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WEBSTER PARISH POLICE JURY

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1998

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Release Date **JUL 28 1999**

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

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JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

601 MAIN STREET P. O. BOX 897
MINDEN, LOUISIANA 71058-0897
(318) 377-3171
FAX (318) 377-3177
E-MAIL JWM@CWIDE.NET

MICHAEL W. WISE, C.P.A.
CARLOS E. MARTIN, C.P.A.
DAVID W. TINSLEY, C.P.A.

KRISTINE J. HARPER, C.P.A.
M. KENT CRAFT, C.P.A.

WM. PEARCE JAMIESON, C.P.A. (1991)

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Webster Parish Police Jury
Minden, Louisiana

We have audited the accompanying general purpose financial statements of the Webster Parish Police Jury as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosures of certain matters regarding the Year 2000 issue. The Webster Parish Police Jury has included such disclosures in Note 21. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Webster Parish Police Jury's disclosures with respect to the Year 2000 issue made in Note 21. Further, we do not provide assurance that

the Webster Parish Policy Jury is or will be Year 2000 ready, that the Police Jury's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the police jury does business will be Year 2000 ready.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraphs and the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding Year 2000 disclosures, 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, 1998 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 10, 1999 on our consideration of the Webster Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Jamieson, Wise & Martin

Minden, Louisiana
June 10, 1999

JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

601 MAIN STREET P. O. BOX 897

MINDEN, LOUISIANA 71058-0897

(318) 377-3171

FAX (318) 377-3177

E-MAIL JWM@CWIDE.NET

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

Webster Parish Police Jury
Minden, Louisiana

We have audited the financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 10, 1999. In our report, our opinion was qualified because of the omission of component units from the financial statements and because insufficient audit evidence exists to support the Webster Parish Police Jury's disclosures with respect to the Year 2000 issue. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

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.

Jamieson, Wise & Martin

Minden, Louisiana
June 10, 1999

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A PROFESSIONAL ACCOUNTING CORPORATION

601 MAIN STREET P. O. BOX 897
MINDEN, LOUISIANA 71058-0897
(318) 377-3171

FAX (318) 377-3177

E-MAIL JWM@CWISE.NET

MICHAEL W. WISE, C.P.A.
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Webster Parish Police Jury
Minden, Louisiana

Compliance

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

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

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, 1998.

Internal Control Over Compliance

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

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

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

Jamieson, Wise & Martin

Minden, Louisiana
June 10, 1999

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

WEBSTER PARISH POLICE JURY
Combined Balance Sheet - All Fund Types, Account Groups
and Discretely Presented Component Units
December 31, 1998

	<u>Governmental Fund Types</u>				<u>Fiduciary Fund Type Trust Agency</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
ASSETS					
Cash and Interest bearing deposits	\$ 4,407,038	3,455,968	117,710	-	212,246
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	353,193	1,600,328	365,001	185,693	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Land and buildings	-	-	-	-	-
Furniture, equipment and renovations	-	-	-	-	-
Books, etc.	-	-	-	-	-
Amounts available and to be provided for long-term obligations	-	-	-	-	-
Total Assets	\$ 4,760,231	5,056,296	482,711	185,693	212,246
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 38,409	212,862	-	185,693	-
Escrow payable	-	-	-	-	-
Agency fund payables	-	-	-	-	212,246
Due to other funds	-	-	-	-	-
Unearned bond forfeitures	-	37,194	-	-	-
Deferred liability-audit costs	-	-	-	-	-
Deferred revenue	-	-	-	-	-
General long-term obligations	-	-	-	-	-
Payable for compensated absences	-	-	-	-	-
Total liabilities	38,409	250,056	-	185,693	212,246
Fund Equity:					
Investment in general fixed assets	-	-	-	-	-
Fund Balance, undesignated	4,721,822	4,806,240	482,711	-	-
Total fund equity	4,721,822	4,806,240	482,711	-	-
Total Liabilities and Fund Equity	\$ 4,760,231	5,056,296	482,711	185,693	212,246

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

Account Groups		Totals (Memorandum only)	Component Units	Totals (Memorandum Only) Reporting Entity
General Fixed Assets	General Long-term Obligations	Primary Government		
-	-	8,192,962	733,745	8,926,707
-	-	-	228,559	228,559
-	-	2,504,215	202,137	2,706,352
-	-	-	252,446	252,446
-	-	-	250	250
-	-	-	3,546	3,546
9,642,396	-	9,642,396	135,108	9,777,504
3,380,190	-	3,380,190	1,700,842	5,081,032
690,293	-	690,293	-	690,293
-	2,978,138	2,978,138	32,941	3,011,079
<u>13,712,879</u>	<u>2,978,138</u>	<u>27,388,194</u>	<u>3,289,574</u>	<u>30,677,768</u>
-	-	436,964	181,582	618,546
-	-	-	13,666	13,666
-	-	212,246	-	212,246
-	-	-	252,446	252,446
-	-	37,194	-	37,194
-	-	-	19,000	19,000
-	-	-	38,903	38,903
-	2,978,138	2,978,138	-	2,978,138
-	-	-	32,941	32,941
-	2,978,138	3,664,542	538,538	4,203,080
13,712,879	-	13,712,879	1,835,950	15,548,829
-	-	10,010,773	915,086	10,925,859
<u>13,712,879</u>	-	<u>23,723,652</u>	<u>2,751,036</u>	<u>26,474,688</u>
<u>13,712,879</u>	<u>2,978,138</u>	<u>27,388,194</u>	<u>3,289,574</u>	<u>30,677,768</u>

WEBSTER PARISH POLICE JURY
GOVERNMENTAL AND DISCRETELY PRESENTED
COMPONENT UNITS
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1998

	GOVERNMENTAL FUNDS				Primary Government- Total (Memorandum Only)	Component Units	Reporting Entity Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects			
REVENUES:							
Taxes:							
Sales Taxes	\$ -	2,087,159	361,662	-	2,448,821	-	2,448,821
Ad valorem	350,246	1,275,797	-	-	1,626,043	-	1,626,043
Other taxes, penalties, and interest	11,857	-	-	-	11,857	-	11,857
Licenses and permits	73,420	-	-	-	73,420	-	73,420
Intergovernmental revenues:							
Federal Funds	-	-	-	260,000	260,000	3,120,546	3,380,546
State Funds:							
Parish transportation funds	-	616,702	-	-	616,702	-	616,702
State Revenue Sharing (net)	68,680	210,332	-	-	279,012	-	279,012
Severance taxes	878,239	-	-	-	878,239	-	878,239
Other state funds	407,689	-	-	-	407,689	-	407,689
Local funds	550	-	-	-	550	512,160	512,710
Fees, charges, and commissions	2,400	159,113	-	-	161,513	191,776	353,289
Fines and forfeitures	9,781	317,131	-	-	326,912	-	326,912
Use of money and property	211,293	133,054	5,611	898	350,856	16,497	367,353
Other revenues	77,142	637,901	-	-	715,043	10,930	725,973
Total Revenues	<u>2,091,297</u>	<u>5,437,189</u>	<u>367,273</u>	<u>260,898</u>	<u>8,156,657</u>	<u>3,851,909</u>	<u>12,008,566</u>
EXPENDITURES:							
General Government:							
Legislative	155,260	-	-	-	155,260	-	155,260
Judicial	460,774	616,840	-	-	1,077,614	-	1,077,614
Elections	41,887	-	-	-	41,887	-	41,887
Finance and administrative	482,734	-	-	-	482,734	-	482,734
Other general government	18,273	268,736	12,373	-	299,382	-	299,382
Public Safety	344,321	286,217	-	-	630,538	174,266	804,804
Public works	-	3,224,449	-	260,000	3,484,449	-	3,484,449
Health and welfare	82,532	27,024	-	-	109,556	3,606,874	3,716,430
Culture and recreation	33,112	871,270	-	124,445	1,028,827	-	1,028,827
Economic development	30,544	-	-	-	30,544	-	30,544
Debt Service:							
Principal	-	-	105,000	-	105,000	-	105,000
Interest	-	-	135,843	-	135,843	-	135,843
Total Expenditures	<u>1,649,437</u>	<u>5,294,536</u>	<u>253,216</u>	<u>384,445</u>	<u>7,581,634</u>	<u>3,781,140</u>	<u>11,362,774</u>
Excess (deficiency) of revenues over expenditures	<u>441,860</u>	<u>142,653</u>	<u>114,057</u>	<u>(123,547)</u>	<u>575,023</u>	<u>70,769</u>	<u>645,792</u>
OTHER FINANCING SOURCES (USES):							
Long-term lease	300,000	-	-	-	300,000	-	300,000
Operating transfers in	155,868	148,799	-	-	304,667	117,361	422,028
Operating transfers out	(298,130)	-	-	-	(298,130)	(117,361)	(415,491)
Total Other Sources (Uses)	<u>157,738</u>	<u>148,799</u>	<u>-</u>	<u>-</u>	<u>306,537</u>	<u>-</u>	<u>306,537</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>599,598</u>	<u>291,452</u>	<u>114,057</u>	<u>(123,547)</u>	<u>881,560</u>	<u>70,769</u>	<u>952,329</u>
Fund Balance at beginning of year	<u>4,122,224</u>	<u>4,514,788</u>	<u>368,654</u>	<u>123,547</u>	<u>9,129,213</u>	<u>844,317</u>	<u>9,973,530</u>
Fund Balance at end of year	<u>\$ 4,721,822</u>	<u>4,806,240</u>	<u>482,711</u>	<u>-</u>	<u>10,010,773</u>	<u>915,086</u>	<u>10,925,859</u>

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

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

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1998**

	General Fund			Special Revenue Funds		
	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
REVENUES:						
Taxes						
Sales taxes	\$ -	-	-	1,775,000	2,026,261	251,261
Ad valorem	305,711	326,785	21,074	1,158,742	1,189,444	30,702
Other taxes, penalties, interest	7,827	11,857	4,030	-	-	-
Licenses and permits	65,245	62,604	(2,641)	-	-	-
Intergovernmental						
Federal funds	-	-	-	50,000	50,000	-
State funds:						
Parish transportation funds	-	-	-	580,113	609,129	29,016
State revenue sharing	70,000	68,680	(1,320)	187,000	210,332	23,332
Severance tax	777,110	878,239	101,129	-	-	-
Other state funds	341,816	407,689	65,873	-	-	-
Local funds	600	550	(50)	-	-	-
Fees, charges and commissions	2,400	2,400	-	164,143	159,416	(4,727)
Fines and forfeitures	10,000	9,781	(219)	235,823	282,771	46,948
Use of money and property	231,356	232,621	1,265	115,467	143,860	28,393
Other revenues	69,032	77,142	8,110	598,155	637,902	39,747
Total revenues	<u>1,881,097</u>	<u>2,078,348</u>	<u>197,251</u>	<u>4,864,443</u>	<u>5,309,115</u>	<u>444,672</u>
EXPENDITURES:						
General Government						
Legislative	158,425	154,839	3,586	-	-	-
Judicial	462,732	461,870	862	584,818	577,058	7,760
Elections	45,825	41,846	3,979	-	-	-
Finance and administrative	491,344	450,341	41,003	-	-	-
Other general government	922,162	19,857	902,305	448,967	252,977	195,990
Public safety	254,744	344,321	(89,577)	317,400	278,353	39,047
Public works	120,000	-	120,000	5,501,626	3,130,962	2,370,664
Health and welfare	102,020	82,157	19,863	30,200	25,965	4,235
Culture and recreation	31,416	31,558	(142)	1,072,671	841,807	230,864
Economic development	30,545	30,544	1	-	-	-
Other expenditures	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Total expenditures	<u>2,619,213</u>	<u>1,617,333</u>	<u>1,001,880</u>	<u>7,955,682</u>	<u>5,107,122</u>	<u>2,848,560</u>
Excess (deficiency) of revenues over expenditures	<u>(738,116)</u>	<u>461,015</u>	<u>1,199,131</u>	<u>(3,091,239)</u>	<u>201,993</u>	<u>3,293,232</u>
OTHER FINANCING SOURCES:						
Long-term lease	300,000	300,000	-	-	-	-
Operating transfers in	100,000	187,413	87,413	196,067	148,799	(47,268)
Operating transfers out	(351,152)	(334,148)	17,004	-	-	-
Total Other Sources	<u>48,848</u>	<u>153,265</u>	<u>104,417</u>	<u>196,067</u>	<u>148,799</u>	<u>(47,268)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(689,268)</u>	<u>614,280</u>	<u>1,303,548</u>	<u>(2,895,172)</u>	<u>350,792</u>	<u>3,245,964</u>
Fund Balance at beginning of year	<u>3,789,309</u>	<u>3,792,757</u>	<u>3,448</u>	<u>2,895,172</u>	<u>3,000,261</u>	<u>105,089</u>
Fund Balance at end of year	<u>\$ 3,100,041</u>	<u>4,407,037</u>	<u>1,306,996</u>	<u>-</u>	<u>3,351,053</u>	<u>3,351,053</u>

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

WEBSTER PARISH POLICE JURY
GOVERNMENTAL FUND TYPE-DEBT SERVICE AND
CAPITAL PROJECTS FUNDS
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1998

	Debt Service Funds			Capital Project Funds		
	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
REVENUES:						
Taxes						
Sales taxes	\$ -	-	-	-	-	-
Ad valorem	329,833	337,203	7,370	-	-	-
Other taxes, penalties, interest	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental						
Federal funds	-	-	-	-	-	-
State funds:						
Parish transportation funds	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-
Severance tax	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Local funds	-	-	-	-	-	-
Fees, charges and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	3,700	5,591	1,891	1,000	898	(102)
Other revenues	-	-	-	-	-	-
Total Revenues	<u>333,533</u>	<u>342,794</u>	<u>9,261</u>	<u>1,000</u>	<u>898</u>	<u>(102)</u>
EXPENDITURES:						
General Government						
Legislative	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-
Other general government	108,448	-	108,448	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	124,547	124,445	102
Economic development	-	-	-	-	-	-
Other expenditures	-	-	-	-	-	-
Debt Service	240,842	240,843	(1)	-	-	-
Total expenditures	<u>349,290</u>	<u>240,843</u>	<u>108,447</u>	<u>124,547</u>	<u>124,445</u>	<u>102</u>
Excess (deficiency) of revenues over expenditures	<u>(15,757)</u>	<u>101,951</u>	<u>117,708</u>	<u>(123,547)</u>	<u>(123,547)</u>	<u>-</u>
OTHER FINANCING SOURCES:						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(15,757)</u>	<u>101,951</u>	<u>117,708</u>	<u>(123,547)</u>	<u>(123,547)</u>	<u>-</u>
Fund Balance at beginning of year	<u>15,758</u>	<u>15,758</u>	<u>-</u>	<u>123,547</u>	<u>123,547</u>	<u>-</u>
Fund Balance at end of year	<u>\$ 1</u>	<u>117,709</u>	<u>117,708</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNITS

COMBINING BALANCE SHEET
December 31, 1998

	Community Services	E-911	(Memorandum Only) Total
<u>ASSETS</u>			
Cash	\$ 649,928	83,817	733,745
Investments	121,041	107,518	228,559
Receivables	185,232	16,905	202,137
Due from other funds	252,446	-	252,446
Inventory	250	-	250
Prepaid expenses	-	3,546	3,546
Land and buildings	-	135,108	135,108
Furniture, equipment and renovations	1,561,631	139,211	1,700,842
Amount to be provided for long term debt	<u>32,941</u>	<u>-</u>	<u>32,941</u>
 Total Assets	 <u>\$ 2,803,469</u>	 <u>486,105</u>	 <u>3,289,574</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 168,256	13,326	181,582
Escrow payable	13,666	-	13,666
Due to other funds	252,446	-	252,446
Deferred liability - audit costs	19,000	-	19,000
Deferred revenue	38,903	-	38,903
Payable for compensated absences	32,941	-	32,941
Total liabilities	<u>525,212</u>	<u>13,326</u>	<u>538,538</u>
Fund Equity:			
Investment in general fixed assets	1,561,631	274,319	1,835,950
Fund balance, undesignated	<u>716,626</u>	<u>198,460</u>	<u>915,086</u>
Total fund equity	<u>2,278,257</u>	<u>472,779</u>	<u>2,751,036</u>
 Total liabilities and fund equity	 <u>\$ 2,803,469</u>	 <u>486,105</u>	 <u>3,289,574</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNITS

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

	<u>Community Services</u>	<u>E-911</u>	<u>(Memorandum Only) Total</u>
<u>REVENUES</u>			
Intergovernmental revenues			
Federal Funds:			
Direct	\$ 1,975,239	-	1,975,239
Indirect	1,145,307	-	1,145,307
Local Funds	512,160	-	512,160
Fees, charges and commissions	-	191,776	191,776
Interest	10,967	5,530	16,497
Other revenues	10,930	-	10,930
Total Revenues	<u>3,654,603</u>	<u>197,306</u>	<u>3,851,909</u>
<u>EXPENDITURES</u>			
Public safety	-	174,266	174,266
Health and welfare	3,606,874	-	3,606,874
Total Expenditures	<u>3,606,874</u>	<u>174,266</u>	<u>3,781,140</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>47,729</u>	<u>23,040</u>	<u>70,769</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	117,361	-	117,361
Operating transfers out	(117,361)	-	(117,361)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	47,729	23,040	70,769
Fund balance, beginning	<u>668,897</u>	<u>175,420</u>	<u>844,317</u>
Fund balance, ending	<u>\$ 716,626</u>	<u>198,460</u>	<u>915,086</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

INTRODUCTION

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

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

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

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

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

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

Considered in the determination of component units of the reporting entity was the Webster Parish Sheriff, Webster Parish Coroner's Office, Clerk of Court, Tax Assessor, 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.

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

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

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

C. FUND ACCOUNTING

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

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

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

Government Funds

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

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

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

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

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

Fiduciary Funds

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

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

D. BASIS OF ACCOUNTING

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

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

Revenues

Ad valorem taxes and the related State revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Taxes receivable at December 31, 1998 was \$2,005,795.

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

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

E. BUDGET PRACTICES

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

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

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

For the year ended December 31, 1998, the Police Jury adopted cash basis budgets for the General Fund, all Special Revenue Funds, Library Capital Projects Fund, and the Debt Service Fund.

Budget comparisons are not presented for the FY 1996 Louisiana Community Development Block Grant (LCDBG) Capital Projects Fund due to the restriction of these funds for the purposes authorized by the underlying grant.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

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

	Primary Government Unit			
	General <u>Fund</u>	Special Revenue <u>Funds</u>	Capital Projects <u>Funds</u>	Debt Service <u>Fund</u>
Year ended 1998:				
Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$599,598	291,452	(123,547)	114,057
To adjust for:				
Revenue accruals-net	41,392	(21,140)	-	(12,106)
Expenditures accruals-net	<u>(26,710)</u>	<u>80,480</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses (Budget Basis)	<u>\$614,280</u>	<u>350,792</u>	<u>(123,547)</u>	<u>101,951</u>

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

H. INVESTMENTS

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

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

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

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

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

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

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

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

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

I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

J. INVENTORIES

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

K. FIXED ASSETS

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

L. COMPENSATED ABSENCES

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

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

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

M. LONG-TERM OBLIGATIONS

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

N. INTERFUND TRANSACTIONS

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers of the primary government are reported as operating transfers. Transfers between the primary government and discretely presented component units are disclosed separately from interfund transfers as transfers to/from component units.

O. SALES TAX

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

P. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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

Q. RISK MANAGEMENT

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

2. DEFICIT FUND BALANCES

The following funds had a deficit fund balance at December 31, 1998 based on generally purpose financial statements prepared in accordance with generally accepted accounting principles:

Criminal Court Special Revenue Fund	\$(37,645)
Court Reporter Special Revenue Fund	\$(1,339)

3. EXPENDITURES/EXPENSES - ACTUAL AND BUDGET

The following individual funds have actual expenditures/expenses over budgeted expenditures/expenses for the year ended December 31, 1998.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
DA Asset Forfeiture	\$29,675	30,399	724

4. LEVIED TAXES

The following is a summary of levied ad valorem taxes for 1998:

	<u>Levied Taxes</u>
Parish wide taxes:	
General maintenance	5.94
Library maintenance and operation	6.00
Courthouse, health unit, and agricul- tural extension service maintenance and operation	2.68
District taxes:	
Road District A construction and maintenance	2.63
Road District B construction and maintenance	3.56
Library Construction	3.33

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

5. CASH AND CASH EQUIVALENTS

The following is a summary of cash and cash equivalents (book balances) at December 31, 1998:

	<u>Primary Government</u>
Demand deposits	\$ 134,423
Interest-bearing demand deposits	7,545,297
Time deposits	513,017
Petty cash	<u>225</u>
Total	<u>\$ 8,192,962</u>

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

At December 31, 1998, the Police Jury has \$ 8,365,108 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$ 11,442,804 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

6. INVESTMENTS

At December 31, 1998, the investment balances were as follows:

Component units -governmental funds:

	<u>Fair Value/ Carrying Amount</u>	<u>Cost</u>
Investments not subject to categorization:		
External investment pool	\$ <u>228,559</u>	<u>228,559</u>

7. RECEIVABLES

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Primary Gov't Total</u>
Taxes:					
Ad valorem	\$353,193	1,287,601	365,001	-	2,005,795
Sales and use	-	238,506	-	-	238,506
Parish transportation	-	53,424	-	-	53,424
State of LA LCDBG	-	-	-	185,693	185,693
Other	-	<u>20,797</u>	-	-	<u>20,797</u>
Total	<u>\$353,193</u>	<u>1,600,328</u>	<u>365,001</u>	<u>185,693</u>	<u>2,504,215</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

8. FIXED ASSETS

A summary of changes in general fixed assets follow:

	Balance January 1, 1998	Additions	Deletions	Balance December 31, 1998
Police Jury:				
Buildings and land	\$6,718,570	61,196	-	6,779,766
Vehicles and equipment	<u>2,485,319</u>	<u>306,355</u>	<u>(20,884)</u>	<u>2,770,790</u>
Total Police Jury	<u>9,203,889</u>	<u>367,551</u>	<u>(20,884)</u>	<u>9,550,556</u>
Library:				
Equipment	542,633	71,960	(5,193)	609,400
Books, etc.	661,897	92,489	(64,093)	690,293
Buildings and land	2,744,476	118,154	-	2,862,630
Construction in progress	<u>4,576</u>	<u>77,750</u>	<u>(82,326)</u>	<u>-</u>
Total library	<u>3,953,582</u>	<u>360,353</u>	<u>(151,612)</u>	<u>4,162,323</u>
Total Primary Government	<u>13,157,471</u>	<u>727,904</u>	<u>(172,496)</u>	<u>13,712,879</u>
Community Action:				
Equipment & renovations	<u>1,488,605</u>	<u>99,619</u>	<u>(26,593)</u>	<u>1,561,631</u>
E-911:				
Equipment & renovations	<u>267,787</u>	<u>6,532</u>	<u>-</u>	<u>274,319</u>
Total	<u>\$14,913,863</u>	<u>834,055</u>	<u>(199,089)</u>	<u>15,548,829</u>

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

9. 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,

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

with separate assets and benefit provisions. Substantially all employees of the police jury are members of Plan A. The total payrolls for employees of the Webster Parish Police Jury covered by the System for the year ended December 31, 1998, was \$1,478,118. Total payroll for the Webster Parish Police Jury (primary government) was \$1,891,087 for 1998.

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

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

WEBSTER PARISH POLICE JURY
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NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

The following provides certain disclosures for the police jury and the retirement system that are required by GASB P20.129:

	<u>Year Ended December 31, 1998</u>	<u>Plan A</u>
<i>Webster Parish Police Jury</i>		
Total current-year payroll		\$ 1,891,087
Total current-year covered payroll		\$ 1,478,118
Contributions:		
Required by statute:		
Employees	9.50%	\$ 140,422
Employer	<u>7.75%</u>	<u>114,554</u>
Total	<u>17.25%</u>	<u>\$ 254,976</u>
Actual:		
Employees	9.50%	\$ 140,422
Employer	<u>7.75%</u>	<u>116,107</u>
Total	<u>17.25%</u>	<u>\$ 256,529</u>
Actuarially required:		
Employer	<u>4.20%</u>	<u>62,081</u>
Per cent of employer's actuarially required contribution to all participating employers	<u>.3968%</u>	

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

Year Ended December 31, 1997

Retirement System

Plan A

Net assets	\$874,023,941
Pension benefit obligation	<u>(881,981,793)</u>
Unfunded pension benefit obligation	<u>\$ (7,957,852)</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 employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

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, 1998 comprehensive annual financial report. The Jury does not guarantee the benefits granted by the System.

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

Contributions are made, in the discretion of the employer, annually to the plan. Contributions made are credited to the individual accounts of the employees who are participants in the plan for the year the contribution is made. The amounts credited to individual accounts are invested by the plan trustee, and any gain or loss from plan investments is credited to, or

WEBSTER PARISH POLICE JURY
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NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

charged against, the individual account of each participant. After the participant terminates his service with the employer, the vested percentage of the account credited to the participant will be distributed to him or her.

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

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

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

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

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

Contributions by the Office of Community Services for the period ended December 31, 1998 were \$ 35,046.

10. COMPENSATED ABSENCES

At December 31, 1998, employees of the Police Jury, library, and criminal court had accumulated and vested \$116,301 of employee leave benefits. The employees of the Office of Community Services had accumulated and vested benefits of \$32,941. The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized in the appropriate fund when leave is actually taken. The total cost of leave privileges not requiring current resources in the amount of \$116,301, is recorded in the general long-term obligations account group in the accompanying financial statements.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

11. 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 three capital leases outstanding at December 31, 1998. The capital leases are for pieces of equipment which have an original gross cost of \$ 349,579 included in the general fixed assets account group. The minimum lease payments are as follows:

	Primary Government		
	Principal	Interest	Total
1999	\$104,964	11,775	116,739
2000	111,187	5,553	116,740
2001	<u>35,686</u>	<u>421</u>	<u>36,107</u>
Total	<u>\$251,837</u>	<u>17,749</u>	<u>269,586</u>

The Webster Parish Police Jury and the parish library maintain various operating leases for office equipment. The rental expenditures incurred for the year ended December 31, 1998 under these leases amounted to \$13,299. The future minimum rental payments under operating leases are as follows:

	Primary Government
1999	\$ 9,757
2000	6,966
2001	6,966
2002	<u>2,266</u>
Total	<u>\$25,955</u>

WEBSTER PARISH POLICE JURY
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NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

12. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

Changes in long-term obligations payable due to compensated absences (primary government) for the year ended December 31, 1998 are as follows:

Compensated absences payable at January 1, 1998	\$116,076
Increases	225
Decreases	<u> -</u>
Compensated absences payable at December 31, 1998	<u>\$116,301</u>

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

The following is a summary of bond transactions of the Police Jury for the year ended December 31, 1998:

	<u>General Obligation</u>
Bonds payable, January 1, 1998	\$2,715,000
Bonds retired	<u>(105,000)</u>
Bonds payable, December 31, 1998	<u>\$2,610,000</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

Bonds payable at December 31, 1998, are comprised of the following issue:

	<u>Principal Outstanding</u>	<u>Interest to Maturity</u>
General obligation bonds:		
\$3,000,000 General Obligation Bonds, dated 3/1/94; due in annual principal installments of \$90,000 - \$230,000 through March 1, 2014; interest at 4.25% - 10.00%; secured by levy and collection of ad valorem taxes	<u>\$2,610,000</u>	<u>1,209,789</u>
	<u>\$2,610,000</u>	<u>1,209,789</u>

The annual requirements to amortize long-term debt outstanding as of December 31, 1998, including interest payments, of \$3,819,789 are as follows:

<u>Year ending December 31</u>	<u>General Obligation Principal</u>	<u>Interest</u>	<u>Total</u>
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	135,000	105,645	240,645
2004-2014	<u>2,005,000</u>	<u>625,899</u>	<u>2,630,899</u>
	<u>\$2,610,000</u>	<u>1,209,789</u>	<u>3,819,789</u>

At December 31, 1998, \$482,711 was available in the Debt Service Fund to service the general obligation bonds.

In accordance with LA Revised Statutes R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 1998, the statutory limit is \$10,960,989.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

13. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. At December 31, 1998 the Criminal Court Fund had a cash basis fund balance of \$-0-.

14. INTERFUND ASSETS/LIABILITIES

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

There are no funds due from/to other funds.

15. LITIGATION AND CLAIMS

At December 31, 1998, there is a claim pending against the Police Jury in which D.W. Nations claims his 3.78 acres were flooded by overflow from the Webster Parish landfill. No lawsuit has been filed yet. According to the district attorney's office, there is a tentative agreement to settle the claim and the exposure to the Police Jury is estimated to be \$25,000. No provision for any liability has been recognized in the accompanying financial statements.

16. LANDFILL CLOSURE AND POSTCLOSURE CARE COST

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

WEBSTER PARISH POLICE JURY
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NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

17. 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.

18. 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 1998 is as follows:

Balance at January 1, 1998	\$ 306,466
Transfers	(282,750)
Destroyed	<u>(23,716)</u>
Balance at December 31, 1998	<u>\$ -</u>

In January of 1998, the complete inventory of \$306,466 at January 1, 1998 was either transferred to other parish agencies or destroyed under the supervision of a state agency official.

19. 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 1998 is as follows:

Balance at January 1, 1998	\$ -
Received	30,431
Distributed	<u>(30,431)</u>
Balance at December 31, 1998	<u>\$ -</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

20. FUND BALANCE RESTATEMENT

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

	<u>Total Component Units</u>	<u>Individual Fund Component Units Community Services</u>
		<u>Section 8</u>
Fund balance, beginning of year, as previously stated:	\$845,038	84,293
Net decrease due to recognition of 1997 revenue adjustment made by funding agency not received until 1998.	(721)	(721)
Fund balance, beginning of year, as restated	<u>\$844,317</u>	<u>83,572</u>

21. YEAR 2000 ISSUE (UNAUDITED)

Year 2000 is an issue arising from computers being programmed in prior years to use only two digits (under the assumption that the first two digits would always be 19) to identify the year when processing date-sensitive information. This method of identifying dates could cause problems when processing information with dates in the year 2000 or later. As a result, the systems that use only two digits to identify dates could process data incorrectly or stop functioning altogether. The effects of the Year 2000 is expected to extend beyond systems and any equipment that is dependent on microchip technology.

The Police Jury, Office of Community Services and the Webster Parish Communication District (E-911) have completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 Issue and that are necessary to conducting operations. System upgrades to computer hardware and software, as deemed necessary, have been installed by outside vendors. Testing and validation of the upgraded systems have been completed and the relevant systems appear to be Year 2000 compliant. Communications from the major utility providers and financial institutions indicate Year 2000 compliance. The

**WEBSTER PARISH POLICE JURY
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**NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998**

effect of the Year 2000 issue upon other vendors, state and federal governments, and other parties with which business is conducted has not been determined.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management of the Police Jury, Office of Community Services and the Webster Parish Communication District (E-911) cannot assure that their respective organizations are or will be year 2000 ready, that the remediation efforts have been successful in whole or in part, or that parties with whom business is conducted will be Year 2000 ready.

SUPPLEMENTAL INFORMATION SCHEDULES

WEBSTER PARISH POLICE JURY
Minden, Louisiana

SPECIAL REVENUE FUNDS

SALES TAX FUND

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

SOLID WASTE FUND

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

PARISH ROAD FUND

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

ROAD DISTRICT MAINTENANCE FUNDS

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

SPECIAL 2.5 MILL TAX FUND

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

LIBRARY FUND

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

CRIMINAL COURT FUND

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

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

COURT REPORTER FUND

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

DA ASSET AND FORFEITURE

Authorized by the Webster Parish District Attorney for supplemental payroll reimbursement under Title 46:2400 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.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
 December 31, 1998

	Maintenance Funds	DA Asset Forfeiture	Special Library Fund	Criminal Court Fund	Court Reporter Fund	Total
ASSETS						
Cash	\$ 3,352,354	15,600	88,002	-	12	3,455,968
Receivables	1,579,531	-	-	20,797	-	1,600,328
Due from other funds	-	-	-	-	-	-
Total assets	\$ 4,931,885	15,600	88,002	20,797	12	5,056,296
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 190,263	-	-	21,248	1,351	212,862
Due to other funds	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-
Unearned bond forfeitures	-	-	-	37,194	-	37,194
Total liabilities	190,263	-	-	58,442	1,351	250,056
Fund Balances:						
Undesignated	4,741,622	15,600	88,002	(37,645)	(1,339)	4,806,240
Total fund balance	4,741,622	15,600	88,002	(37,645)	(1,339)	4,806,240
Total liabilities and fund balance	\$ 4,931,885	15,600	88,002	20,797	12	5,056,296

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

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

COMBINING BALANCE SHEET
December 31, 1998

	Sales Tax Fund	Solid Waste Fund	Parish Road Fund	Road Fund #2	Road District A Maintenance Fund	Road District B Maintenance Fund	Special 2.5 Mill Tax Fund	Library Fund	Total
ASSETS									
Cash	\$ 1,306,665	548,649	592,036	79,018	58,453	369,080	221,714	176,739	3,352,354
Receivables	238,506	-	42,069	11,355	145,821	190,365	293,755	657,660	1,579,531
Total Assets	\$ 1,545,171	548,649	634,105	90,373	204,274	559,445	515,469	834,399	4,931,885
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 77,206	31,501	10,967	-	27,035	4,648	16,130	22,776	190,263
Due to other funds	-	-	-	-	-	-	-	-	-
Total Liabilities	77,206	31,501	10,967	-	27,035	4,648	16,130	22,776	190,263
Fund Balances: Undesignated	1,467,965	517,148	623,138	90,373	177,239	554,797	499,339	811,623	4,741,622
Total Liabilities and Fund Balances	\$ 1,545,171	548,649	634,105	90,373	204,274	559,445	515,469	834,399	4,931,885

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1998

	Maintenance Funds	DA Asset Forfeiture	Special Library Fund	Criminal Court Fund	Court Reporter Fund	Total
REVENUES						
Sales taxes	\$ 2,087,159	-	-	-	-	2,087,159
Taxes - ad valorem	1,275,797	-	-	-	-	1,275,797
Intergovernmental revenues	-	-	-	-	-	-
Federal funds:						
State funds:						
Parish transportation funds	616,702	-	-	-	-	616,702
State revenue sharing	210,332	-	-	-	-	210,332
Fees, charges and commissions	110,512	-	20,279	20,223	8,099	159,113
Fines and forfeitures	-	10,792	10,874	295,465	-	317,131
Use of money and property	129,041	442	3,571	-	-	133,054
Other revenue	494,684	33,300	-	105,058	4,859	637,901
Total revenues	4,924,227	44,534	34,724	420,746	12,958	5,437,189
EXPENDITURES						
General government	268,736	30,399	-	504,218	82,223	885,576
Public works	3,224,449	-	-	-	-	3,224,449
Public safety	286,217	-	-	-	-	286,217
Health and welfare	27,024	-	-	-	-	27,024
Culture and recreation	834,886	-	36,384	-	-	871,270
Total expenditures	4,641,312	30,399	36,384	504,218	82,223	5,294,536
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	282,915	14,135	(1,660)	(83,472)	(69,265)	142,653
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	79,522	69,277	148,799
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	79,522	69,277	148,799
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	282,915	14,135	(1,660)	(3,950)	12	291,452
FUND BALANCE, BEGINNING	4,458,707	1,465	89,662	(33,695)	(1,351)	4,514,788
FUND BALANCE, ENDING	\$ 4,741,622	15,600	88,002	(37,645)	(1,339)	4,806,240

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1998

	Sales Tax Fund	Solid Waste Fund	Parrish Road Fund	Road Fund #2	Road District A Maintenance Fund	Road District B Maintenance Fund	Special 2.5 Mill Tax Fund	Library Fund	Total
REVENUES									
Sales taxes	\$ 2,087,159	-	-	-	-	-	-	-	2,087,159
Taxes - ad valorem	-	-	-	-	144,376	188,735	291,043	651,643	1,275,797
Intergovernmental revenues	-	-	-	-	-	-	-	-	-
Federal funds	-	-	-	-	-	-	-	-	-
State funds:									
Parish transportation funds	-	-	480,438	136,264	-	-	-	-	616,702
State revenue sharing	-	-	-	-	35,072	25,763	59,548	89,949	210,332
Fees, charges and commissions	-	109,852	660	-	-	-	-	-	110,512
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Use of money and property	43,203	18,083	19,488	3,903	4,024	14,199	10,329	15,812	129,041
Other revenue	123,124	203,046	-	-	38,103	-	36,170	94,241	494,684
Total revenues	<u>2,253,486</u>	<u>330,981</u>	<u>500,586</u>	<u>140,167</u>	<u>221,575</u>	<u>228,697</u>	<u>397,090</u>	<u>851,645</u>	<u>4,924,227</u>
EXPENDITURES									
General government	-	-	-	-	-	-	268,736	-	268,736
Public works	2,046,358	337,883	302,038	158,611	239,376	140,183	-	-	3,224,449
Public safety	286,217	-	-	-	-	-	-	-	286,217
Health and welfare	-	-	-	-	-	-	27,024	-	27,024
Culture and recreation	-	-	-	-	-	-	-	834,886	834,886
Total expenditures	<u>2,332,575</u>	<u>337,883</u>	<u>302,038</u>	<u>158,611</u>	<u>239,376</u>	<u>140,183</u>	<u>295,760</u>	<u>834,886</u>	<u>4,641,312</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(79,089)</u>	<u>(6,902)</u>	<u>198,548</u>	<u>(18,444)</u>	<u>(17,801)</u>	<u>88,514</u>	<u>101,330</u>	<u>16,759</u>	<u>282,915</u>
OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(79,089)</u>	<u>(6,902)</u>	<u>198,548</u>	<u>(18,444)</u>	<u>(17,801)</u>	<u>88,514</u>	<u>101,330</u>	<u>16,759</u>	<u>282,915</u>
FUND BALANCE, BEGINNING	<u>1,547,054</u>	<u>524,050</u>	<u>424,590</u>	<u>108,817</u>	<u>195,040</u>	<u>466,283</u>	<u>398,009</u>	<u>794,864</u>	<u>4,458,707</u>
FUND BALANCE, ENDING	<u>\$ 1,467,965</u>	<u>517,148</u>	<u>623,138</u>	<u>90,373</u>	<u>177,239</u>	<u>554,797</u>	<u>499,339</u>	<u>811,623</u>	<u>4,741,622</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS LIBRARY FUND

The Capital Projects Library Fund accounts for the acquisition and construction of major capital facilities for the Webster Parish Library.

***FY 1996 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG)
FUND***

The FY 1996 Louisiana Community Development Block Grant Fund accounts for the acquisition and construction of major capital facilities or equipment funded by federal grants passed through the State of Louisiana.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
December 31, 1998

	Capital Projects Library	FY 1996 LCDBG	Total
ASSETS			
Cash	\$ -	-	-
Receivables	-	185,693	185,693
Due from other funds	-	-	-
	-	-	-
Total assets	\$ -	185,693	185,693
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	185,693	185,693
Due to other funds	-	-	-
Due to other agencies	-	-	-
Unearned bond forfeitures	-	-	-
	-	-	-
Total liabilities	-	185,693	185,693
Fund Balances:			
Undesignated	-	-	-
Total fund balance	-	-	-
Total liabilities and fund balance	\$ -	185,693	185,693

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1998

	Capital Projects Library	FY 1996 LCDBG	Total
<u>REVENUES</u>			
Sales taxes	\$ -	-	-
Taxes - ad valorem	-	-	-
Intergovernmental revenues			
Federal funds	-	260,000	260,000
State funds:			
Parish transportation funds	-	-	-
State revenue sharing	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Use of money and property	898	-	898
Other revenue	-	-	-
Total revenues	898	260,000	260,898
 <u>EXPENDITURES</u>			
General government	-	-	-
Public works	-	260,000	260,000
Public safety	-	-	-
Health and welfare	-	-	-
Culture and recreation	124,445	-	124,445
Total expenditures	124,445	260,000	384,445
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (123,547)	 -	 (123,547)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 (123,547)	 -	 (123,547)
FUND BALANCE, BEGINNING	123,547	-	123,547
FUND BALANCE, ENDING	\$ -	-	-

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

AGENCY FUNDS

DA SPECIAL ACCOUNT FUND

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

MASTERBANK FUND

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

AGENCY FUNDS
Combining Balance Sheet
December 31, 1998

	1998		
	DA Special Account	Master Bank Fund	Total
ASSETS			
Cash	\$ 164,821	47,425	212,246
Due from other funds	-	-	-
 Total assets	<u>\$ 164,821</u>	<u>47,425</u>	<u>212,246</u>
 LIABILITIES			
Amounts pending court order	\$ 164,821	-	164,821
Payroll withholdings	-	47,425	47,425
 Total liabilities	<u>\$ 164,821</u>	<u>47,425</u>	<u>212,246</u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

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

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
GENERAL FIXED ASSETS ACCOUNT GROUP
 Statement of General Fixed Assets
 December 31, 1998

General fixed assets, at cost:	
Police Jury:	
Buildings and land	\$ 6,779,766
Vehicles and equipment	<u>2,770,790</u>
	<u>9,550,556</u>
Library:	
Equipment	609,400
Books, etc.	690,293
Land and buildings	<u>2,862,630</u>
	<u>4,162,323</u>
Total general fixed assets (primary government)	<u>\$ 13,712,879</u>
Total investment in general fixed assets	<u>\$ 13,712,879</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

GENERAL FIXED ASSETS ACCOUNT GROUP

Statement of Changes in General Fixed Assets

For the Year Ended December 31, 1998

	Police Jury		Library				Total
	Buildings and Land	Vehicles and Equipment	Buildings and Land	Construction in Progress	Equipment	Books, etc.	
General fixed assets at beginning of year	\$ 6,718,570	2,485,319	2,744,476	4,576	542,633	661,897	13,157,471
Additions	61,196	306,355	118,154	77,750	71,960	92,489	727,904
Deletions	-	(20,884)	-	(82,326)	(5,193)	(64,093)	(172,496)
General fixed assets at end of year	\$ 6,779,766	2,770,790	2,862,630	-	609,400	690,293	13,712,879

GENERAL LONG-TERM OBLIGATION ACCOUNT GROUP

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

STATEMENT OF GENERAL LONG-TERM OBLIGATIONS
December 31, 1998

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

Amount available in debt service fund	\$ 482,711	-	-	482,711
Funds to be provided from:				
General fund revenues	-	7,038	-	7,038
Sales tax revenues	-	-	251,837	251,837
Ad valorem taxes	2,127,289	109,263	-	2,236,552
Total available and to be provided	<u>2,610,000</u>	<u>116,301</u>	<u>251,837</u>	<u>2,978,138</u>

GENERAL LONG-TERM DEBT OBLIGATIONS

Bonds Payable	2,610,000	-	-	2,610,000
Capital lease obligations	-	-	251,837	251,837
Accumulated leave	-	116,301	-	116,301
Total general long-term debt obligations	<u>\$ 2,610,000</u>	<u>116,301</u>	<u>251,837</u>	<u>2,978,138</u>

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

COMPONENT UNITS

WEBSTER PARISH POLICE JURY
Mindon, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 1998

	Account Groups			Totals
	Special Revenue Funds	General Fixed Assets	General Long-term Debt	(Memorandum Only) Component Unit
ASSETS				
Cash on hand and in banks	\$ 649,928	-	-	649,928
Investments	121,041	-	-	121,041
Receivables	185,232	-	-	185,232
Due from other funds	252,446	-	-	252,446
Inventory	250	-	-	250
Furniture, equipment and renovations	-	1,561,631	-	1,561,631
Amount to be provided for long term debt	-	-	32,941	32,941
TOTAL ASSETS	\$ 1,208,897	1,561,631	32,941	2,803,469
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 168,256	-	-	168,256
Escrow payable	13,666	-	-	13,666
Due to other funds	252,446	-	-	252,446
Deferred liability - audit costs	19,000	-	-	19,000
Deferred revenue	38,903	-	-	38,903
Compensated absences payable	-	-	32,941	32,941
Total liabilities	492,271	-	32,941	525,212
Fund equity:				
Investment in general fixed assets	-	1,561,631	-	1,561,631
Undesignated	716,626	-	-	716,626
Total fund balances	716,626	1,561,631	-	2,278,257
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,208,897	1,561,631	32,941	2,803,469

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

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

BALANCE SHEET
December 31, 1998

	Total	Section 8	Head Start Programs	Local Programs	Community Services Block Grants	Food Stamp Program	Family Day Care	Summer Day Care	LIHEAP Energy Assistance	Transportation Programs	Food & Shelter Programs
ASSETS											
Cash on hand and in banks	\$ 649,928	125,195	237,705	259,461	3,168	100	390	385	1,921	21,521	82
Investments	121,041	-	-	121,041	-	-	-	-	-	-	-
Receivables	185,232	37,690	24,391	1,755	11,404	-	25,648	984	5,215	76,080	2,065
Due from other funds	252,446	-	6,132	224,820	50	-	-	-	-	16,236	5,208
Inventory	250	-	-	250	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,208,897	162,885	268,228	607,327	14,622	100	26,038	1,369	7,136	113,837	7,355

LIABILITIES AND FUND BALANCES

Liabilities:											
Accounts payable	\$ 168,256	4,687	118,664	923	4,940	-	18,900	240	1,021	18,383	498
Escrow payable	13,666	13,666	-	-	-	-	-	-	-	-	-
Due to other funds	252,446	10,438	149,564	20,462	9,682	100	6,615	1,129	6,115	41,484	6,857
Deferred liability - audit costs	19,000	-	-	19,000	-	-	-	-	-	-	-
Deferred revenue	38,903	38,380	-	-	-	-	523	-	-	-	-
Total liabilities	492,271	67,171	268,228	40,385	14,622	100	26,038	1,369	7,136	59,867	7,355
Fund balances:											
Undesignated	716,626	95,714	-	566,942	-	-	-	-	-	53,970	-
Total fund balances	716,626	95,714	-	566,942	-	-	-	-	-	53,970	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,208,897	162,885	268,228	607,327	14,622	100	26,038	1,369	7,136	113,837	7,355

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

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE BY PROGRAM TYPES
For the Year Ended December 31, 1998

	Total	Section 8	Head Start Programs	Local Programs	Community Services Block Grants	Food Stamp Program	Family Day Care	Summer Day Care	LIHEAP Energy Assistance	Transportation Programs	Food & Shelter Programs
REVENUES											
Intergovernmental											
Federal Funds:											
Direct	\$1,975,239	637,689	1,337,550	-	-	-	-	-	-	-	-
Indirect	1,145,307	-	129,421	-	132,989	940	155,166	185,683	147,935	369,595	23,578
Local Funds:											
In-Kind	447,397	-	379,558	-	-	-	-	-	-	67,839	-
Other	64,763	-	-	36,915	-	-	-	-	-	27,848	-
Interest	10,967	2,010	-	8,957	-	-	-	-	-	-	-
Other revenues	10,930	-	10,930	-	-	-	-	-	-	-	-
Total Revenues	<u>3,654,603</u>	<u>639,699</u>	<u>1,846,529</u>	<u>56,802</u>	<u>132,989</u>	<u>940</u>	<u>155,166</u>	<u>185,683</u>	<u>147,935</u>	<u>465,282</u>	<u>23,578</u>
EXPENDITURES											
Health and welfare											
Salaries	1,210,062	48,500	751,385	8,995	94,231	1,295	24,335	87,337	9,453	176,513	8,018
Fringe	428,953	15,592	278,740	5,337	26,454	319	6,273	34,156	2,231	58,845	1,006
Audit	16,650	4,500	10,000	650	-	-	-	1,500	-	-	-
Contract services	24,293	-	21,620	-	-	50	-	2,067	556	-	-
Travel	27,334	3,478	16,294	1,509	-	-	2,534	1,442	-	2,077	-
Gas, oil and repairs	101,779	853	12,351	1,254	-	-	488	2,688	-	84,145	-
Other supplies and office expense	296,459	7,989	235,390	4,587	2,589	59	1,427	35,854	779	7,785	-
Capital outlays	95,050	-	39,059	30,893	-	-	-	15,000	-	10,098	-
Rent	4,200	-	1,200	-	3,000	-	-	-	-	-	-
Insurance	48,637	2,050	26,097	1,240	1,000	-	1,293	640	-	16,317	-
Telephone	18,348	1,491	11,519	214	3,439	60	544	577	-	504	-
Utilities	42,739	3,061	31,923	-	1,760	61	775	4,422	-	737	-
Special projects	276,106	-	7,147	-	266	-	117,277	-	134,916	260	16,240
Service providers	509,191	509,191	-	-	-	-	-	-	-	-	-
In-Kind	447,397	-	379,558	-	-	-	-	-	-	67,839	-
Other costs	59,676	30,852	24,246	3,740	250	-	220	-	-	368	-
Total expenditures	<u>3,606,874</u>	<u>627,557</u>	<u>1,846,529</u>	<u>58,419</u>	<u>132,989</u>	<u>1,844</u>	<u>155,166</u>	<u>185,683</u>	<u>147,935</u>	<u>425,488</u>	<u>25,264</u>
OTHER FINANCING SOURCES (USES)											
Operating transfers in	117,361	-	44,653	70,118	-	904	-	-	-	-	1,686
Operating transfers out	(117,361)	-	(44,653)	(2,590)	-	-	-	-	-	(70,118)	-
Total other financing sources (uses)	-	-	-	67,528	-	904	-	-	-	(70,118)	1,686
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES											
Fund balance, beginning	668,897	83,572	-	501,031	-	-	-	-	-	84,294	-
Fund balance, ending	<u>\$ 716,626</u>	<u>95,714</u>	<u>-</u>	<u>566,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,970</u>	<u>-</u>

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

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

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 1998

	Special Revenue Funds	Account Groups General Fixed Assets	Totals (Memorandum Only) Component Unit
<u>ASSETS</u>			
Cash in bank	\$ 83,817	-	83,817
Investments	107,518	-	107,518
Receivables	16,905	-	16,905
Prepaid expenses	3,546	-	3,546
Land and buildings	-	135,108	135,108
Furniture, equipment and renovations	-	139,211	139,211
TOTAL ASSETS	\$ 211,786	274,319	486,105
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 13,326	-	13,326
Total liabilities	13,326	-	13,326
Fund equity:			
Investment in general fixed assets	-	274,319	274,319
Undesignated	198,460	-	198,460
Total fund balances	198,460	274,319	472,779
TOTAL LIABILITIES AND FUND BALANCES	\$ 211,786	274,319	486,105

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

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

BALANCE SHEET
December 31, 1998

	<u>General Fund</u>
<u>ASSETS</u>	
Cash in bank	\$ 83,817
Investments	107,518
Accounts receivable	16,905
Prepaid expenses	<u>3,546</u>
 TOTAL ASSETS	 <u>\$ 211,786</u>
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	\$ <u>13,326</u>
Total liabilities	<u>13,326</u>
Fund balances:	
Undesignated	<u>198,460</u>
Total fund balances	<u>198,460</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 211,786</u>

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

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Fees, charges and commissions	\$ 180,000	191,776	11,776
Interest	<u>5,000</u>	<u>5,530</u>	<u>530</u>
Total revenues	<u>185,000</u>	<u>197,306</u>	<u>12,306</u>
 <u>EXPENDITURES</u>			
Public Safety -			
Operator salary	110,000	109,182	818
Legal and accounting fees	3,700	2,800	900
Travel	-	645	(645)
Supplies and office expense	5,000	907	4,093
Telephone, database and mapping	42,000	38,882	3,118
Repairs and maintenance	12,000	14,261	(2,261)
Insurance	-	666	(666)
Other	<u>112,300</u>	<u>6,923</u>	<u>105,377</u>
Total expenditures	<u>285,000</u>	<u>174,266</u>	<u>110,734</u>
 Excess (deficiency) of revenues over expenditures	 (100,000)	 23,040	 123,040
 Fund balance, beginning	 <u>175,420</u>	 <u>175,420</u>	 <u>-</u>
 Fund balance, ending	 <u>\$ 75,420</u>	 <u>198,460</u>	 <u>123,040</u>

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

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1998

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 are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs for Webster Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Webster Parish Police Jury are reported in this schedule.
7. The programs tested as major programs include:

<u>Program Name</u>	<u>CFDA No.</u>
Head Start	93.600
Section 8 Certificates	14.156
Section 8 Vouchers	14.177

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 1998

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Webster Parish Police Jury was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

The results of our auditing procedures of the general purpose financial statements as of and for the year ended December 31, 1998, of the Webster Parish Police Jury, disclosed no items that are required to be reported in accordance with GAGAS.

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

The results of our auditing procedures of the general purpose financial statements as of and for the year ended December 31, 1998, of the Webster Parish Police Jury, disclosed no items that are required to be reported in accordance with OMB Circular A-133.

WEBSTER PARISH POLICE JURY

CORRECTIVE ACTION PLAN

December 31, 1998

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

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, 1998, of the Webster Parish Police Jury there were no items that are required to be reported in accordance with GAGAS.

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, 1998, 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

December 31, 1998

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

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

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

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

Section III - Prior Audit Findings - Management Letter

Condition - For the year ended December 31, 1998, 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 LSA-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.

Recommendation - We recommend the 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.

Current status - The recommendation has been followed. No similar audit findings were noted in audit for the year ended December 31, 1998.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 COMPONENT UNIT
 COMMUNITY SERVICES FUND
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 1998

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Award Number	Revenue Recognized	Expenditures
<u>U.S. Department of Agriculture</u> Pass through Louisiana Department of Social Services Food Stamp Program	10.561	Unavailable	\$ 940	940
Passed through Louisiana Department of Education: Child Care Food Program Family Day Care Head Start - Food Service Summer Day Care	10.558 10.558 10.558	Unavailable Unavailable Unavailable	155,166 129,421 16,253	155,166 129,421 16,253
Passed through Louisiana Department of Agriculture: Food Distributions Commodities Distribution	10.558 10.569	Unavailable Unavailable	7,844 30,431	7,844 30,431
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>340,055</u>	<u>340,055</u>
<u>U.S. Department of Health and Human Services</u> Direct Programs: Head Start Passed through Louisiana Department of Health and Hospitals Title XIX Transportation Passed through Louisiana Department of Labor: Community Services Block Grant Passed through Louisiana Department of Social Services: Project Independence LIHEAP Energy Assistance Summer Day Care	93.600 * 93.778 93.569 93.561 93.568 93.561	N/A Unavailable 98P0012 355-6033 Unavailable Unavailable	1,337,550 80,899 132,989 120,000 147,935 169,430	1,337,550 80,899 132,989 120,000 147,935 169,430
TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,988,803</u>	<u>1,988,803</u>

* Major federal financial assistance program

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 COMPONENT UNIT
 COMMUNITY SERVICES FUND
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Award Number</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
U. S. Department of Housing and Urban Development				
Direct programs:				
Sec. 8 - Certificates Programs	14.857 *	N/A	197,668	190,911
Sec. 8 - Vouchers Program	14.855 *	N/A	440,021	436,646
			<u>637,689</u>	<u>627,557</u>
TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
U. S. Department of Transportation				
Passed through Louisiana Department of Transportation and Development: FTA Section 5311	20.509	Unavailable	168,696	168,696
			<u>168,696</u>	<u>168,696</u>
TOTAL U. S. DEPARTMENT OF TRANSPORTATION				
Federal Emergency Management Agency				
Passed through United Way of America: Emergency Food and Shelter	83.523	Unavailable	15,734	15,734
			<u>15,734</u>	<u>15,734</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				
TOTAL FEDERAL ASSISTANCE			<u>\$ 3,150,977</u>	<u>3,140,845</u>

* Major federal financial assistance program

WEBSTER PARISH POLICE JURY
Minden, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Award Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>U.S. Department of Housing & Urban Development</u>					
Passed through the State of Louisiana - Division of Administration: LA Community Development Block Grant -FY 96	14.228	770-0123	\$260,000	\$ 260,000	260,000
TOTAL FEDERAL ASSISTANCE				\$ 260,000	260,000

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICES

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

NOTE 2 - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At December 31, 1998 the organization had food commodities totaling \$-0- in inventory.

NOTE 3 - FOOD STAMPS

In January, 1998 the complete inventory of food stamps in the amount of \$306,466 at January 1, 1998 was either transferred to other parish agencies or destroyed under the supervision of a state agency official. None of the stamps transferred or destroyed have been included in the schedule of expenditures of federal awards.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SUPPLEMENTAL INFORMATION
December 31, 1998

COMPENSATION PAID POLICE JURORS

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

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

WEBSTER PARISH POLICE JURY
Minden, Louisiana

COMPENSATION PAID TO POLICE JURORS
For the Year Ended December 31, 1998

	<u>1998</u>
John M. Blake, Jr., President	11,556.00
Charles Walker, Vice-President	10,272.00
Charlie Odom	10,272.00
Herb Byars	10,272.00
Tylon Blanton	10,272.00
Jimmy Thomas	10,272.00
Robert E. Lee	10,272.00
C.C. "Cat" Cox	10,272.00
Douglas Sale	10,272.00
Charlesetta Reeder	10,272.00
O.D. Mims	856.00
Rev. T.A. Knapp	9,416.00
Joe Lynn Robinson	<u>10,272.00</u>
Total	<u>\$ 124,548.00</u>