

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2008
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7/15/09

MARY JO FINLEY, CPA, INC.
A PROFESSIONAL CORPORATION

**West Carroll Parish Police Jury
Oak Grove, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2008
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 Oak Grove, Louisiana
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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, 2008
(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, 2008. 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 assets presents information on all of the West Carroll Parish Police Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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.

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, Drainage Maintenance, 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 non-major 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 assets may serve over time as a useful indicator of a government's financial position. At the close of the fiscal year, assets of the West Carroll Parish Police Jury exceeded liabilities by \$20,150,282. Of those net assets, \$15,039,428 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 net assets are made up of bank balances and receivables.

Statement of Net Assets		
Assets	2008	2007
Cash and cash equivalents	\$5,566,920	\$5,453,377
Deposits held in trust	451,763	378,310
Receivables	1,343,248	1,259,792
Prepays	1,441	1,441
Capital assets (net)	15,120,975	14,428,363
Total Assets	<u>\$22,484,347</u>	<u>\$21,521,283</u>
Liabilities		
Accounts payable	\$273,020	\$176,034
Compensated absences payable	85,601	100,124
Landfill closure/post closure payable	1,562,295	1,422,290
Long-term liabilities:		

Due within one year	\$30,391	\$46,670
Due in more than one year	234,890	265,281
Deferred revenues:		
Protest taxes	108,454	98,867
Grant	39,414	53,390
Total Liabilities	<u>\$2,334,065</u>	<u>\$2,162,656</u>
Net Assets		
Invested in capital assets, net of related debt	\$15,039,428	\$14,314,279
Reserved for post closure	451,763	378,310
Unrestricted	<u>4,659,091</u>	<u>4,666,038</u>
Total Net Assets	<u>\$20,150,282</u>	<u>\$19,358,627</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. Unreserved 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, 2008, combined governmental fund balances of \$6,942,484 showed an increase of \$177,855 over December 31, 2007. The General Fund's balance of \$1,278,850 showed an increase of \$131,186 over the 2007 balance of \$1,147,664.

Budgetary Highlights

Differences in the General Fund between the original budgeted revenues and the final budgeted numbers were mainly due to an increase in anticipated ad valorem tax, sales tax, and federal grants. Anticipated expenditures were higher in areas such as public safety and capital outlay.

Differences in the Parish Wide Road Tax Fund between the original budgeted revenues and the final budgeted numbers were mainly due to an increase in ad valorem tax, sales tax, other state funds, and other revenues. Anticipated expenditures were higher in public works and capital outlay.

Differences in the Solid Waste Fund between the original budgeted revenues and the final budgeted numbers were mainly due to an increase in anticipated sales tax and fees, charges and commissions. Anticipated expenditures were less in public works and an increase debt service.

Differences in the Drainage Maintenance Fund between the original budgeted revenues and the final budgeted amounts were due to an increase in state revenue sharing and other revenues. Anticipated expenditures were less in public works and increased in capital outlay.

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, 2008, amounts to \$15,039,428 (net accumulated depreciation and associated debt). This investment includes land, buildings and improvements, infrastructure roads and bridges, and

furniture and equipment. The increase in capital assets for the year was \$1,553,659. Reductions in capital assets for the year ended December 31, 2008 were \$41,459.

Long-Term Debt. At the end of the year, West Carroll Parish Police Jury had total long-term debt of \$1,913,177, which consisted of Capital Leases, Compensated Absences, and Landfill Closure/Post Closure Care. During 2008, approximately \$46,670 was paid on this debt.

Economic Factors and Next Year's Budgets

The police jury's financial plan for this upcoming year is underway. The General Fund plans to make transfers to alleviate deficit balances in the Criminal Court fund.

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.

May 11, 2009

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

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Independent Auditor's Report

West Carroll Parish Police Jury
Oak Grove, Louisiana

I 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, 2008, which collectively comprise the basic financial statements of the parish's primary government as listed in the table of contents. These financial statements are the responsibility of West Carroll Parish Police Jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The financial statements referred to above include only the primary government of West Carroll Parish which consist of all funds, organizations, institutions, agencies, departments, and offices that comprise the police jury's legal entity. The financial statements do not include financial data of the police jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the parish's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of West Carroll Parish as of December 31, 2008, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.


In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, major funds, and the aggregate remaining fund information for the primary government of West Carroll Parish Police Jury as of December 31, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report,
December 31, 2008

Management's discussion and analysis on pages 4 through 7 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise West Carroll Parish Police Jury's basic financial statements. The budgetary comparison schedules on pages 36 through 39, which is supplementary information required by the Governmental Accounting Standards Board and the other supplementary information schedules on pages 43 through 44 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Those schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are presented fairly in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated May 11, 2009, on my consideration of the West Carroll Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
May 11, 2009

Basic Financial Statements

Statement A

West Carroll Parish Police Jury
Oak Grove, Louisiana
Governmental Activities
Statement of Net Assets
December 31, 2008

Assets	
Cash and cash equivalents	\$5,566,920
Deposits held in trust	451,763
Receivables	1,343,248
Prepays	1,441
Capital assets (net)	<u>15,120,975</u>
Total Assets	<u>\$22,484,347</u>
Liabilities	
Accounts payable	273,020
Compensated absences payable	85,601
Landfill closure/post closure payable	1,562,295
Long-term liabilities:	
Due within one year	30,391
Due in more than one year	234,890
Deferred revenues:	
Protest taxes	108,454
Federal grant	<u>39,414</u>
Total Liabilities	<u>\$2,334,065</u>
Net Assets	
Invested in capital assets, net of related debt	\$15,039,428
Reserved for post closure	451,763
Unrestricted	<u>4,659,091</u>
Total Net Assets	<u>\$20,150,282</u>

See accompanying notes to basic financial statements.

Statement B

West Carroll Parish Police Jury
Oak Grove, Louisiana
Statement of Activities
For the Year Ended December 31, 2008

Functions:	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Assets	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
Governmental Activities:					
General government	\$697,034	\$113,516		\$137,200	(\$446,318)
Public safety	404,701	100,974	\$57,867		(245,860)
Public works	4,015,702	463,108	464,838	142,435	(2,945,321)
Health and welfare	404,029	3,571	241,973		(158,485)
Culture and recreation	5,477				(5,477)
Economic development and assistance	64,648				(64,648)
Transportation	51,873			1,007,287	955,414
Total governmental activities	<u>\$5,643,464</u>	<u>\$681,169</u>	<u>\$764,678</u>	<u>\$1,286,922</u>	<u>(2,910,695)</u>
General revenues:					
Taxes:					
Ad valorem taxes					938,338
Sales taxes					2,251,028
State revenue sharing					65,391
Fire insurance rebate					44,565
Severance taxes					6,487
Grants and contributions not restricted to specific programs					21,033
Licenses and permits					44,780
Unrestricted investment earnings					260,876
Gain on sale of assets					408
Other					69,444
Total general revenues					<u>3,702,350</u>
Change in net assets					791,655
Net assets at beginning of year					<u>19,358,627</u>
Net assets at end of year					<u>\$20,150,282</u>

See accompanying notes to basic financial statements.

Statement C

West Carroll Parish Police Jury
Oak Grove, Louisiana
Governmental Funds
Balance Sheet
December 31, 2008

	General	Parish Wide Road Tax	Solid Waste	Drainage Maintenance	Section 8	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and equivalents	\$1,028,729	\$1,071,046	\$1,640,485	\$714,217	\$39,414	\$1,073,029	\$5,566,920
Deposits held in trust			451,763				451,763
Receivables	415,009	590,650	145,460	107,491		84,638	1,343,248
Due from other funds	36,578	3,121				321	40,020
Prepaid charges			1,441				1,441
Total Assets	<u>\$1,480,316</u>	<u>\$1,664,817</u>	<u>\$2,239,149</u>	<u>\$821,708</u>	<u>\$39,414</u>	<u>\$1,157,988</u>	<u>\$7,403,392</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$169,166	\$46,658	\$44,920	\$5,297		\$6,979	\$273,020
Due to other funds				5,188		34,832	40,020
Deferred revenues:							
Federal grant					\$39,414		39,414
Protest taxes	32,300	58,207		8,784		9,163	108,454
Total Liabilities	<u>201,466</u>	<u>104,865</u>	<u>44,920</u>	<u>19,269</u>	<u>39,414</u>	<u>50,974</u>	<u>460,908</u>
Fund balances:							
Reserved for post closure			451,763				451,763
Unreserved - undesignated	1,278,850	1,559,952	1,742,466	802,439		1,107,014	6,490,721
Total fund balances	<u>1,278,850</u>	<u>1,559,952</u>	<u>2,194,229</u>	<u>802,439</u>	<u>NONE</u>	<u>1,107,014</u>	<u>6,942,484</u>
Total Liabilities and Fund Balances	<u>\$1,480,316</u>	<u>\$1,664,817</u>	<u>\$2,239,149</u>	<u>\$821,708</u>	<u>\$39,414</u>	<u>\$1,157,988</u>	<u>\$7,403,392</u>

See accompanying notes to basic financial statements.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Reconciliation of Governmental Funds Balance Sheet to
Statement of Net Assets
December 31, 2008

Total Fund Balances at December 31, 2008- Governmental Funds (Statement C)		<u>\$6,942,484</u>
Cost of capital assets at December 31, 2008	\$50,475,691	
Less accumulated depreciation as of December 31, 2008	<u>(35,354,716)</u>	15,120,975
Elimination of interfund activities:		
Due from other funds	40,020	
Due to other funds	<u>(40,020)</u>	
Long-term liabilities at December 31, 2008:		
Compensated absences	85,601	
Leases payable	81,547	
Landfill closure/post closure payable	1,562,295	
Bank loan payable	<u>183,734</u>	<u>(1,913,177)</u>
Net Assets at December 31, 2008 (Statement A)		<u><u>\$20,150,282</u></u>

See accompanying notes to basic financial statements.

Statement D

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, 2008

	General	Parish Wide Road Tax	Solid Waste	Drainage Maintenance	Section 8	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Ad valorem	\$292,103	\$522,160		\$72,378		\$51,697	\$938,338
Sales	562,763	562,763	\$1,125,502				2,251,028
Licenses and permits	44,780						44,780
Intergovernmental revenues:							
Federal funds	979,174	40,506			\$241,973	78,900	1,340,553
State funds:							
Severance taxes	6,487						6,487
Fire insurance rebate	44,565						44,565
State revenue sharing				65,391			65,391
Parish transportation		253,424					253,424
LGAP	17,800	41,000					58,800
Other	51,733	78,309				137,200	267,242
Local funds	4,600						4,600
Fees, charges, and commissions for services	17,747		463,108			104,545	585,400
Fines and forfeitures	41,025	35,954	92,664	20,328	13	113,516	113,516
Use of money and property	46,927	109,148	32,341	11,125	161	70,892	260,876
Other						3,764	203,466
Total revenues	<u>2,109,704</u>	<u>1,643,264</u>	<u>1,713,615</u>	<u>169,222</u>	<u>242,147</u>	<u>560,514</u>	<u>6,438,466</u>
EXPENDITURES							
Current:							
General government:							
Legislative	59,074						59,074
Judicial	54,237					97,374	151,611
Elections	31,530						31,530
Finance and administrative	189,965						189,965
Other general government	251,876						251,876
Public safety	184,325					127,185	311,510

Public works	59,565	1,376,506	1,650,735	165,323	244,547	38,919	3,252,129
Health and welfare	52,641						336,107
Culture and recreation	477						477
Economic development and assistance	64,648					6,036	64,648
Transportation	5,265					25,668	11,301
Debt service	7,466		17,291				50,425
Capital outlay	1,010,049	285,574	49,683	55,000		153,353	1,553,659
Total expenditures	1,971,118	1,662,080	1,717,709	220,323	244,547	448,535	6,264,312
Excess (deficiency) of revenues over expenditures	138,586	(18,816)	(4,094)	(51,101)	(2,400)	111,979	174,154
OTHER FINANCING SOURCES (Use)							
Operating transfers in			4,000		2,400	5,000	11,400
Sale of assets				3,701			3,701
Operating transfers out	(7,400)	(4,000)					(11,400)
Total other financing sources (use)	(7,400)	(4,000)	4,000	3,701	2,400	5,000	3,701
NET CHANGE IN FUND BALANCES	131,186	(22,816)	(94)	(47,400)	NONE	116,979	177,855
FUND BALANCES - BEGINNING	1,147,664	1,582,768	2,194,323	849,839	NONE	990,035	6,764,629
FUND BALANCES - ENDING	<u>\$1,278,850</u>	<u>\$1,559,952</u>	<u>\$2,194,229</u>	<u>\$802,439</u>	<u>NONE</u>	<u>\$1,107,014</u>	<u>\$6,942,484</u>

See accompanying notes to basic 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, 2008

Net change in fund balances - total governmental funds (Statement D)	\$177,855
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 capital outlay exceeded depreciation in the current period.	695,905
In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	14,523
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, loss on disposition of assets decreased when the asset is disposed.	(3,293)
Repayment of bank loan payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	14,133
Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	32,537
The accrued liability for the landfill closure/post closure is reported in the Statement of Net Assets, but not in the governmental funds.	<u>(140,005)</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$791,655</u></u>

See accompanying notes to basic financial statements.

Statement E

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

December 31, 2008

	<u>AMBULANCE DISTRICT</u>	<u>FIRE DISTRICT</u>	<u>TOTAL</u>
ASSETS			
Accounts Receivables	<u>\$41,980</u>	<u>\$41,980</u>	<u>\$83,960</u>
TOTAL ASSETS	<u>\$41,980</u>	<u>\$41,980</u>	<u>\$83,960</u>
LIABILITIES			
Accounts payable	<u>\$41,980</u>	<u>\$41,980</u>	<u>\$83,960</u>
TOTAL LIABILITIES	<u>\$41,980</u>	<u>\$41,980</u>	<u>\$83,960</u>

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2008

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, 2012.

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 criteria includes:

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

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

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

West Carroll Parish Police Jury
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

GASB Statement 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).

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, and the Office of Emergency Preparedness, for which the police jury maintains the accounting records, are considered part of the primary government (police jury).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) 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.

B. 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.

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

West Carroll Parish Police Jury
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

collection and disposal of solid waste. The tax is for a ten year period and expires on August 1, 2015.

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The police jury has elected not to follow subsequent private-sector guidance. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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.

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.

C. 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

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

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.

D. 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 to/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.”

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 Date</u>
Parish wide taxes:			
General	4.00	5.05	Indefinite
Parishwide Road	8.00	10.10	2014
Health Unit	1.98	1.04	2010
Drainage	1.35	1.40	2013
Library	4.25	4.71	2017

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2008 assessed valuation:

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

	2008	
	<u>Assessed Valuation</u>	<u>Percent of Total</u>
Trunkline Gas Company	\$19,276,780	28.21%
Entergy Louisiana, Inc.	1,747,220	2.56%
Memphis Light, Gas & Water Division	1,679,060	2.46%
Centennial Pipeline, LLC	1,476,710	2.16%
Southern Natural Gas Company	1,321,540	1.93%
ANR Pipeline Company	1,057,880	1.55%
Regions Bank	1,014,030	1.48%
Wal-Mart Real Estate Business Trust	965,000	1.41%
Bellsouth Telecommunications, Inc	958,890	1.40%
Wal-Mart Louisiana, LLC	841,720	1.23%
	<u>\$30,338,830</u>	<u>44.39%</u>
Total		

E. Capital Assets

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:

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

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

F. 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. 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, 2008, employees of the police jury had accumulated and vested \$85,601 of employee leave benefits, computed in accordance with GASB Codification C60.

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.

G. 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. On October 3, 1992, the sales tax was renewed for a ten year period and expired on April 30, 2003. On October 5, 2002, the sales tax was renewed for a ten year period beginning May 1, 2003.

On January 20, 1990, voters of West Carroll Parish approved a three-fourths per cent 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.

On October 7, 2000, the voters of West Carroll Parish renewed a one-fourth per cent sales tax, effective July 1, 2001. 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, 2011.

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 is for a ten year period and expires in 2007. On April 1, 2006, the sales tax was renewed 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 is for a ten year period and expires in 2007. On April 1, 2006, the sales tax was renewed 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.

2. CASH AND EQUIVALENTS

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, 2008, the police jury has cash and cash equivalents (book balances) totaling \$5,566,920 as follows:

Demand deposits	\$545,358
Time deposits	5,021,512
Petty Cash	<u>50</u>
Total	<u>\$5,566,920</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2008, are secured in total as follows:

Bank Balances	<u>\$6,147,542</u>
Federal deposit insurance	\$750,000
Pledged securities (uncollateralized)	<u>5,897,643</u>
Total	<u>\$6,647,643</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, 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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

3. RECEIVABLES

The receivables of \$1,427,208 at December 31, 2008, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Taxes:				
Ad valorem	\$257,132	\$568,871		\$826,003

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds	Agency Funds	Total
Sales	\$41,980	\$125,935	\$83,960	\$251,875
Fees, charges, and commissions	310	73,190		73,500
Fines and forfeitures		11,599		11,599
Licenses and permits	60			60
Grants - federal	51,505	51,782		103,287
Grants - state	49,339	82,026		131,365
Other	14,683	14,836		29,519
Total	\$415,009	\$928,239	\$83,960	\$1,427,208

4. CHANGES IN CAPITAL ASSETS

	Balance January 1,	Additions	Deletions	Balance December 31,
Police Jury:				
Capital assets not being depreciated:				
Land	\$964,788			\$964,788
Assets under capital lease	168,128			168,128
Construction in Progress	154,264	\$1,005,638		1,159,902
Total capital assets not being depreciated	1,287,180	1,005,638	NONE	2,292,818
Capital assets being depreciated:				
Infrastructure - roads	35,431,752	215,934		35,647,686
Infrastructure - bridges	1,644,448			1,644,448
Buildings and improvements	4,577,296	150,000		4,727,296
Improvements other than buildings	1,622,886			1,622,886
Office furniture and equipment	178,047	4,315		182,362
Heavy equipment	1,952,318	161,823		2,114,141
Other equipment	502,445	2,000	(\$3,466)	500,979
Vehicles	1,767,119	13,949	(37,993)	1,743,075
Total capital assets being depreciated	47,676,311	548,021	(41,459)	48,182,873
Less accumulated depreciation for:				
Infrastructure - roads	(27,691,171)	(469,960)		(28,161,131)
Infrastructure - bridges	(717,449)	(37,807)		(755,256)
Buildings and improvements	(2,380,139)	(105,454)		(2,485,593)
Improvements other than buildings	(476,263)	(40,572)		(516,835)
Office furniture and equipment	(167,864)	(6,237)		(174,101)
Heavy equipment	(1,292,857)	(74,127)		(1,366,984)
Other equipment	(347,918)	(41,025)	173	(388,770)
Vehicles	(1,461,468)	(82,571)	37,993	(1,506,046)
Total accumulated depreciation	(34,535,129)	(857,753)	38,166	(35,354,716)
Total capital assets being depreciated (net)	13,141,182	(309,732)	(3,293)	12,828,157
Total capital assets (net)	\$14,428,362	\$695,906	(\$3,293)	\$15,120,975

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

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

	<u>Amount</u>
General government	\$19,497
Health and welfare	67,662
Public works (including depreciation on road and bridge infrastructure)	632,440
Public safety	92,582
Culture and recreation	5,000
Transportation	<u>40,572</u>
Total	<u>\$857,753</u>

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.

5. 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 (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 13.25 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Carroll Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Carroll Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2008, 2007, and 2006, were \$123,195, \$115,741, and \$111,589, respectively, equal to the required contributions for each year.

6. DUE FROM/TO OTHER FUNDS

The following presents interfund balances due from and to other funds at December 31, 2008.

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$36,578	
Special Revenue Funds:		
Criminal Court		\$34,832
Parishwide Road	3,121	
Health Unit	321	
Drainage Maintenance		<u>5,188</u>
Total	<u>\$40,020</u>	<u>\$40,020</u>

7. BANK LOANS PAYABLE

During the year ended December 31, 2008, the police jury secured two bank loans to finance the purchase of a building. The amount of the first loan was \$100,000 with 0 per cent interest. The principal is due in annual installments of \$3,333 through 2021. The amount of the second loan was \$112,000 with 0 per cent interest. The principal is due in semi-annual installments of \$3,733 through 2021. Loan payments are made from the General Fund.

8. CAPITAL AND OPERATING LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. Capital leases at December 31, 2008, are comprised of the following:

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

Solid Waste Tax special revenue fund - Lease-purchase agreement for the purchase of a 2005 Freightliner garbage truck entered into on October 8, 2004, due in 60 monthly installments of \$1,441 through October, 2009, with an interest rate of 3.98 percent per annum.

Communications District special revenue fund - Lease-purchase agreement for the purchase of communications equipment entered into on August 23, 2007, due in 60 monthly installments of \$1,736 through August, 2012, with an interest rate of 6.10 percent per annum.

The following is a summary of future minimum lease payments and bank loans payable, together with the present value of the net minimum lease payments, as of December 31, 2008:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2009	\$44,523	\$3,923	\$48,446
2010	32,350	2,618	34,968
2011	33,494	1,475	34,969
2012	27,710	313	28,023
2013	14,133		14,133
2014-2018	70,663		70,663
2019-2021	42,409		42,409
Present value of net minimum lease payments	<u>\$265,282</u>	<u>\$8,329</u>	<u>\$273,611</u>

9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2008:

	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Bank Loan</u>	<u>Landfill Closure/Post Closure Care</u>	<u>Total</u>
Long-term obligations at January 1, 2008	\$114,084	\$100,123	\$197,867	\$1,422,290	\$1,834,364
Additions:		35,309		140,005	175,314
Deductions:	(32,537)	(87,816)	(14,133)		(134,486)
Adjustment ¹		37,985			37,985
Long-term obligations at December 31, 2008	<u>\$81,547</u>	<u>\$85,601</u>	<u>\$183,734</u>	<u>\$1,562,295</u>	<u>\$1,913,177</u>

¹As discussed in note 1G, 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. Also, two employees entered the DROP program and one other employee retired.

10. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public officials 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.

11. FUND DEFICIT

At December 31, 2008, the Criminal Court Special Revenue Fund had a deficit fund balance of \$10,156. The deficit will be eliminated by reducing expenditures and making transfers from the General Fund.

12. LITIGATION AND CLAIMS

At December 31, 2008, 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.

13. CHANGES IN AGENCY FUNDS DEPOSITS DUE OTHERS

	Ambulance District	Fire District	Total
Balance, January 1, 2008	NONE	NONE	NONE
Additions	\$562,763	\$562,763	\$1,125,526
Reductions	(562,763)	(562,763)	(1,125,526)
Balance, December 31, 2008	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

14. 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 postclosure 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 postclosure care costs in

West Carroll Parish Police Jury
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Notes to the Financial Statements (Continued)

long-term debt on Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$1,562,296 reported as landfill closure and postclosure care liability at December 31, 2008, represents 47.83 percent of the estimated capacity of the landfill. Of that amount, \$140,005 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and postclosure care of \$1,562,296 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2008. 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 on-going 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 \$27,000 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, 2008, the trust held \$451,763, and is reflected as a reserve for post closure care on Statement A.

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, 2008**

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 his judgement, 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 they 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, 2008, 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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Taxes:				
Ad valorem	\$200,000	\$250,000	\$292,103	\$42,103
Sales	450,000	562,000	562,763	763
Licenses and permits	46,500	44,714	44,780	66
Intergovernmental revenues:				
Federal funds	590,000	1,025,651	979,174	(46,477)
State funds:				
Severance taxes	8,000	6,600	6,487	(113)
Fire insurance rebate	44,000	44,565	44,565	
LGAP	25,000	17,800	17,800	
Other	50,000	50,000	51,733	1,733
Local funds			4,600	4,600
Fees, charges, and commissions for services	15,000	16,000	17,747	1,747
Use of money and property	34,325	37,053	41,025	3,972
Other revenue	29,700	46,285	46,927	642
Total revenues	<u>1,492,525</u>	<u>2,100,668</u>	<u>2,109,704</u>	<u>9,036</u>
Expenditures				
Current:				
General government:				
Legislative	60,300	59,800	59,074	726
Judicial	62,223	62,723	54,237	8,486
Elections	40,452	26,502	31,530	(5,028)
Finance and administrative	269,566	263,218	189,965	73,253
Other general government	189,700	230,950	251,876	(20,926)
Public safety	106,650	182,165	184,325	(2,160)
Public works			59,565	(59,565)
Health and welfare	42,529	42,046	52,641	(10,595)
Culture and recreation	1,100	1,100	477	623
Economic development and assistance	35,560	34,010	64,648	(30,638)
Transportation			5,265	(5,265)
Debt service			7,466	(7,466)
Capital outlay	665,000	1,243,756	1,010,049	233,707
Total expenditures	<u>1,473,080</u>	<u>2,146,270</u>	<u>1,971,118</u>	<u>175,152</u>
Excess (Deficiency) of Revenues over Expenditures	<u>19,445</u>	<u>(45,602)</u>	<u>138,586</u>	<u>184,188</u>
Other Financing Use				
Operating transfer out			(7,400)	(7,400)
Total other financing use	NONE	NONE	(7,400)	(7,400)
Excess (Deficiency) of Revenues over Expenditures and Other Use	19,445	(45,602)	131,186	176,788
Fund Balance - Beginning	<u>630,143</u>	<u>931,535</u>	<u>1,147,664</u>	<u>216,129</u>
Fund Balance - Ending	<u>\$649,588</u>	<u>\$885,933</u>	<u>\$1,278,850</u>	<u>\$392,917</u>

(Continued)

West Carroll Parish Police Jury
Oak Grove, Louisiana
Budgetary Comparison Schedule
Parish Wide Road Tax and Solid Waste Funds
For the Year Ended December 31, 2008

	Parish Wide Road Tax			Solid Waste		
	Budgeted Amounts		Variance With	Budgeted Amounts		Variance With
	Original	Final	Final Budget Positive (Negative)	Original	Final	Final Budget Positive (Negative)
Revenues						
Taxes:						
Ad valorem	\$357,200	\$447,200	\$74,960	\$900,000	\$1,124,000	\$1,502
Sales	450,000	562,000	763			
Intergovernmental revenues -						
Federal funds		40,506	40,506			
State funds:						
Parish Transportation	240,000	316,000	(62,576)			
LGAP		41,000				
Other		80,000	(1,691)			
Fees, charges, and commissions for services		253,424				
Use of money and property	50,000	50,000	(14,046)	376,000	483,077	463,108
Other	60,000	111,900	(2,752)	64,545	53,075	39,589
Total revenues	<u>1,157,200</u>	<u>1,608,100</u>	<u>35,164</u>	<u>1,342,545</u>	<u>1,662,152</u>	<u>51,463</u>
Expenditures						
Current - Public works	1,250,700	1,294,432	(82,074)	1,874,356	1,750,587	99,852
Debt service					17,291	
Capital outlay		215,935	(69,639)		49,683	(49,683)
Total expenditures	<u>1,250,700</u>	<u>1,510,367</u>	<u>(151,713)</u>	<u>1,874,356</u>	<u>1,767,878</u>	<u>50,169</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(93,500)</u>	<u>97,733</u>	<u>(116,549)</u>	<u>(531,811)</u>	<u>(105,726)</u>	<u>101,632</u>
Other Financing Source (Use)						
Operating transfer in						
Operating transfer out		(4,000)	(4,000)			4,000
Total other financing use		<u>(4,000)</u>	<u>(4,000)</u>		<u>4,000</u>	<u>4,000</u>
Net Change in Fund Balance		<u>(22,816)</u>	<u>(120,549)</u>		<u>(94)</u>	<u>105,632</u>
Fund Balance - Beginning	<u>1,057,401</u>	<u>1,070,550</u>	<u>512,218</u>	<u>1,145,101</u>	<u>1,719,143</u>	<u>475,180</u>
Fund Balance - Ending	<u>\$963,901</u>	<u>\$1,168,283</u>	<u>\$391,669</u>	<u>\$613,290</u>	<u>\$1,613,417</u>	<u>\$580,812</u>

(Continued)

West Carroll Parish Police Jury
 Oak Grove, Louisiana
 Budgetary Comparison Schedule
 Drainage Maintenance and Section 8 Funds
 For the Year Ended December 31, 2008

	Drainage Maintenance				Section 8		
	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)	Budget	Actual	Variance With Final Budget Positive (Negative)
	Original	Final					
Revenues							
Taxes - Ad valorem	\$62,000	\$61,000	\$72,378	\$11,378			
Intergovernmental revenues - Federal funds					\$241,973	\$241,973	
State - State revenue sharing (net)	50,000	109,000	65,391	(43,609)			
Use of money and property	30,000	21,000	20,328	(672)	13	13	
Other		14,700	11,125	(3,575)	161	161	
Total revenues	<u>142,000</u>	<u>205,700</u>	<u>169,222</u>	<u>(36,478)</u>	<u>242,147</u>	<u>242,147</u>	
Expenditures							
Current							
Public works	207,875	183,104	165,323	17,781			
Health and welfare					244,547	244,547	
Capital outlay		55,000	55,000				
Total expenditures	<u>207,875</u>	<u>238,104</u>	<u>220,323</u>	<u>17,781</u>	<u>244,547</u>	<u>244,547</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>(65,875)</u>	<u>(32,404)</u>	<u>(51,101)</u>	<u>(18,697)</u>	<u>(2,400)</u>	<u>(2,400)</u>	
Other Financing Source							
Sale of assets			3,701	3,701			
Operating transfers in					2,400	2,400	
Total other financing source			3,701	3,701	2,400	2,400	
Net Change In Fund Balances							
Fund Balance - Beginning	(65,875)	(32,404)	(47,400)	(14,996)	NONE	NONE	
Fund Balance - Ending	<u>733,942</u>	<u>716,694</u>	<u>849,839</u>	<u>133,145</u>	<u>NONE</u>	<u>NONE</u>	
Fund Balance - Ending	<u>\$668,067</u>	<u>\$684,290</u>	<u>\$802,439</u>	<u>\$118,149</u>	<u>NONE</u>	<u>NONE</u>	

(Concluded)

Other Supplemental Schedules

WEST CARROLL PARISH POLICE JURY
Oak Grove , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2008

NON MAJOR FUNDS

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.

CRIMINAL COURT FUND

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.

MISCELLANEOUS EMERGENCY FUND

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

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 drivers education course. The funding provided is used to pay expenses for administration of the program.

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.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund was established for the purpose of establishing, maintaining, and operating the 911 emergency telephone system for West Carroll Parish. Financing is provided by a 5 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.

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.

WEST CARROLL INDUSTRIAL DEVELOPMENT FUND

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

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
NON MAJOR FUNDS

Combining Balance Sheet, December 31, 2008

	HEALTH UNIT	CRIMINAL COURT	MISC EMERGENCY	WITNESS FEE	SUBSTANCE ABUSE	EMERGENCY PREPAREDNESS	COMM DISTRICT	KELLY AIRPORT AUTHORITY	INDUST DEV	TOTAL
ASSETS										
Cash and cash equivalents	\$379,764	\$14,782	\$232,481	\$5,820	\$9,702	\$23,842	\$267,728	\$265	\$138,645	\$1,073,029
Receivables	45,510	11,519		315	228	11,276	15,790			84,638
Due from other funds	321									321
TOTAL ASSETS	\$425,595	\$26,301	\$232,481	\$6,135	\$9,930	\$35,118	\$283,518	\$265	\$138,645	\$1,157,988
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts payable	\$3,165	\$1,625				\$1,339	\$850			\$6,979
Due to other funds		34,832								34,832
Deferred revenue - protest taxes	9,163									9,163
Total liabilities	12,328	36,457				1,339	850		NONE	50,974
Fund Equity - fund balances										
- unreserved - undesignated	413,267	(10,156)	\$232,481	\$6,135	\$9,930	33,779	282,668	\$265	\$138,645	1,107,014
TOTAL LIABILITIES AND FUND EQUITY	\$425,595	\$26,301	\$232,481	\$6,135	\$9,930	\$35,118	\$283,518	\$265	\$138,645	\$1,157,988

WEST CARROLL PARISH POLICE JURY
 Oak Grove, Louisiana
 NON MAJOR FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 2008

	HEALTH UNIT	CRIMINAL COURT	MISC EMERGENCY	WITNESS FEE	SUBSTANCE ABUSE	EMERGENCY PREPAREDNESS	COMM DISTRICT	KELLY AIRPORT AUTHORITY	INDUST DEV	TOTAL
REVENUES										
Taxes - Ad valorem	\$51,697									\$51,697
Intergovernmental:										
Federal funds - grants						\$78,900			\$137,200	78,900
State funds				\$3,863	\$3,571		\$100,974			137,200
Fees, charges, and commissions for services										104,545
Fines and forfeitures		\$109,653								113,516
Use of money and property	11,014	377	\$47,605	96	257	223	7,402	\$14	3,904	70,892
Other revenues		774				53	577	2,360		3,764
Total revenues	62,711	110,804	47,605	3,959	3,828	79,176	108,953	2,374	141,104	560,514
EXPENDITURES										
Current:										
General government - Judicial		95,374		2,000						97,374
Public safety						60,551	66,634			127,185
Health and welfare	26,658				2,859				9,402	38,919
Transportation								6,036		6,036
Capital outlay	1,353		2,000				20,835	150,000		153,353
Debt service							87,469	10,869		25,668
Total expenditures	28,011	95,374	2,000	2,000	2,859	60,551	87,469	159,402		448,535
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	34,700	15,430	45,605	1,959	969	18,625	21,484	(8,495)	(18,298)	111,979
OTHER FINANCING SOURCE										
Operating transfers in								5,000		5,000
Total other financing source								5,000		5,000
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	34,700	15,430	45,605	1,959	969	18,625	21,484	(3,495)	(18,298)	116,979
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	378,567	(25,586)	186,876	4,176	8,961	15,154	261,184	3,760	156,943	990,035
FUND BALANCES (Deficit) AT END OF YEAR	\$413,267	(\$10,156)	\$232,481	\$6,135	\$9,930	\$33,779	\$282,668	\$265	\$138,645	\$1,107,014

WEST CARROLL PARISH POLICE JURY
Winnsboro , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2008

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. The president receives \$700 per month, and the other jurors receive \$600 per month.

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2008

Eddie C. Russell	\$7,200
Eugene R. Crosby (President)	8,400
Johnny Simms	6,900
Bill Ellerbe	6,900
Jack Madden	6,900
Don J. Harris	300
Richard T. Strong	300
John T. Kitchens	<u>300</u>
Total	<u>\$37,200</u>

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
United States Department of Housing and Urban Development			
Direct program:			
Section 8 Housing Choice Voucher Program	14.871	LA233VO	\$241,973
Passed through Office of the Governor, Division of Administration - Community Development Block Grant - Street Project	14.228	B-08-DC-22- 0001	23,620
			<u>265,593</u>
United States Department of Transportation			
Passed through Louisiana Department of Transportation and Development:			
Airport Improvement Program	20.106	3-22-0041-010- 2007	56,658
Airport Improvement Program	20.106	3-22-0041-011- 2008	898,896
Total United States Department of Housing and Urban Development			<u>955,554</u>
United States Department of Homeland Security			
State Homeland Security Program	97.073	N/A	57,867
Disaster Grants - Public Assistance	97.036	N/A	40,506
Total Department of Homeland Security			<u>98,373</u>
Federal Emergency Management Agency			
Emergency Management Assistance (Civil Defense) Program	83.503	N/A	21,033
Total Federal Financial Assistance			<u>\$1,340,553</u>

NOTE:

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

Other Reports

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

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

**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

West Carroll Parish Police Jury
Oak Grove, Louisiana

I have audited the basic financial statements of West Carroll Parish Police Jury as of and for the year ended December 31, 2008, and have issued my report there on dated May 11, 2009. I conducted my 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered West Carroll Parish Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Carroll Parish Police Jury's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the West Carroll Parish Police Jury's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the West Carroll Parish Police Jury's financial statements that is more than inconsequential will not be prevented or detected by the West Carroll Parish Police Jury's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the West Carroll Parish Police Jury's internal control.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Compliance
and Internal Control Over Financial Reporting, etc.
December 31, 2008

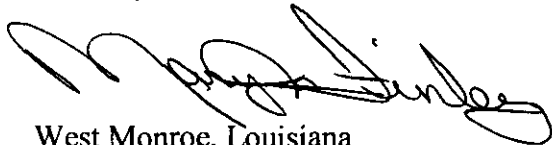
My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Carroll Parish Police Jury's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed two instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is included as findings 08-01 and 08-02 in the accompanying schedule of audit findings.

I noted another matter involving compliance that I have reported to the management of the West Carroll Parish Police Jury, in a separate letter dated May 11, 2009.

This report is intended solely for the information of the members of West Carroll Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
May 11, 2009

**Report on Compliance With Requirements
Applicable to Each Major Program and Internal Control
Over Compliance in Accordance With OMB Circular A-133**

West Carroll Parish Police Jury
Oak Grove, Louisiana

Compliance

I have audited the compliance of West Carroll Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2008. West Carroll Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of West Carroll Parish Police Jury's management. My responsibility is to express an opinion on West Carroll Parish Police Jury's compliance based on my audit.

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

In my opinion, West Carroll Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2008. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Report on Compliance With Requirements
Applicable to Each Major Program and
Internal Control Over Compliance, etc.
December 31, 2008

Internal Control Over Compliance

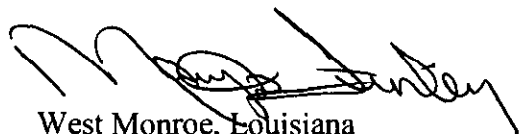
The management of West Carroll Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered West Carroll Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the West Carroll Parish Police Jury's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned function, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended for the information of the members of West Carroll Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. 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.



West Monroe, Louisiana
May 11, 2009

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Schedule of Audit Findings
For the Year Ended December 31, 2008

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the West Carroll Parish Police Jury.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. Two instances of noncompliance material to the financial statements of the West Carroll Parish Police Jury is reported in the Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Major Programs and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the West Carroll Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the West Carroll Parish Police Jury are reported.
7. The Airport Improvement Program, CFDA number 20.106 was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The West Carroll Parish Police Jury was determined to be a low-risk auditee.

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Schedule of Audit Findings (Continued)
For the Year Ended December 31, 2008

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Finding 08-01 Need to Comply with Louisiana Local Government Budget Act

Finding: The police jury did not comply with the Local Government Budget Act. LSA-R.S. 39:1305 requires that a budget be prepared for the general fund and each special revenue fund, and that the adoption instrument “shall be an appropriation ordinance, adoption resolution, or other legal instrument”. The budgets were not adopted through a resolution or other legal instrument. LSA-R.S. 39:1310-1311 requires, among other things, that the police jury amend an individual fund’s budget when actual revenues and other sources to date plus projected amounts to year-end are failing to meet budgeted amounts by five percent or more and/or when actual expenditures and other uses to date plus projected amounts to year-end are exceeding budgeted amounts by five percent or more. The Parishwide Road Tax Fund actual expenditures and other uses exceeded budgeted amounts by approximately 10%. The Criminal Court fund actual expenditures exceeded budgeted amounts by approximately 15%. The Health Unit Fund actual expenditures exceeded budgeted amounts by approximately 8%. The Witness Fee fund actual expenditures exceeded budgeted amounts by approximately 13%. Drainage Maintenance fund budgeted revenues exceeded actual amounts by approximately 16%. Communication District fund budgeted revenues exceeded actual amounts by approximately 23%. Substance Abuse fund budgeted revenues exceeded actual amounts by approximately 19%.

Recommendation: I recommend that the police jury familiarize themselves with and comply with all the requirements of the Louisiana Local Government Budget Act. Also, the police jury should adopt budgets for the general fund and each special revenue fund and amend each budget as required by the statutes.

Finding 08-02 Failure to Comply With Public Bid Law

Finding: Louisiana Revised Statute (LSA-RS) 38:2212 requires that all purchases of any materials or supplies exceeding the sum of \$20,000 to be paid out of public funds, be advertised and let by contract to the lowest responsible bidder who had bid according to the contract, plans and specifications as advertised. The police jury awarded the bid for pit sand to the lowest bidder. During the audit period, the police jury purchased pit sand from the higher bidder.

Recommendation: In the future, the police jury should make purchases from the lowest bidder as prescribed by state law.

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Schedule of Audit Findings(Continued)
For the Year Ended December 31, 2008

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

None

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2008

07-1 Finding: The police jury did not comply with the Local Government Budget Act.

Recommendation: Budget comparisons should be monitored monthly to assure compliance with the Local Government Budget Act.

Status: The finding has not been corrected and is included in the current year Schedule of Audit Findings as Finding 08-01.

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

None

Member American
Institute of Certified
Public Accountants

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

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Member Society of
Louisiana Certified
Public Accountants

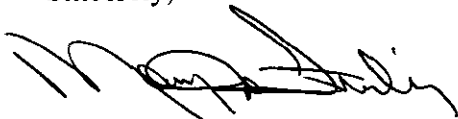
May 11, 2009

West Carroll Parish Police Jury
Oak Grove, Louisiana

In planning and performing my audit of the financial statements of the West Carroll Parish Police Jury for the year ended December 31, 2008, I considered the Police Jury's internal control in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. However, during my audit I became aware of certain matters that are opportunities for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding this matter. I reported on the Parish's compliance and internal control over financial reporting in my report dated May 11, 2009. This letter does not affect my report dated May 11, 2009, on the financial statements of West Carroll Parish Police Jury.

I will review the status of these comments during my next audit engagement. I have already discussed these comments and suggestions with various administration representatives, and I will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,



Mary Jo Finley, CPA

West Carroll Parish Police Jury
Management Letter
May 11, 2009

**ML-08-01 Need to Comply with Article VII, Section 14
 of the Louisiana Constitution**

During course of the audit we examined various roads which are included in the parish's road infrastructure inventory. Several of the roads traversed one piece of property and appear to serve only the interest of the property owner.

Article VII, Section 14(A) of the Louisiana Constitution provides, in part, that "Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

The Louisiana Attorney General has issued several opinions which acknowledged that it would be unlawful to expend public funds for a private purpose or one which is predominantly in the private rather than the public interest. I have included three of those opinions for your review.

In my opinion, maintenance of such roads as those described above does not serve a public purpose as contemplated by the opinions of the Attorney General.

I recommend that the police jury examine the roads in the parish road system and determine if there are any roads in the system the maintenance of which would not serve a public purpose. Where the public purpose is questionable, the police jury should document its reasons for considering such maintenance a public purpose.

La. Atty. Gen. Op. No. 78-188

*22311 La. Atty. Gen. Op. No. 78-188
Office of the Attorney General
State of Louisiana

Opinion No. 78-188
April 4, 1978

50--Highways--Roads

Police juries have full authority with respect to the making and repair of roads, bridges, streets and highways, but such work may be done only when in the best interests of the parish and the parish road system. Public funds may not be expended for a purely private purpose or one predominantly in the private rather than the public interest.

Mr. Roger J. Bourg
Secretary-Treasurer
Assumption Parish Police Jury
Box 518
Napoleonville, Louisiana

Dear Mr. Bourg:

Attorney General Guste has referred your letter of February 16, 1978, to this section for handling.

You advise that the Assumption Parish Police Jury has agreed to provide maintenance and repair of all partial streets leading to more than one family dwelling; further, that some of these streets have already been improved by the parish and are included in the parish road system.

You further advise that some of the streets which are not presently in the parish road system are simply dirt roads, unclaimed by anyone, which join the main road with a settlement of two or more houses.

You ask whether or not it would be legal for the Policy Jury to take these streets into the parish road system in order to further the best interests of the parish road system and to facilitate garbage collection services throughout the parish.

It is clear that the Parish Police Juries have full power and authority with respect to the making and repairing of roads and highways within the parish and to designate those which are to be included within the parish road system. See L.R.S. 33:1236(2); L.R.S.

48:471; L.R.S. 48:485; L.R.S. 33:106; and L.R.S. 33:3317.

Louisiana law requires that the making and repairing of roads, bridges, streets and highways be done only when 'such work will further the best interests of the parish and the parish road system'. Public funds may not be expended for such works when they facilitate a purely private purpose or a purpose, when balanced against the public interest, is predominantly in the private interest rather than the public interest.

A determination of such matters depends entirely upon the exact factual circumstances and if, in the opinion of the police jury, such work will further the best interests of the parish and the parish road system, it is authorized by law. This, of course, does not mean that the police jury is free to simply make a finding that work is in the interest of the public and the parish road system, as such a finding must be supported by the facts.

It would seem reasonable that if a dirt road connecting two roads within the parish road system facilitates a cross-over of traffic between the two parish roads, it would further the best interests of the parish and the parish road system to provide maintenance and repair to the dirt road, even to the extent of hard-surfacing, even though the subject road might also pass private homes. However, if such a dirt road simply leads to one or two homes and does not serve the public at large, it would be legally inappropriate and unauthorized to expend labor and materials on the maintenance and repair of the road.

We hope this information is of benefit to you and should you have any further specifics or exact details which you would like to be reviewed, we would be pleased to evaluate them at any time.

Very truly yours,

Gary L. Keyser

Chief

Lands and Natural Resources Section

La. Atty. Gen. Op. No. 78-1643

*21219 La. Atty. Gen. Op. No. 78-1643
Office of the Attorney General
State of Louisiana

Opinion No. 78-1643
January 3, 1979

Police Juries have full authority with respect to the making and repairs of roads, bridges, streets, 925-4113 and high ways, but such work may be done only when in the best interests of the parish and the parish road system.

Public funds may not be expended for a purely private purpose or one predominantly in the private rather than the public interest.

Re: Resolution R-10-23-78-C

Mr. Clarence A. Richard, Jr.
Secretary
Catahoula Parish Police Jury
Post Office Box 258
Harrisonburg, Louisiana 71340

Dear Mr. Richard:

The referenced Resolution under date of October 23, 1978, was received by this office today.

You pose several questions regarding the proper uses of servitudes and public roads, as follows:

1. Under what conditions may a Police Jury grant servitudes and accept new roads within the public road system?
2. In any situation, does a road in question have to constitute a service to more than one person or family to be termed a public road?
3. Does a road that might provide entrance into land owned by several property owners qualify for granting a servitude?

It is difficult to answer your questions concerning servitudes, as we are unable to determine from the Resolution exactly what purposes might be served by the servitudes, how the Police Jury might be in a position to grant such servitudes across private property and what public purpose might be served

thereby.

With respect to the acceptance of roads into the public road system, it is clear that the Parish Police Juries have the authority to designate those roads which are to be included within the parish road system. See L.R.S. 33:1236 (2); L.R.S. 48:471; L.R.S. 48:485; L.R.S. 33:106; and L.R.S. 33:3317.

With respect to the making and repairing of roads, bridges, streets and highways, Louisiana law requires that such work be done only when it would further the best interests of the parish and the parish road system. Public funds may not be used for such works when the facilitate a purely private purpose, as distinguished from one which is in the public interest. That is, a road leading to one or even several residences, but not used by the public at large, it would not be legally appropriate to expend public labor, material or funds on the maintenance and repair of the road.

Consideration must be given to the entirety of the factual circumstances presented to determine whether or not the acceptance of a road into the public road system is in the public interest.

If you could provide us with the factual details of the matters under consideration which lead to this Resolution, we would be able to examine with a view toward render an opinion on the subject. I am enclosing our Opinion Number 78-188 addressed to Mr. Roger J. Bourg, Secretary-Treasurer of the Assumption Parish Police Jury, which examines into a particular fact situation and I hope that this opinion is of some benefit.

Very truly yours,

Gary L. Keyser

Chief

Lands and Natural Resources Section

La. Atty. Gen. Op. No. 97-459

*4918 La. Atty. Gen. Op. No. 97-459
Office of the Attorney General
State of Louisiana

Opinion No. 97-459
November 12, 1997

90-A-1 PUBLIC FUNDS & CONTRACTS

90 POLICE JURIES - Powers and functions

Art. VII, §14(A) of 1974 La. Const.; La. R.S.
33:1236(2)

Police juries have the authority to install culverts in drainage ditches for a public purpose and in the public's interest, as distinguished from a purely private purpose. Although a project may indirectly benefit a private landowner, it would not be prohibited solely on this basis, provided there is a public purpose for the work.

Annexation criteria for adoption of roads into parish road system attached.

Mr. Emmett R. Book
Parish Administrator
Franklin Parish Police Jury
6558 Main Street
Winnsboro, LA 71295

Dear Mr. Book:

This responds to your request for an opinion of this office reviewing the criteria set forth by the Franklin Parish Police Jury regarding the annexation of existing roads into the parish road system.

We have reviewed the criteria set forth and made suggestions for their refinement and improvement, keeping in mind that the expenditure of funds and resources by the police jury must be for a public purpose and in the public interest.

The requirement that the funds, credit, property or other things of value of the parish must be used for a public purpose derives from Art. VII, §14(A) of the Louisiana Constitution of 1974, which provides, in part, as follows:

Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Further, the revised statutes provide that funds and resources may be expended when necessary to "further the best interests of the parish and the parish road system". See La. R.S. 33:1236(2).

Therefore, for these reasons, the police jury would have authority to annex existing roads into the parish road system only for public purposes and when in the public interest.

We found the Police Jury discussion in the Special Session of September 15, 1997, very enlightening and a good discussion of the public policy considerations which have led to the enactment both of the constitutional and statutory provisions referred to above. The attached suggestions for criteria to be used by the police jury are provided to furnish a basis for further discussion to ensure that road annexations truly serve a public purpose and the public interest. There are no hard and fast rules prescribed by law other than the public purpose requirement, which generally resolves itself into a determination of what is fair, reasonable and lawful under a particular set of circumstances.

Therefore, in questionable cases, it is recommended that particular care be taken to get a legal opinion to serve as guidance under the circumstances.

We hope this opinion is of value to you, and if we may be of further assistance, please call upon us at any time.

Very truly yours,

Richard P. Ieyoub

Attorney General

By: Gary L. Keyser

Assistant Attorney General

Existing roads proposed to be annexed into the parish road system must meet the following criteria:

1) Any such road should serve a public purpose, as distinguished from a purely private purpose, and the jury shall make a finding as to the public purpose to be served by each road annexation.

i) Such roads must serve more than two (2) landowners and/or residences, and there must be an independent public purpose beyond furnishing a route of ingress and egress for a private landowner/residence.

ii) The jury must make a finding of public purpose in the case of roads serving two (2) or more landowner/residences.

iii) Roads maintained in the past by the police jury may be annexed into the parish road system if the jury determines that past maintenance and public purpose needs justify the annexation.

2) The existing roadway proposed to be annexed into the parish road system should meet existing requirements for road right-of-way, road width and surface construction.

3) In the case of roads not previously dedicated by reason of maintenance according to law, the Police Jury shall require a written grant of right-of-way by the landowner, to be recorded with the Clerk of Court and Ex-Officio Recorder of Mortgages for the parish.

4) In the case of roads sought to be annexed into the parish road system where the public purpose is questionable, the jury shall write the Legislative Auditor with an explanation of the circumstances or special circumstances and request advice or an opinion on the matter.

West Carroll Parish Police Jury

P. O. Drawer 630 • Oak Grove, Louisiana 71263

Telephone (318) 428-3390

Fax (318) 428-4835

DISTRICT A - JOHNNY SIMMS
DISTRICT B - BILL ELLERBE
DISTRICT C - JACK L. MADDEN

MARTHA STEPHENS
SECRETARY - TREASURER

DISTRICT D - EUGENE "Pop" CROSBY
DISTRICT E - EDDIE RUSSELL

May 11, 2009

Mr. Steve Theriott, CPA
Legislative Auditor
1600 Third Street
Baton Rouge, La. 70802

Dear Mr. Theriott;

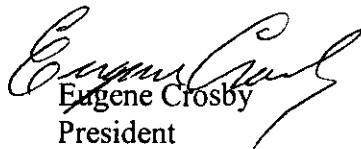
The Police Jury had our parish attorney request an attorney general opinion regarding the maintenance of "parish roads". In response to this request we received attached AG Opinion No. 05-0362. According to our attorney, this opinion leaves the question of whether or not a parish road is considered a public road or private road up to the discretion of the police jury.

In response to the finding of purchasing pit sand (undelivered) from a vendor who was not the low bidder. The jury does not spend over \$20,000 dollar a year on pit sand. We will no longer bid out any items which we do not spend over \$20,000 a year.

In response to the finding on the 5% variance on some of their fund budgets the Jury agrees to monitor more closely its revenues and expenditures.

Should you have any questions regarding this matter please don't hesitate to give me a call.

Sincerely,


Eugene Crosby
President

April 20, 2006
OPINION NO. 05-0362

Mr. David Doughty
Assistant District Attorney
Fifth Judicial District
Franklin, Richland, West Carroll Parishes
P.O. Box 857
Rayville, Louisiana 71269

50-HIGHWAYS
La. R.S. 33:1236
La. R.S. 48:701
La. R.S. 48:751
La. R.S. 48:753

Actions by police juries with respect to maintaining or abandoning parish roads are discretionary in nature and only subject to attack based on arbitrary or capricious action by the police jury. Additionally the acquirer of a road pursuant to La. R.S. 48:701 from a parish due to revocation takes the abandoned road subject to all valid servitudes created on the public road by the parish.

Dear Mr. Doughty:

You have requested an opinion of this office as to whether the West Carroll Parish Police Jury may continue to maintain a road as a public road when it is no longer being used by school buses and there is only one property owner on the road. La. R.S. 33:1236 empowers police juries to regulate the making and repairing of roads when, in the opinion of the police jury, such work will further the best interests of the parish and the parish road system. To provide funding for the maintenance and repair of parish roadways, the state created the "Parish Transportation Fund." La. R.S. 48:751. La. R.S. 48:753 states:

A. The monies in the Parish Transportation Fund shall be used:

(1) To regulate the proportion and direction and the making and repairing of the roads, bridges, causeways, dykes, dams, levees, and highways when, in the opinion of the parish governing authority, such work will further the best interest of the parish and the parish road system.

Additionally, La. R.S. 48:701 provides:

The parish governing authorities and municipal corporations of the state, except the parish of Orleans, may revoke and set aside the dedication of all roads, streets, and alleyways laid out and dedicated to public use within the respective limits, when the roads, streets, and alleyways have been abandoned or are no longer needed for public purposes.

Upon such revocation, all of the soil covered by and embraced in the roads, streets, or alleyways up to the center line thereof, shall

OPINION NO. 05-0362

Mr. David P. Doughty
Assistant District Attorney
Fifth Judicial District
Page No. 2

revert to the then present owner or owners of the land contiguous thereto.

The use of the words "opinion of the police jury", "best interest" and "may" in the statutes indicate that it is within the discretion of the police jury to maintain public roadways or to revoke or set aside the dedication of public roadways when they have been abandoned or are no longer needed for public use. It is well-settled that the discretion of parish governing authorities to revoke the dedication of an abandoned or no longer needed public road is broad, and there is a rebuttable presumption that a revocation is proper. *Caz-Perk Realty, Inc. v. Police Jury of East Baton Rouge*, 22 So.2d 121 (La. 1945).

Despite the fact that the public roadway in question is no longer needed for the purposes of school bus transport, it seems that so long as the police jury believes that the maintenance of the road is in the best interests of the parish, nothing prevents them from continuing to maintain it. On the contrary, where a police jury has chosen to abandon a road under La. R.S. 48:701, the courts have stated that the abandonment is proper unless the police jury does so arbitrarily or capriciously. *LaRocca v. Dupepe*, 97 So.2d 845. (Orl. App. 1957).

Although no cases could be found where maintenance of a road has been challenged, it would appear that actions by police juries with respect to maintaining or abandoning parish roads are discretionary in nature and only subject to attack by arbitrary or capricious action by the police jury.

Additionally you ask if a road is no longer being used for a public purpose and is subsequently abandoned, what happens to a servitude granted by the parish to a utility when the road bed is divided between the adjacent land owners?

This question has been directly answered in a previous opinion of this office La. Atty. Gen. Op No. 95-22 which stated "Acquirer of road from parish due to revocation takes subject to all valid servitudes created on public road by governmental entity."

Very truly yours,

CHARLES C. FOTI, JR.
ATTORNEY GENERAL

BY:

CHARLES F. PERRY
Assistant Attorney General

CCF,Jr./CFP/tp

OPINION NO. 05-0362

Mr. David P. Doughty
Assistant District Attorney
Fifth Judicial District
Page No. 3

OPINION NO. 05-0362

50-HIGHWAYS

La. R.S. 33:1236

La. R.S. 48:701

La. R.S. 48:751

La. R.S. 48:753

Actions by police juries with respect to maintaining or abandoning parish roads are discretionary in nature and only subject to attack based on arbitrary or capricious action by the police jury. Additionally, the acquirer of a road pursuant to La. R.S. 48:701 from a parish due to revocation takes the abandoned road subject to all valid servitudes created on the public road by the parish.

DATE REQUESTED: September 20, 2005

DATE RELEASED: April 20, 2006

REQUESTED BY: David P. Doughty
Assistant District Attorney, Civil Division
Fifth Judicial District
Franklin, Richland, West Carroll Parishes
P.O. Box 857
Rayville, Louisiana 71269

AUTHOR: Charles F. Perry
Assistant Attorney General
Civil Division/Lands & Natural Resources Section