

2561

RECEIVED  
LEGISLATIVE AUDITOR  
2002 JUN 31 PM 02:54

**OFFICIAL  
FILE COPY**  
**DO NOT REMOVE**

These documents  
remain the  
property of the  
state and are  
not to be  
reproduced

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

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2001  
With Supplemental Information Schedules**

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

Release Date: 6/14/02

**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

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, 2001  
With Supplemental Information Schedules

C O N T E N T S

	Statement	Page No.
<b>Independent Auditor's Report</b>		4
<b>Primary Government Financial Statements:</b>		
<b>Combined Balance Sheet - All Fund Types and Account Groups</b>	A	7
<b>Governmental Fund Type:</b>		
<b>Combined Statement of Revenues, Expenditures,         and Changes in Fund Balances</b>	B	8
<b>Combined Statement of Revenues, Expenditures,         and Changes in Fund Balances - Budget (Cash         Funds) and Actual - General and Special         Revenue Funds</b>	C	10
<b>Notes to the Financial Statements</b>		12
<b>Supplemental Information Schedules:</b>	<b>Schedule</b>	<b>Page No.</b>
<b>Special Revenue Funds:</b>		
<b>Combining Balance Sheet</b>	1	34
<b>Combining Schedule of Revenues, Expenditures,         and Changes in Fund Balances</b>	2	35

**C O N T E N T S (CONT'D.)**

	<b>Schedule</b>	<b>Page No.</b>
<b>Supplemental Information Schedules:</b>		
<b>Maintenance Funds:</b>		
Combining Balance Sheet	3	36
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	4	37
<b>Police Funds:</b>		
Combining Balance Sheet	5	38
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	6	39
<b>Capital Projects Funds:</b>		
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	7	41
Schedule of Compensation Paid Police Juries	8	43
<b>Independent Auditor's Reports Required by Governor Auditing Standards OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i>; and the Single Audit Act Amendments of 1996:</b>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		45
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance		47

C O N T E N T S (CONTIN.)

	<u>Schedule</u>	<u>Page No.</u>
Schedule of Findings and Questioned Costs	9	49
Schedule of Dispositions of Federal Awards	10	50
Summary Schedule of Prior Audit Findings	11	51



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

1000 UTSL DR.  
SUITE 200  
MONROE, LA 70130  
CHARLES WARDLAW, JR., CPA

**Independent Auditor's Report**

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

We have audited the primary government financial statements of the West Carroll Parish Police Jury, as of December 31, 2001, and for the year then ended, as listed in the table of contents. Those primary government financial statements are the responsibility of the West Carroll Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of West Carroll Parish Police Jury, as of December 31, 2001, and the results of its operations for the year then ended, in conformity with U.S. generally accepted accounting principles.

Moreover, the primary government financial statements, because they do not include the financial data of component units of the West Carroll Parish Police Jury, do not purport to, and do not, present fairly the financial position of the West Carroll Parish Police Jury as December 31, 2001, and results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

**WEST CARROLL PARISH POLICE JURY**

Cak Grove, Louisiana  
Independent Auditor's Report,  
December 31, 2001

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

In accordance with *Government Auditing Standards*, we have also issued reports dated June 7, 2002, on our consideration of the West Carroll Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. These reports are 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 our audit.



Monroe, Louisiana  
June 7, 2002

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

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

Continued Balance Sheet, December 31, 2004

	COUNTERPARTIAL FUND TYPE				ACCOUNT GROUPS		TOTAL DEBIT/CREDIT
	GENERAL FUND	SPECIAL REVENUE FUND	AMOUNT CAPITAL PROJECTS FUND	PROJECT FUND TYPE AMOUNT FUND	GENERAL FUND AMOUNT	GENERAL FUND TYPE DEBIT/CREDIT	
<b>ASSETS AND OTHER DEBITS</b>							
Cash and cash equivalents	\$421,846	\$ 475,411	\$ 15,400	\$0			\$ 912,657
Deposits held in trust		208,000					208,000
Receivables	114,254	271,117		15,400			400,771
Due from other funds	44,799	00	1,250				46,049
Other assets		4,824					4,824
Land, buildings, and equipment					\$1,745,118		1,745,118
Amount to be provided for retirement of general long-term obligations						\$1,250,000	1,250,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$680,954</b>	<b>\$1,171,652</b>	<b>\$16,650</b>	<b>\$15,400</b>	<b>\$1,745,118</b>	<b>\$1,250,000</b>	<b>\$3,885,374</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	\$104,714	\$ 70,000					\$174,714
Due to other funds	00	48,004					48,004
Due to others				\$70,400			70,400
Deferred revenues		12,790					12,790
Unexpended advance payable						\$50,400	\$50,400
Capital leases payable					114,254		114,254
Unsettled miscellaneous claims cost						\$21,200	\$21,200
<b>Total Liabilities</b>	<b>\$114,714</b>	<b>\$130,804</b>	<b>\$0,000</b>	<b>\$70,400</b>	<b>\$0,000</b>	<b>\$186,000</b>	<b>\$472,118</b>
<b>Fund Equity</b>							
Investment in general fund assets					\$1,745,118		1,745,118
Fund balances							
Reserved for post-employment retirement - unfunded	\$80,400	104,000					184,400
Unreserved - unassigned	\$80,400	1,427,520	\$16,650				1,524,570
<b>Total Fund Equity</b>	<b>\$160,800</b>	<b>1,531,520</b>	<b>\$16,650</b>	<b>\$0,000</b>	<b>\$1,745,118</b>	<b>\$0,000</b>	<b>\$3,413,088</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$275,514</b>	<b>\$1,312,324</b>	<b>\$16,650</b>	<b>\$70,400</b>	<b>\$1,745,118</b>	<b>\$1,836,000</b>	<b>\$3,885,372</b>

The accompanying notes are an integral part of this statement.



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

**Combined Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 2003**

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL MEMORANDUM (2003)
<b>REVENUES</b>				
<b>Taxes:</b>				
All valuation	\$155,475	\$394,596		\$550,071
Sales and use	428,827	1,289,275		1,718,102
Licenses and permits	32,923			32,923
<b>Intergovernmental revenues:</b>				
Federal funds - federal grants	140,000	194,275	\$482,800	798,155
<b>State funds:</b>				
Parish transportation funds		152,795		152,795
State revenue sharing (net)		70,183		70,183
Severance taxes	10,438			10,438
Other	105,867	2,000		107,867
Fees, charges, and commissions for services	12,858	378,201		391,059
Fines and forfeitures		64,817		64,817
Use of money and property	20,805	121,835		142,640
Other revenues	29,880	28,573		58,453
Total revenues	<u>938,385</u>	<u>1,678,581</u>	<u>962,800</u>	<u>4,579,807</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General government:</b>				
Legislative	52,265			52,265
Judicial	49,371	75,811		125,182
Elections	21,824			21,824
Finance and administrative	128,589			128,589
Other general government	306,718			306,718
Public safety	134,940	84,793		219,733
Public works	81,267	2,000,056		2,081,323
Health and welfare	25,423	255,485		280,908

(Continued)

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 2001

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL MEMORANDUM ONLY
<b>EXPENDITURES (CONT'D.)</b>				
Culture and recreation	\$5,276			\$5,276
Economic development and assistance	7,802			7,802
Transportation	6,189	9870		7,155
Intergovernmental	138,014			138,014
Debt service		162,261		162,261
Capital outlay	5,364	247,790	\$450,445	\$703,599
Settlement of lawsuit	90,000			90,000
Total expenditures	<u>595,851</u>	<u>2,297,021</u>	<u>450,445</u>	<u>4,251,378</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(5,495)</u>	<u>(180,483)</u>	<u>12,415</u>	<u>(173,563)</u>
<b>OTHER FINANCING SOURCES (Use)</b>				
Sale of property	5,100			5,100
Operating transfers in		4,680		4,680
Operating transfers out	<u>(4,680)</u>			<u>(4,680)</u>
Total other financing sources (use)	<u>420</u>	<u>4,680</u>	<u>None</u>	<u>5,100</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(5,075)</u>	<u>(175,803)</u>	<u>12,415</u>	<u>(168,463)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>294,505</u>	<u>2,161,128</u>	<u>6,605</u>	<u>2,762,238</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$189,430</u>	<u>\$1,985,325</u>	<u>\$10,050</u>	<u>\$2,584,805</u>

(Continued)

The accompanying notes are an integral part of this statement.

**WEST CAROLINA ENERGY POLICY FUND**  
**Old Greens, Louisiana**  
**GOVERNMENTAL FUND TYPE - GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
 (Including Unincorporated Special Revenue Funds)

*Combined Statement of Revenues, Expenditures,*  
*and Changes in Fund Balance -*  
*Budget of this State and Actual*  
*For the Year Ended December 31, 2003*

	---GENERAL FUND---			---SPECIAL REVENUE FUNDS---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
<b>Taxes:</b>						
Ad valorem	\$ 48,000	\$48,425	\$4,25	\$47,000	\$46,150	\$85,000
Sales and use	61,000	61,627	6,27	2,000,000	2,007,000	70,000
License and permits	35,075	35,075	0			
<b>Intergovernmental revenues:</b>						
Federal grants	117,000	117,000		10,000	10,700	700
State funds						
Public transportation funds				150,000	153,700	3,700
State income sharing (SIS)				7,000	70,000	(63,000)
Revenue sharing	0,000	11,700	11,700			
Other state grants	100,000	110,000	10,000			
Local funds						
Fees, charges, and reimbursements for services	32,000	34,075	2,075	270,000	370,700	1,000
Fines and forfeitures				5,000	5,000	
Use of money and property	30,000	29,775	(225)	105,000	120,000	15,000
Other revenues	21,000	21,000	0	25,000	25,701	701
Total revenues	<u>391,075</u>	<u>393,625</u>	<u>2,550</u>	<u>2,388,000</u>	<u>2,428,251</u>	<u>40,251</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
General government:						
Legislative	34,250	34,250	0			
Judicial	40,000	40,000	0	3,000	0	3,000
Executive	17,500	18,000	500			
Finance and administration	110,500	106,000	(4,500)			
Other general government	21,000	20,000	(1,000)			
Public safety	147,000	148,700	1,700	914,000	934,000	20,000
Public works	80,200	81,200	1,000	2,100,000	2,070,000	(30,000)
Health and welfare	25,200	25,000	(200)	117,000	400,000	283,000
Culture and recreation	7,000	5,075	(1,925)	0	1,000	1,000
Transportation	7,000	7,000	0	0	1,000	1,000
Economic development and assistance	7,000	5,075	(1,925)			
Intergovernmental	117,000	117,000				
State service				100,000	100,000	0
Capital outlay	7,000	5,000	(2,000)	10,000	0	10,000
Total expenditures	<u>390,000</u>	<u>391,625</u>	<u>1,625</u>	<u>2,607,000</u>	<u>2,631,251</u>	<u>24,251</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>						
<b>OVER EXPENDITURES</b>						
	<u>1,075</u>	<u>2,475</u>	<u>1,400</u>	<u>(219,000)</u>	<u>(203,000)</u>	<u>84,000</u>

(Continued)

**WINE CARROLL PARISH POLICE JURY**  
 504 Drive, Louisiana  
**GOVERNMENTAL FUND TYPE: GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
 (Excluding Criminal Court Special Revenue Fund)  
 Condensed Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Budget (Fiscal Year) and Actual, 2011

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	DEFERRED PAYABLE (LIABILITY)	BUDGET	ACTUAL	DEFERRED PAYABLE (LIABILITY)
<b>OTHER FINANCING SOURCES (Use)</b>						
DED: Supplemental	\$1,400	\$1,400	\$1,400			
State of property		5,100	5,100			
Operating transfers in	64,434	64,434	0,000		\$1,400	\$1,400
Operating transfers out	1,400	11,200	10,000			
Total other financing sources (use)	<u>64,434</u>	<u>58,634</u>	<u>16,500</u>	<u>0,000</u>	<u>1,400</u>	<u>1,400</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>141,114</u>	<u>56,114</u>	<u>71,100</u>	<u>(298,471)</u>	<u>2,401,400</u>	<u>(71,300)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>113,114</u>	<u>276,007</u>	<u>263,717</u>	<u>1,285,471</u>	<u>1,661,300</u>	<u>311,700</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>254,228</u>	<u>332,121</u>	<u>334,817</u>	<u>986,971</u>	<u>1,663,700</u>	<u>240,400</u>

The accompanying notes are an integral part of this statement.

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

Notes to the Financial Statements  
As of and For the Year Ended December 31, 2001

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 9, 2004.

Louisiana Revised Statute 15:1226 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the 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.

**A. REPORTING ENTITY**

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

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

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

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

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

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

Component Unit	Fiscal Year End	Criteria Used
<b>West Carroll Parish</b>		
Library	December 31	1, 2, and 3
Kelly Airport Authority	December 31	1, 2, and 3
Tax Assessor	December 31	2 and 3
Clerk of Court	June 30	2 and 3
Sheriff	June 30	2 and 3
<b>19th Judicial District</b>		
Criminal Court	December 31	2 and 3
Kilbourne Fire District	December 31	1 and 3
Pike-Union Fire District	December 31	1 and 3
Forest Fire District	December 31	1 and 3
Goodwill Fire District	December 31	1 and 3
Crowell 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

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

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

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The 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).

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

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

**B. FUND ACCOUNTING:**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that

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

are not recorded in the "Fund" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

**General Fund**

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

**Special Revenue Funds**

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

**Capital Projects Fund**

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

**Fiduciary Fund Type - Agency Funds**

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



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

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost when historical records are available and at estimated cost where no historical records are available. Approximately 82 per cent of general fixed assets are valued at estimated historical cost based on the actual cost of like items. Donated fixed assets are valued at their estimated fair market value on the date received.

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

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

**D. BASIS OF ACCOUNTING**

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

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

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

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

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1903 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is notified to the funds.

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

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

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

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

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

**Expenditures**

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

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

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

**Other Financing Sources (Uses)**

Proceeds from the sale of fixed assets and transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

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

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

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

For the year ended December 31, 2004, cash basis budgets were adopted for the General Fund and all special revenue funds, except the Criminal Court Special Revenue Fund. The Criminal Court Special Revenue Fund is exempt from the requirements of the Local Government Budget Act.

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

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$56,749	(\$141,053)
Adjustments:		
Receivables	29,336	61,369
Payables	(56,384)	(68,143)
Interfund receivables/payables	(4,614)	(1,148)
Post closure reserves		27,900
Criminal Court Fund not budgeted		(31,993)
Deferred revenues		(20,235)
Prepaid charges		(1,622)
Income (Deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(\$5,035)</u>	<u>(\$173,803)</u>

The following schedule reconciles actual ending fund balances of special revenue funds, as shown on Statement C, with cash and cash equivalents on Statement A:

Fund balances at end of year - Statement C	\$1,470,197
Adjustment - Criminal Court Fund not budgeted	<u>5,625</u>
Cash and cash equivalents (net) - Statement A	<u>\$1,475,822</u>

**F. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, cash with fiscal agent, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

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

At December 31, 2001, the police jury has cash and cash equivalents (bank balances) totaling \$1,826,493 as follows:

Demand deposits	\$597,480
Time deposits	1,229,000
Party Cash	<u>50</u>
Total	<u>\$1,826,493</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2001, are under secured as follows:

Bank balances	<u>\$2,026,361</u>
Federal deposit insurance	\$205,989
Pledged securities (noncollateralized)	<u>3,163,179</u>
Total	<u>\$3,489,188</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 noncollateralized (Category 3) under the provisions of GASB Codification C20,106; however, Louisiana Revised Statute 38:1229 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 38:1234 states that securities held by a third party shall be deemed to be held in the police jury's name.

6. VACATION AND SICK LEAVE

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

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

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

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

At December 31, 2008, employees of the police jury had accumulated and vested \$9,688 of vacation and sick leave benefits, computed in accordance with GASB Codification Section 508. The liability is recorded within the general long-term obligations account group.

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

## **II. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to theft; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering automobile liability and medical payments; workers compensation; general liability; and surety bond coverage on the secretary/treasurer and other employees handling money. For the year ended December 31, 2008, the police jury settled one lawsuit for \$200,000. The police jury's share was \$80,000, with the police jury's insurance paying the remaining \$120,000.

### **I. 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

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

drainage. The sales tax was for a five year period and expired on May 1, 1993. On October 3, 1993, the sales tax was renewed for a ten year period and expires on April 30, 2003.

On January 20, 1998, voters of West Carroll Parish approved a three-fourths per cent sales tax, which became effective on August 1, 1998. The sales tax expired on August 1, 1999. On November 8, 1998, the sales tax was renewed for a ten year period beginning July 1, 1999. The tax is dedicated for the purpose of contracting, 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 September 15, 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.

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.

**J. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

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

2. LEVIED TAXES AND  
 PRINCIPAL TAXPAYERS

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

	Authorized Millage	Levied Millage	Expiration Date
Parish-wide taxes:			
General	4.80	5.15	Indefinite
Parishwide Road	8.80	9.35	2004
Health Unit	1.98	1.98	2010
Drainage	1.25	1.58	2003
Library	4.25	4.36	2007

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

The following are the principal taxpayers for the parish and their 2004 assessed valuations:

	Assessed Valuations	
	2004	Percent of Total
Transline Gas Company	\$13,160,480	26.38%
Energy Louisiana, Inc.	1,611,340	3.28%
Regions Bank	1,360,590	2.76%
Southern Natural Gas Company	1,135,780	2.29%
Bellsouth Telecommunications	1,109,510	2.28%
A M B Pipeline Company	941,990	1.92%
Norham La Forest Coop	733,340	1.57%
Raffin Building Systems, Inc.	714,240	1.45%
Conoco, L.L.C.	493,380	1.00%
Wal-Mart Stores	571,840	1.16%
Total	<u>\$21,627,410</u>	<u>44.08%</u>



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

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 2001:

	General Fund	Special Revenue Funds	Agency Funds	Total
<b>Taxes:</b>				
Ad valorem	\$159,751	\$400,465		\$560,216
Sales	56,246	108,737	\$72,491	237,474
Fees, charges, and commissions	68	41,423		41,491
Fines and forfeitures		3,574		3,574
Grants - state	23,683	72,660		96,343
Other	4,506	360		4,866
<b>Total</b>	<b>\$264,254</b>	<b>\$627,117</b>	<b>\$72,491</b>	<b>\$963,862</b>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following presents the changes in general fixed assets for the year ended December 31, 2001:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Land	\$1,094,120		\$(12,000)	\$1,072,120
Buildings	5,080,907	\$251,711	(74,400)	5,258,318
Equipment	2,545,794	344,153		2,892,947
Items under capital lease	644,209	211,938		856,144
Improvements other than buildings	1,622,886			1,622,886
Construction in progress	189,114	450,445	(380,624)	47,935
<b>Total</b>	<b>\$11,186,930</b>	<b>\$1,058,244</b>	<b>(387,024)</b>	<b>\$11,649,650</b>

The beginning balances for the year ended December 31, 2001, for equipment has been restated to reflect additions and deletions not recognized in prior years and the reclassification of items under capital lease.

**5. CAPITAL AND OPERATING LEASES**

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. Capital leases at December 31, 2001, 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 Caterpillar Articulated Truck entered into on August 20, 1999, due in 36 monthly installments of \$3,625 through September, 2002, with an interest rate of 6.25 per cent per annum. Lease-purchase agreement for the purchase of a Ford Truck entered into on July 23, 1999, due in 60 monthly installments of \$460 through June, 2004, with an interest rate of 6.25 percent per annum. Lease-purchase agreement for the purchase of a 2004 GMC Sierra truck entered into on April 16, 2000, due in 60 monthly installments of \$351 through March, 2006, with an interest rate of 6.50 percent per annum. Lease-purchase agreement for the purchase of a Kansas Dozer entered into on October 23, 2000, due in 60 monthly installments of \$3,845 through October, 2006, with an interest rate of 4.75 percent per annum.

**Drainage/Maintenance special revenue fund -** Lease-purchase agreement for the purchase of a Kansas Hydraulic Excavator entered into on January 22, 1997, due in 72 monthly installments of \$2,598 through December, 2002, with an interest rate of 5.5 per cent per annum. Drainage/Maintenance Fund makes the monthly payments, and Solid Waste Fund reimburses in part. Lease-purchase agreement for the purchase of a Kansas Excavator entered into in November, 1999, due in 60 monthly installments of \$1,529 through September 2004, with an interest rate of 5.5 per cent per annum.

**Parishwide Road Tax special revenue fund -** Lease-purchase agreement for the purchase of a motor grader entered into on May 1, 1996, due in 60 monthly installments of \$1,625 through April, 1, 2003, with an interest rate of 5.5 per cent per annum. Lease-purchase agreement for the purchase of a Motor Grader entered into on March 1, 1998, due in 60 monthly installments of \$1,849 through February 3, 2005, with an interest rate of 5.49 per cent per annum.

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 2001:

Year	Payments
2002	\$159,763
2003	70,758
2004	59,687
2005	43,168
2006	<u>33,107</u>
Total minimum lease payments	366,483
Less - amount representing interest	<u>(130,821)</u>
Present value of net minimum lease payments	<u>\$235,662</u>

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

The West Carroll Parish Hospital is leased to West Carroll Hospital, Incorporated, a nonprofit corporation, under an operating agreement dated June 20, 1996. The lease expires on February 28, 2002. The lessee pays \$3,500 per month to the police jury, and is subject to certain other provisions of the lease agreement.

**6. PENSION PLAN**

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

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 30 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 2 per cent of final average salary for each 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 70805-4619, or by calling (504) 928-1381.

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 7.75 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

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

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 51:953, the employees' contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuations 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, 2001, 2000, and 1999, were \$66,258, \$64,987, and \$69,928, respectively, equal to the required contributions for each year.

**7. POST RETIREMENT BENEFITS**

The police jury provides surviving spouse benefits to the wife of a retired judge. The cost of providing these benefits was \$766 for the year ending December 31, 2001.

**8. CHANGES IN LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2001:

	Capital Leases	Compensated Absences	Landfill Closure/Post Closure Cost	Total
Long-term obligations at January 1, 2001	\$291,817	\$91,814	\$686,206	\$1,069,837
Additions	190,671	61,863	125,809	378,343
Deductions	(146,858)	(35,874)		(182,732)
Adjustment <sup>1</sup>		(20,518)		(20,518)
Long-term obligations at December 31, 2001	\$335,630	\$85,685	\$812,005	\$1,233,320

<sup>1</sup> As discussed in note 1G, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The beginning balance for compensated absences has been adjusted to reflect an addition error in the prior year schedule, and to correct beginning balances for several employees.

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

9. DUE FROM/Other FUNDS

Individual fund balances due from/to other funds at December 31, 2001, are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$48,794	\$0
Special Revenue Funds:		
Criminal Court		34,832
Substance Abuse	45	
Communications		11,962
Drainage Maintenance	45	
Airport Authority		1,230
Airport Authority Improvement	1,230	
Total	<u>\$48,714</u>	<u>\$48,714</u>

10. FUND DEFICIT

At December 31, 2000, the Criminal Court Special Revenue Fund had a deficit fund balance of \$20,949. The deficit will be eliminated by reducing expenditures and making transfers from the General Fund.

11. LITIGATION AND CLAIMS

At December 31, 2000, 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.

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

12. CHANGES IN AGENCY FUNDS DEPOSITS DUE OTHERS

	Ambulance <u>Expense</u>	Fire <u>Expense</u>	<u>Total</u>
	NOFBI	NOFBI	NOFBI
Balance, January 1, 2001			
Additions	\$429,876	\$429,876	\$859,751
Reductions	<u>(849,876)</u>	<u>(849,876)</u>	<u>(1,699,751)</u>
Balance, December 31, 2001	NOFBI	NOFBI	NOFBI

13. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the police jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and 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 long-term debt on Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$821,905 reported as landfill closure and postclosure care liability at December 31, 2001, represents 50.9 percent of the estimated capacity of the landfill. Of that amount, \$135,610 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and postclosure care of \$686,295 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. 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 assurance 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, 2001, the trust held \$108,000, and is reflected as a source for post closure care on Statement A.

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

14. SUBSEQUENT EVENTS

Subsequent to December 31, 2001, the police jury settled a lawsuit with the Northeast Educational Development (NEED) Foundation in which the police jury paid \$90,000 to the Foundation as part of a two hundred thousand dollar settlement. The police jury's insurance payed the remaining \$110,000. In addition, the police jury returned the property which had been donated by the NEED Foundation in December, 1999. The police jury's share of the settlement is included in expenditures on Statement 2.

**SUPPLEMENTAL INFORMATION SCHEDULES**



WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended December 31, 2003

**SPECIAL REVENUE FUNDS**

**MAINTENANCE FUNDS**

**Parishwide Road Tax Fund**

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

**Health Unit Maintenance Fund**

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

**Drainage Maintenance Fund**

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

**MISCELLANEOUS EMERGENCY FUND**

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

**CRIMINAL COURT FUND**

The Criminal Court Fund for the Fifth Judicial District was established under Section 57E.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 treasury and deposited into a special account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

## **WITNESS FEE FUND**

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

## **SOLID WASTE FUND**

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

## **SUBSTANCE ABUSE FUND**

The Substance Abuse Fund is funded by costs imposed by the district court on certain traffic 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.

## **FEDERAL**

### **Emergency Preparedness Fund**

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

### **Section 8 Housing Fund**

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

#### **COMMUNICATIONS DISTRICT FUND**

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

#### **COMBS-MCINTYRE TUTORIAL FUND**

The Combs-McIntyre Tutorial Fund was established for the purpose of creating equipment and office space for the parish. Financing was to have been provided by state grants. It has since been determined that the grants would be administered by the Oak Grove Recreation and Civic Club. The Combs-McIntyre Tutorial Fund has acted simply as a flow-through account for grant funds. In the future, grant funds will flow through the General Fund.

WEST CARROLL FARMERS POLICE FUND  
 Oak Grove, Louisiana  
 SPECIAL REVENUE FUND

Continuing Balance Sheet, December 31, 2001

	ASSETS	CASH	RECEIVABLES	INVENTORY	PREPAID	PROPERTY TAXES	SALES TAXES	EQUIPMENT	OTHER ASSETS	TOTAL ASSETS	LIABILITIES		TOTAL
											ACCOUNTS PAYABLE	RESERVED FOR	
Cash and cash equivalents	542,289	519,220	11,823	524,679	671,462	2,152	59,189	546,774	12,887	111,179	91,479	91,479	91,479
Deposits held in trust				198,000						656,000			656,000
Receivables	384,899	1,386	1,254	145	181,558		3,458	1,542		627,111			627,111
Due from other funds	47				45					92			92
Prepaid charges	1,871				251					5,825			5,825
<b>TOTAL ASSETS</b>	<b>1,029,966</b>	<b>519,220</b>	<b>13,077</b>	<b>822,679</b>	<b>863,471</b>	<b>2,152</b>	<b>62,637</b>	<b>554,316</b>	<b>12,887</b>	<b>811,179</b>	<b>91,479</b>	<b>91,479</b>	<b>91,479</b>
<b>LIABILITIES AND FUND EQUITY</b>													
Liabilities:													
Accounts payable	521,473	326,388	10,228	323,000	115	1,908	5982			812,682			812,682
Due to other funds			31,857				11,862		91,239	44,954			44,954
Deferred revenues							24,879			24,879			24,879
Total Liabilities	521,473	326,388	42,085	323,000	115	2,816	11,947		91,239	882,535			882,535
Fund Equity - Fund Balance (deficit)													
Reserved for past years work	661,391	66,223	(33,349)	523,624	753,999	2,152	28,094	41,289	1,657	2,111,750	1,657	2,111,750	1,657,214
Unreserved - undesignated Fund Equity	361,391	39,223	(33,349)	269,325	289,265	1,182	31,094	41,289	1,657	11,179	1,657	11,179	1,095,542
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>1,029,966</b>	<b>519,220</b>	<b>13,077</b>	<b>822,679</b>	<b>863,471</b>	<b>2,152</b>	<b>62,637</b>	<b>554,316</b>	<b>12,887</b>	<b>811,179</b>	<b>91,479</b>	<b>91,479</b>	<b>91,479</b>

WEST CARROLL POLICE POLICE FUND  
 Old Town, Louisiana  
 SPECIAL REVENUE FUNDS

Comparing Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 For the Year Ended December 31, 2005

	GAU- FUND	GEN- FUND	GRAND- TOTAL	REVENUE FUND	EXPENSE FUND	CHANG- EQUAL	BELLY FUND	POST- FUND	CHANG- EQUAL	TOTAL
<b>REVENUES</b>										
Taxes:										
Ad valorem	104,496		104,496							104,496
Sales and use	429,452		429,452	249,418		180,034				1,298,278
Environmental revenue										
Political grants										
State funds	182,758		182,758							182,758
Federal reimbursement funds	75,182		75,182							75,182
State account sharing (net)										2,000
Other state grants				1,000						
Fees, charges, and contributions										
For services				87,319	87,319	88,477				376,261
Fines and forfeitures										94,817
Use of money and property	35,879	88,613	124,492	22,112	215	446	10,608	918	52,081	131,375
Other revenues	15,673		15,673	3,482		324				30,475
Total revenues	1,488,882	28,213	1,517,095	3,752	1,781,462	17,146	1,658	173	2,681	2,673,811
<b>EXPENDITURES</b>										
Current:										
General government - judicial				73,298	918	4,442	80,371			15,911
Public safety	1,177,484		1,177,484	662,462	1,234	130,381				3,050,885
Public works	14,847		14,847							235,483
Health and welfare										970
Transportation										145,281
Debt service	78,266		78,266	64,625						247,302
Capital outlay	20,142	52,692	72,834	2,222			2,000			247,302
Total expenditures	1,486,842	80,000	1,566,842	713	1,801,615	1,284	18,042	2,000	8,371	2,607,814
<b>EXCESS (shortage) OF REVENUES OVER EXPENDITURES</b>	81,040	413	81,453	1,241	280,441	461	2,466	11,988	610	68,996

## OTHER FINANCING

## SOURCES

Depositing remainder in

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
--	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

## EXCESS BALANCES OF

## REVENUES AND OTHER

## SOURCES OVER EXPENSES

## THEREIN

1275,000	619	(31,000)	1,741	280,411	442	9,800	19,300	608	128	(18,600)	175,000	4,500
----------	-----	----------	-------	---------	-----	-------	--------	-----	-----	----------	---------	-------

## FUND BALANCES DEFICIT AT

## BEGINNING OF YEAR

<u>1,479,367</u>	<u>19,652</u>	<u>(18,026)</u>	<u>21,883</u>	<u>450,312</u>	<u>6,800</u>	<u>11,126</u>	<u>20,417</u>	<u>367</u>	<u>18,145</u>	<u>46,028</u>	<u>118,128</u>	
------------------	---------------	-----------------	---------------	----------------	--------------	---------------	---------------	------------	---------------	---------------	----------------	--

## FUND BALANCES DEFICIT AT

## END OF YEAR

<u>200,367</u>	<u>206,115</u>	<u>(53,026)</u>	<u>51,834</u>	<u>200,006</u>	<u>17,381</u>	<u>20,028</u>	<u>211,192</u>	<u>51,622</u>	<u>11,529</u>	<u>20,821</u>	<u>21,950,128</u>	
----------------	----------------	-----------------	---------------	----------------	---------------	---------------	----------------	---------------	---------------	---------------	-------------------	--

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

Combining Balance Sheet, December 31, 2001

	PARISHWIDE ROAD TAX	FRANCHISE TAX	18.675600	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$195,800	\$190,189	\$77,189	\$463,259
Receivables	348,779	61,879	95,881	506,699
Due from other funds			45	45
Other assets	1,849		4,128	5,977
<b>TOTAL ASSETS</b>	<u>\$547,528</u>	<u>\$211,908</u>	<u>\$177,143</u>	<u>\$936,583</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities - accounts payable	\$27,580	\$3,867	\$1,929	\$33,579
Fund Equity - fund balances - unreserved - unexpended	519,948	208,041	175,214	803,202
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$547,528</u>	<u>\$211,908</u>	<u>\$177,143</u>	<u>\$936,583</u>

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

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 2003

	PARISHWIDE REVENUES	HEALTH UNIT	SHAREPAGE	TOTAL
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$278,640	\$88,870	\$47,086	\$414,596
Sales and use	429,857			429,857
Intergovernmental revenues:				
State funds:				
Parish transportation funds	152,795			152,795
State revenue sharing (net)			78,050	78,050
Use of money and property	23,128	8,714	4,840	36,682
Other revenues	13,679			13,679
Total revenues	<u>908,099</u>	<u>97,584</u>	<u>121,312</u>	<u>1,088,995</u>
<b>EXPENDITURES</b>				
Current:				
Public works	1,082,488		85,166	1,167,654
Health and welfare		13,047		13,047
Debt service	28,673		49,533	78,206
Capital Outlay	24,587	154,658		179,245
Total expenditures	<u>1,170,326</u>	<u>167,705</u>	<u>134,699</u>	<u>1,472,730</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	(262,227)	(70,121)	(13,387)	(345,735)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	775,523	300,607	188,687	1,264,817
<b>FUND BALANCES AT END OF YEAR</b>				
	<u>\$513,296</u>	<u>\$230,486</u>	<u>\$175,300</u>	<u>\$919,082</u>



WEST CARROLL PARISH COLLECTIVITY  
 Oak Grove, Louisiana  
 SPECIAL SERVICES - FUNDAL FUNDS

Combining Balance Sheet, December 31, 2008

	EMERGENCY PREPARATIONS	SECTION 4	TOTAL
<b>ASSETS</b>			
Cash	\$18,613	\$72,576	\$91,189
Receivable	2,489		2,489
<b>TOTAL ASSETS</b>	<u>\$21,102</u>	<u>\$72,576</u>	<u>\$93,678</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$108		\$108
Declared revenues		\$72,576	\$72,576
Total liabilities	<u>108</u>	<u>\$72,576</u>	<u>\$72,684</u>
Fund Equity - fund balances - unreserved - undesignated	<u>20,994</u>	<u>\$0.00</u>	<u>\$0,994</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$21,102</u>	<u>\$72,576</u>	<u>\$93,678</u>

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

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	EMERGENCY PREPAREDNESS	NATION #	TOTAL
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$11,294	\$182,981	\$194,275
State grants	2,000		2,000
Use of money and property	445		445
Other revenues	525		525
Total revenues	<u>14,264</u>	<u>182,981</u>	<u>197,245</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	4,462		4,462
Health and welfare		185,381	185,381
Total expenditures	<u>4,462</u>	<u>185,381</u>	<u>189,843</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	9,802	(2,400)	7,402
<b>OTHER FINANCING SOURCE</b>			
Operating transfers in		2,400	2,400
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	9,802	NONE	9,802
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>11,181</u>	<u>NONE</u>	<u>11,181</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$20,984</u>	<u>NONE</u>	<u>\$20,984</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended December 31, 2011

**CAPITAL PROJECTS FUNDS**

**AIRPORT AUTHORITY IMPROVEMENTS FUND**

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

**COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**

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

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

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2004

	STATE ALLOTMENT IMPROVEMENTS	CYCLE GRANTING	TOTAL
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	<u>543,513</u>	<u>547,347</u>	<u>1,090,860</u>
<b>EXPENDITURES</b>			
Capital outlay	<u>36,483</u>	<u>473,962</u>	<u>510,445</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	19,030	(6,615)	12,415
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>30</u>	<u>6,615</u>	<u>6,645</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$19,030</u>	<u>None</u>	<u>\$19,030</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 2001

**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. Under this method, the president receives \$700 per month, and the other jurors receive \$600 per month. In addition to the monthly payment, the jurors receive mileage reimbursement for travel to and from meetings.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2004

Curie Butler	\$7,200
Fran Copps	156
Willie D. Capers	156
Richard Strong	8,306
John Kirkens	7,044
H. G. Wactor	7,044
Charles Green, President	154
Hilma Sistrunk	<u>7,200</u>
<b>Total</b>	<b><u>437,500</u></b>

**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, *Audit 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.



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

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

West 7000 Little, CPA  
James G. Brown, CPA  
Charles A. MacIntosh, Jr., CPA

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

We have audited the primary government financial statements of the West Carroll Parish Police Jury as of and for the year ended December 31, 2000, and have issued our report thereon dated June 7, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

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



**WEST CARROLL PARISH POLICE JURY**  
Oak Grove, Louisiana  
**Independent Auditor's Report on Compliance**  
**And Internal Control Over Financial Reporting, etc.**  
December 31, 2008

This report is intended solely for the information and use of the members of the Cameron Parish Police Jury, management of the police jury, the Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Monroe, Louisiana  
June 7, 2009



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

WILL FARRINGTON, CPA  
JAMES C. BOND, CPA  
CHARLES H. BRADSHAW, III, CPA

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

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

**Compliance**

We have audited the compliance of the West Carroll Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program For the Year Ended December 31, 2009. The 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 the West Carroll Parish Police Jury's management. Our responsibility is to express an opinion on the West Carroll Parish Police Jury's compliance based on our audit.

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

In our opinion, the 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, 2009. The results of our 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

**Independent Auditor's Report on Compliance**

*With Requirements Applicable to Each Major*

*Program and Internal Control Over Compliance, etc.*

December 31, 2001

**Internal Control Over Compliance**

The management of the West Carroll Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information of the members of the 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.



Monroe, Louisiana

June 7, 2002

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2004

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the West Carroll Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the West Carroll Parish Police Jury are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the West Carroll Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the West Carroll Parish Police Jury are reported.
7. The Community Development Block Grant - CDBG 14,218 was listed as a major program.
8. The threshold for distinguishing Type A and B programs was \$200,000.
9. The West Carroll Parish Police Jury was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

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

None

WEST CARRIE, PARISH POLICE JURY  
 Oak Grove, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2000

FEDERAL AGENCY/ PASS THROUGH GRANTEE NAME (PROGRAM TITLE)	FY00 NUMBER	FY00-DEGREE OF GRANTOR'S NUMBER	FY00-AM. EXPENDED
<b>United States Department of Housing and Urban Development</b>			
Direct program:			
Low-Income Housing Assistance Program	14,156	N/A	\$117,038
Section 8 Housing Voucher Program (HOME)	14,177	N/A	65,850
	14,239	88-09-012	141,000
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State Program)			
Total United States Department of Housing and Urban Development	14,238	107-983483	<u>417,887</u>
			<u>741,351</u>
<b>United States Department of Transportation</b>			
Passed through Louisiana Department of Transportation and Development - Airport Improvement Program			
	28,308	N/A	<u>49,513</u>
<b>Federal Emergency Management Agency</b>			
Emergency Management Assistance (Local Defense) Program	63,503	N/A	<u>11,794</u>
Total Federal Financial Assistance			<u>\$786,138</u>

## NOTES:

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

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

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

The audit report for the year ended December 31, 2008 contained no audit findings.