



## MANAGEMENT LETTER

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

In planning and performing my audit of the West Carroll Parish Police Jury's financial statements as of and for the two years ended December 31, 1996, a certain matter came to my attention which I feel should be conveyed to management of the police jury. This matter, while not appropriate for inclusion in the various auditor's reports accompanying the financial statements, is an item which I feel should be brought to your attention.

### Need to Maintain Adequate Accounting Records -

Management of the airport authority was unable to locate various contracts relating to its federal grant. Proper internal control as well as federal and state law requires that all records be maintained for three years or for the period required by the grantor, whichever is greater. I recommend that in the future all contracts be kept on file at the police jury office.

### GENERAL

I am available to assist you with any problems or questions you may have concerning the above or any other matters.

Respectfully,

Vernon R. Coon  
February 21, 1997

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WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Independent Auditor's Report on Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs,  
December 31, 1996

I noted a certain matter involving the internal control structure and its operation that I have reported to management of the West Carroll Parish Police Jury in a separate letter dated February 21, 1997.

This report is intended for the information of the West Carroll Parish Police Jury, management of the police jury and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
February 21, 1997

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Independent Auditor's Report on Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs,  
December 31, 1996

Matching  
Reporting  
Special requirements  
Claims for advances and reimbursements  
Amounts claimed or used for matching

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the two years ended December 31, 1996 and 1995, the West Carroll Parish Police Jury expended 84 per cent and 90 per cent, respectively, of its total federal financial assistance under its major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the police jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana

Independent Auditor's Report on Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs,  
December 31, 1996

The management of the West Carroll Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting applications:

- Revenues/receipts
- Expenditures/disbursements
- Payroll/personnel
- Budgeting/budgetary reporting
- Electronic data processing

General Requirements:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition  
and relocation assistance
- Allowable costs/cost principles
- Drug free workplace
- Administrative requirements

Specific Requirements:

- Types of services allowed/unallowed
- Eligibility



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**Independent Auditor's Report on Internal Control  
Structure Used in Administering Federal  
Financial Assistance Programs**

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

I have audited the primary government financial statements of the West Carroll Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated February 21, 1997. I have also audited the compliance of the West Carroll Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated February 21, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the West Carroll Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of the West Carroll Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the West Carroll Parish Police Jury and on the compliance of the West Carroll Parish Police Jury with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated February 21, 1997.

WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana

Independent Auditor's Report on  
Internal Control Structure,  
December 31, 1996

control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the primary government 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

I noted a certain matter involving the internal control structure and its operation that I have reported to management of the West Carroll Parish Police Jury in a separate letter dated February 21, 1997.

This report is intended for the information of the West Carroll Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
February 21, 1997



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## Independent Auditor's Report on the Internal Control Structure

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

I have audited the primary government financial statements of the West Carroll Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated February 21, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the West Carroll Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the primary government financial statements of the West Carroll Parish Police Jury for the two years ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed



**Independent Auditor's Report on Compliance With  
Specific Requirements Applicable to Nonmajor  
Federal Financial Assistance Program Transactions**

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

I have audited the primary government financial statements of the West Carroll Parish Police Jury as of December 31, 1996 and for each of the years in the two year period then ended, and have issued my report thereon dated February 21, 1997.

In connection with my audit of the primary government financial statements of the West Carroll Parish Police Jury and with my consideration of the West Carroll Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain Nonmajor federal financial assistance programs for the two years ended December 31, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, reporting, and special requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the West Carroll Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the West Carroll Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the West Carroll Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

West Monroe, Louisiana  
February 21, 1997

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WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana

Independent Auditor's Report on

Compliance With General Requirements

Applicable to Federal Programs,

December 31, 1996

This report is intended for the information of the West Carroll Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

February 21, 1997



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**Independent Auditor's Report on Compliance  
With General Requirements Applicable to  
Federal Financial Assistance Programs**

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

I have audited the primary government financial statements of the West Carroll Parish Police Jury as of December 31, 1996 and for each of the years in the two year period then ended, and have issued my report thereon dated February 21, 1997.

I have applied procedures to test the West Carroll Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Real property acquisition  
and relocation assistance
- Allowable costs/cost principles
- Drug Free Workplace
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the West Carroll Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the West Carroll Parish Police Jury, had not complied, in all material respects, with those requirements.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Independent Auditor's Report on Compliance  
With Specific Requirements Applicable  
To Major Programs,  
December 31, 1996

This report is intended for the information of the West Carroll Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. R. Jones', written in a cursive style.

West Monroe, Louisiana  
February 21, 1997

WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana

Independent Auditor's Report

on Compliance, etc.,

December 31, 1996

**Need to Comply with Local  
Government Budget Act**

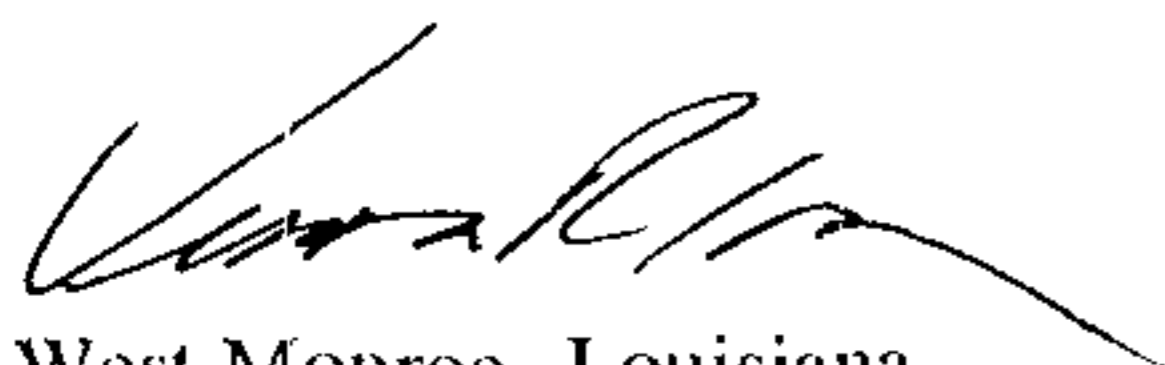
**Finding:** The police jury did not comply with state law governing budgetary activity. Louisiana Revised Statute (LRS) 39:1310 requires that budget amendments be adopted when expenditures and other uses to date plus projected amounts to year-end exceed budgeted amounts by 5% or more or when revenues and other sources to date plus projected amounts to year-end fail to meet budgeted amounts by 5% or more. Further, LRS 39:1304 requires a budget for the general fund and each special revenue fund be adopted. Further, LRS 39:1308 requires that the budget be adopted prior to the end of the fiscal year in progress. Management of the police jury did not adequately monitor budgets. Consequently, the budget for the Kelly Airport Authority Special Revenue Fund, for the year ended December 31, 1996, was not adopted until August of 1996. In addition, the following special revenue funds' had actual expenditures that exceeded budgeted expenditures for the year ended December 31, 1995: Solid Waste by \$191,256 or 22.34% and Drainage Maintenance by \$5,293 or 5.4%.

**Recommendation:** I recommend that the police jury comply with all requirements of the Local Government Budget Act.

**Management's Response:** The police jury has assured me that in the future they will monitor their budgets more closely to comply with LRS 39:1310.

I considered this instance of noncompliance in forming my opinion on whether the police jury's 1996 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated February 21, 1997, on those primary government financial statements.

This report is intended for the information of the West Carroll Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

February 21, 1997



**Independent Auditor's Report on Compliance  
With Laws, Regulations, Contracts, and Grants**

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

I have audited the primary government financial statements of the West Carroll Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated February 21, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the West Carroll Parish Police Jury is the responsibility of the West Carroll Parish Police Jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the West Carroll Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts or grants that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the primary government financial statements. The results of my tests of compliance disclosed the following instance of noncompliance.

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WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Schedule of Federal Financial Assistance  
For the Two Years Ended December 31, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1994	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1996
				.....1995.....	.....1996.....			
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>								
Passed through Louisiana Department of Social Services: Food Stamps	10.551 *	22-123-01	(\$453,976) #	\$1,376,000	\$1,507,993	\$1,272,170	\$1,465,090	(\$129,363) #
State Administrative Matching Grants for Food Stamp Program	10.561	22-123-01	1,599	21,128	21,128	24,278	24,278	4,217
Total United States Department of Agriculture			(452,377)	1,397,128	1,529,121	1,296,448	1,489,368	(124,846)
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
Direct programs:								
Lower Income Housing Assistance Program	14.156	N/A	(22,681)	104,875	104,875	126,166	126,166	(85,017)
Section 8 Housing Voucher Program	14.177	N/A	(7,684)	26,844	26,844	11,392	11,392	(41,910)
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (States Program)	14.228	101-3049	NONE	14,577	14,577	269,761	269,761	79,366
Total United States Department of Housing and Urban Development			(30,365)	146,296	146,296	407,319	407,319	(47,561)
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>								
Passed through Louisiana Department of Transportation and Development: Airport Improvement Program	20.106 *					821,675	821,675	55,340
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>								
Passed through Louisiana Office of Emergency Preparedness - Emergency Management Assistance (Civil Defense) Program	83.503	N/A	4,791	7,298	7,298	15,791	15,791	262
Total Federal Financial Assistance			(\$477,951)	\$1,550,722	\$1,682,715	\$2,541,233	\$2,734,153	(\$116,805)

\* Major federal financial assistance program  
# Food stamp coupons on hand



**Independent Auditor's Report on Supplementary  
Schedule of Federal Financial Assistance**

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

I have audited the primary government financial statements of the West Carroll Parish Police Jury as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated February 21, 1997. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the West Carroll Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

West Monroe, Louisiana  
February 21, 1997

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**Independent Auditor's Reports on Federal  
Financial Assistance; Compliance With Laws,  
Regulations, Contracts, and Grants;  
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Two Years Ended December 31, 1996

	<u>1996</u>	<u>1995</u>
Willie R. Boyd	\$131	\$7,200
Curtis Butler	7,200	7,200
Willie D. Capers, President 1996	8,350	7,200
Alton Copes	7,069	
Charles Green	7,200	7,200
Dianne Sistrunk, President 1995	<u>7,250</u>	<u>8,400</u>
Total	<u>\$37,200</u>	<u>\$37,200</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1996

**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  
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	<u>AIRPORT AUTHORITY IMPROVEMENTS</u>	<u>CDBG</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$821,675	\$269,761	\$1,091,436
State grants	90,435		90,435
Total revenues	<u>912,110</u>	<u>269,761</u>	<u>1,181,871</u>
<b>EXPENDITURES</b>			
Capital outlay	<u>906,818</u>	<u>269,761</u>	<u>1,176,579</u>
Total expenditures	<u>906,818</u>	<u>269,761</u>	<u>1,176,579</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	5,292	NONE	5,292
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>20</u>	<u>NONE</u>	<u>20</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$5,312</u></u>	<u><u>NONE</u></u>	<u><u>\$5,312</u></u>

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

Combining Balance Sheet, December 31, 1996

	<u>AIRPORT AUTHORITY IMPROVEMENTS</u>	<u>CDBG</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$20		\$20
Receivables	60,631	\$79,366	\$139,997
<b>TOTAL ASSETS</b>	<u>\$60,651</u>	<u>\$79,366</u>	<u>\$140,017</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$55,339	\$79,366	\$134,705
Fund Equity - fund balances - unreserved - undesignated	<u>5,312</u>	<u>NONE</u>	<u>5,312</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$60,651</u>	<u>\$79,366</u>	<u>\$140,017</u>

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended December 31, 1996

**CAPITAL PROJECTS FUNDS**

**AIRPORT AUTHORITY IMPROVEMENTS FUND**

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

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

The Community Development Block Grant Fund (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  
SPECIAL REVENUE - FEDERAL FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1995

	EMERGENCY PREPAREDNESS	SECTION 8	TOTAL
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$7,298	\$131,719	\$139,017
State grants	7,386		7,386
Use of money and property	114		114
Other revenue		1,278	1,278
Total revenues	14,798	132,997	147,795
<b>EXPENDITURES</b>			
Current:			
Public safety	16,959		16,959
Health and welfare		135,397	135,397
Capital outlay	100		100
Total expenditures	17,059	135,397	152,456
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(2,261)	(2,400)	(4,661)
<b>OTHER FINANCING SOURCE</b>			
Operating transfers in		2,400	2,400
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	(2,261)	NONE	(2,261)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	6,735	NONE	6,735
<b>FUND BALANCE AT END OF YEAR</b>	\$4,474	NONE	\$4,474

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, 1996

	EMERGENCY PREPAREDNESS	SECTION 8	TOTAL
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$15,791	\$137,558	\$153,349
Local funds	2,021		2,021
Use of money and property	456		456
Other revenue	100	306	406
Total revenues	<u>18,368</u>	<u>137,864</u>	<u>156,232</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	15,668		15,668
Health and welfare		<u>140,264</u>	<u>140,264</u>
Total expenditures	<u>15,668</u>	<u>140,264</u>	<u>155,932</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	2,700	(2,400)	300
<b>OTHER FINANCING SOURCE</b>			
Operating transfers in		<u>2,400</u>	<u>2,400</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	2,700	NONE	2,700
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>4,474</u>	NONE	<u>4,474</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$7,174</u></u>	<u><u>NONE</u></u>	<u><u>\$7,174</u></u>

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

Combining Balance Sheet, December 31, 1996

	EMERGENCY PREPAREDNESS	SECTION 8	TOTAL
<b>ASSETS</b>			
Cash	\$7,174	\$126,927	\$134,101
Receivable	262		262
TOTAL ASSETS	\$7,436	\$126,927	\$134,363
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$262		\$262
Deferred revenues		\$126,927	126,927
Total liabilities	262	126,927	127,189
Fund Equity - fund balances - unreserved - undesignated	7,174	NONE	7,174
TOTAL LIABILITIES AND FUND EQUITY	\$7,436	\$126,927	\$134,363



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, 1995

	<u>PARISHWIDE ROAD TAX</u>	<u>HEALTH UNIT</u>	<u>DRAINAGE</u>	<u>TOTAL</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$234,358	\$50,130	\$39,867	\$324,355
Sales and use	350,894			350,894
Intergovernmental revenues - state funds:				
Parish transportation funds	168,011			168,011
State revenue sharing (net)			78,200	78,200
Use of money and property	22,489	2,556	5,696	30,741
Other revenues	4,584			4,584
Total revenues	<u>780,336</u>	<u>52,686</u>	<u>123,763</u>	<u>956,785</u>
<b>EXPENDITURES</b>				
Current:				
Public works	850,890		73,317	924,207
Health and welfare		24,552		24,552
Debt service	33,818		33,706	67,524
Capital outlay	5,000			5,000
Total expenditures	<u>889,708</u>	<u>24,552</u>	<u>107,023</u>	<u>1,021,283</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(109,372)	28,134	16,740	(64,498)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>571,717</u>	<u>96,552</u>	<u>198,637</u>	<u>866,906</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$462,345</u></u>	<u><u>\$124,686</u></u>	<u><u>\$215,377</u></u>	<u><u>\$802,408</u></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, 1996

	<u>PARISHWIDE ROAD TAX</u>	<u>HEALTH UNIT</u>	<u>DRAINAGE</u>	<u>TOTAL</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$251,807	\$53,962	\$42,676	\$348,445
Sales and use	358,907			358,907
Intergovernmental revenues - state funds:				
Parish transportation funds	218,132			218,132
State revenue sharing (net)			71,352	71,352
Fees, charges, and commissions	3,040		3,200	6,240
Use of money and property	16,099	5,311	6,829	28,239
Other revenues	3,783			3,783
Total revenues	<u>851,768</u>	<u>59,273</u>	<u>124,057</u>	<u>1,035,098</u>
<b>EXPENDITURES</b>				
Current:				
Public works	601,367		107,152	708,519
Health and welfare		46,632		46,632
Debt service	49,604		33,705	83,309
Capital outlay	101,627		43,650	145,277
Total expenditures	<u>752,598</u>	<u>46,632</u>	<u>184,507</u>	<u>983,737</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	99,170	12,641	(60,450)	51,361
<b>OTHER FINANCING SOURCES</b>				
Increase in capital lease	97,352			97,352
Insurance proceeds			9,849	9,849
Total other financing sources	<u>97,352</u>	<u>NONE</u>	<u>9,849</u>	<u>107,201</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	196,522	12,641	(50,601)	158,562
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>462,345</u>	<u>124,686</u>	<u>215,377</u>	<u>802,408</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$658,867</u>	<u>\$137,327</u>	<u>\$164,776</u>	<u>\$960,970</u>

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

Combining Balance Sheet, December 31, 1996

	<u>PARISHWIDE ROAD TAX</u>	<u>HEALTH UNIT</u>	<u>DRAINAGE</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$412,394	\$88,905	\$108,613	\$609,912
Receivables	273,922	50,574	87,571	412,067
Other assets	618			618
<b>TOTAL ASSETS</b>	<u>\$686,934</u>	<u>\$139,479</u>	<u>\$196,184</u>	<u>\$1,022,597</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities - accounts payable	\$28,067	\$2,152	\$31,408	\$61,627
Fund Equity - fund balances - unreserved - undesignated	<u>658,867</u>	<u>137,327</u>	<u>164,776</u>	<u>960,970</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$686,934</u>	<u>\$139,479</u>	<u>\$196,184</u>	<u>\$1,022,597</u>

<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(64,498)</u>	<u>12,549</u>	<u>2,601</u>	<u>3,222</u>	<u>(177,822)</u>	<u>(42)</u>	<u>(4,661)</u>	<u>(4,875)</u>	<u>(233,526)</u>
<b>OTHER FINANCING SOURCES</b>									
Increase in capital lease					37,993				37,993
Operating transfers in							2,400		2,400
Total other financing sources					<u>37,993</u>	<u>NONE</u>	<u>2,400</u>	<u>NONE</u>	<u>40,393</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(64,498)</u>	<u>12,549</u>	<u>2,601</u>	<u>3,222</u>	<u>(139,829)</u>	<u>(42)</u>	<u>(2,261)</u>	<u>(4,875)</u>	<u>(193,133)</u>
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>866,906</u>	<u>NONE</u>	<u>(54,371)</u>	<u>9,696</u>	<u>491,076</u>	<u>232</u>	<u>6,735</u>	<u>11,813</u>	<u>1,332,087</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$802,408</u>	<u>\$12,549</u>	<u>(\$51,770)</u>	<u>\$12,918</u>	<u>\$351,247</u>	<u>\$190</u>	<u>\$4,474</u>	<u>\$6,938</u>	<u>\$1,138,954</u>

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

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1995

	MAINT. FUNDS	MISC EMERGENCY	CRIMINAL COURT	WITNESS FEE	SOLID WASTE	SUBSTANCE ABUSE	FEDERAL	COMMUN. DIST.	TOTAL
<b>REVENUES</b>									
Taxes:									
Ad valorem	\$324,355								\$324,355
Sales and use	350,894			\$701,211					1,052,105
Intergovernmental revenues:									
Federal grants							\$139,017		139,017
State funds:									
Parish transportation funds	168,011								168,011
State revenue sharing (net)	78,200								78,200
Other						7,386			7,386
Fees, charges, and commissions for services				\$3,430	171,547	\$2,910		\$38,760	216,647
Fines and forfeitures			\$50,884						50,884
Use of money and property	30,741	\$12,549	675	425	33,480	11	114	96	78,091
Other revenues	4,584		33		12,666		1,278	311	18,872
Total revenues	<u>956,785</u>	<u>12,549</u>	<u>51,592</u>	<u>3,855</u>	<u>918,904</u>	<u>2,921</u>	<u>147,795</u>	<u>39,167</u>	<u>2,133,568</u>
<b>EXPENDITURES</b>									
Current:									
General government - judicial			48,991	633					49,624
Public safety							16,959	22,136	39,095
Public works	924,207				897,134				1,821,341
Health and welfare	24,552					2,963	135,397		162,912
Debt service	67,524							21,906	210,228
Capital outlay	5,000				78,794		100		83,894
Total expenditures	<u>1,021,283</u>	<u>NONE</u>	<u>48,991</u>	<u>633</u>	<u>1,096,726</u>	<u>2,963</u>	<u>152,456</u>	<u>44,042</u>	<u>2,367,094</u>

**OTHER FINANCING SOURCES**

Increase in capital lease	97,352								97,352
Insurance proceeds	9,849								9,849
Operating transfers in					2,400	1,515			3,915
Total other financing sources	<u>107,201</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>2,400</u>	<u>1,515</u>	<u>NONE</u>	<u>NONE</u>	<u>111,116</u>

**EXCESS (Deficiency) OF REVENUES  
AND OTHER SOURCES OVER  
EXPENDITURES**

	158,562	36,322	10,710	3,842	274,351	97	2,700	(11,863)	7,609	482,330
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**FUND BALANCES (Deficit) AT  
BEGINNING OF YEAR**

	<u>802,408</u>	<u>12,549</u>	<u>(51,770)</u>	<u>12,918</u>	<u>351,247</u>	<u>190</u>	<u>4,474</u>	<u>6,938</u>	<u>2,084</u>	<u>1,141,038</u>
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**FUND BALANCES (Deficit) AT  
END OF YEAR**

	<u>\$960,970</u>	<u>\$48,871</u>	<u>(\$41,060)</u>	<u>\$16,760</u>	<u>\$625,598</u>	<u>\$287</u>	<u>\$7,174</u>	<u>(\$4,925)</u>	<u>\$9,693</u>	<u>\$1,623,368</u>
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WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	MAINT. FUNDS	MISC EMERGENCY	CRIMINAL COURT	WITNESS FEE	SOLID WASTE	SUBSTANCE ABUSE	FEDERAL	COMMUN. DIST.	KELLY AIRPORT AUTHORITY	TOTAL
<b>REVENUES</b>										
Taxes:										
Ad valorem	\$348,445									\$348,445
Sales and use	358,907				\$717,156					1,076,063
Intergovernmental revenues:										
Federal grants						\$153,349				153,349
State funds:										
Parish transportation funds	218,132									218,132
State revenue sharing (net)	71,352									71,352
Local funds						2,021				2,021
Fees, charges, and commissions for services	6,240				182,854	\$3,940		\$39,623		232,657
Fines and forfeitures			\$61,815	\$4,215						66,030
Use of money and property	28,239	\$36,322	867	752	26,259	456		107	\$3,850	96,852
Other revenues	3,783		40		9,888	406		453	7,610	22,180
Total revenues	1,035,098	36,322	62,722	4,967	936,157	3,940	156,232	40,183	11,460	2,287,081
<b>EXPENDITURES</b>										
Current:										
General government - judicial			52,012	1,125						53,137
Public safety							15,668	24,310		39,978
Public works	708,519				549,142					1,257,661
Health and welfare	46,632					3,843	140,264			190,739
Transportation									3,851	3,851
Debt service	83,309				112,664			29,251		225,224
Capital outlay	145,277									145,277
Total expenditures	983,737	NONE	52,012	1,125	661,806	3,843	155,932	53,561	3,851	1,915,867
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	51,361	36,322	10,710	3,842	274,351	97	300	(13,378)	7,609	371,214

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

Combining Balance Sheet, December 31, 1996

	MAINT. FUNDS	MISC. EMERGENCY	CRIMINAL COURT	WITNESS FEE	SOLID WASTE	SUBSTANCE ABUSE	FEDERAL	COMMUN. DIST.	KELLY AIRPORT AUTHORITY	TOTAL
<b>ASSETS</b>										
Cash and cash equivalents	\$609,912	\$48,871	\$17,148	\$16,574	\$605,336	\$90	\$134,101	\$5,399	\$9,693	\$1,447,124
Receivables	412,067		3,226	186	50,878	200	262	3,200		470,019
Other assets	618				633					1,251
<b>TOTAL ASSETS</b>	<u>\$1,022,597</u>	<u>\$48,871</u>	<u>\$20,374</u>	<u>\$16,760</u>	<u>\$656,847</u>	<u>\$290</u>	<u>\$134,363</u>	<u>\$8,599</u>	<u>\$9,693</u>	<u>\$1,918,394</u>
<b>LIABILITIES AND FUND EQUITY</b>										
Liabilities:										
Accounts payable	\$61,627		\$1,272		\$31,249	\$3	\$262	\$8,224		\$102,637
Due to other funds			60,162					5,300		65,462
Deferred revenues							126,927			126,927
Total Liabilities	61,627	NONE	61,434	NONE	31,249	3	127,189	13,524	NONE	295,026
Fund Equity - fund balances (deficit) - Unreserved:										
Designated for emergency		\$48,871								48,871
Undesignated	960,970		(41,060)	\$16,760	625,598	287	7,174	(4,925)	\$9,693	1,574,497
Total Fund Equity	<u>960,970</u>	<u>48,871</u>	<u>(41,060)</u>	<u>16,760</u>	<u>625,598</u>	<u>287</u>	<u>7,174</u>	<u>(4,925)</u>	<u>9,693</u>	<u>1,623,368</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,022,597</u>	<u>\$48,871</u>	<u>\$20,374</u>	<u>\$16,760</u>	<u>\$656,847</u>	<u>\$290</u>	<u>\$134,363</u>	<u>\$8,599</u>	<u>\$9,693</u>	<u>\$1,918,394</u>



## **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.

## **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.

## **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.

## **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 of 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.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1996

**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 renewed for a ten-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 watershed 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 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.

**SUPPLEMENTAL INFORMATION SCHEDULES**

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

**13. LITIGATION AND CLAIMS**

At December 31, 1996, the police jury is a defendant in four lawsuits. In the opinion of legal counsel for the police jury, probable exposure to the police jury cannot be determined at this time on three of the lawsuits. The fourth lawsuit involves the West Carroll Kelly Airport Authority. The suit involves the amount of money received by individuals for servitudes across their property. In the opinion of legal counsel, if an additional amount is found to be payable to these individuals it will be a liability of the state and federal grantor agencies not the airport authority or the police jury. Therefore, no provision for any liability that may result from the lawsuits have been made in the primary government financial statements.

**14. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food coupons to eligible participants in the parish. The value of food coupons on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1996, follows:

Balance at January 1, 1995	\$453,976
Received:	
1995	1,376,000
1996	1,272,170
Issued:	
1995	(1,507,993)
1996	<u>(1,465,090)</u>
Balance at December 31, 1996	<u>\$129,063</u>

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

	Due from Other Funds	Due to Other Funds
General Fund	\$65,462	
Special Revenue Funds:		
Criminal Court		\$60,162
Communications		5,300
Total	<u>\$65,462</u>	<u>\$65,462</u>

**11. FUND DEFICIT**

At December 31, 1996, the Criminal Court and Communications District Special Revenue Funds have deficit fund balances of \$41,060 and \$4,925, respectively. The deficit will be eliminated by reducing expenditures and making transfers from the General Fund.

**12. RESTATEMENT OF FUND BALANCE**

Community Development Block Grants have previously been reported as special revenue funds. Beginning in 1995, these grants are reported in the Capital Projects Fund in accordance with guidelines from the Division of Administration. The 1995 financial statements of the Kelly Airport Authority were previously audited for the year ended December 31, 1995; therefore, those financial statements are not presented. The following reconciles December 31, 1994 and 1995 special revenue and capital projects fund balances as previously presented to beginning fund balances on statements C and B:

	Special Revenue .....Funds.....		Capital Projects .....Fund.....	
	1995	1996	1995	1996
Fund balances as previously presented	\$1,332,587	\$1,138,954	NONE	NONE
CDBG Fund	(500)		\$500	
Kelly Airport Authority		2,084		
Airport Authority Improvement Fund				\$20
Beginning fund balances restated	<u>\$1,332,087</u>	<u>\$1,141,038</u>	<u>\$500</u>	<u>\$20</u>

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

	<u>Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at January 1, 1995	\$229,882	\$399,731	\$54,765	\$684,378
Additions:				
1995		31,617	33,295	64,912
1996		85,352	40,231	125,583
Deductions:				
1995	(57,471)	(109,447)	(23,830)	(190,748)
1996	(57,471)	(131,547)	(21,809)	(210,827)
Long-term obligations at December 31, 1996	<u>\$114,940</u>	<u>\$275,706</u>	<u>\$82,652</u>	<u>\$473,298</u>

Certificates of indebtedness at December 31, 1996, consist of 1995 certificates issued for the purpose of acquiring land to be used for additional landfill purposes. The principal is to be paid in four equal annual installments of \$57,471 on August 15, 1995, through August 15, 1998, plus interest at the rate of eight per cent per annum. Payments are to be made from the Solid Waste special revenue fund.

The annual requirements to amortize all debt outstanding as of December 31, 1996, including interest payments of \$39,907, are as follows:

<u>Year</u>	<u>Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Total</u>
1997	\$66,666	\$121,459	\$188,125
1998	62,068	95,688	157,756
1999		55,270	55,270
2000		24,535	24,535
2001		4,867	4,867
Total	<u>\$128,734</u>	<u>\$301,819</u>	<u>\$430,553</u>

**10. DUE FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 1996, are as follows:

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

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 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.

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 8.00 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, 1996, 1995, and 1994, were \$51,589, \$56,825, and \$54,150, respectively, equal to the required contributions for each year.

#### **8. POST RETIREMENT BENEFITS**

The police jury provides surviving spouse benefits to the wife of a retired judge. The cost of providing these benefits is \$766 for each of the two years ending December 31, 1996.

#### **9. CHANGES IN LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 1996:



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

Communications District special revenue fund - Lease-purchase agreement for the purchase of a Motorola 911 System entered into on July 1, 1993, due in 10 semiannual installments of \$7,345 through July, 1998, with an interest rate of 6.48 per cent per annum. Lease-purchase agreement for the purchase of recording equipment entered into on September 15, 1993, due in 60 monthly installments of \$601 through September, 1998, with an interest rate of 10.58 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, 1996:

<u>Year</u>	<u>Payments</u>
1997	\$121,459
1998	95,688
1999	55,270
2000	24,535
2001	<u>4,867</u>
Total minimum lease payments	301,819
Less - amount representing interest	<u>(\$26,113)</u>
Present value of net minimum lease payments	<u>\$275,706</u>

The West Carroll Parish Hospital is leased to West Carroll Hospital, Incorporated, a nonprofit corporation, under an operating agreement which was to expire on March 1, 1997. The lease was renewed on August 21, 1992, to expire on February 28, 2007. The lessee pays no consideration to the police jury, but is subject to certain provisions of the lease agreement.

**7. 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

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

Additions for the year ended December 31, 1996 of \$2,012,858 include a donated building valued at \$557,646. The beginning balances of fixed assets at January 1, 1995 have been restated to reflect change due to removal of items which had been junked in previous years and not removed from the listing. The ending balances at December 31, 1995 have been restated by \$833,853 to include fixed assets of the Kelly Airport Authority.

**6. 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, 1996, are comprised of the following:

Solid Waste Tax special revenue fund - Lease-purchase agreement for the purchase of 1991 Mack Diesel Truck, entered into on July 29, 1991, due in 60 monthly installments of \$1,237 through June, 1996, with an interest rate of 9.125 per cent per annum. Lease-purchase agreement for the purchase of a 1991 Mack Diesel Truck, entered into on June 23, 1992, due in 60 monthly installments of \$1,182 through May, 1997, with an interest rate of 7 per cent per annum. Lease-purchase agreement for the purchase of a 1996 Ford F800, entered into on September 9, 1995, due in 60 monthly installments of \$633 through August, 2000, with an interest rate of 7.5 per cent per annum.

Drainage Maintenance special revenue fund - Lease-purchase agreement for the purchase of a Komatsu Hydraulic Excavator, entered into on December 30, 1991, due in 72 monthly installments of \$2,087 through November, 1997, with an interest rate of 7 per cent per annum. Lease-purchase agreement for the purchase of a Komatsu Crawler Dozer, entered into on September 23, 1993, due in 72 monthly installments of \$1,837, through August, 1999, with an interest rate of 6 per cent per annum.

Parishwide Road Tax special revenue fund - Lease-purchase agreement for the purchase of a Dura Patcher and Dura Tank entered into on May 7, 1992, due in 60 monthly installments of \$612 through April, 1997, with an interest rate of 7.843 per cent per annum. Lease-purchase agreement for the purchase of a Caterpillar Hydraulic Excavator entered into on June 4, 1993, due in 72 monthly installments of \$1,588 through May, 1999, with an interest rate of 5.9962 per cent per annum. Lease-purchase agreement for the purchase of a Ford New Holland Tractor entered into on October 12, 1994, due in 60 monthly installments of \$618 through September, 1999, with an interest rate of 7.4 per cent per annum. Lease-purchase agreement for the purchase of a motor grader entered into on May 1, 1996, due in 60 monthly installments of \$1,623 through April 1, 2001, with an interest rate of 5.5 per cent per annum.

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Taxes:				
Ad valorem	\$130,006	\$362,600		\$492,606
Sales	24,034	36,048		60,082
Licenses and permits	1,275			1,275
Fees, charges, and commissions	150	5,705		5,855
Fines and forfeitures		3,408		3,408
Grants:				
Federal	4,217	262	\$139,997	144,476
State		61,391		61,391
Other	399	605		1,004
Total	<u>\$160,081</u>	<u>\$470,019</u>	<u>\$139,997</u>	<u>\$770,097</u>

5. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1996:

	<u>Balance at January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31,</u>
1995:				
Land	\$685,304			\$685,304
Buildings	2,115,792			2,115,792
Equipment	1,866,827	87,213	(\$32,000)	1,922,040
Construction in progress		15,077		15,077
Total	<u>\$4,667,923</u>	<u>\$102,290</u>	<u>(\$32,000)</u>	<u>\$4,738,213</u>
1996:				
Land	\$1,074,790	\$2,000		\$1,076,790
Buildings	2,250,792	681,180		2,931,972
Equipment	1,922,040	153,099	(\$7,462)	2,067,677
Construction in progress	324,444	1,176,579		1,501,023
Total	<u>\$5,572,066</u>	<u>\$2,012,858</u>	<u>(\$7,462)</u>	<u>\$7,577,462</u>

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

**3. LEVIED TAXES AND  
 PRINCIPAL TAXPAYERS**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>		<u>Expiration Date</u>
		1996	1995	
Parish wide taxes:				
General	4.00	4.55	4.41	Indefinite
Parishwide Road	8.00	8.26	8.00	2004
Health Unit	1.64	1.77	1.71	2000
Drainage	1.35	1.40	1.36	2003

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 1996 assessed valuation:

	<u>Assessed Valuation</u>	
	<u>1996</u>	<u>Percent of Total</u>
Trunkline Gas Company	\$11,516,080	26.43%
Entergy Louisiana, Inc.	1,593,120	3.66%
West Carroll National Bank	1,459,940	3.35%
Bellsouth Telecommunications	1,254,120	2.88%
A N R Pipeline Company	1,214,250	2.79%
Southern Natural Gas Company	867,660	1.99%
Northeast Louisiana Power Cooperative	697,060	1.60%
Ruffin Building Systems, Incorporated	685,150	1.57%
Wal-Mart Stores, Incorporated	380,370	0.87%
Texas Eastern Transmission Corp.	285,500	0.66%
Total	<u>\$19,953,250</u>	<u>45.80%</u>

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1996:

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

August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten year period beginning July 1, 1995. 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 March 23, 1991, the voters of West Carroll Parish passed a one-fourth per cent sales tax. 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 July 31, 2001.

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.

**I. 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.

**2. EXPENDITURES - ACTUAL AND BUDGET**

For the two years ended December 31, 1996, the following funds had actual expenditures (budget basis) in excess of budgeted expenditures:

	...Expenditures...	
	<u>Budgeted</u>	<u>Actual</u>
		<u>Unfavorable Variance</u>
1995:		
Special Revenue Funds:		
Solid Waste	\$855,809	\$1,047,065
Drainage Maintenance	97,940	103,233
Substance Abuse	2,740	2,963

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

**G. 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, 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, 1996, employees of the police jury had accumulated and vested \$82,652 of vacation and sick leave benefits, computed in accordance with GASB Codification Section C60. 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. 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 expires on April 30, 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

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

**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.

At December 31, 1996, the police jury has cash and cash equivalents (book balances) totaling \$1,622,858, as follows:

Demand deposits	\$1,142,858
Time deposits	<u>480,000</u>
Total	<u>\$1,622,858</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, 1996, are under secured as follows:

Bank Balances	<u>\$1,666,875</u>
Federal deposit insurance	\$200,000
Pledged securities (uncollateralized)	<u>2,146,749</u>
Total	<u>\$2,346,749</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.

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 excess of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amounts shown on Statements B and C (GAAP basis):

	General ....Fund....		Special Revenue ....Funds....	
	1996	1995	1996	1995
Excess of revenues and other sources over expenditures and other uses (budget basis)	(\$28,580)	\$115,054	\$581,514	(\$146,173)
Adjustments:				
Receivables	(19,934)	26,121	(54,177)	38,261
Payables	(3,300)	7,157	(26,896)	(32,414)
Interfunds	(4,668)	(13,700)	(2,000)	13,700
Fund not budgeted			10,710	2,601
Deferred revenues			(27,455)	(69,108)
Prepaid charges			634	
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(\$56,482)</u>	<u>\$134,632</u>	<u>\$482,330</u>	<u>(\$193,133)</u>

The following schedule reconciles actual ending fund balances as shown on Statement D with cash and cash equivalents on Statement A:

	General Fund	Special Revenue Funds
Fund balances at end of year - Statement D	\$174,750	\$1,429,975
Adjustments:		
Payroll account	964	
Criminal Court Fund not budgeted		17,149
Cash and cash equivalents - Statement A	<u>\$175,714</u>	<u>\$1,447,124</u>



WEST CARROLL PARISH POLICE JURY  
Oak 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)**

Increases in capital leases 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 ensuing year are prepared by the secretary-treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. 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 two years ended December 31, 1996, cash basis budgets were adopted for the General Fund and all special revenue funds, except the Criminal Court and Kelly Airport Authority Special Revenue Funds. 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)

means collectible within the current period or soon enough thereafter to be used to pay 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 47:1993 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, state, and local grants are recorded when the police jury is entitled 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 fund liability is incurred, except for

**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 where historical records are available and at estimated cost where no historical records are available. Approximately 13 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 immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term obligations, such as capital leases and proceeds from certificates of indebtedness, 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"

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

are not recorded in the "funds" 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. Those 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.

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, for which the police jury maintains the accounting records, is considered part of the primary government (*police jury*).

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*) 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 fixed assets and general long-term obligations*) that

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:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
West Carroll Parish:		
Library	December 31	1, 2, and 3
Hospital Service District	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
Oak Grove Recreation District	December 31	1, 2, 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
Emergency Communications District	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  
As of and for the Year Ended December 31, 1996

**1. 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, 2000.

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.

**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  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 (Excluding Criminal Court and  
 Airport Authority Special Revenue Funds)  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Budget (Cash) Basis and Actual, 1995

	.....GENERAL FUND.....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OTHER FINANCING SOURCE (Use)</b>						
Operating transfers in				\$2,400	\$2,400	
Operating transfers out		(\$2,400)	(\$2,400)			
Total other financing source (use)	<u>NONE</u>	<u>(2,400)</u>	<u>(2,400)</u>	<u>2,400</u>	<u>2,400</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USES</b>	<u>\$41,508</u>	<u>115,054</u>	<u>73,546</u>	<u>(109,850)</u>	<u>(146,173)</u>	<u>(\$36,323)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>82,000</u>	<u>87,802</u>	<u>5,802</u>	<u>750,266</u>	<u>992,549</u>	<u>242,283</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$123,508</u>	<u>\$202,856</u>	<u>\$79,348</u>	<u>\$640,416</u>	<u>\$846,376</u>	<u>\$205,960</u>

The accompanying notes are an integral part of this statement.



WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court and Airport Authority Special Revenue Funds)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Budget (Cash) Basis and Actual  
For the Year Ended December 31, 1995

	....GENERAL FUND....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$108,000	\$118,444	\$10,444	\$280,780	\$304,613	\$23,833
Sales and use	330,000	348,900	18,900	995,000	1,046,154	51,154
Licenses and permits	32,354	32,362	8			
Intergovernmental revenues:						
Federal grants	18,500	20,938	2,438	204,933	205,239	306
State grants:						
Parish transportation funds				160,000	168,240	8,240
State revenue sharing (net)				75,000	79,509	4,509
Severance taxes	3,400	2,090	(1,310)			
Other state grants	24,890	24,890		3,885	3,885	
Local funds						
Fees, charges, and commissions for services	13,000	11,660	(1,340)	198,745	199,711	966
Fines and forfeitures				2,945	3,590	645
Use of money and property	31,650	35,682	4,032	72,357	72,416	59
Other revenues	52,500	53,028	528	23,425	24,778	1,353
Total revenues	<u>614,294</u>	<u>647,994</u>	<u>33,700</u>	<u>2,017,070</u>	<u>2,108,135</u>	<u>91,065</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	59,515	51,704	7,811			
Judicial	43,222	38,017	5,205	1,171	633	538
Elections	33,106	24,636	8,470			
Finance and administrative	108,798	108,222	576			
Other general government	142,131	138,957	3,174			
Public safety	107,494	97,762	9,732	40,137	39,430	707
Public works				1,627,548	1,778,741	(151,193)
Health and welfare	54,470	52,679	1,791	191,497	181,875	9,622
Culture and recreation	8,300	6,259	2,041			
Transportation	9,500	6,763	2,737			
Economic development and assistance	6,250	5,541	709			
Debt service				212,967	210,228	2,739
Capital outlay				56,000	45,801	10,199
Total expenditures	<u>572,786</u>	<u>530,540</u>	<u>42,246</u>	<u>2,129,320</u>	<u>2,256,708</u>	<u>(127,388)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	41,508	117,454	75,946	(112,250)	(148,573)	(36,323)

(Continued)

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 (Excluding Criminal Court Special Revenue Fund)  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Budget (Cash) Basis and Actual, 1996

	.....GENERAL FUND.....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OTHER FINANCING SOURCES (Use)</b>						
Insurance proceeds					\$9,849	\$9,849
Operating transfers in				\$4,600	3,915	(685)
Operating transfers out	<u>(\$2,500)</u>	<u>(\$1,515)</u>	<u>\$985</u>			
Total other financing sources (use)	<u>(2,500)</u>	<u>(1,515)</u>	<u>985</u>	<u>4,600</u>	<u>13,764</u>	<u>9,164</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>(134,496)</u>	<u>(28,580)</u>	<u>105,916</u>	<u>113,978</u>	<u>581,514</u>	<u>467,536</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>100,000</u>	<u>203,330</u>	<u>103,330</u>	<u>698,020</u>	<u>848,461</u>	<u>150,441</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>(\$34,496)</u>	<u>\$174,750</u>	<u>\$209,246</u>	<u>\$811,998</u>	<u>\$1,429,975</u>	<u>\$617,977</u>

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Budget (Cash) Basis and Actual  
For the Year Ended December 31, 1996

	.....GENERAL FUND.....			....SPECIAL REVENUE FUNDS....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$111,500	\$123,324	\$11,824	\$283,750	\$309,591	\$25,841
Sales and use	330,000	360,633	30,633	999,000	1,081,280	82,280
Licenses and permits	31,800	32,022	222			
Intergovernmental revenues:						
Federal grants	17,000	21,849	4,849	226,046	224,857	(1,189)
State funds:						
State grants	55,000	70,017	15,017			
Parish transportation funds				215,000	217,571	2,571
State revenue sharing (net)				78,000	75,916	(2,084)
Severance taxes	3,400	6,409	3,009			
Local funds					2,021	2,021
Fees, charges, and commissions for services	13,100	11,140	(1,960)	239,750	254,472	14,722
Fines and forfeitures				3,000	4,124	1,124
Use of money and property	17,150	15,380	(1,770)	80,231	100,455	20,224
Other revenues	29,000	31,340	2,340	14,314	25,554	11,240
Total revenues	<u>607,950</u>	<u>672,114</u>	<u>64,164</u>	<u>2,139,091</u>	<u>2,295,841</u>	<u>156,750</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	53,565	53,428	137			
Judicial	39,364	39,042	322	1,285	1,125	160
Elections	35,306	24,445	10,861			
Finance and administrative	118,212	107,897	10,315			
Other general government	289,010	267,455	21,555			
Public safety	103,347	100,060	3,287	39,735	38,836	899
Public works	17,000	24,296	(7,296)	1,474,694	1,227,745	246,949
Health and welfare	59,242	61,949	(2,707)	190,474	188,585	1,889
Culture and recreation	8,600	7,549	1,051			
Transportation	5,400	2,400	3,000	4,535	3,301	1,234
Economic development and assistance	10,900	10,658	242			
Debt service				227,340	215,688	11,652
Capital outlay				91,650	52,811	38,839
Total expenditures	<u>739,946</u>	<u>699,179</u>	<u>40,767</u>	<u>2,029,713</u>	<u>1,728,091</u>	<u>301,622</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(131,996)</b>	<b>(27,065)</b>	<b>104,931</b>	<b>109,378</b>	<b>567,750</b>	<b>458,372</b>

(Continued)

## Statement C

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>EXPENDITURES (CONTD.)</b>				
Economic development and assistance	\$5,119			\$5,119
Transportation	6,327			6,327
Debt service		\$210,228		210,228
Capital outlay	3,319	83,894	\$15,077	102,290
Total expenditures	<u>521,068</u>	<u>2,367,094</u>	<u>15,077</u>	<u>2,903,239</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>137,032</u>	<u>(233,526)</u>	<u>(500)</u>	<u>(96,994)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Increase in capital lease		37,993		37,993
Operating transfers in		2,400		2,400
Operating transfers out	(2,400)			(2,400)
Total other financing sources (uses)	<u>(2,400)</u>	<u>40,393</u>	<u>NONE</u>	<u>37,993</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	134,632	(193,133)	(500)	(59,001)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>303,710</u>	<u>1,332,087</u>	<u>500</u>	<u>1,636,297</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$438,342</u>	<u>\$1,138,954</u>	<u>NONE</u>	<u>\$1,577,296</u>

(Concluded)

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	CDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$129,278	\$324,355		\$453,633
Sales and use	350,894	1,052,105		1,402,999
Licenses and permits	26,214			26,214
Intergovernmental revenues:				
Federal funds - federal grants	21,128	139,017	\$14,577	174,722
State funds:				
Parish transportation funds		168,011		168,011
State revenue sharing (net)		78,200		78,200
Severance taxes	90			90
Other	54,890	7,386		62,276
Fees, charges, and commissions for services	11,173	216,647		227,820
Fines and forfeitures		50,884		50,884
Use of money and property	30,676	78,091		108,767
Other revenues	33,757	18,872		52,629
Total revenues	658,100	2,133,568	14,577	2,806,245
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	48,638			48,638
Judicial	36,722	49,624		86,346
Elections	22,692			22,692
Finance and administrative	103,297			103,297
Other general government	142,584			142,584
Public safety	93,877	39,095		132,972
Public works		1,821,341		1,821,341
Health and welfare	52,645	162,912		215,557
Culture and recreation	5,848			5,848

(Continued)

## Statement B

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1996.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>EXPENDITURES (CONTD.)</b>				
Culture and recreation	\$4,379			\$4,379
Economic development and assistance	10,896			10,896
Transportation	2,625	\$3,851		6,476
Debt service		225,224		225,224
Capital outlay	<u>133,356</u>	<u>145,277</u>	<u>\$1,176,579</u>	<u>1,455,212</u>
Total expenditures	<u>698,922</u>	<u>1,915,867</u>	<u>1,176,579</u>	<u>3,791,368</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<u>(52,093)</u>	<u>371,214</u>	<u>5,292</u>	<u>324,413</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Increase in capital lease		97,352		97,352
Insurance proceeds		9,849		9,849
Operating transfers in		3,915		3,915
Operating transfers out	<u>(3,915)</u>			<u>(3,915)</u>
Total other financing sources (uses)	<u>(3,915)</u>	<u>111,116</u>	<u>NONE</u>	<u>107,201</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	(56,008)	482,330	5,292	431,614
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	<u>438,342</u>	<u>1,141,038</u>	<u>20</u>	<u>1,579,400</u>
<b>FUND BALANCES AT END OF YEAR</b>				
	<u><u>\$382,334</u></u>	<u><u>\$1,623,368</u></u>	<u><u>\$5,312</u></u>	<u><u>\$2,011,014</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$138,705	\$348,445		\$487,150
Sales and use	358,907	1,076,063		1,434,970
Licenses and permits	32,693			32,693
Intergovernmental revenues:				
Federal funds - federal grants	24,278	153,349	\$1,091,436	1,269,063
State funds:				
Parish transportation funds		218,132		218,132
State revenue sharing (net)		71,352		71,352
Severance taxes	6,409			6,409
Other	40,017		90,435	130,452
Local funds		2,021		2,021
Fees, charges, and commissions for services	10,951	232,657		243,608
Fines and forfeitures		66,030		66,030
Use of money and property	11,604	96,852		108,456
Other revenues	23,265	22,180		45,445
Total revenues	<u>646,829</u>	<u>2,287,081</u>	<u>1,181,871</u>	<u>4,115,781</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	53,432			53,432
Judicial	36,747	53,137		89,884
Elections	26,871			26,871
Finance and administrative	104,676			104,676
Other general government	140,679			140,679
Public safety	101,469	39,978		141,447
Public works	24,296	1,257,661		1,281,957
Health and welfare	59,496	190,739		250,235

(Continued)

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

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE			..ACCOUNT GROUPS..		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$175,714	\$1,447,124	\$20			\$1,622,858
Receivables	160,081	470,019	139,997			770,097
Due from other funds	65,462					65,462
Other assets		1,251				1,251
Land, buildings, and equipment				\$7,577,462		7,577,462
Amount to be provided for retirement of general long-term obligations					\$473,298	473,298
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$401,257</u>	<u>\$1,918,394</u>	<u>\$140,017</u>	<u>\$7,577,462</u>	<u>\$473,298</u>	<u>\$10,510,428</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$17,959	\$102,637	\$134,705			\$255,301
Payroll taxes payable	964					964
Due to other funds		65,462				65,462
Deferred revenues		126,927				126,927
Compensated absences payable					\$82,652	82,652
Capital leases payable					275,706	275,706
Certificates of indebtedness payable					114,940	114,940
Total Liabilities	<u>18,923</u>	<u>295,026</u>	<u>134,705</u>	<u>NONE</u>	<u>473,298</u>	<u>921,952</u>
Fund Equity:						
Investment in general fixed assets				\$7,577,462		7,577,462
Fund balances - unreserved:						
Designated for emergency		48,871				48,871
Undesignated	382,334	1,574,497	5,312			1,962,143
Total Fund Equity	<u>382,334</u>	<u>1,623,368</u>	<u>5,312</u>	<u>7,577,462</u>	<u>NONE</u>	<u>9,588,476</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$401,257</u>	<u>\$1,918,394</u>	<u>\$140,017</u>	<u>\$7,577,462</u>	<u>\$473,298</u>	<u>\$10,510,428</u>

The accompanying notes are an integral part of this statement.



**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana  
Independent Auditor's Report,  
December 31, 1996

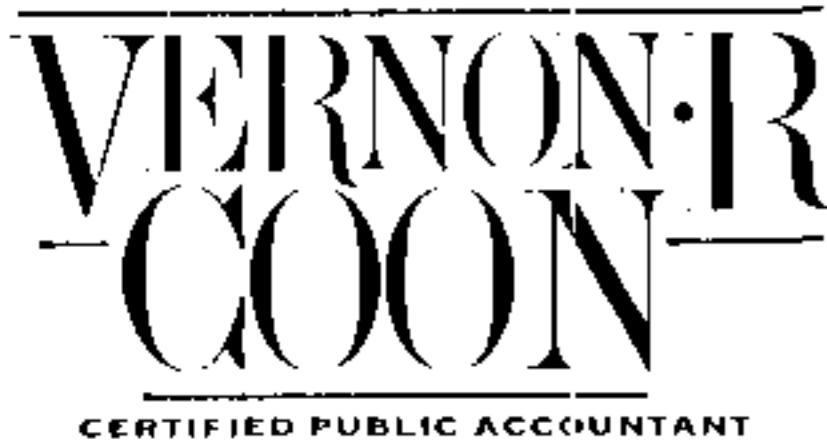
However, the primary government financial statements, because they do not include the financial data of component units of the West Carroll Parish Police Jury, do not purport to, and do not, present fairly the financial position of the West Carroll Parish Police Jury at December 31, 1996, and results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

My 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 are 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 my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated February 21, 1997, on the West Carroll Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana  
February 21, 1997



MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

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FAX 318.324.1630

## Independent Auditor's Report

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

I have audited the primary government financial statements of the West Carroll Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the West Carroll Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I 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. I believe that my audit provides a reasonable basis for my 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 my 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, 1996, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Contents, December 31, 1996

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

Page No.

**Independent Auditor's Reports Required by *Government Auditing Standards, OMB Circular A-128, Audits of State and Local Governments, and the Single Audit Act of 1984: (Contd.)***

Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	63
Report on Internal Control Structure	64
Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	66

WEST CARROLL PARISH POLICE JURY  
 Oak Grove, Louisiana  
 Contents, December 31, 1996

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

	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules: (Contd.)</b>		
Capital Projects Funds:		
Combining Balance Sheet, December 31, 1996	10	50
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Year Ended December 31, 1996	11	51
Schedule of Compensation Paid Police Jurors	12	53
<b>Independent Auditor's Reports Required by <i>Government Auditing Standards, OMB Circular A-128, Audits of State and Local Governments, and the Single Audit Act of 1984:</i></b>		
Report on Supplementary Schedule of Federal Financial Assistance		55
Schedule of Federal Financial Assistance	13	56
Report on Compliance With Laws, Regulations, Contracts, and Grants		57
Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs		59
Report on Compliance With General Requirements Applicable to Federal Financial Assistance Programs		61

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana  
Contents, December 31, 1996

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

	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules:</b>		
Special Revenue Funds:		
Combining Balance Sheet, December 31, 1996	1	40
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
Year Ended December 31, 1996	2	41
Year Ended December 31, 1995	3	42
Maintenance Funds:		
Combining Balance Sheet, December 31, 1996	4	43
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
Year Ended December 31, 1996	5	44
Year Ended December 31, 1995	6	45
Federal Funds:		
Combining Balance Sheet, December 31, 1996	7	46
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
Year Ended December 31, 1996	8	47
Year Ended December 31, 1995	9	48

WEST CARROLL PARISH POLICE JURY  
Oak Grove, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1996  
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Auditor's Report</b>		5
Primary Government Financial Statements:		
Combined Balance Sheet - December 31, 1996 - All Fund Types and Account Groups	A	8
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances:		
Year Ended December 31, 1996	B	9
Year Ended December 31, 1995	C	11
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General and Special Revenue Funds:		
Year Ended December 31, 1996	D	13
Year Ended December 31, 1995	E	15
Notes to the Financial Statements		17

1997-1998  
STILL IN PROGRESS

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

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**December 31, 1996**  
**With Supplemental Information Schedules**