of Canadian dollars)

	ASSETS				LIABILITIES		EQUITY	
	Current	Non-current	Goodwill	Other Intangible Assets	Current	Non-current	Shareholders' Equity	Non-controlling Interest
<b>ASSETS</b>								
Cash	1,000	1,000	-	-	1,000	1,000	1,000	-
Accounts receivable	2,500	2,500	-	-	2,500	2,500	2,500	-
Inventory	500	500	-	-	500	500	500	-
Prepaid expenses and other receivables	1,000	1,000	-	-	1,000	1,000	1,000	-
Property, plant and equipment	10,000	10,000	-	-	10,000	10,000	10,000	-
Goodwill	-	-	10,000	10,000	-	-	-	10,000
Intangible assets	-	-	-	5,000	-	-	-	5,000
Other intangible assets	-	-	-	5,000	-	-	-	5,000
Deferred income tax	-	-	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>								
Accounts payable	1,500	1,500	-	-	1,500	1,500	1,500	-
Accrued liabilities	2,000	2,000	-	-	2,000	2,000	2,000	-
Deferred income tax	1,000	1,000	-	-	1,000	1,000	1,000	-
Other current liabilities	500	500	-	-	500	500	500	-
Long-term debt	-	-	-	-	5,000	5,000	-	5,000
Other non-current liabilities	-	-	-	-	1,000	1,000	-	1,000
<b>EQUITY</b>								
Shareholders' equity								
Common shares	10,000	10,000	-	-	10,000	10,000	10,000	-
Preferred shares	500	500	-	-	500	500	500	-
Retained earnings	1,000	1,000	-	-	1,000	1,000	1,000	-
Accumulated other comprehensive income	1,500	1,500	-	-	1,500	1,500	1,500	-
Other non-current equity	-	-	-	-	-	-	-	-
Non-controlling interest	-	-	-	-	-	-	-	10,000
<b>Total assets</b>	<b>17,000</b>	<b>17,000</b>	<b>10,000</b>	<b>15,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>10,000</b>

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

**GENERAL INVESTMENTS, INC.**  
**INVESTMENTS AND SECURITIES RECEIVABLES**  
**COMPOSITION TABLE**  
**Company Division of General Investment and Capital Corporation**  
**Each Period: December 31, 1997**

	RECEIVABLES			Money Market Funds		Equity Investments Total
	Fixed Income	Govt Bonds	Other	Money Market Funds	Equity Investments Total	
Due within	-	-	-	-	-	-
30-90 days	-	-	14,000	-	14,000	14,000
90-180 days	-	-	-	-	-	-
180-360 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
More than 360 days	10,000	10,000	10,000	10,000	10,000	30,000
<b>GENERAL INVESTMENTS RECEIVABLES</b>	<b>1,010,000</b>	<b>1,010,000</b>	<b>1,014,000</b>	<b>1,010,000</b>	<b>1,010,000</b>	<b>3,044,000</b>
Due within	-	-	-	-	-	-
30-90 days	500,000	500,000	500,000	500,000	500,000	1,500,000
90-180 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
180-360 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
More than 360 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
<b>GENERAL INVESTMENTS RECEIVABLES</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>10,500,000</b>
Due within	-	-	-	-	-	-
30-90 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
90-180 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
180-360 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
More than 360 days	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
<b>GENERAL INVESTMENTS RECEIVABLES</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>10,500,000</b>

WESTERN PASADENA WATER  
 GOVERNMENTAL FUND TYPE FINANCIAL STATEMENTS  
 GENERAL AND SPECIALIZATION FUNDS

Comparative Statement of General Equations and Changes in Equations  
 Budget (in thousands) and Actual  
 For the Six Months Ended 6/30/19

	General Fund			Special Revenue Fund		
	Budget	Actual to Budget Year	Percent Variance (plus/minus)	Budget	Actual to Budget Year	Percent Variance (plus/minus)
<b>REVENUES</b>						
<b>Water</b>						
Rate fees	-	-	-	2,075,000	1,999,700	(3.63)
Initiation fees	282,000	281,000	(.35)	1,064,000	1,055,000	(.84)
Service charges, penalties, interest	5,000	5,000	0.00	-	-	-
License and permits	4,000	4,000	0.00	-	-	-
Intergovernmental	-	-	-	38,000	-	(100.00)
Donations	-	-	-	-	-	-
Grant fees	-	-	-	65,000	65,000	0.00
Special assessments/fees	-	-	-	145,000	150,000	3.45
Governmental sharing	7,000	49,000	600.00	-	-	-
Assessment fee	70,000	61,000	(87.14)	-	-	-
Other nonfund	200,000	200,000	0.00	-	-	-
License fee	200	200	0.00	-	-	-
Fee, charge and investment	4,000	4,000	0.00	1,500,000	1,500,000	0.00
Special activities	14,000	14,000	0.00	25,000	25,000	0.00
Use of money-involvement	10,000	10,000	0.00	1,000,000	99,000	(99.00)
Other receipts	85,000	85,000	0.00	10,000	10,000	0.00
Total revenues	719,000	719,000	0.00	5,884,000	5,824,700	(1.02)
<b>EXPENDITURES</b>						
<b>General Government</b>						
Employee	21,800	21,800	0.00	-	-	-
Actual	28,000	28,000	0.00	171,000	164,000	(4.09)
Travel	4,000	4,000	0.00	-	-	-
Contract and administration	14,000	14,000	0.00	-	-	-
Other general government	14,000	14,000	0.00	10,000	10,000	0.00
Public works	20,000	20,000	0.00	1,000,000	990,000	(1.00)
Public safety	-	-	-	500,000	500,000	0.00
Public utility	1,000	1,000	0.00	20,000	20,000	0.00
Other expenditures	10,000	10,000	0.00	100,000	100,000	0.00
Other transfers	-	-	-	-	-	-
Field office	-	-	-	-	-	-
Intergovernmental	1,100,000	1,100,000	0.00	1,000,000	1,000,000	0.00
<b>Water (operation of water and equipment)</b>	200,000	200,000	0.00	2,000,000	2,000,000	0.00
<b>WATER PRODUCTION FACILITIES</b>						
Long term lease	1,000,000	1,000,000	0.00	-	-	-
Operating materials	10,000	10,000	0.00	20,000	20,000	0.00
Equipment maintenance	10,000	10,000	0.00	10,000	10,000	0.00
Utilities expense	10,000	10,000	0.00	10,000	10,000	0.00
<b>Other (operation of water and equipment)</b>	1,000,000	1,000,000	0.00	1,000,000	1,000,000	0.00
<b>Facilities in operation</b>	2,000,000	2,000,000	0.00	2,000,000	2,000,000	0.00
<b>Facilities in construction</b>	1,000,000	1,000,000	0.00	1,000,000	1,000,000	0.00
<b>Total</b>	3,000,000	3,000,000	0.00	5,000,000	4,994,700	(0.11)

See accompanying notes which are an integral part of these financial statements.

**WESTVIRGINIA POLICE DEPT**  
**GOVERNMENTAL FUND FINANCIAL STATEMENTS**  
**CAPITAL PROJECTS IN FUND**  
**Continuing Statement of Revenue, Expenditures and Changes in Fund Balances**  
**Budget (Actual, Budget) and Actual**  
**For the Year Ended/Over/Under 12, 2017**

	Actual in Budget		Variance (Deficiency)	Capital Expenditures		Percent Excess (Deficiency)
	Budget	Actual		Budget	Actual	
<b>REVENUES</b>						
<b>Taxes</b>						
Auto taxes	\$	-	-	-	-	-
Millage	20,000	190,340	170,340	-	-	-
Miscellaneous permits/fees/tax	-	-	-	-	-	-
<b>Grants and gifts</b>	-	-	-	-	-	-
<b>Intergovernmental</b>	-	-	-	-	-	-
Federal funds:	-	-	-	-	-	-
Basic funds	-	-	-	-	-	-
Pass-through grants	-	-	-	-	-	-
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
State grants	-	-	-	-	-	-
Local grants	-	-	-	-	-	-
Federal charges and reimbursements	-	-	-	-	-	-
Pass-through grants	1,000	3,870	2,870	1,000	3,470	347%
Excess charges reimbursements	-	-	-	10,170	10,170	1017%
Miscellaneous	-	-	-	10,170	10,170	1017%
<b>Total revenues</b>	<u>21,000</u>	<u>194,210</u>	<u>173,210</u>	<u>21,170</u>	<u>16,810</u>	<u>79%</u>
<b>EXPENDITURES</b>						
<b>General Government</b>						
Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Legislative	-	-	-	-	-	-
Financial and administrative	-	-	-	-	-	-
Other governmentwide	-	-	-	-	-	-
<b>Public safety</b>						
Police and officers	-	-	-	11,600	11,600	1160%
Police administration	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	-
Other expenditures	-	-	-	-	-	-
<b>Total general and special</b>	<u>11,600</u>	<u>11,600</u>	<u>-</u>	<u>11,600</u>	<u>11,600</u>	<u>100%</u>
<b>Excess (deficiency) of revenues and other expenditures</b>	<u>9,400</u>	<u>182,610</u>	<u>173,210</u>	<u>9,570</u>	<u>5,210</u>	<u>54%</u>
<b>FINANCIAL STATEMENTS</b>						
Operating revenues	-	-	-	6,600	6,600	660%
Operating expenditures	<u>11,600</u>	<u>11,600</u>	<u>-</u>	<u>6,600</u>	<u>6,600</u>	<u>57%</u>
<b>FINANCIAL STATEMENTS</b>						
<b>Excess (deficiency) of revenues and other general and special expenditures available over</b>	<u>(1,200)</u>	<u>171,010</u>	<u>172,210</u>	<u>2,970</u>	<u>(1,390)</u>	<u>(46%)</u>
<b>Fund balance at beginning of year</b>	<u>10,000</u>	<u>6,000</u>	<u>4,000</u>	<u>10,000</u>	<u>10,000</u>	<u>100%</u>
<b>Fund balance at end of year</b>	<u>\$</u>	<u>15,810</u>	<u>8,000</u>	<u>12,970</u>	<u>8,610</u>	<u>66%</u>

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



WABLER PARISH POLICE DEPT  
Bossier, Louisiana  
COMPONENT UNIT

COMBINING BALANCE SHEET  
December 31, 1997

	Community Services	1997	Other Total
<b>ASSETS</b>			
Cash	\$ 478,007	16,876	494,883
Investments	314,826	101,887	416,713
Receivables	95,807	28,674	124,481
Due from primary government	36,138	-	36,138
Due from other funds	215,286	-	215,286
Inventory	831	-	831
Prepaid expenses	-	3,168	3,168
Land and buildings	-	125,188	125,188
Furniture, equipment and construction	1,488,008	1,921,679	3,409,687
Amounts to be provided for long term debt	33,653	-	33,653
<b>Total Assets</b>	<b>\$2,671,622</b>	<b>416,713</b>	<b>3,088,335</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	181,027	8,865	189,892
Due to funding agency	31,883	-	31,883
Due on payable	8,574	-	8,574
Due to other funds	215,286	-	215,286
Deferred liability - debt costs	19,800	-	19,800
Deferred revenue	12,039	-	12,039
Payable for compensated absences	33,653	-	33,653
<b>Total Liabilities</b>	<b>419,062</b>	<b>8,865</b>	<b>427,927</b>
<b>Fund Equity:</b>			
Investment in general fund assets	1,488,008	287,787	1,775,795
Fund balance, undesignated	665,652	171,420	837,072
<b>Total fund equity</b>	<b>2,153,660</b>	<b>459,207</b>	<b>2,612,867</b>
<b>Total liabilities and fund equity</b>	<b>\$2,671,622</b>	<b>468,072</b>	<b>3,029,834</b>

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

**WENTZEE PARISH POLICE JURY**  
**Monroe, Louisiana**  
**COMPOUND STATE**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended December 31, 2007**

	Community Services	E-911	(Memorandum Only) Total
<b>REVENUES</b>			
Intergovernmental revenues			
Federal Funds			
Direct	\$ 1,074,538	-	1,074,538
Indirect	804,514	-	804,514
Local Funds	804,424	-	804,424
Fees, charges and contributions	-	185,146	185,146
Interest	14,500	1,987	16,487
Other revenues	4,515	-	4,515
<b>Total Revenues</b>	<u>2,682,531</u>	<u>187,133</u>	<u>2,869,664</u>
<b>EXPENDITURES</b>			
Public safety	-	158,654	158,654
Health and welfare	3,034,771	-	3,034,771
<b>Total Expenditures</b>	<u>3,034,771</u>	<u>158,654</u>	<u>3,193,425</u>
<b>COMPLETENESS OF REVENUES OVER EXPENDITURES</b>			
	<u>647,760</u>	<u>28,479</u>	<u>676,239</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	165,226	-	165,226
Operating transfers out	<u>(165,226)</u>	<u>-</u>	<u>(165,226)</u>
<b>Total other financing     sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EFFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	<u>(11,250)</u>	<u>28,699</u>	<u>17,449</u>
Fund/balances, beginning	<u>681,899</u>	<u>145,040</u>	<u>826,939</u>
Fund/balances, ending	<b><u>\$ 670,649</u></b>	<b><u>173,739</u></b>	<b><u>844,388</u></b>

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

**WEBSTER PARISH POLICE JURY**  
Minors, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 1997

**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 33:1256, enacts ordinances, sets policy, and established programs in such fields as social welfare, transportation, drainage, industrial advancement, 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 reasons 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, 1997

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

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

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

**WEBSTER PARISH POLICE JURY**  
Minden, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 1997

South Webster Hospital District	December 31	1 and 2
Springhill Fire Protection District	December 31	1 and 3
Evergreen Fire Protection District	December 31	1 and 3
Edley Fire Protection District	December 31	1 and 3
Dayline Fire Protection District	June 30	1 and 3
Delbarby 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
Divide Inn Fire Protection District	June 30	1 and 3
Cotton Valley Fire Protection District	December 31	1 and 3
Shongalos Fire Protection District	December 31	1 and 3
Minden Fire Protection District	December 31	1 and 3
Minden City Court (Ward I Court)	June 30	2 and 3
Springhill City Court (Ward II Court)	June 30	2 and 3
Webster Parish Office of Community Services (Community Action)	Various	1 and 3
Webster Parish Communication District (E-911)	December 31	1 and 3

Considered in the determination of component units of the reporting entity was the Webster Parish Sheriff, Webster Parish Coroner's Office, Clerk of Court, Tax Assessor, 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 matters of the entities. They are considered by the Police Jury to be separate autonomous governments and issue financial statements separate from those of the Webster Parish Police Jury, reporting entity.

WEBSTER PARISH POLICE JURY  
Minors, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1987

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:

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

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1999

purposes. In addition, the General Fund of each blended component unit is reported as a special revenue fund.

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

*Capital Projects Funds* - Capital Project Funds are used to account for the proceeds of specific revenue sources and grants designated for the acquisition or construction of general fixed assets.

*Auxiliary Funds* - Agency funds are used to account for assets held on behalf of others as their agent. Agency funds are contractual in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

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

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 measurement of results of operations.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

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 refers 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:

Revenue

All 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 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 crossing year. Taxes receivable at December 31, 1997 was \$1,039,414.

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

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

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

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



WEBSTER PARISH POLICE JURY  
Mindeco, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

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).

**IX. 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 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

**WEBSTER PARISH POLICE JURY**  
 Minden, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**  
 December 31, 1997

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, 1997, 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, 1997, as shown on Exhibit B, are reconciled with the amounts reflected on the budget comparisons on Exhibit C as follows:

	Primary Government Unit			
	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund
<b>Year ended 1997:</b>				
Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$3,293,946	1,293,409	(911,126)	(5,646)
To adjust for:				
Revenue accruals-net	(9,850)	35,999	-	(37,400)
Expenditures accruals-net	11,158	(159,903)	-	-
<b>Excess of revenues and other sources over expenditures and other uses (Budget Basis)</b>	<b><u>\$3,185,254</u></b>	<b><u>1,169,505</u></b>	<b><u>(911,126)</u></b>	<b><u>(63,046)</u></b>

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

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.

Under state 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 acceptable to both parties. At December 31, 1997, the carrying amount of the Police Jury's cash deposits and certificates of deposit were \$3,947,684 and the bank balance was \$4,169,333. These deposits and investments are secured from risk by \$480,080 of federal deposit insurance and \$8,213,357 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAASB Category 2).

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GAASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1987

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

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

As December 31, 1987, employees of the Police Jury, Library, and criminal court had accumulated and vested \$116,870 of employee leave benefits. The employees of the Office of Community Services had accumulated and vested benefits of \$25,653. The cost of current leave privileges, computed in accordance with GASB Codification Section 100, is recognized in the appropriate fund when leave is actually taken. The total cost of

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

lease privileges not requiring current resources in the amount of \$118,870, is recorded in the general long-term obligations account group in the accompanying financial statements.

**II. 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 3, 1984. The tax went into effect on June 1, 1984, and will remain in effect for an indefinite period. The tax is to be used for solid waste collection and disposal; constructing, maintaining, and improving public roads, streets, highways and bridges; and constructing and renovating jail and penal farm facilities.

**I. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW**

The total columns on the combined statements - overview are captioned "Miscellaneous 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 theft, fire, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury maintains insurance to cover each risk. In the past the insurance has been sufficient to cover any settlements.

**WEBSTER PARISH POLICE JURY**  
**Minors, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 1997**

**2. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance December 31, 1996	Inventory Adjustment	Addition	Deletion	Balance December 31, 1997
<b>Police Jeep</b>					
Building and land	\$1,740,000	-	10,000	(80,000)	\$1,770,000
Vehicle equipment	1,111,000	—	(800,000)	—	311,000
Total Police Jeep	2,851,000	—	(690,000)	(80,000)	2,171,000
<b>Library</b>					
Equipment	340,000	-	80,000	(30,000)	490,000
Furniture, etc.	100,000	(900)	50,000	(100,000)	100,000
Land	800,000	-	1,150,000	-	1,950,000
Construction in progress	980,000	—	4,000	(980,000)	4,000
Total Library	2,210,000	(900)	1,284,000	(1,010,000)	3,483,000
<b>Total Primary Government</b>	11,310,000	1,000	2,400,000	(1,090,000)	12,621,000
<b>Community Services</b>					
Equipment & installation	1,600,000	—	(10,000)	(70,000)	1,520,000
<b>Total</b>	12,910,000	2,000	2,390,000	(1,160,000)	14,142,000

Construction in progress consisted of a new library building and remodeling of old complex. 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 (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Substantially all employees of the police jury are members of Plan A. 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, 1997, was \$1,585,810. Total payroll for the Webster Parish Police Jury (primary government) was \$1,844,338 for 1997.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

All permanent employees who work at least 28 hours per week and are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, 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, 1988. 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 11:303, 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.

**WEBSTER PARISH POLICE JULY**  
**Minors, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 1997**

The following provides certain disclosures for the police jury and the retirement system that are required by GASB F30.129:

Year Ended December 31, 1997

		<u>Plan A</u>
<b>Webster Parish Police Jury</b>		
Total current-year payroll		\$ 1,596,831
Total current-year covered payroll		\$ 1,585,812
<b>Contributions:</b>		
<b>Required by statute:</b>		
Employees	9.30%	\$ 158,653
Employer	<u>7.75%</u>	<u>122,900</u>
<b>Total</b>	<u>17.05%</u>	<b>\$ 281,553</b>
<b>Actual:</b>		
Employees	9.30%	\$ 150,653
Employer	<u>7.75%</u>	<u>122,900</u>
<b>Total</b>	<u>17.05%</u>	<b>\$ 273,553</b>
<b>Actuarially required:</b>		
Employer	<u>5.75%</u>	<u>91,867</u>
<b>Per cent. of employer's actuarially required contribution to all participating employees</b>	<u>4.262%</u>	



WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

*Year Ended December 31, 1998*

*Retirement System*

*Plan A*

Net assets	\$700,060,019
Pension benefit obligation	(815,248,058)
Unfunded pension benefit obligation	<u>\$114,188,041</u>

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 intended 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 employees. 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, 1997 comprehensive annual financial report. The Jury does not guarantee the benefits granted by the System.

**4. LITIGATION AND CLAIMS**

At December 31, 1997, the Police Jury has no lawsuits pending in amounts exceeding \$10,000. 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, 1997

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, 1997. The capital lease is for a piece of equipment. The minimum lease payments are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$28,273	4,898	33,171
1999	29,892	3,211	33,103
2000	31,637	1,464	33,101
2001	<u>8,504</u>	<u>79</u>	<u>8,583</u>
Total	<u>\$98,306</u>	<u>\$9,652</u>	<u>107,958</u>

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:

1998	\$8,134
1999	1,386
Total	<u>\$9,520</u>

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

6. LONG-TERM DEBT

Changes in long-term obligations payable due to compensated absences (primary government) for the year ended December 31, 1997 are as follows:

Compensated absences payable at January 1, 1997	\$140,946
Increase	-
Decreases	<u>(24,879)</u>
Compensated absences payable at December 31, 1997	<u>\$116,066</u>

During 1995, general obligation bonds in the amount of Three Million Dollars (\$3,000,000) were issued for the purpose of constructing and improving public libraries for the parish, and acquiring the necessary land, equipment and furnishings therefor, 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, 1997:

	General <u>Obligation</u>
Bonds payable, January 1, 1997	\$2,813,000
Bonds retired	<u>(100,000)</u>
Bonds payable, December 31, 1997	<u>\$2,713,000</u>

**WEBSTER PARISH POLICE JURY**  
 Minden, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**  
 December 31, 1997

Bonds payable at December 31, 1997, are comprised of the following issue:

	<u>Principal Outstanding</u>	<u>Interest to Maturity</u>
<b>General obligation bonds:</b>		
\$3,000,000 General Obligation Bonds, dated 3/1/94; due in annual principal installments of \$50,000 - \$200,000 through March 1, 2014; interest at 6.25% - 10.00%; secured by levy and collection of ad valorem taxes	<u>\$2,715,000</u>	<u>1,345,633</u>
	<u>\$2,715,000</u>	<u>1,345,633</u>

The annual requirements to amortize long-term debt outstanding as of December 31, 1997, including interest payments, of \$4,068,633 are as follows:

Year ending December 31	General Obligation		
	<u>Principal</u>	Interest	Total
1998	\$ 185,000	115,840	300,840
1999	110,000	127,568	237,568
2000	115,000	122,099	237,099
2001	120,000	117,015	237,015
2002	125,000	111,563	236,563
2003-2014	<u>2,140,000</u>	<u>731,545</u>	<u>2,871,545</u>
	<u>\$2,715,000</u>	<u>1,345,633</u>	<u>4,068,633</u>

WEBSTER PARISH POLICE JURY  
Minchen, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

At December 31, 1997, \$368,651 was available in the Debt Service Fund to service the general obligation bonds.

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. In August 1997 the Police Jury entered into a long-term lease of the landfill. At this time the Police Jury had completed closure costs on the landfill cells it had used under the terms of the lease, the new operator will be responsible for closure of all landfill cells it utilizes and will also be responsible for all required post-closure activities related to such sites. Therefore no long-term debt due to landfill closure and post closure costs as defined in Governmental Accounting Standard No. 18 has been accrued.

8. CRIMINAL COURT FUND

Louisiana Revised Statute 13:571.11 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, 1997 the Criminal Court Fund had a cash bank fund balance of \$-0-

9. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Funds	Debt Service Funds	Primary Gov't Total
Taxes:				
Ad valorem	140,000	1,144,826	152,890	1,809,914
Sales and use	-	202,398	-	202,398
Parish transportation	-	45,850	-	45,850
State of LA DHRB	30,340	-	-	30,340
Other	-	79,242	-	79,242
Total	170,340	1,472,316	152,890	1,795,546

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

18. LEVIED TAXES

The following is a summary of levied ad valorem taxes for 1997:

	<u>Levied Taxes</u>
Parish wide taxes:	
General maintenance	3.54
Library maintenance and operations	6.00
Courthouse, health unit, and agricultural extension service maintenance and operations	3.68
District taxes:	
Road District A construction and maintenance	2.63
Road District B construction and maintenance	3.55
Library Construction	3.23

11. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1997, are as follows:

There are no funds due from/to other funds.

10. EXPENDITURES/EXPENSES - ACTUAL AND BUDGET

The following individual funds have actual expenditures/expenses over budgeted expenditures/expenses for the year ended December 31, 1997.

Fund	Budget	Actual	Unfavorable Variance
Criminal Court	\$436,480	462,748	26,268
Court Reporter	\$4,834	\$6,349	1,515

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

13. DEFICIT FUND BALANCES

The following funds had a deficit fund balance at December 31, 1997 based on generally purpose financial statements prepared in accordance with generally accepted accounting principles:

Criminal Court Special Revenue Fund	\$33,685
Court Reporter Special Revenue Fund	\$21,351

14. FEDERALLY ASSISTED PROGRAMS

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

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 value of food stamps on hand, received and issued, is not recorded in the accompanying financial statements. Activity for 1997 is as follows:

Balance at January 1, 1997	\$1,620,318
Received	3,897,680
Transfers and credits	(112,385)
Issued	(4,201,480)
Balance at December 31, 1997	\$1,204,133

WEBSTER PARISH POLICE JULY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

In January of 1998, the complete inventory of \$386,466 at December 31, 1997 was either transferred to other parish agencies or destroyed under the supervision of a state agency official.

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 1997 is as follows:

Balance at January 1, 1997	\$ _____
Received	21,283
Distributed	(21,283)
Balance at December 31, 1997	\$ _____



WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1997

13. FUND-BALANCE RESTATEMENT

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

	Total Component Units	Individual Fund Component Units Community Services	
		Local	Section 8
Fund balance, beginning of year, as previously stated:	\$855,425	685,987	\$2,407
Net decrease due to recognition of 1995 revenue adjustment made by funding agency not received until 1997.	(5,656)		(5,656)
Increase due to prior year miscellaneous revenue not recorded until 1997	<u>100</u>	<u>100</u>	<u>—</u>
Fund balance, beginning of year, as restated	<u>\$829,869</u>	<u>686,087</u>	<u>25,751</u>

## SUPPLEMENTAL INFORMATION SCHEDULES

**WEBSTER PARISH POLICE JURY**  
Minden, Louisiana

**SPECIAL REVENUE FUNDS**

***SALES TAX FUND***

The Sales Tax fund accounts for the receipt and use of proceeds of the Police Jury's 1/2 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 operations and maintenance of Districts A and B roads and bridges. Financing is provided by a special annual property tax levy, State revenue sharing funds, and interest on time deposits.

***SPECIAL 2.5 MILL TAX FUND***

The Special 2.5 Mill Tax Fund accounts for the operation and maintenance of the parish 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 income sharing funds, and interest on time deposits.

#### **CRIMINAL COURT FUND**

The Criminal Court Fund was created by Section 971.11 of Title 15 of the Louisiana Revised Statutes of 1968, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account to be used for the expense of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge.

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

#### **COURT REPORTER FUND**

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

#### **ASSET AND FORFEITURE**

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

#### **SPECIAL LIBRARY FUND**

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

WARRIOR PARTNERS SERVICE FUND  
 Limited Partnership  
 MEMORANDUM OF DECISION  
 CERTAINING BALANCE SHEET  
 November 13, 1997

	Monetary Data	In Ann Exhibits	Legal Issues Involved	Other Case Issues Involved	Case Relevant Legal Issues	Total
<b>ASSETS</b>						
Cash	\$ 241,000	1	none	-	-	\$241,000
Receivables	\$17,700	-	-	-	-	\$17,700
Marketable Securities	\$740,000	-	-	\$5,000	-	\$745,000
Due from other funds	-	-	-	-	-	-
<b>Total assets</b>	<b>\$1,000,000</b>	<b>1</b>	<b>none</b>	<b>\$5,000</b>	<b>-</b>	<b>\$1,005,000</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Accounts payable	\$ 11,000	-	-	\$1,000	1,000	\$13,000
Due to other funds	-	-	-	-	-	-
Due to other agencies	-	-	-	\$275	-	\$275
Unsettled investments	-	-	-	\$2,000	-	\$2,000
<b>Total liabilities</b>	<b>\$11,000</b>	<b>-</b>	<b>-</b>	<b>\$2,275</b>	<b>1,000</b>	<b>\$15,275</b>
Fund balances						
Reserve fund	\$489,000	1	none	\$1,000	-	\$490,000
Investment	\$489,000	1	none	\$1,000	-	\$490,000
<b>Total fund balances</b>	<b>\$978,000</b>	<b>1</b>	<b>none</b>	<b>\$2,000</b>	<b>-</b>	<b>\$980,000</b>
<b>Total liabilities and fund balances</b>	<b>\$1,000,000</b>	<b>1</b>	<b>none</b>	<b>\$4,275</b>	<b>-</b>	<b>\$1,004,275</b>

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

WESTON PRESIDENTIAL ELECTION

Weston, Louisiana  
 SPECIAL INDEPENDENT  
 MAINTENANCE FUND

COMPREHENSIVE BALANCE SHEET  
 December 31, 2017

ASSETS	Cash		Fund		Fund		Fund		Share		Total	
	11/30/17	12/31/17	11/30/17	12/31/17	11/30/17	12/31/17	11/30/17	12/31/17	11/30/17	12/31/17	11/30/17	12/31/17
Cash	11,000.00	26,433.00	40,000.00	41,000.00	43,000.00	43,000.00	43,000.00	43,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Accounts Receivable	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Total Assets	31,000.00	46,433.00	50,000.00	51,000.00	53,000.00	53,000.00	53,000.00	53,000.00	20,000.00	20,000.00	20,000.00	20,000.00
LIABILITIES AND FUND BALANCES												
Accounts Payable	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Due to Other Funds	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Total Liabilities	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
Fund Balance (Unassigned)	20,000.00	35,433.00	39,000.00	40,000.00	42,000.00	42,000.00	42,000.00	42,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Total Liabilities and Fund Balances	31,000.00	46,433.00	50,000.00	51,000.00	53,000.00	53,000.00	53,000.00	53,000.00	20,000.00	20,000.00	20,000.00	20,000.00

The accompanying notes are integral part of these financial statements.

**WESTER ENERGY GROUP, INC.**  
**STATEMENTS OF FINANCIAL POSITION**

COMPARISON OF FINANCIAL POSITION AT FISCAL YEARS  
 ENDED DECEMBER 31, 2011  
 AND DECEMBER 31, 2010

	2011	2010	2011	2010	2011	2010	2011	2010
	Assets	Liabilities	Equity	Equity	Assets	Liabilities	Equity	Equity
<b>ASSETS</b>								
Current assets:								
Cash and equivalents	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Accounts receivable	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Prepaid expenses	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Inventory	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other current assets	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total current assets	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Non-current assets:								
Property, plant and equipment	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Goodwill	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Intangible assets	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Other non-current assets	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total non-current assets	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total assets	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000
<b>LIABILITIES</b>								
Current liabilities:								
Accounts payable	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Short-term debt	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other current liabilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total current liabilities	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Non-current liabilities:								
Long-term debt	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Other non-current liabilities	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Total non-current liabilities	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000
Total liabilities	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000
<b>EQUITY</b>								
Common stock	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Retained earnings	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Total equity	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000

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

**MANAGEMENT'S FINANCIAL STATEMENTS**  
**STATE OF CALIFORNIA**  
**GENERAL ACCOUNT**

**COMBINED STATEMENT OF ASSETS AND LIABILITIES**  
**AS OF YEAR-END**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Total Assets	Total Liabilities	Total Funds	Total Funds Available	Total Funds Available for Operations	Total Funds Available for Capital Projects	Total Funds Available for Debt Service	Total Funds Available for Other Purposes	Total
<b>ASSETS</b>									
Cash	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
Accounts receivable	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Investments	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
Real estate	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Other assets	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
<b>LIABILITIES</b>									
Accounts payable	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
Long-term debt	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
Other liabilities	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
<b>NET ASSETS</b>									
Total	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000

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.

***MAINTENANCE FUND***

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

WEBSTER PARISH POLICE AGENCY  
 Minden, Louisiana

AGENCY FUNDS  
 Combining Balance Sheet  
 December 31, 1997

ASSETS  
 Cash  
 Due from other funds

Total assets

LIABILITIES

Accounts payable  
 Amounts pending next order  
 Payroll withholdings

Total liabilities

	1997			
	DA Special Account	Minor Fund	Police Fund	Total
	\$ 145,000	39,224	-	\$ 184,224
	-	-	-	-
	\$ 145,000	39,224	-	\$ 184,224
	\$ 15,418	-	-	\$ 15,418
	132,996	-	-	132,996
	-	39,224	-	39,224
	\$ 145,000	39,224	-	\$ 184,224

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.

**WEEHLE PARISH POLICE JURY**  
 Minden, Louisiana  
**GENERAL FIXED ASSETS ACCOUNT GROUP**  
**Statement of General Fixed Assets**  
**December 31, 1997**

General fixed assets, at cost	
Police Jury:	
Buildings and land	\$ 6,718,970
Vehicles and equipment	<u>1,483,075</u>
	<u>8,202,045</u>
Library:	
Equipment	542,000
Books, etc.	681,887
Land and construction in progress	<u>1,749,050</u>
	<u>3,972,937</u>
<b>Total general fixed assets (primary government)</b>	<b><u>12,175,071</u></b>
<b>Total investment in general fixed assets</b>	<b><u>12,175,071</u></b>

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

**TRUSTEES' FINANCIAL POLICY BUDY**  
**Members' Accounts**  
**GENERAL (REVENUE) ACCOUNT GROUP**  
 Statement of Changes in General Fund Assets  
 For the Year Ended December 31, 1997

	Fiduciary Net		Assets			Total
	Buildings and Land	Residual and Equipment	Buildings and Land	Contributions in Progress	Expenses	
General Fund assets at beginning of year	\$ 4,750,000	3,111,000	866,111	88,250	200,648	\$1,255,109
Inventory adjustments	-	-	-	-	-	(191)
Acquisitions	17,170	494,278	1,070,841	4,178	84,111	2,666,578
Deletions	(49,000)	(1,811,813)	-	(88,250)	(12,120)	(2,361,183)
General Fund assets at end of year	\$ 4,718,170	2,443,465	1,936,951	4,178	54,639	\$1,057,403

## GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for structured 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.

WINDSTAR MARINE POLICE PARTY  
 Mirador, Louisiana

STATEMENT OF GENERAL LONG-TERM DEBT  
 December 31, 1997

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

Amount available in debt service fund

Funds to be provided from:  
 General fund revenues  
 Sales tax revenues  
 All other taxes local

Total available and to be provided

GENERAL LONG-TERM DEBT PAYABLE

Bonds payable  
 Capital lease obligations  
 Accumulated loans

Total general long-term debt payable

	1994 Library Fund	Liquid Loans	Capital Lease Obligations	Total
	\$ 348,000	-	-	348,000
	-	5,200	-	5,200
	-	-	97,978	97,978
	<u>3,115,000</u>	<u>116,000</u>	-	<u>3,231,000</u>
	\$ <u>3,711,000</u>	<u>116,000</u>	<u>97,978</u>	<u>3,924,978</u>
	\$ 3,711,000	-	-	3,711,000
	-	-	97,978	97,978
	<u>3,115,000</u>	<u>116,000</u>	-	<u>3,231,000</u>
	\$ <u>3,711,000</u>	<u>116,000</u>	<u>97,978</u>	<u>3,924,978</u>

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

**WEBSTER PARISH POLICE JURY**  
**Minden, Louisiana**

**COMPONENT UNITS**



WHEELER HARRIS FOSTER LLP  
 Boston, California  
 CHICAGO, ILLINOIS  
 CONSUMER SERVICES

Comparing Balance Sheet - all Fund Types and Account Groups

December 31, 2011

	Special Revenue Fund	Account Group			Total Miscellaneous Fund Component
		General Fund	Library Fund	Other Fund	
<b>ASSETS</b>	\$ 49,091	-	-	-	\$ 49,091
Gifts for food and clothing	11,428	-	-	-	11,428
Investments	40,663	-	-	-	40,663
Due from other funds	21,206	-	-	-	21,206
Due from primary governmental	14,091	-	-	-	14,091
Inventory	103	-	-	-	103
Prepaid, equipment and commodities	-	1,481,000	-	-	1,481,000
Amount to be provided by long term debt	-	-	11,611	-	11,611
<b>TOTAL ASSETS</b>	<b>\$ 1,110,084</b>	<b>\$ 1,481,000</b>	<b>\$ 11,611</b>	<b>\$ -</b>	<b>\$ 2,602,695</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	14,487	-	-	-	14,487
Due to taxing agency	1,000	-	-	-	1,000
Library assets	11,714	-	-	-	11,714
Due transfer funds	18,086	-	-	-	18,086
Subvent/charity - multi-fund	14,000	-	-	-	14,000
Subvent income	11,391	-	-	-	11,391
Componental amounts payable	-	-	11,611	-	11,611
Total liabilities	<b>\$ 83,678</b>	<b>\$ -</b>	<b>\$ 11,611</b>	<b>\$ -</b>	<b>\$ 95,289</b>
Fund equity:					
Investments in general fund assets	-	1,481,000	-	-	1,481,000
Unexpended	48,413	1,000,000	-	-	1,048,413
Total fund balances	<b>\$ 48,413</b>	<b>\$ 1,481,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,529,413</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,110,084</b>	<b>\$ 1,481,000</b>	<b>\$ 11,611</b>	<b>\$ -</b>	<b>\$ 2,602,695</b>

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

WILSON PARK HOUSING  
 Housing Loans  
 COMMUNITY TRUST  
 COMMUNITY DEVELOPMENT  
 HOUSING DEVELOPMENT FUND

BALANCE SHEET  
 December 31, 1997

	Land \$ (000)	Buildings \$ (000)	Land Improvements \$ (000)	Commons Services Buildings \$ (000)	Fixed Assets \$ (000)	Fixed Assets \$ (000)	Accounts Payable \$ (000)	Long Term Debt \$ (000)	Deferred Contributions	Funds Retained \$ (000)
<b>ASSETS</b>										
Current land and buildings	1,471,000	24,000	36,700	1,000	1,400	14,100	00	1,400	14,000	8,100
Construction in progress	0	0	14,000	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0	0	0
Receivables	0	0	0	0	0	0	0	0	0	0
Net long term investments	0	0	0	0	0	0	0	0	0	0
Net long term investments and net long term debt	0	0	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>1,471,000</b>	<b>24,000</b>	<b>50,700</b>	<b>1,000</b>	<b>1,400</b>	<b>14,100</b>	<b>00</b>	<b>1,400</b>	<b>14,000</b>	<b>8,100</b>

LIABILITIES AND FUND BALANCES

	Land \$ (000)	Buildings \$ (000)	Land Improvements \$ (000)	Commons Services Buildings \$ (000)	Fixed Assets \$ (000)	Fixed Assets \$ (000)	Accounts Payable \$ (000)	Long Term Debt \$ (000)	Deferred Contributions	Funds Retained \$ (000)
<b>LIABILITIES</b>										
Accounts payable	0	0	0	0	0	0	0	0	0	0
Other liability	0	0	0	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0	0	0	0
Notes due	0	0	0	0	0	0	0	0	0	0
Notes due to fund	0	0	0	0	0	0	0	0	0	0
Other liability - net cash	0	0	0	0	0	0	0	0	0	0
Deferred contributions	0	0	0	0	0	0	0	0	0	0
Reserves	0	0	0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances</b>										
Challenged	0	0	0	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0	0	0	0
<b>TOTAL FUND BALANCES</b>	<b>1,471,000</b>	<b>24,000</b>	<b>50,700</b>	<b>1,000</b>	<b>1,400</b>	<b>14,100</b>	<b>00</b>	<b>1,400</b>	<b>14,000</b>	<b>8,100</b>

GENERAL LIABILITIES

Accounts Payable  
Accrued Expenses  
Deferred Income  
Income Taxes Payable  
Other Liabilities

STATEMENT OF LIABILITIES, EQUITY AND ACCUMULATED DEFICIT

FOR THE YEARS ENDED DECEMBER 31,  
2018 AND 2017

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<b>LIABILITIES</b>																			
Accounts Payable	1,024,000	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Accrued Expenses	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Deferred Income	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Income Taxes Payable	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Liabilities	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Liabilities	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>EQUITY</b>																			
Common Stock	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Retained Earnings	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Accumulated Deficit	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Equity	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Liabilities and Equity	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
<b>STATEMENT OF OPERATIONS</b>																			
Operating Revenue	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Operating Expenses	(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)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Operating Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Income	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Income Before Income Taxes	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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Income Tax Expense	(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)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities and Equity	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000

WILSON PESTICIDES, LTD.  
 BOSTON, MASSACHUSETTS  
 COMPOSITION STATEMENT  
 (1-8)

Combining Balance Sheet—All Fund Types and Account Group

December 31, 1987

<b>ASSETS</b>					
Current fund income funds	\$	11,076			
Investments		144,962			20,076
Receivables		26,074			38,477
Prepaid expenses		1,748			28,074
Land and buildings		-	118,808		7,774
Fixed assets, equipment and inventories		-	154,879		128,248
					<u>520,679</u>
<b>TOTAL ASSETS</b>	\$	184,856	\$	284,881	<u>452,172</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$	8,225			8,225
Total liabilities		8,225			<u>8,225</u>
Fund equity:					
Reversion to general fund assets		-	267,707		267,707
Undesignated		176,631			176,631
Total fund balances		176,631	267,707		<u>444,338</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$	184,856	\$	284,881	<u>452,172</u>

The accounts reported are as adopted year of issue financial statements.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNIT  
E-011 FUND

BALANCE SHEET  
December 31, 1997

	<u>General Fund</u>
<b>ASSETS</b>	
Cash in bank	\$ 55,976
Investments	191,983
Accounts receivable	30,674
Prepaid expenses	<u>7,748</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 186,381</u></b>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	\$ 8,965
Total liabilities	<u>8,965</u>
Fund balances:	
Undesignated	<u>175,416</u>
Total fund balances	<u>175,416</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 186,381</u></b>

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

**WESTER PARK POLICE JURY**  
**Mobile, Louisiana**  
**COMPONENT UNIT**  
**E-911 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (GAAP-BASED) AND ACTUAL**  
**For the Year Ended December 31, 1997**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adverse)</u>
<b>REVENUES</b>			
Fees, charges and miscellaneous income	\$ 107,000	105,146	(1,854)
	-	1,267	1,267
<b>Total revenues</b>	<u>107,000</u>	<u>106,413</u>	<u>(587)</u>
<b>EXPENDITURES</b>			
Public Safety -			
Operate salary	56,000	110,081	(54,081)
Legal and accounting fees	1,000	2,000	(1,000)
Travel	2,000	-	2,000
Supplies and office expense	1,000	1,608	(608)
Telephone, database and mapping	35,000	33,642	1,358
Repairs and maintenance	17,500	3,077	14,423
Insurance	700	603	97
Other	111,000	1,073	109,927
<b>Total expenditures</b>	<u>224,200</u>	<u>185,084</u>	<u>39,116</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(117,200)</u>	<u>21,329</u>	<u>(138,529)</u>
<b>Fund balance, beginning</b>	<u>100,951</u>	<u>100,951</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ -</u>	<u>(176,622)</u>	<u>176,622</u>

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

WEBSTER PARISH POLICE JULY  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

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

Program Name	FYDA No.
Food Stamps	10.561
Food Stamps	10.553
Head Start	93.600
Section 8 Certificates	14.156
Section 8 Vouchers	14.171

**WEBSTER PARISH POLICE JURY**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 1997**

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

**B. FININXOS - FINANCIAL STATEMENTS AUDIT**

None

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

None



**WEBSTER PARISH POLICE JURY**

**CORRECTIVE ACTION PLAN**

December 31, 1997

**Findings related to financial statements which are required to be reported in accordance with GASAS**

As stated in the Schedule of Findings and Questioned Costs, in connection with the audit of the general purpose financial statements as of and for the year ended December 31, 1997, of the Webster Parish Police Jury there were no items that are required to be reported in accordance with GASAS.

**Findings and questioned costs related to federal awards**

As stated in the Schedule of Findings and Questioned Costs, in connection with the audit of the general purpose financial statements as of and for the year ended December 31, 1997, of the Webster Parish Police Jury there were no items that are required to be reported in accordance with OMB Circular A-133.

**WEBSTER PARISH POLICE JURY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 1997**

**DEPARTMENT OF AGRICULTURE**

**1996 - Internal Control Report- Food Stamp Program - CFDA No. 18.551**

*Condition:* This finding was a reportable condition and a material weakness stating that food stamp inventory was held in storage in the vault of a local bank. The bank did not issue safekeeping receipts for the stamps, nor did the bank completely accept responsibility or accountability for the food stamps held in their vault.

*Recommendation:* It was noted by the auditors that this condition could expose the 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.

*Current Status:* In January, 1998, due to the state's adoption of the automated food stamp card program, the total food stamp inventory of \$306,466 which was on hand at December 31, 1997 was either transferred to other parish agencies or destroyed under the supervision of a state agency official. Therefore the finding does not warrant further action.

**1996 - Schedule of Findings and Questioned Costs-Finding No. 1  
Food Stamp Program - CFDA No. 18.551**

*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.

*Recommendation:* The auditors recommended that the Office of Community Services review the receipt for food stamp coupons against the number of food stamp coupons received, noting any differences, before signing the shipping receipt.

*Current status:* The recommendation was adopted in July, 1997. No similar findings were noted in the 1997 audit.

## **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

### **1996 - Schedule of Findings and Questioned Costs- Finding No. 2 Head Start - CFDA No. 93.609**

*Condition:* One employee time card supporting wages of \$160 was not physically signed by the employer's supervisor to indicate approval of the employee's time.

*Recommendation:* The auditors recommended that supervisors should all time cards to indicate approval of hours worked.

*Current status:* The recommendation was adopted in July, 1997. No similar findings were noted in the 1997 audit.

## **GENERAL REQUIREMENTS**

### **1996 - Schedule of Findings and Questioned Costs- Finding No. 3 Drug Free Workplace**

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

*Recommendation:* The auditors recommended that follow-up procedures be established to ensure that written drug test results are received from the laboratory and properly filed in each new employee's personnel file.

*Current status:* The recommendation was adopted in July, 1997. No similar findings were noted in the 1997 audit.



**REGISTRATION FEES (BY STATE)**  
**MEMBERSHIP FEE**  
**CONTRIBUTION FEE**  
**COMBINED FEE (MEMBERSHIP + CONTRIBUTION)**  
**MAKES IT EASIER TO REGISTER ONLINE**  
**FOR THE 2014 FISCAL YEAR**

State	Reg. Fee (by State)	Contrib. Fee	Combined Fee	Net Income	Net Income	Net Income	Net Income	Net Income	Net Income
AL	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
AK	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
AR	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
CA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
CO	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
CT	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
DC	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
DE	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
FL	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
GA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
IA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
IL	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
IN	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
KS	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
KY	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
LA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
MA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
MD	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
ME	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
MI	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
MN	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
MO	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
MS	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
MT	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
NC	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
ND	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
OH	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
OK	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
OR	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
PA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
RI	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
SC	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
SD	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
TN	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
TX	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
VA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
VT	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
WA	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
WI	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
WV	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00
WY	10.00	10.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00

**REGISTRATION FEES (BY STATE)**  
**MEMBERSHIP FEE**  
**CONTRIBUTION FEE**  
**COMBINED FEE (MEMBERSHIP + CONTRIBUTION)**  
**MAKES IT EASIER TO REGISTER ONLINE**  
**FOR THE 2014 FISCAL YEAR**

**WEBSTER PARISH POLICE BUREAU**

IRMAIS, Louisiana

*General Fund*

Account of Expenditures of Federal Awards  
For the Year Ended December 31, 1987

Federal CFDA Number	Fed. Title Award Number	Fed. Title	Federal Award Amount	University Expenditures By Object
84.074	503	14,050,000.00	15,000	15,000
			15,000	15,000
			<u>15,000</u>	<u>15,000</u>

Federal Grants Pass Through  
Grant/Disburse Cts

U.S. Department of Education

Indirect expenses:

Pass Through State Library  
of Louisiana

**TOTAL U.S. DEPARTMENT OF EDUCATION**

**TOTAL FEDERAL ASSISTANCE**

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2 - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At December 31, 1997 the organization had food commodities totaling \$-0- in inventory.

NOTE 3 - FOOD STAMPS

Food stamps received and disbursed are reported in the schedule at the face value of the stamps received and disbursed. At December 31, 1997, the organization had food stamps totaling \$306,468 in inventory. In January of 1998, the complete inventory of \$346,468 at December 31, 1997 was either transferred to other parish agencies or destroyed under the supervision of a state agency official.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
SUPPLEMENTAL INFORMATION  
December 31, 1997

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House concurrent Resolution No 34 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 32:3213, the police jury has elected the monthly payment method of compensation. Under this method, the president received \$953.00 per month and the other jurors received \$856.00 per month in lieu of per diem payments.



WABATON PARISH POLICE JURY  
Bossier, Louisiana

COMPENSATION PAID TO POLICE JURORS  
For the Year Ended December 31, 1997

	1997
John M. Dicks, Jr., President	11,500.00
Charles Walker, Vice-President	10,275.00
Charles Adams	10,275.00
Mark Ryan	10,275.00
Tyler Blaine	10,275.00
Jimmy Thomas	10,275.00
Robert E. Lee	10,275.00
C.C. "Cot" Cox	10,275.00
Douglas Bate	10,275.00
Charlenea Ravelle	10,275.00
Or D. Mann	10,275.00
Jae Lynn Robinson	<u>10,275.00</u>
<b>Total</b>	<b><u>\$ 124,540.00</u></b>

# JAMESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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CERTIFIED FINANCIAL ACCOUNTANTS  
MEMBER OF THE AMERICAN INSTITUTE OF  
CERTIFIED FINANCIAL ACCOUNTANTS

## MANAGEMENT LETTER

Webster Parish Police Jury  
Minster, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the year then ended, December 31, 1997, and have issued our report thereon dated June 22, 1998.

In connection with our audit, we made certain observations relative to the records maintained, the accounting procedures in effect, and the overall administration of the financial affairs of the Police Jury. These findings were not considered material to the financial statements and are not included in the reports which are bound with the financial statements. We have summarized the observation noted and noted our comments for your consideration.

Compliance items not considered material to the general purpose financial statements

For the year ended December 31, 1997, it was noted that expenditures exceeding \$10,000 was made for several pieces of computer equipment for the library. These purchases appeared to be part of a project of the library. According to LA-RS 38:2211-2251 expenditures are required to be publicly bid even if individually the items are below the bid law limit if the purchases are part of an overall project. We recommend that management review the bid law. If in the future purchases are made which would appear to be part of a project we recommend the library bid the items so there can be no question concerning the purchases.

### Management response:

Management was under the impression that since the expenditure was for several pieces of equipment that these items were not required to be bid.

We would like to express our appreciation for the cooperation and assistance extended to us during our audit. Should you have any questions concerning the contents of this letter or if we can be of any additional service, please contact us at your convenience.



Minster, Louisiana  
June 30, 1998