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WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2000
With Supplemental Information Schedules

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

Release Date 8-15-01

LITTLE & BANKS LLC
CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2000
With Supplemental Information Schedules

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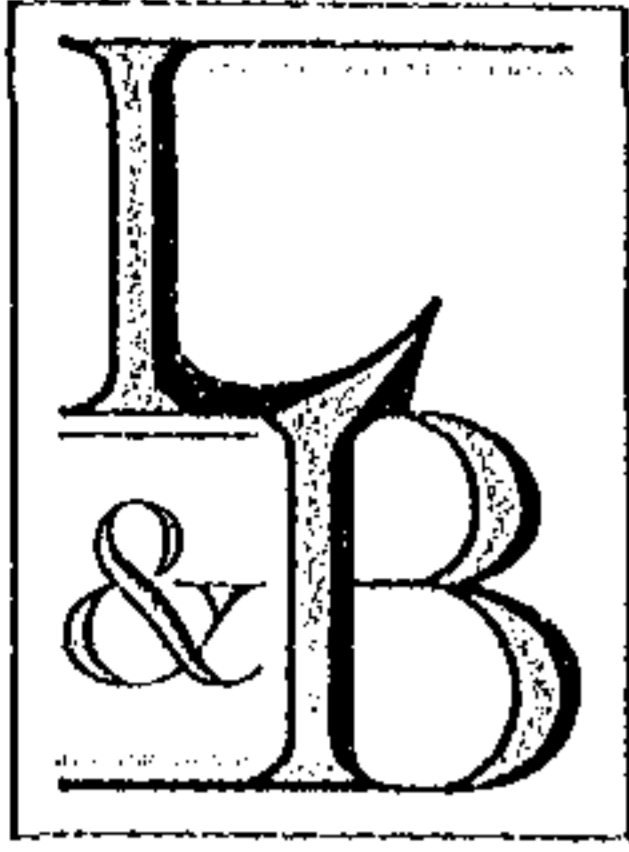
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WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
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LITTLE & BANKS LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

We have audited the primary government financial statements of the West Carroll Parish Police Jury, as of December 31, 2000, and for the year 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. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of West Carroll Parish Police Jury, as of December 31, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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, 2000, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

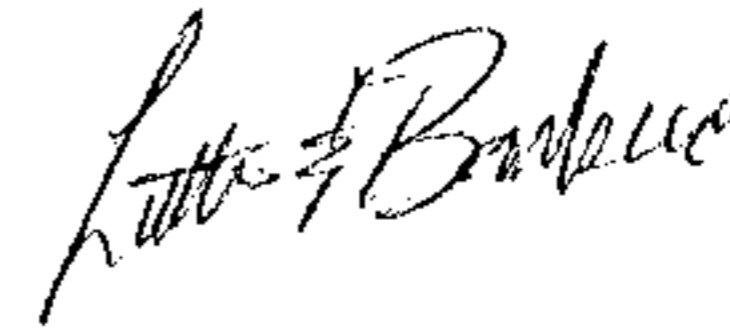
WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana
Independent Auditor's Report,
December 31, 2000

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

In accordance with *Government Auditing Standards*, we have also issued reports dated June 19, 2001, on our consideration of the West Carroll Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

West Monroe, Louisiana
June 19, 2001



**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 2000

	GOVERNMENTAL FUND TYPE			FIDUCIARY FUND-TYPE AGENCY FUNDS	..ACCOUNT GROUPS..		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS							
Cash and cash equivalents	\$376,095	\$1,630,300	\$20	\$4			\$2,006,419
Deposits held in trust		81,000					81,000
Receivables	194,878	584,962	102,337	52,032			934,209
Due from other funds	51,318						51,318
Other assets		8,520					8,520
Land, buildings, and equipment					\$11,112,333		11,112,333
Amount to be provided for retirement of general long-term obligations						\$1,036,866	1,036,866
TOTAL ASSETS AND OTHER DEBITS	\$622,291	\$2,304,782	\$102,357	\$52,036	\$11,112,333	\$1,036,866	\$15,230,665
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$27,786	\$42,857	\$95,722	\$52,036			\$218,401
Due to other funds		51,318					51,318
Deferred revenues		52,341					52,341
Compensated absences payable						\$95,990	95,380
Capital leases payable						291,817	95,380
Landfill closure/post closure care						686,296	686,296
Total Liabilities	27,786	146,516	95,722	52,036	NONE	1,074,103	1,199,116
Fund Equity:							
Investment in general fixed assets					\$11,112,333		11,112,333
Fund balances:							
Reserved for post closure care		81,000					81,000
unreserved - undesignated	594,505	2,077,266	6,635				2,678,406
Total Fund Equity	594,505	2,158,266	6,635	NONE	11,112,333	NONE	13,871,739
TOTAL LIABILITIES AND FUND EQUITY	\$622,291	\$2,304,782	\$102,357	\$52,036	\$11,112,333	\$1,074,103	\$15,267,902

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, 2000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$176,704	\$443,645		\$620,349
Sales and use	428,766	1,286,297		1,715,063
Licenses and permits	31,782			31,782
Intergovernmental revenues:				
Federal funds - federal grants	112,650	209,253	\$142,184	464,087
State funds:				
Parish transportation funds		232,203		232,203
State revenue sharing (net)		71,478		71,478
Severance taxes	10,589			10,589
Other	69,613	47,344	29,084	146,041
Fees, charges, and commissions for services	13,863	396,536		410,399
Fines and forfeitures		71,861		71,861
Use of money and property	17,359	104,538		121,897
Other revenues	52,278	26,916		79,194
Total revenues	<u>913,604</u>	<u>2,890,071</u>	<u>171,268</u>	<u>3,974,943</u>
EXPENDITURES				
Current:				
General government:				
Legislative	56,489			56,489
Judicial	41,680	67,549		109,229
Elections	24,650			24,650
Finance and administrative	126,477			126,477
Other general government	176,389			176,389
Public safety	169,787	54,588		224,375
Public works	59,376	2,029,069		2,088,445
Health and welfare	24,239	208,744		232,983

(Continued)

Statement B

WEST CARROLL PARISH POLICE JURY
 Oak Grove, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 2000

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXPENDITURES (CONTD.)				
Culture and recreation	\$6,570			\$6,570
Economic development and assistance	11,193			11,193
Transportation	7,482	\$13,907		21,389
Other expenditures		371		371
Debt service		168,620		168,620
Capital outlay	<u>122,763</u>	<u>10,051</u>	<u>\$164,653</u>	<u>297,467</u>
Total expenditures	<u>827,095</u>	<u>2,552,899</u>	<u>164,653</u>	<u>3,544,647</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>86,509</u>	<u>337,172</u>	<u>6,615</u>	<u>430,296</u>
OTHER FINANCING SOURCE (Use)				
Operating transfers in	15,792	2,400		18,192
Operating transfers out	<u>(4,060)</u>	<u>(15,791)</u>		<u>(19,851)</u>
Total other financing source (use)	<u>11,732</u>	<u>(13,391)</u>	<u>NONE</u>	<u>(1,659)</u>
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	98,241	323,781	6,615	428,637
FUND BALANCES AT BEGINNING OF YEAR	<u>496,264</u>	<u>1,834,485</u>	<u>20</u>	<u>2,330,769</u>
FUND BALANCES AT END OF YEAR	<u><u>\$594,505</u></u>	<u><u>\$2,158,266</u></u>	<u><u>\$6,635</u></u>	<u><u>\$2,759,406</u></u>

(Concluded)

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, 2000

GENERAL FUND.....		SPECIAL REVENUE FUNDS....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$144,100	\$164,952	\$20,852	\$362,438	\$414,159	\$51,721
Sales and use	412,000	419,097	7,097	2,058,000	2,096,034	38,034
Licenses and permits	31,500	31,726	226			
Intergovernmental revenues:						
Federal grants	112,650	112,650		162,916	208,142	45,226
State funds:						
Parish transportation funds				230,000	235,855	5,855
State revenue sharing (net)				71,800	71,628	(172)
Severance taxes	6,000	7,798	1,798			
Other state grants	26,410	67,669	41,259	37,500	48,304	10,804
Local funds				2,400	2,400	
Fees, charges, and commissions for services	13,650	14,482	832	340,892	397,380	56,488
Fines and forfeitures				3,000	3,010	10
Use of money and property	20,000	17,359	(2,641)	109,597	100,429	(9,168)
Other revenues	24,100	51,876	27,776	51,361	32,419	(18,942)
Total revenues	<u>790,410</u>	<u>887,609</u>	<u>97,199</u>	<u>3,429,904</u>	<u>3,609,760</u>	<u>179,856</u>
EXPENDITURES						
Current:						
General government:						
Legislative	56,027	54,795	1,232			
Judicial	51,626	48,091	3,535	3,510	678	2,832
Elections	36,339	25,519	10,820			
Finance and administrative	127,884	128,123	(239)			
Other general government	186,307	169,028	17,279			
Public safety	201,150	172,458	28,692	883,093	898,488	(15,395)
Public works	21,293	59,376	(38,083)	2,370,530	2,231,325	139,205
Health and welfare	24,142	24,239	(97)	203,036	205,753	(2,717)
Culture and recreation	8,800	5,825	2,975			
Transportation	8,600	7,532	1,068		14,883	(14,883)
Economic development and assistance	124,155	118,452	5,703			
Debt service				165,310	165,825	(515)
Capital outlay	10,420	5,795	4,625	10,500	515	9,985
Total expenditures	<u>856,743</u>	<u>819,233</u>	<u>37,510</u>	<u>3,635,979</u>	<u>3,517,467</u>	<u>118,512</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(66,333)	68,376	134,709	(206,075)	92,293	298,368

(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, 2000

GENERAL FUND.....		SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES (Use)						
HUD Supplemental	(\$2,400)	(\$2,400)				
Operating transfers in	15,790	15,790		\$28,500	\$5,500	(\$23,000)
Operating transfers out	(2,000)	(1,579)	\$421			
Total other financing sources (use)	<u>11,390</u>	<u>11,811</u>	<u>421</u>	<u>28,500</u>	<u>5,500</u>	<u>(23,000)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>(54,943)</u>	<u>80,187</u>	<u>135,130</u>	<u>(177,575)</u>	<u>97,793</u>	<u>275,368</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>113,722</u>	<u>295,911</u>	<u>182,189</u>	<u>1,463,030</u>	<u>1,513,459</u>	<u>50,429</u>
FUND BALANCES AT END OF YEAR	<u>\$58,779</u>	<u>\$376,098</u>	<u>\$317,319</u>	<u>\$1,285,455</u>	<u>\$1,611,252</u>	<u>\$325,797</u>

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

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, 2004.

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
 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
Kelly Airport Authority	December 31	1, 2, and 3
Tax Assessor	December 31	2 and 3
Clerk of Court	June 30	2 and 3
Sheriff	June 30	2 and 3
Fifth Judicial District		
Criminal Court	December 31	2 and 3
Kilbourne Fire District	December 31	1 and 3
Fiske-Union Fire District	December 31	1 and 3
Forest Fire District	December 31	1 and 3
Goodwill Fire District	December 31	1 and 3
Concord Fire District	December 31	1 and 3
Ward One Fire District	December 31	1 and 3
Ward Two Fire District	December 31	1 and 3
Oak Grove Fire District	December 31	1 and 3
Oak Grove Recreation District	December 31	1, 2, and 3
Emergency Communications District	December 31	1 and 3
Office of Emergency Preparedness	December 31	1 and 3
Ambulance Service District	December 31	1 and 3

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

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

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

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 are not recorded in the "funds" because they do not directly affect net expendable available

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

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.

Fiduciary Fund Type - Agency Funds

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

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

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Approximately 92 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, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

D. BASIS OF ACCOUNTING

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

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

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

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 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

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)

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 year ended December 31, 2000, cash basis budgets were adopted for the General Fund and all special revenue funds, except the Criminal Court Special Revenue Fund. The Criminal Court Special Revenue Fund is exempt from the requirements of the Local Government Budget Act.

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

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$80,187	\$97,793
Adjustments:		
Receivables	(9,997)	189,033
Payables	28,051	28,518
Post closure reserve		27,000
Fund not budgeted		(12,738)
Deferred revenues		(3,030)
Prepaid charges		(2,795)
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$98,241</u>	<u>\$323,781</u>

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

Fund balances at end of year - Statement C	\$1,611,252
Adjustment - Criminal Court Fund not budgeted	<u>19,054</u>
Cash and cash equivalents (net) - Statement A	<u>\$1,630,306</u>

F. CASH AND CASH EQUIVALENTS

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

At December 31, 2000, the police jury has cash and cash equivalents (book balances) totaling \$2,006,419, as follows:

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

Demand deposits	\$394,719
Time deposits	<u>1,611,700</u>
Total	<u>\$2,006,419</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, 2000, are under secured as follows:

Bank Balances	<u>\$2,113,051</u>
Federal deposit insurance	\$200,000
Pledged securities (uncollateralized)	<u>3,950,726</u>
Total	<u>\$4,150,726</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.

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

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

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, 2000, employees of the police jury had accumulated and vested \$95,990 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. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering; automobile liability and medical payments; workers compensation; general liability; and surety bond coverage on the secretary/ treasurer and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

I. SALES TAXES

On March 8, 1988, the voters of West Carroll Parish passed a one per cent sales tax. One half of the sales tax is dedicated to operating expenditures of the General Fund while the remaining one-half is dedicated to the maintenance of roads, bridges, and 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.

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

On January 20, 1990, voters of West Carroll Parish approved a three-fourths per cent sales tax, which became effective on August 1, 1990. The sales tax expired on August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten year period beginning July 1, 1995. 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.

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

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

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

J. TOTAL COLUMNS ON COMBINED STATEMENTS

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

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

**2. LEVIED TAXES AND
 PRINCIPAL TAXPAYERS**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes:			
General	4.00	5.15	Indefinite
Parishwide Road	8.00	9.35	2004
Health Unit	1.98	2.00	2010
Drainage	1.35	1.58	2003
Library	4.25	4.36	2007

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

The following are the principal taxpayers for the parish and their 2000 assessed valuation:

	<u>Assessed Valuation 2000</u>	<u>Percent of Total</u>
Trunkline Gas Company	\$11,970,470	24.99%
Entergy Louisiana, Inc.	1,589,350	3.32%
Southern Natural Gas Company	1,211,960	2.53%
Bellsouth Telecommunications	1,177,330	2.46%
Regions Bank	1,179,230	2.46%
A N R Pipeline Company	991,130	2.07%
Ruffin Building Systems, Inc.	737,960	1.54%
Northeast La Power Coop	711,900	1.49%
Comco, L.L.C.	478,860	1.00%
Wal-Mart Stores	358,850	0.75%
Total	<u>\$20,407,040</u>	<u>42.61%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 2000:

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 Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Taxes:					
Ad valorem	\$156,015	\$391,703			\$547,718
Sales	26,016	78,048		\$52,032	156,096
Fees, charges, and commissions	136	29,784			29,920
Fines and forfeitures		2,350			2,350
Grants:					
Federal		2,239	\$102,337		104,576
State	5,718	71,867			77,585
Other	6,993	8,971			15,964
Total	<u>\$194,878</u>	<u>\$584,962</u>	<u>\$102,337</u>	<u>\$52,032</u>	<u>\$934,209</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 2000:

	<u>Balance at January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31,</u>
Land	\$974,520	\$109,600		\$1,084,120
Buildings	5,080,907			5,080,907
Equipment	3,119,873	23,214	(\$6,781)	3,136,306
Improvements other than buildings	1,622,886			1,622,886
Construction in progress	23,461	164,653		188,114
Total	<u>\$10,821,647</u>	<u>\$297,467</u>	<u>(\$6,781)</u>	<u>\$11,112,333</u>

The beginning balances for the year ended December 31, 2000, for land and buildings have been restated to reflect additions not recognized in prior years and physical inventory taken during 2000.

5. CAPITAL AND OPERATING LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. Capital leases at December 31, 2000, are comprised of the following:

Solid Waste Tax special revenue fund - Lease-purchase agreement for the purchase of a 1996 Ford F800, entered into on September 9, 1995, due in 60 monthly installments of

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

\$633 through August, 2000, with an interest rate of 7.5 per cent per annum. Lease-purchase agreement for the purchase of a Caterpillar Articulated Truck entered into on August 20, 1999, due in 36 monthly installments of \$5,623 through September, 2002, with an interest rate of 6.25 per cent per annum. Lease-purchase agreement for the purchase of a Ford Truck entered into on July 23, 1999, due in 60 monthly installments of \$460 through June, 2004, with an interest rate of 6.25 percent per annum.

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

Parishwide Road Tax special revenue fund - Lease-purchase agreement for the purchase of a motor grader entered into on May 1, 1996, due in 60 monthly installments of \$1,623 through April, 1, 2001, with an interest rate of 5.5 per cent per annum. Lease purchase agreement for the purchase of a Motor Grader entered into on March 1, 1998, due in 60 monthly installments of \$1,849 through February 3, 2003, with an interest rate of 5.49 per cent per annum.

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 2000:

<u>Year</u>	<u>Payments</u>
2001	\$151,208
2002	116,604
2003	27,575
2004	<u>16,527</u>
Total minimum lease payments	311,914
Less - amount representing interest	<u>(20,097)</u>
Present value of net minimum lease payments	<u>\$291,817</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.

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

6. PENSION PLAN

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each 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, 2000, 1999, and 1998, were \$64,907, \$69,928, and \$59,708, respectively, equal to the required contributions for each year.

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

7. POST RETIREMENT BENEFITS

The police jury provides surviving spouse benefits to the wife of a retired judge. The cost of providing these benefits was \$766 for the year ending December 31, 2000.

8. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2000:

	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Landfill Closure/Post Closure Care</u>	<u>Total</u>
Long-term obligations at January 1, 2000	\$439,595	\$91,798	\$597,817	\$1,129,210
Additions:		55,399	88,479	143,878
Deductions:	(147,778)	(37,604)		(185,382)
Adjustment ¹		(13,603)		(13,603)
Long-term obligations at December 31, 2000	<u>\$291,817</u>	<u>\$95,990</u>	<u>\$686,296</u>	<u>\$1,074,103</u>

¹ As discussed in note 1G, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The beginning balance for compensated absences has been restated to reflect audit error made in prior year.

9. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 2000, are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$51,318	
Special Revenue Funds:		
Criminal Court		\$39,356
Communications		11,962
Total	<u>\$51,318</u>	<u>\$51,318</u>

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

10. FUND DEFICIT

At December 31, 2000, the Criminal Court Special Revenue Fund had a deficit fund balance of \$18,954. The deficit will be eliminated by reducing expenditures and making transfers from the General Fund.

11. LITIGATION AND CLAIMS

At December 31, 2000, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss would be limited to the insurance deductible amount. No provision for the potential liability has been made in the accompanying financial statements.

12. CHANGES IN AGENCY FUNDS DEPOSITS DUE OTHERS

	Ambulance District	Fire District	Total
Balance, January 1, 2000	NONE	NONE	NONE
Additions	\$429,064	\$429,064	\$858,128
Reductions	(\$429,064)	(\$429,064)	(\$858,128)
Balance, December 31, 2000	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

13. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the police jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the police jury reports a portion of those closure and postclosure care costs in long-term debt on Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$686,296 reported as landfill closure and postclosure care liability at December 31, 2000, represents 25.3 percent of the estimated capacity of the landfill. Of that amount, \$88,478 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and postclosure care of \$2,022,766 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2000. The police jury expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in

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

technology, or changes in regulations. Actual closure costs will be incurred on an on-going basis. Final cover will be completed for cells as they reach total capacity. Therefore closure costs will be incurred as cells are filled and final closure costs will involve no more than five acres, which is the largest currently planned cell size.

To provide assurances that it will be financially able to pay all post closure care costs (financial assurance plan), the police jury, on April 3, 1998, entered into a Solid Waste Facility Trust Agreement. Under the terms of the agreement, the police jury transfers \$27,000 per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$810,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 2000, the trust held \$81,000, and is reflected as a reserve for post closure care on Statement A.

SUPPLEMENTAL INFORMATION SCHEDULES

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2000

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.

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.

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.

WEST CARROLL INDUSTRIAL DEVELOPMENT FUND

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

COMBS-MCINTYRE TUTORIAL FUND

The Combs-McIntyre Tutorial Fund was established for the purpose of creating equipment and office space for the parish. Financing is provided by quarterly state grants.

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

Combining Balance Sheet, December 31, 2000

	MAINT. FUNDS	MISC. EMERGENCY	CRIMINAL COURT	WITNESS FEE	SOLID WASTE	SUBSTANCE ABUSE	FEDERAL	Comm. District	KELLY AIRPORT AUTHORITY	INDUST DEVEL	COMBS-MCINTYRE	TOTAL
ASSETS												
Cash and cash equivalents	\$809,802	\$88,620	\$19,054	\$28,968	\$497,630	\$6,914	\$61,448	\$56,304	\$997	\$10,842	\$49,721	\$1,630,300
Deposits held in trust					81,000							81,000
Receivables	491,345	7,000	2,350	115	74,888		2,239	7,025				584,962
Other assets	7,599				921							8,520
TOTAL ASSETS	<u>\$1,308,746</u>	<u>\$95,620</u>	<u>\$21,404</u>	<u>\$29,083</u>	<u>\$654,439</u>	<u>\$6,914</u>	<u>\$63,687</u>	<u>\$63,329</u>	<u>\$997</u>	<u>\$10,842</u>	<u>\$49,721</u>	<u>\$2,304,782</u>
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable	\$33,979		\$1,002		\$3,924	\$14	\$155	\$890			\$31	39,995
Due to other funds			39,356					11,962				51,318
Deferred revenues							52,341					52,341
Total Liabilities	<u>33,979</u>	<u>NONE</u>	<u>40,358</u>	<u>NONE</u>	<u>3,924</u>	<u>14</u>	<u>52,496</u>	<u>12,852</u>	<u>NONE</u>	<u>NONE</u>	<u>31</u>	<u>143,654</u>
Fund Equity - fund balances (deficit)												
Reserved for post closure care					81,000							81,000
Unreserved - undesignated	1,274,767	\$95,620	(18,954)	\$29,083	569,515	6,900	11,191	50,477	\$997	\$10,842	\$49,690	2,080,128
Total Fund Equity	<u>1,274,767</u>	<u>95,620</u>	<u>(18,954)</u>	<u>29,083</u>	<u>650,515</u>	<u>6,900</u>	<u>11,191</u>	<u>50,477</u>	<u>997</u>	<u>10,842</u>	<u>49,690</u>	<u>2,161,128</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,308,746</u>	<u>\$95,620</u>	<u>\$21,404</u>	<u>\$29,083</u>	<u>\$654,439</u>	<u>\$6,914</u>	<u>\$63,687</u>	<u>\$63,329</u>	<u>\$997</u>	<u>\$10,842</u>	<u>\$49,721</u>	<u>\$2,304,782</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, 2000

	MAINT. FUNDS	MISC EMERGENCY	CRIMINAL COURT	WITNESS FEE	SOLID WASTE	SUBSTANCE ABUSE	FEDERAL	COMM. DISTRICT	KELLY AIRPORT	INDUST DEVEL	COMBS- MCINTYRE	TOTAL
REVENUES												
Taxes:												
Ad valorem	\$443,645											\$443,645
Sales and use	428,766	\$857,531										1,286,297
Intergovernmental revenues:												
Federal grants	6,716					\$202,537						209,253
State funds:												
Parish transportation funds	232,203											232,203
State revenue sharing (net)	71,478											71,478
Other state grants								\$9,844				47,344
Fees, charges, and commissions for services					301,595	\$4,434		\$90,507				396,536
Fines and forfeitures			\$68,801	\$3,060								71,861
Use of money and property	38,711	\$41,360	1,014	1,267	12,574	196	97	360	3,600	4,128	1,231	104,538
Other revenues	22,287		34		2,132		501	1,962				26,916
Total revenues	1,243,806	41,360	69,849	4,327	1,173,832	4,630	203,135	92,829	13,444	4,128	38,731	2,890,071
EXPENDITURES												
Current:												
General government - judicial			66,796	753								67,549
Public safety							11,388	43,200				54,588
Public works	1,053,695				972,512							2,026,207
Health and welfare	18,543					2,806	185,280			559	1,556	208,744
Transportation									13,907			13,907
Other												371
Debt service	91,187				77,433							168,620
Capital outlay					4,335		5,716					10,051
Total expenditures	1,163,425	371	66,796	753	1,054,280	2,806	202,384	43,200	13,907	559	1,556	2,550,037

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES OTHER FINANCING SOURCES (Uses)	80,381	40,989	3,053	3,574	119,552	1,824	751	49,629	(463)	3,569	37,175	340,034
Operating transfers in			(15,791)				2,400					2,400
Operating transfers out			(15,791)				2,400					(15,791)
Total other financing sources	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>2,400</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(13,391)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	80,381	40,989	(12,738)	3,574	119,552	1,824	3,151	49,629	(463)	3,569	37,175	326,643
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	1,194,386	54,631	(6,216)	25,509	530,963	5,076	8,040	848	1,460	7,273	12,515	1,834,485
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$1,274,767</u>	<u>\$95,620</u>	<u>(\$18,954)</u>	<u>\$29,083</u>	<u>\$650,515</u>	<u>\$6,900</u>	<u>\$11,191</u>	<u>\$50,477</u>	<u>\$997</u>	<u>10,842</u>	<u>49,690</u>	<u>\$2,161,128</u>

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

Combining Balance Sheet, December 31, 2000

	<u>PARISHWIDE ROAD TAX</u>	<u>HEALTH UNIT</u>	<u>DRAINAGE</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$463,336	\$253,384	\$93,082	\$809,802
Receivables	335,394	60,588	95,363	491,345
Other assets	<u>3,471</u>		<u>4,128</u>	<u>7,599</u>
TOTAL ASSETS	<u>\$802,201</u>	<u>\$313,972</u>	<u>\$192,573</u>	<u>\$1,308,746</u>
LIABILITIES AND FUND EQUITY				
Liabilities - accounts payable	\$26,678	\$3,335	\$3,966	\$33,979
Fund Equity - fund balances - unreserved - undesignated	<u>775,523</u>	<u>310,637</u>	<u>188,607</u>	<u>1,274,767</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$802,201</u>	<u>\$313,972</u>	<u>\$192,573</u>	<u>\$1,308,746</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, 2000

	<u>PARISHWIDE ROAD TAX</u>	<u>HEALTH UNIT</u>	<u>DRAINAGE</u>	<u>TOTAL</u>
REVENUES				
Taxes:				
Ad valorem	\$320,810	\$68,622	\$54,213	\$443,645
Sales and use	428,766			428,766
Intergovernmental revenues:				
Federal grants	6,716			6,716
State funds:				
Parish transportation funds	232,203			232,203
State revenue sharing (net)			71,478	71,478
Use of money and property	24,113	10,788	3,810	38,711
Other revenues	22,287			22,287
Total revenues	<u>1,034,895</u>	<u>79,410</u>	<u>129,501</u>	<u>1,243,806</u>
EXPENDITURES				
Current:				
Public works	991,044		62,651	1,053,695
Health and welfare		18,543		18,543
Debt service	41,654		49,533	91,187
Total expenditures	<u>1,032,698</u>	<u>18,543</u>	<u>112,184</u>	<u>1,163,425</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES				
	2,197	60,867	17,317	80,381
FUND BALANCES AT BEGINNING OF YEAR	<u>773,326</u>	<u>249,770</u>	<u>171,290</u>	<u>1,194,386</u>
FUND BALANCES AT END OF YEAR	<u><u>\$775,523</u></u>	<u><u>\$310,637</u></u>	<u><u>\$188,607</u></u>	<u><u>\$1,274,767</u></u>

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

Combining Balance Sheet, December 31, 2000

	EMERGENCY PREPAREDNESS	SECTION 8	TOTAL
ASSETS			
Cash	\$9,107	\$52,341	\$61,448
Receivable	2,239		2,239
TOTAL ASSETS	\$11,346	\$52,341	\$63,687
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$155		\$155
Deferred revenues		\$52,341	52,341
Total liabilities	155	52,341	52,496
Fund Equity - fund balances - unreserved - undesignated	11,191		11,191
TOTAL LIABILITIES AND FUND EQUITY	\$11,346	\$52,341	\$63,687

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, 2000

	<u>EMERGENCY PREPAREDNESS</u>	<u>SECTION 8</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental revenues:			
Federal grants	\$20,158	\$182,379	\$202,537
Use of money and property	97		97
Other revenue		501	501
Total revenues	<u>20,255</u>	<u>182,880</u>	<u>203,135</u>
EXPENDITURES			
Current:			
Public safety	11,388		11,388
Health and welfare		185,280	185,280
Capital outlay	5,716		5,716
Total expenditures	<u>17,104</u>	<u>185,280</u>	<u>202,384</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	3,151	(2,400)	751
OTHER FINANCING SOURCE (USE)			
Operating transfers in		2,400	2,400
Total other financing sources (uses)	<u>NONE</u>	<u>2,400</u>	<u>2,400</u>
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	3,151	NONE	3,151
FUND BALANCE AT BEGINNING OF YEAR	<u>8,040</u>	<u>NONE</u>	<u>8,040</u>
FUND BALANCE AT END OF YEAR	<u>\$11,191</u>	<u>NONE</u>	<u>\$11,191</u>

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2000

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 FUNDS

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

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

Combining Balance Sheet, December 31, 2000

	AIRPORT AUTHORITY IMPROVEMENTS	CDBG (107-900483)	TOTAL
ASSETS			
Cash	\$20		\$20
Receivable		\$102,337	102,337
TOTAL ASSETS	<u>20</u>	<u>102,337</u>	<u>102,357</u>
LIABILITIES AND FUND EQUITY			
Liabilities: Accounts payable		\$95,722	\$95,722
Fund Equity - fund balances - unreserved - undesignated	\$20	6,615	6,635
TOTAL LIABILITIES AND FUND EQUITY	<u>20</u>	<u>102,337</u>	<u>102,357</u>

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, 2000

	<u>AIRPORT AUTHORITY IMPROVEMENTS</u>	<u>CDBG (107-900483)</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental revenues:			
Federal grants		\$142,184	\$142,184
State grants	\$21,451	7,633	29,084
Total revenues	<u>21,451</u>	<u>149,817</u>	<u>171,268</u>
EXPENDITURES			
Capital outlay	<u>21,451</u>	<u>143,202</u>	<u>164,653</u>
Total expenditures	<u>21,451</u>	<u>143,202</u>	<u>164,653</u>
EXCESS OF REVENUES OVER EXPENDITURES	NONE	6,615	6,615
FUND BALANCES AT BEGINNING OF YEAR	<u>20</u>	<u>NONE</u>	<u>20</u>
FUND BALANCES AT END OF YEAR	<u>\$20</u>	<u>6,615</u>	<u>\$6,635</u>

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2000

COMPENSATION PAID POLICE JURORS

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

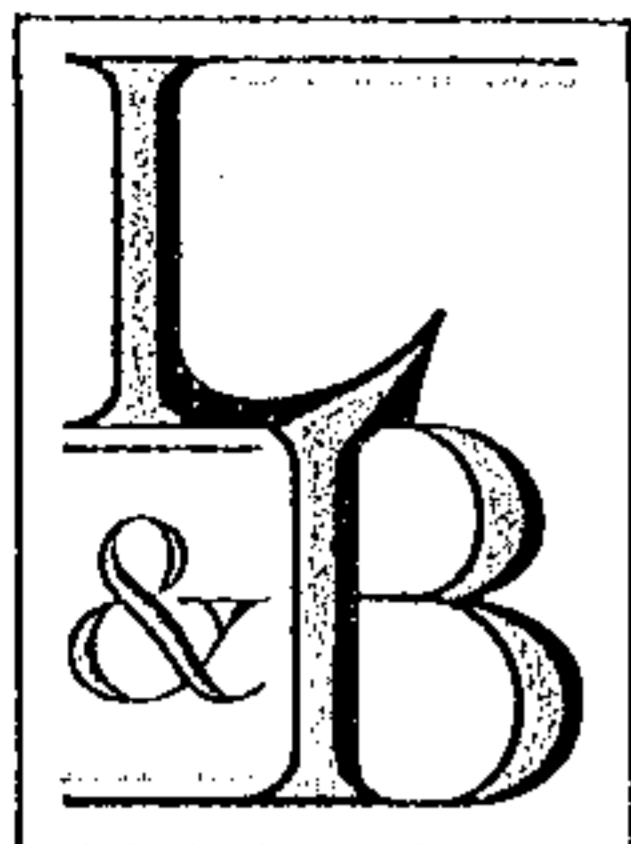
WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2000

Curtis Butler	\$7,200
Pete Copes	156
Willie D. Capers	156
Richard Strong	8,206
John Kitchens	7,044
H. G. Wactor	7,044
Charles Green, President	194
Dianne Sistrunk	<u>7,200</u>
Total	<u>\$37,200</u>

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

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



LITTLE & BANKS LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

Wm. TODD LITTLE, CPA
KERRY J. BANKS, CPA
CHARLES R. MARCHBANKS, JR., CPA
VERNON R. COON, CPA

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

We have audited the primary government financial statements of the West Carroll Parish Police Jury as of and for the Year Ended December 31, 2000, and have issued our report thereon dated June 19, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

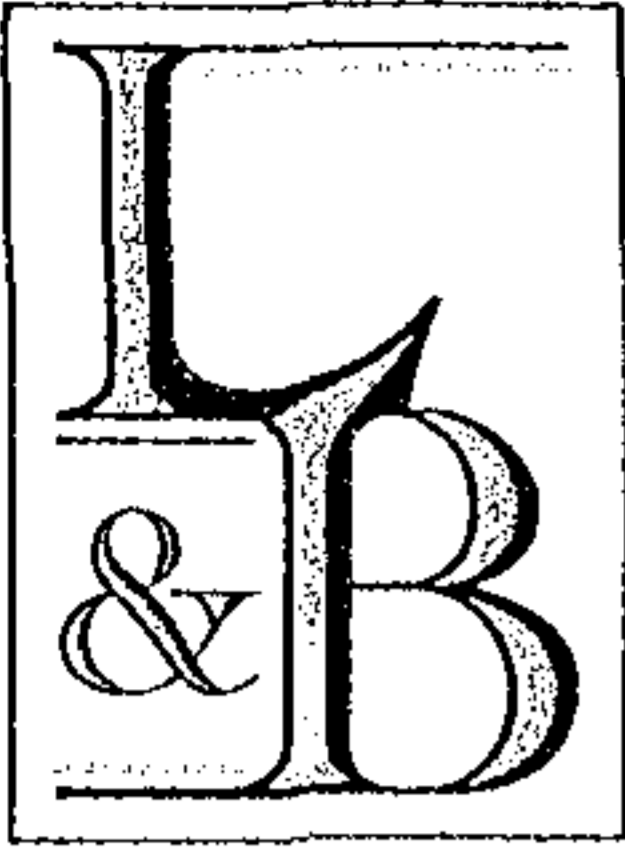
In planning and performing our audit, we considered the West Carroll Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control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

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 2000

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

West Monroe, Louisiana
June 19, 2001

Little & Broussard



LITTLE & BANKS LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
KERRY J. BANKS, CPA
CHARLES R. MARCHBANKS, JR., CPA
VERNON R. COON, CPA

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

WEST CARROLL PARISH POLICE JURY.
Oak Grove, Louisiana

Compliance

We have audited the compliance of the West Carroll Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The West Carroll Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the West Carroll Parish Police Jury's management. Our responsibility is to express an opinion on the West Carroll Parish Police Jury's compliance based on our audit.

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

In our opinion, West Carroll Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000. The results of our auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Each Major

Program and Internal Control Over Compliance, etc.

December 31, 2000

Internal Control Over Compliance

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

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

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



West Monroe, Louisiana

June 19, 2001

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the West Carroll Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the West Carroll Parish Police Jury are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the West Carroll Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the West Carroll Parish Police Jury are reported.
7. The Section 8 Housing Program - CFDA 14.156 & 14.177, was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The West Carroll Parish Police Jury was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

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

None

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

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
United States Department of Housing and Urban Development			
Direct program:			
Lower-Income Housing Assistance Program	14.156	N/A	\$133,965
Section 8 Housing Voucher Program	14.177	N/A	48,414
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (States Program)			
Total United States Department of Housing and Urban Development	14.228	107-900483	<u>142,184</u>
			<u>324,563</u>
Environmental Protection Agency			
Passed through Office of State Police CEPP			
		CX 826862-01-0	<u>1,979</u>
Federal Emergency Management Agency			
Direct program - Public Assistance Grant			
Hazardous Mitigation Grant	83.544	N/A	6,940
	83.516	N/A	112,650
Passed through Louisiana Office of Emergency Preparedness:			
Emergency Management Performance Grant (HAZMAT)	83.552	N/A	3,144
Emergency Management Assistance (Civil Defense) Program	83.503	N/A	<u>14,811</u>
Total Federal Emergency Management Agency			<u>137,545</u>
Total Federal Financial Assistance			<u><u>\$464,087</u></u>

NOTE:

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

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

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2000**

The audit report for the year ended December 31, 1999 contained no audit findings.