

WEST CARROLL PARISH POLICE JURY**OAK GROVE, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2012**

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

Release Date JUL 17 2013**BOSCH &
STATHAM**

Certified Public Accountants

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**TABLE OF CONTENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

CONTENTS		
	Page	
REQUIRED SUPPLEMENTAL INFORMATION (PART I)		
Management's Discussion and Analysis	1	
INDEPENDENT AUDITOR'S REPORT	6	
BASIC FINANCIAL STATEMENTS		
Government-Wide Financial Statements:		
Statement of Net Position	10	
Statement of Activities	11	
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	12	
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	13	
Statement of Revenues, Expenditures, and Changes in Fund Balances	14	
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	15	
Fiduciary Fund - Agency Funds - Statement of Net Position	16	
Notes to Financial Statements	17	
REQUIRED SUPPLEMENTAL INFORMATION (PART II)		
Budgetary Comparison Schedules - Major Funds	32	
OTHER SUPPLEMENTAL SCHEDULES		
Nonmajor Governmental Funds:		
Fund descriptions	36	
Combining Balance Sheet	37	
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	38	
Schedule of Compensation Paid Police Jurors	40	
OTHER REPORTS		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		41
Schedule of Findings	43	
Summary Schedule of Prior Audit Findings	44	

Required Supplemental Information (Part I)
Management's Discussion and Analysis

West Carroll Parish Police Jury
Oak Grove, Louisiana
Management's Discussion and Analysis
December 31, 2012
(Unaudited)

As management of the West Carroll Parish Police Jury, we offer readers of the police jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2012. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the West Carroll Parish Police Jury's basic financial statements. The police jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the West Carroll Parish Police Jury's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the West Carroll Parish Police Jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the police jury is improving or deteriorating.

The statement of activities presents information showing how the police jury's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The West Carroll Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The West Carroll Parish Police Jury maintains 14 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Parish Wide Road Tax Fund, Solid Waste, Criminal Court and Section 8 special revenue funds, which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

West Carroll Parish Police Jury adopts an annual appropriated budget for the General Fund and all special revenue funds. Budgetary comparison schedules are provided in the Required Supplemental Information (Part II) for the major funds to demonstrate compliance with this budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplemental information concerning the West Carroll Parish Police Jury. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplemental information section.

Government-Wide Financial Analysis. As noted earlier, net position may serve over time as a useful indicator of a government's financial condition. At the close of the fiscal year, assets of the West Carroll Parish Police Jury exceeded liabilities by \$19,321,783. Of that amount, \$14,338,120 represents the police jury's investment in capital assets net of accumulated depreciation and debt associated with assets. These assets are not available for future spending. The remaining balance of net position is made up of bank balances and receivables.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

**Table 1
Net Position
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 6,586,819	\$ 6,473,447
Deposits held in trust	662,309	566,907
Capital assets (net)	<u>14,465,324</u>	<u>14,662,603</u>
Total assets	<u>21,714,452</u>	<u>21,702,957</u>
Long-term debt	119,905	134,038
Landfill closure/post closure payable	1,747,477	1,593,246
Other liabilities	<u>525,287</u>	<u>622,302</u>
Total liabilities	<u>2,392,669</u>	<u>2,349,586</u>
Net assets:		
Invested in capital assets, net of debt	14,338,120	14,500,855
Restricted for landfill closure/post-closure care	662,309	566,907
Unrestricted	<u>4,321,354</u>	<u>4,285,609</u>
Total net assets	<u>\$ 19,321,783</u>	<u>\$ 19,353,371</u>

Financial Analysis of the Government's Funds. West Carroll Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2012, combined governmental fund balances of \$6,827,472 showed an increase of \$271,960 over December 31, 2011. The General Fund's balance of \$1,264,217 showed an increase of \$108,846 over the 2011 balance of \$1,155,371.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

**Table 2
Changes in Net Position
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Revenues		
Program revenues:		
Charges for services	\$ 3,553,371	\$ 892,086
Operating Grants	313,421	354,558
Capital Grants	110,347	535,180
General revenues:		
Property taxes	1,037,792	899,207
Sales taxes	2,379,776	2,235,223
Unrestricted grants and contributions	574,248	405,760
Unrestricted investment earnings	46,319	41,771
Gain (loss) on disposal of assets	(35,292)	360
Other general revenues	207,234	250,369
Total revenues	<u>8,187,216</u>	<u>5,614,514</u>
Program expenses		
General government	988,300	747,550
Public safety	595,110	671,389
Public works	3,259,334	4,334,400
Health and welfare	3,233,474	433,029
Culture and recreation	5,358	5,358
Economic development and assistance	120,044	110,040
Transportation	16,872	16,499
Interest expense	312	1,474
Total expenses	<u>8,218,804</u>	<u>6,319,739</u>
Increase (decrease) in net position	<u>\$ (31,588)</u>	<u>\$ (705,225)</u>

Budgetary Highlights

Differences in the General Fund between the original budget and the final budgeted numbers were mainly due to changes in anticipated grant activity.

Differences in the Parish Wide Road Tax Fund between the original budgeted amounts and the final budgeted numbers were mainly due to reducing expenditures to match anticipated lower revenues.

Differences in the Solid Waste Fund between the original budget amounts and the final budgeted numbers were mainly due to a decrease in expenditures originally budgeted for cell construction at the landfill. The expenditures will likely take place in 2013.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

Capital Asset and Debt Administration.

Capital Assets. The West Carroll Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2012, is \$14,465,324 (net accumulated depreciation and associated debt). This investment includes land, buildings and improvements, infrastructure roads and bridges, and furniture and equipment. The decrease in net capital assets for the year was \$197,279. Reductions in capital assets other than construction in progress for the year ended December 31, 2012 were \$61,644.

Long-Term Debt. At the end of the year, West Carroll Parish Police Jury had total long-term obligations of \$1,971,013, which consisted of Compensated Absences, Bank Loans and Landfill Closure/Post Closure Care. During 2012, approximately \$34,544 was paid on the debt. The capital lease was paid in full. Reductions for used or lost vacation totaled \$55,507.

Economic Factors and Next Year's Budgets

The police jury's financial plan for this upcoming year is underway with the adoption of a realistic budget for 2013. No significant events or conditions are expected.

Requests for Information

This financial report is designed to be a summary of the West Carroll Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the West Carroll Parish Police Jury, at P.O. Drawer 630, Oak Grove, Louisiana 71263. Our telephone number is (318) 428-3390.



Independent Auditor's Report

To the Honorable Members of
West Carroll Parish Police Jury
Oak Grove, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the basic financial statements of West Carroll Parish's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report
December 31, 2012

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units are understated by the amount of assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by the amount of assets, liabilities, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are not reasonably determinable.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2012, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Police Jury as of December 31, 2012, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Police Jury, as of July 2, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1 through 5 and 32 through 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Carroll Parish Police Jury's basic financial statements. The combining financial statements and the schedule of compensation paid to police jurors are presented for purposes of additional analysis and are not a required part of the basic financial statements.


The combining fund financial statements and the schedule of compensation paid to police jurors are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and the schedule of compensation paid police jurors are fairly stated in all material respects in relation to the basic financial statements as a whole.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report
December 31, 2012

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2013, on our consideration of the West Carroll Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance

BOSCH & STATHAM, LLC



Jonesboro, Louisiana
July 2, 2013

Basic Financial Statements

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2012**

ASSETS

Cash and cash equivalents	\$ 5,288,437
Receivables	1,298,382
Deposits held in trust	662,309
Capital assets, net of accumulated depreciation	<u>14,465,324</u>
TOTAL ASSETS	<u>21,714,452</u>

LIABILITIES

Cash overdraft	73,027
Accounts, salaries and other payables	155,460
Deferred revenues	193,169
Compensated absences	96,332
Certificates of indebtedness due within one year	7,299
Certificates of indebtedness due in more than one	119,905
Landfill closure/post closure care	<u>1,747,477</u>
TOTAL LIABILITIES	<u>2,392,669</u>

NET POSITION

Invested in capital assets	14,338,120
Restricted for landfill closure/postclosure care	662,309
Unrestricted	<u>4,321,354</u>
TOTAL NET POSITION	<u>\$ 19,321,783</u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 988,300	\$2,913,606	\$ 58,402	\$ 73,709	\$ 2,057,417
Public safety	595,110	271,657	15,485	-	(307,968)
Public works	3,259,334	351,797	-	-	(2,907,537)
Health and welfare	3,233,474	1,305	239,534	-	(2,992,635)
Culture and recreation	5,358	-	-	-	(5,358)
Economic development and assistance	120,044	-	-	-	(120,044)
Transportation	16,872	15,006	-	36,638	34,772
Interest expense	312	-	-	-	(312)
Total governmental activities	8,218,804	3,553,371	313,421	110,347	(4,241,665)
General revenues:					
Taxes:					
Ad valorem:					
General government					321,544
Public works					655,617
Health and welfare					60,631
Sales and use taxes:					
General government					594,944
Public works					1,784,832
Grants and contributions not restricted to specific programs					574,248
Unrestricted investment earnings					46,319
Gain (loss) on disposal of assets					(35,292)
Other revenues					207,234
Total general revenues					4,210,077
Change in net position					(31,588)
Net position at beginning of year					19,353,371
Net position at end of year					\$ 19,321,783

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2012**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	CRIMINAL COURT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
ASSETS								
Cash and cash equivalents	\$ 970,474	\$ 1,032,787	\$ 1,400,963	\$ 40,028	\$ 255,307	\$ 42,741	\$ 1,546,138	\$5,288,438
Receivables	328,670	568,306	130,279	5,634	80,388	-	185,105	1,298,382
Due from other funds	63,232	-	-	-	-	-	-	63,232
Deposits held in trust	-	-	662,309	-	-	-	-	662,309
TOTAL ASSETS	\$ 1,362,376	\$ 1,601,093	\$ 2,193,551	\$ 45,662	\$ 335,695	\$ 42,741	\$ 1,731,243	\$7,312,361
LIABILITIES AND FUND EQUITY								
Liabilities:								
Cash overdraft	\$ -	\$ -	\$ 43,119	\$ 23,035	\$ -	\$ -	\$ 6,873	\$ 73,027
Accounts payable	53,655	42,814	30,652	1,990	-	-	17,660	146,771
Retainage payable	0	-	-	-	8,690	-	-	8,690
Deferred revenues	44,504	80,156	-	-	-	44,405	24,104	193,169
Due to other funds	-	-	-	63,232	-	-	-	63,232
Total liabilities	98,159	122,970	73,771	88,257	8,690	44,405	48,637	484,889
Fund equity - fund balances:								
Unassigned	1,217,539	-	-	-	-	-	-	1,217,539
Assigned	46,678	-	-	-	-	-	-	46,678
Restricted	-	1,478,123	2,119,780	(42,595)	327,005	(1,664)	1,682,606	5,563,255
Total fund equity - fund balances (deficits)	1,264,217	1,478,123	2,119,780	(42,595)	327,005	(1,664)	1,682,606	6,827,472
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,362,376	\$ 1,601,093	\$ 2,193,551	\$ 45,662	\$ 335,695	\$ 42,741	\$ 1,731,243	\$7,312,361

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS'
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2012**

Total fund balances - governmental funds	\$ 6,827,472
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources	14,465,324
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	<u>(1,971,013)</u>
Net position of governmental activities	<u>\$ 19,321,783</u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	CRIMINAL COURT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 321,544	\$ 575,111	\$ -	\$ -	\$ -	\$ -	\$ 141,137	\$ 1,037,792
Sales and use	594,944	594,944	1,189,888	-	-	-	-	2,379,776
Licenses and permits	51,290	-	-	-	-	-	-	51,290
Intergovernmental funds:								
Federal funds	110,347	-	-	-	-	239,534	73,887	423,768
State funds:								
Severance taxes	43	-	-	-	-	-	-	43
State revenue sharing	-	-	-	-	-	-	60,522	60,522
Parish transportation	-	197,928	-	-	-	-	-	197,928
Fire insurance rebate	44,203	-	-	-	-	-	-	44,203
Other state funds	147,968	-	-	-	122,015	-	1,570	271,553
Fees, charges and commissions for services	21,703	-	346,198	-	1,588,770	-	125,437	2,082,108
Fines and forfeitures	-	-	-	140,449	-	-	7,460	147,909
Use of money and property	16,151	13,794	22,271	109	1,245,256	23	20,781	1,318,385
Other revenues	55,883	100,846	227	106	-	44,122	6,050	207,234
Total revenues	<u>1,364,076</u>	<u>1,482,623</u>	<u>1,558,584</u>	<u>140,664</u>	<u>2,956,041</u>	<u>283,679</u>	<u>436,844</u>	<u>8,222,511</u>

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

Expenditures:

Current:

General government:

Legislative	65,047	-	-	-	-	-	-	65,047
Judicial	59,274	-	-	191,273	-	-	-	250,547
Elections	27,513	-	-	-	-	-	-	27,513
Finance and administrative	233,415	-	-	-	-	-	-	233,415
Other general government	399,616	-	-	-	1,135	-	-	400,751
Public safety	329,900	-	-	-	-	-	195,149	525,049
Public works	-	1,389,001	1,268,283	-	-	-	137,314	2,794,598
Health and welfare	54,292	-	-	-	2,788,770	287,192	30,498	3,160,752
Economic development and assistance	32,715	-	-	-	-	-	-	32,715
Transportation	9,136	-	-	-	-	-	7,736	16,872
Debt service	7,466	-	-	-	-	-	27,390	34,856
Capital outlay	28,133	1,900	122,182	-	206,221	-	50,000	408,436
Total expenditures	1,246,507	1,390,901	1,390,465	191,273	2,996,126	287,192	448,087	7,950,551
Excess (deficiency) of revenues over expenditures	117,569	91,722	168,119	(50,609)	(40,085)	(3,513)	(11,243)	271,960
Other sources (uses):								
Operating transfers in	-	213,591	-	-	-	1,400	7,323	222,314
Operating transfers out	(8,723)	-	(213,591)	-	-	-	-	(222,314)
Total other sources (uses)	(8,723)	213,591	(213,591)	-	-	1,400	7,323	-
Net change in fund balances	108,846	305,313	(45,472)	(50,609)	(40,085)	(2,113)	(3,920)	271,960
Fund balances at beginning of year	1,155,371	1,172,810	2,165,252	8,014	367,090	449	1,686,526	6,555,512
Fund balances (deficits) at end of year	\$ 1,264,217	\$ 1,478,123	\$ 2,119,780	\$ (42,595)	\$ 327,005	\$ (1,664)	\$ 1,682,606	\$ 6,827,472

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012**

Net change in fund balances - total governmental funds	\$ 271,960
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$830,098) exceeded capital outlays (\$666,446) in the current period.	(163,652)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net assets.	(33,629)
Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position.	34,544
Governmental funds do not report increases in the landfill closure/post closure care liability as a current expenditure because it does not require the use of current financial resources. However, in the statement of activities, such expenses are recognized as they accumulate.	(154,231)
Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.	<u>13,420</u>
Change in net position of governmental activities	<u>\$ (31,588)</u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2012**

	AMBULANCE DISTRICT	FIRE DISTRICT	TOTAL
ASSETS			
Cash and cash equivalents	\$ -	\$ 5,810	\$ 5,810
Receivables	50,020	50,020	100,040
TOTAL ASSETS	\$ 50,020	\$ 55,830	\$ 105,850
LIABILITIES			
Accounts payable	\$ 50,020	\$ 55,830	\$ 105,850

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

Introduction

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2016.

Louisiana Revised Statute 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 powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, state revenue sharing, and various other state and federal grants.

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

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement 14, the reporting entity for West Carroll Parish consist of the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

Introduction (Continued)

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

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

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the West Carroll Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

Introduction (Continued)

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and, where applicable, proprietary and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and, where applicable, major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund financial statements, where applicable. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Ad valorem taxes, state revenue sharing, and federal and state grants are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the police jury.

The police jury reports the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The Solid Waste Fund accounts for the expenditures of a three-fourths per cent sales tax which is dedicated to construction, maintenance, and operation of facilities for the collection and disposal of solid waste. The tax is for a ten year period and expires on August 1, 2015.

The Criminal Court Fund for the Fifth Judicial District was established under Section 571.111 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

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

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

When both restricted and unrestricted resources are available for use, it is the police jury's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Balance Type Definitions

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, West Carroll Parish Police Jury classifies governmental fund balances as follows:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
Restricted	Includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Fund balance may be committed by the West Carroll Parish Police Jury.
Assigned	Includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the West Carroll Parish Police Jury.
Unassigned	Includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

Deposits and Investments

The police jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the police jury's investment policy allow the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Investments for the police jury are reported at fair value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables (Continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15th. Ad valorem taxes become delinquent if not paid by December 31st. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	5.67	Indefinite
Parishwide Road	8.00	10.13	2014
Health Unit	1.98	1.00	2020
Drainage	1.35	1.40	2013

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 14 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2012 assessed valuation:

	<u>2012 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Trunkline Gas Company	\$21,036,330	29.71%
Entergy Louisiana Holdings, Inc.	2,041,850	2.88%
Southern Natural Gas Company	1,774,850	2.51%
Memphis Light, Gas & Water Division	1,065,900	1.51%
ANR Pipeline, Company	1,111,040	1.57%
Northeast Louisiana Power Coop	1,041,540	1.47%
Wal-Mart Real Estate Business Trust	952,800	1.35%
Centennial Pipeline, LLC	903,580	1.28%
BellSouth Telecommunications, Inc.	862,350	1.22%
Ruffin Building Systems, Inc.	822,890	1.16%
Total	<u>\$31,613,130</u>	<u>44.66%</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are, reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Approximately 92% of the police jury's non-infrastructure assets are based on actual costs while the remaining 8% are based on the actual historical costs of like items. The cost of infrastructure assets (roads and bridges) acquired prior to 2005 are based on current replacement cost adjusted to their year of acceptance into the parish road system using the U.S. Department of Labor's producer price index. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend their useful lives are not capitalized.

All capital assets, other than land and construction in progress, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Infrastructure - roads and bridges	20 - 40 Years
Buildings and improvements	10 - 40 Years
Furniture and fixtures	5 - 10 Years
Vehicles	5 - 10 Years
Heavy equipment	5 - 10 Years
Other equipment	5 - 10 Years

Annual and Sick Leave

Employees of the West Carroll Parish Police Jury receive from one to twenty days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year earned or, with written approval, in the following year. Employees are paid for unused time at the end of each benefit year. Upon separation, employees are paid for any accrued vacation leave at the employee's current rate of pay. Additionally, police jury employees earn up to ten days of sick leave per year, depending on length of service. Sick leave can be accumulated without limitation. Upon retirement, a maximum of sixty days of sick leave may be paid to the employee at his or her average rate of pay for the last five years of service. The same sixty days may be carried into the retirement system at the employee's expense.

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

At December 31, 2012, employees of the police jury had accumulated and vested \$96,332 of employee leave benefits, computed in accordance with GASB Codification C60.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Annual and Sick Leave Continued

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

Sales Taxes

On March 8, 1988, the voters of West Carroll Parish passed a one per cent sales tax. One half of the sales tax is dedicated to operating expenditures of the General Fund while the remaining one-half is dedicated to the maintenance of roads, bridges, and drainage. The sales tax was for a five year period and expired on May 1, 1993. The tax was last renewed on October 5, 2002, for a ten year period beginning May 1, 2003.

On January 20, 1990, voters of West Carroll Parish approved a three-fourths percent sales tax, which became effective on August 1, 1990. The sales tax expired on August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten year period beginning July 1, 1995. On November 2, 2004, the sales tax was renewed for a ten year period beginning July 1, 2005. The tax is dedicated for the purpose of constructing, acquiring, maintaining, and operating facilities for collecting and disposing of solid waste for West Carroll Parish.

During 2012, the voters renewed a one-fourth percent sales tax, effective July 1, 2012. The sales tax is dedicated for the purpose of providing a solid waste recycling program for the parish. The sales tax is for a ten year period and expires on June 30, 2021.

On September 21, 1996, voters of West Carroll Parish approved a one-half per cent sales tax. The sales tax is dedicated for the purpose of providing fire protection in the eight fire protection districts in the parish through the acquisition, construction, improvement, operation and maintenance of equipment, property, and facilities to be used in providing such fire protection. The sales tax was last renewed on April 1, 2006, for a ten year period beginning January 1, 2007.

On September 21, 1996, the voters of West Carroll Parish approved a one-half per cent sales tax to provide ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs. The sales tax was last renewed on April 1, 2006, for a ten year period beginning January 1, 2007.

Effective January 1, 1987, the jury entered into an agreement with the West Carroll Parish School Board whereby the school board provides collection services for a fee of two per cent of total collections plus two-thirds of the costs of supplies and postage.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 2 - CASH AND EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. 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 police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

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 principal offices in Louisiana. At December 31, 2012, the police jury has cash and cash equivalents (book balances) totaling \$5,294,247 as follows:

Demand deposits	\$ 432,957
Time deposits	4,861,240
Petty cash	<u>50</u>
Total	<u>\$5,294,247</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2012, \$4,627,964 of the police jury's bank balances of \$5,360,705 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 732,741</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>4,627,964</u>
Total balances exposed to custodial credit risk	<u>4,627,964</u>
Total bank balances	<u>\$5,360,705</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 3 - RECEIVABLES

The receivables of \$1,328,191 at December 31, 2012, are as follows:

	Taxes		Due From Other Governments		Fees, Charges, and Commissions	Fines and Forfeitures	Accounts and Other	Total
	Ad Valorem	Sales	Federal	State				
General	\$ 268,150	\$ 50,020	\$ 4,500	\$ -	\$ 632	\$ -	\$ 5,368	\$ 328,670
Parishwide Road Tax	479,076	50,020	-	16,966	-	-	22,244	568,306
Solid Waste	-	100,040	-	-	30,239	-	-	130,279
Criminal Court	-	-	-	-	-	5,634	-	5,634
Miscellaneous Emergency	-	-	-	75,888	-	-	4,500	80,388
Other governmental	113,502	-	9,906	40,348	21,349	-	-	185,105
Total governmental funds	860,728	200,080	14,406	133,202	52,220	5,634	32,112	1,298,382
Fiduciary funds	-	100,040	-	-	-	-	-	100,040
	\$ 860,728	\$ 300,120	\$ 14,406	\$ 133,202	\$ 52,220	\$ 5,634	\$ 32,112	\$ 1,398,422

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 4 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2012:

	Beginning Balance	Adjustments	Additions	Deletions	Ending Balance
Capital assets not being depreciated:					
Land	\$ 924,489	\$ -	\$ -	\$ -	\$ 924,489
Assets under capital lease	89,589	-	-	-	89,589
Construction in progress	280,200	-	223,384	(297,363)	206,221
Total capital assets not being depreciated	1,294,278	-	223,384	(297,363)	1,220,299
Capital assets being depreciated:					
Infrastructure:					
Roads	36,056,718	-	258,010	-	36,314,728
Bridges	1,644,448	-	-	-	1,644,448
Buildings and improvements	5,633,842	-	297,363	-	5,931,205
Improvements other than buildings	2,852,261	-	-	-	2,852,261
Office furniture and equipment	98,045	-	-	(6,644)	91,401
Heavy equipment	2,161,102	-	50,000	(55,000)	2,156,102
Other equipment	894,960	-	12,870	-	907,830
Vehicles	1,966,111	-	122,182	-	2,088,293
Total capital assets being depreciated	51,307,487	-	740,425	(61,644)	51,986,268
Less accumulated depreciation for:					
Infrastructure:					
Roads	(29,478,220)	-	(390,439)	-	(29,868,659)
Bridges	(868,596)	-	(9,067)	-	(877,663)
Buildings and improvements	(2,839,320)	1,665	(127,586)	-	(2,965,240)
Improvements other than buildings	(730,756)	-	(71,306)	-	(802,062)
Office furniture and equipment	(89,163)	-	(2,378)	6,644	(84,897)
Heavy equipment	(1,593,998)	-	(95,075)	19,708	(1,669,365)
Other equipment	(608,388)	-	(34,928)	-	(643,316)
Vehicles	(1,730,721)	-	(99,319)	-	(1,830,040)
Total accumulated depreciation	(37,939,162)	1,665	(830,098)	26,352	(38,741,243)
Total capital assets being depreciated, net	13,368,325	1,665	(89,673)	(35,292)	13,245,025
Total capital assets, net	\$ 14,662,603	\$ 1,665	\$ 133,711	\$ (332,655)	\$ 14,465,324

Depreciation expense for the year was charged to the following governmental functions:

General government	\$ 27,252
Public safety	70,021
Public works	567,613
Health and welfare	72,525
Culture and recreation	5,358
Economic development and assistance	87,329
	<u>\$ 830,098</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The West Carroll Parish Hospital is leased to West Carroll Hospital, Incorporated, a nonprofit corporation, under an operating agreement dated June 20, 1996. The lease expires on February 28, 2022. The lessee pays \$3,500 per month to the police jury, and is subject to certain other provisions of the lease agreement.

NOTE 5 - FUND EQUITY

As of December 31, 2012, \$46,678 of fund balance in the General Fund was assigned to the parish's driver's license office. The remaining fund balance of the General Fund balance is unassigned. Fund balances of all special revenue funds are restricted as they are funded by ad valorem taxes, sales taxes, or grants.

The Criminal Court and Section 8 Special Revenue Funds closed 2012 with fund deficits of \$42,595 and \$1,664, respectively. The Criminal Court Fund was closed in 2013 per Louisiana Law that allows the applicable judicial district to manage it. If necessary, the police jury will transfer funds from the General Fund to eliminate the deficit in the Section 8 Fund.

NOTE 6 - PENSION PLAN

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

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

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 6 - PENSION PLAN (Continued)

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the West Carroll Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 15.75 per cent of annual covered payroll. Contributions to the system also include one-fourth or one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Carroll Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Carroll Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2012, 2011, and 2010, were \$179,275, \$177,602, and \$167,364, respectively, equal to the required contributions for each year.

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

At December 31, 2012, the Criminal Court owed the General Fund \$63,232 for accumulated amounts required by statute to be transferred.

The following schedule presents interfund transfers for the year ended December 31, 2012:

		Transfers Out		
		General	Solid Waste	Total
Transfers In	Parishwide Road Tax	\$ -	\$ 213,591	\$ 213,591
	Section 8	1,400	-	1,400
	Other Governmental Funds	7,323	-	7,323
	Total	<u>\$ 8,723</u>	<u>\$ 213,591</u>	<u>\$ 222,314</u>

The Solid Waste Fund transferred tipping fees to the Parishwide Road Tax Fund. The General Fund transferred supplemental support to the Section 8 Fund.

NOTE 8 - BANK LOANS PAYABLE

During the year ended December 31, 2009, the police jury secured two zero interest bank loans to finance the purchase of a building for additional office space for the police jury and a fuel system for the airport. The amount of the first loan was \$112,000. The principal is due in semi-annual installments of \$3,333 through 2021. The amount of the second loan was \$100,000. The principal is due in semi-annual installments of \$3,733 through 2021. Loan payments are made from the General Fund and the West Kelly Airport Authority Fund.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 8 - BANK LOANS PAYABLE (Continued)

The follow is a summary of future payments of bank loans and leases:

2013	\$ 14,133
2014	14,133
2015	14,133
2016	14,133
2017	14,133
2018-2021	<u>56,539</u>
Totals	<u>\$ 127,204</u>

NOTE 9 - LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. During 2012, the police jury was obligated under one lease-purchase agreement dated August 23, 2007 for communications equipment. The payments were due in sixty monthly installments of \$1,736 through August, 2012. The lease bore interest at 6.10 percent per annum. Payments were made from the Communications District Special Revenue Fund.

NOTE 10 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2012:

	Capital Lease	Compensated Absences	Bank Loans	Landfill Closure/Post Closure Care	Total
Balance at beginning of year	\$ 13,578	\$ 109,752	\$ 148,170	\$ 1,593,246	\$ 1,864,746
Additions	-	42,087	-	154,231	196,318
Deductions	(13,578)	(51,238)	(20,966)	-	(85,782)
Adjustments	-	(4,269)	-	-	(4,269)
Balance at end of year	<u>\$ -</u>	<u>\$ 96,332</u>	<u>\$ 127,204</u>	<u>\$ 1,747,477</u>	<u>\$ 1,971,013</u>

As discussed in note 1, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for annual leave resulting from the differences between beginning and ending rates of pay and to reflect the maximum accumulation of ninety days.

NOTE 11 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public official's liability; and worker's compensation and employer's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 12 - LITIGATION AND CLAIMS

At December 31, 2012, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss would be limited to the insurance deductible amount. No provision for the potential liability has been made in the accompanying financial statements.

NOTE 13 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the police jury to place a final cover on its Landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the police jury reports a portion of those closure and post closure care costs in long-term debt on the Statement of Net Position, based on cumulative landfill capacity used as of December 31st of each year.

The \$1,747,477 reported as landfill closure and post closure care liability at December 31, 2012, represents 59.24 percent of the estimated capacity of the landfill. Of that amount, \$154,231 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and post closure care of \$2,949,800 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2012. The police jury expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Actual closure costs will be incurred on an ongoing basis. Final cover will be completed for cells as they reach total capacity. Therefore closure costs will be incurred as cells are filled and final closure costs will involve no more than five acres, which is the largest currently planned cell size.

To provide assurances that it will be financially able to pay all post closure care costs (financial assurance plan), the police jury, on April 3, 1998, entered into a Solid Waste Facility Trust Agreement. Under the terms of the agreement, the police jury transfers at least a minimum calculated amount per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$810,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 2012, the trust held \$662,309, which is reflected as restricted for post closure care on the Statement of Net Position.

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 2, 2013, the date on which the financial statements were available to be issued.

Required Supplemental Information (Part II)

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November 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. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

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

The police jury exercises budgetary control at the function level. 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, 2012, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 280,000	\$ 303,469	\$ 321,544	\$ 18,075
Sales and use	525,000	555,000	594,944	39,944
Licenses and permits	51,200	51,200	51,290	90
Intergovernmental funds:				
Federal funds	157,500	180,235	110,347	(69,888)
State funds:				
Severance taxes	6,100	4,109	43	(4,066)
Fire insurance rebate	44,000	44,203	44,203	-
Other state funds	-	99,196	147,968	48,772
Fees, charges, and commissions for services	20,300	19,851	21,703	1,852
Use of money and property	9,213	16,420	16,151	(269)
Other revenues	44,850	53,540	55,883	2,343
Total revenues	<u>1,138,163</u>	<u>1,327,223</u>	<u>1,364,076</u>	<u>36,853</u>
Expenditures:				
Current:				
General government:				
Legislative	61,500	66,981	65,047	(1,934)
Judicial	65,344	64,290	59,274	(5,016)
Elections	41,552	32,098	27,513	(4,585)
Finance and administrative	209,700	219,815	233,415	13,600
Other general government	251,500	327,689	399,616	71,927
Public safety	343,030	334,233	329,900	(4,333)
Health and welfare	59,544	61,959	54,292	(7,667)
Economic development and assistance	27,800	32,800	32,715	(85)
Transportation	11,900	9,375	9,136	(239)
Debt service	7,466	7,466	7,466	-
Capital outlay	10,000	123,695	28,133	(95,562)
Total expenditures	<u>1,089,336</u>	<u>1,280,401</u>	<u>1,246,507</u>	<u>(33,894)</u>
Excess (deficiency) of revenues over expenditures	<u>48,827</u>	<u>46,822</u>	<u>117,569</u>	<u>70,747</u>
Other sources (uses):				
Operating transfers out	(8,900)	(9,343)	(8,723)	620
Total other sources (uses)	<u>(8,900)</u>	<u>(9,343)</u>	<u>(8,723)</u>	<u>620</u>
Net change in fund balances	39,927	37,479	108,846	71,367
Fund balances at beginning of year	1,155,371	1,155,371	1,155,371	293,102
Fund balances at end of year	<u>\$ 1,195,298</u>	<u>\$ 1,192,850</u>	<u>\$ 1,264,217</u>	<u>\$ 364,469</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL	WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 500,000	\$ 543,067	\$ 575,111	\$ 32,044
Sales and use	525,000	555,000	594,944	39,944
Parish transportation	170,000	170,000	197,928	27,928
Use of money and property	500	13,794	13,794	-
Other revenues	125,150	100,150	100,846	696
Total revenues	<u>1,320,650</u>	<u>1,382,011</u>	<u>1,482,623</u>	<u>100,612</u>
Expenditures:				
Current:				
Public works	1,836,250	1,534,217	1,389,001	(145,216)
Capital outlay	15,000	1,900	1,900	-
Total expenditures	<u>1,851,250</u>	<u>1,536,117</u>	<u>1,390,901</u>	<u>(145,216)</u>
Excess (deficiency) of revenues over expenditures	<u>(530,600)</u>	<u>(154,106)</u>	<u>91,722</u>	<u>245,828</u>
Other sources (uses):				
Operating transfers in	375,000	205,000	213,591	8,591
Total other sources (uses)	<u>375,000</u>	<u>205,000</u>	<u>213,591</u>	<u>8,591</u>
Net change in fund balances	(155,600)	50,894	305,313	254,419
Fund balances at beginning of year	534,262	767,469	1,172,810	405,341
Fund balances at end of year	<u>\$ 378,662</u>	<u>\$ 818,363</u>	<u>\$ 1,478,123</u>	<u>\$ 659,760</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Taxes:				
Sales and use	\$ 1,050,000	\$ 1,110,000	\$ 1,189,888	\$ 79,888
Fees, charges, and commissions for services	457,000	328,566	346,198	17,632
Use of money and property	5,219	6,624	22,271	15,647
Other revenues	13,000	2,500	227	(2,273)
Total revenues	<u>1,525,219</u>	<u>1,447,690</u>	<u>1,558,584</u>	<u>110,894</u>
Expenditures:				
Current:				
Public works	1,649,715	1,430,403	1,268,283	(162,120)
Capital outlay	125,000	122,182	122,182	-
Total expenditures	<u>1,774,715</u>	<u>1,552,585</u>	<u>1,390,465</u>	<u>(162,120)</u>
Excess (deficiency) of revenues over expenditures	<u>(249,496)</u>	<u>(104,895)</u>	<u>168,119</u>	<u>273,014</u>
Other sources (uses):				
Proceeds from the sale of assets	2,015	-	-	-
Operating transfers out	(385,000)	(205,000)	(213,591)	(8,591)
Total other sources (uses)	<u>(382,985)</u>	<u>(205,000)</u>	<u>(213,591)</u>	<u>(8,591)</u>
Net change in fund balances	(632,481)	(309,895)	(45,472)	264,423
Fund balances at beginning of year	<u>1,298,225</u>	<u>1,516,500</u>	<u>2,165,252</u>	<u>648,752</u>
Fund balances at end of year	<u>\$ 665,744</u>	<u>\$ 1,206,605</u>	<u>\$ 2,119,780</u>	<u>\$ 913,175</u>

Other Supplemental Schedules

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES –
NONMAJOR FUNDS – COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

DRAINAGE MAINTENANCE FUND

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

COMMUNICATIONS DISTRICT FUND

The Communications District Fund was established for the purpose of establishing, maintaining, and operating the 911 emergency telephone systems for West Carroll Parish. Financing is provided by a five per cent service charge on local telephone service within the parish. The Fund also receives an eighty-five cent fee per subscriber per month for wireless services provided within the parish.

EMERGENCY PREPAREDNESS FUND

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

KELLY AIRPORT AUTHORITY FUND

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

HEALTH UNIT MAINTENANCE FUND

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

WITNESS FEE FUND

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

SUBSTANCE ABUSE FUND

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

WEST CARROLL INDUSTRIAL DEVELOPMENT FUND

The Industrial Development Fund accounts for the maintenance of the parish-owned industrial district. Financing is provided by the sale of land within the industrial district.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2012

	DRAINAGE MAINTENANCE	COMMUNI- CATIONS DISTRICT	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
ASSETS									
Cash and cash equivalents	\$ 483,918	\$ 316,286	\$ 100,053	\$ 13,944	\$ 499,664	\$ 4,999	\$ 12,009	\$ 115,264	\$ 1,546,138
Receivables	106,557	20,704	9,906	-	47,293	215	430	-	185,105
TOTAL ASSETS	<u>\$ 590,475</u>	<u>\$ 336,990</u>	<u>\$ 109,959</u>	<u>\$ 13,944</u>	<u>\$ 546,957</u>	<u>\$ 5,214</u>	<u>\$ 12,439</u>	<u>\$ 115,264</u>	<u>\$ 1,731,243</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Cash overdraft	\$ -	\$ -	\$ 6,693	\$ -	\$ -	\$ -	\$ 180	\$ -	\$ 6,873
Accounts payable	4,337	2,913	7,310	-	3,000	100	-	-	17,660
Deferred revenues	11,993	-	-	-	12,111	-	-	-	24,104
Total Liabilities	<u>16,330</u>	<u>2,913</u>	<u>14,003</u>	<u>-</u>	<u>15,111</u>	<u>100</u>	<u>180</u>	<u>-</u>	<u>48,637</u>
Fund balances:									
Restricted	<u>574,145</u>	<u>334,077</u>	<u>95,957</u>	<u>13,943</u>	<u>531,846</u>	<u>5,114</u>	<u>12,259</u>	<u>115,265</u>	<u>1,682,606</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 590,475</u>	<u>\$ 336,990</u>	<u>\$ 109,960</u>	<u>\$ 13,943</u>	<u>\$ 546,957</u>	<u>\$ 5,214</u>	<u>\$ 12,439</u>	<u>\$ 115,265</u>	<u>\$ 1,731,243</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2012

	DRAINAGE MAINTENANCE	COMMUNI- CATIONS DISTRICT	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 80,506	\$ -	\$ -	\$ -	\$ 60,631	\$ -	\$ -	\$ -	\$ 141,137
Intergovernmental:									
Federal funds	-	-	73,887	-	-	-	-	-	73,887
State fund:									
State revenue sharing	60,522	-	-	-	-	-	-	-	60,522
Other state funds	-	-	-	1,570	-	-	-	-	1,570
Fees, charges, and commissions for services	-	123,748	-	384	-	-	1,305	-	125,437
Fines and forfeitures	-	-	-	-	-	3,740	3,720	-	7,460
Use of money and property	2,633	212	58	14,622	3,164	-	10	82	20,781
Other revenues	-	6,050	-	-	-	-	-	-	6,050
Total revenues	143,661	130,010	73,945	16,576	63,795	3,740	5,035	82	436,844
Expenditures:									
Current:									
Public safety	-	95,184	98,353	-	-	1,612	-	-	195,149
Public works	137,314	-	-	-	-	-	-	-	137,314
Health and welfare	-	-	-	-	24,509	-	5,989	-	30,498
Transportation	-	-	-	7,736	-	-	-	-	7,736
Debt service	-	13,890	-	13,500	-	-	-	-	27,390
Capital outlay	50,000	-	-	-	-	-	-	-	50,000
Total expenditures	187,314	109,074	98,353	21,236	24,509	1,612	5,989	-	448,087

Excess (deficiency) of revenues over expenditures	<u>(43,653)</u>	<u>20,936</u>	<u>(24,408)</u>	<u>(4,660)</u>	<u>39,286</u>	<u>2,128</u>	<u>(954)</u>	<u>82</u>	<u>(11,243)</u>
Other sources (uses):									
Operating transfers in	<u>-</u>	<u>1,080</u>	<u>-</u>	<u>6,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,323</u>
Net changes in fund balances	(43,653)	22,016	(24,408)	1,583	39,286	2,128	(954)	82	(3,920)
Fund balances at beginning of year	<u>617,798</u>	<u>312,061</u>	<u>120,365</u>	<u>12,360</u>	<u>492,560</u>	<u>2,986</u>	<u>13,213</u>	<u>115,183</u>	<u>1,686,526</u>
Fund balances at end of year	<u>\$ 574,145</u>	<u>\$ 334,077</u>	<u>\$ 95,957</u>	<u>\$ 13,943</u>	<u>\$ 531,846</u>	<u>\$ 5,114</u>	<u>\$ 12,259</u>	<u>\$ 115,265</u>	<u>\$ 1,682,606</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION PAID POLICE JURORS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2012**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. The president receives \$800 per month and the other jurors receive \$600 per month.

Eugene R. Crosby	\$ 7,200
Bill Ellerbe	7,200
Jack Madden, President	9,600
Eddie C. Russell	7,200
Johnny Simms	<u>7,200</u>
Total	<u>\$38,400</u>

Other Reports



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Members of the
West Carroll Parish Police Jury
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise West Carroll Parish Police Jury's basic financial statements, and have issued our report thereon dated July 2, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Carroll Parish Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Carroll Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of West Carroll Parish Police Jury's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Carroll Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance, etc.
December 31, 2012

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Jonesboro, Louisiana
July 2, 2013

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2012**

A. SUMMARY OF AUDIT RESULTS

1. The Police Jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and each major fund of West Carroll Parish Police Jury. Due to the omission of the financial statements of component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units and the aggregate remaining fund information. The component units issue separate financial statements.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the West Carroll Parish Police Jury are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2012**

No findings were reported in the auditor's reports in the prior year.