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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, 1999
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 JUN 07 2000

**VERNON·R
COON**
CERTIFIED PUBLIC ACCOUNTANT

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, 1999
With Supplemental Information Schedules

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WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
Contents, December 31, 1999

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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, 1999, 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. 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 and the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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, 1999, 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, 1999, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

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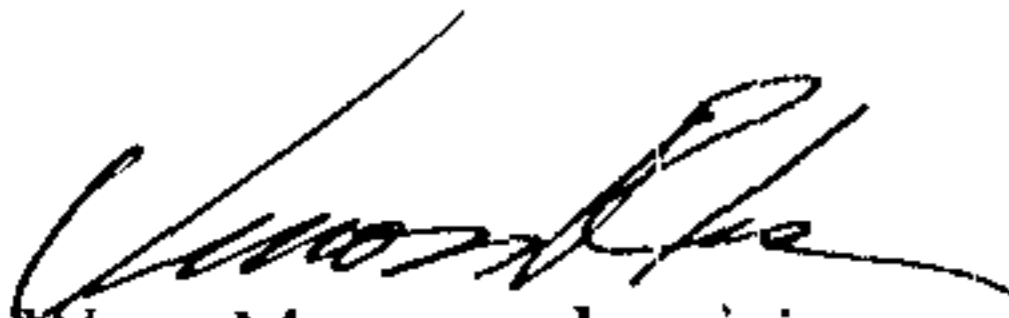
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WEST CARROLL PARISH POLICE JURY

Oak Grove, Louisiana
Independent Auditor's Report,
December 31, 1999

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, 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 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*, I have also issued reports dated May 18, 2000, on my consideration of the West Carroll Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with these reports in considering the results of my audit.



West Monroe, Louisiana
May 18, 2000

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 1999

	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	\$295,911	\$1,545,353	\$20	\$4			\$1,841,288
Deposits held in trust		54,000					54,000
Receivables	204,875	551,787	23,461	32,695			812,818
Due from other funds	51,318						51,318
Other assets		11,315					11,315
Land, buildings, and equipment					\$9,519,432		9,519,432
Amount to be provided for retirement of general long-term obligations						\$1,127,553	1,127,553
TOTAL ASSETS AND OTHER DEBITS	\$552,104	\$2,162,455	\$23,481	\$32,699	\$9,519,432	\$1,127,553	\$13,417,724
LIABILITIES AND FUND EQUITY							
Liabilities:							
Cash overdraft		\$316					\$316
Accounts payable	\$55,840	227,025	\$23,461	\$32,699			339,025
Due to other funds		51,318					51,318
Deferred revenues		49,311					49,311
Compensated absences payable						\$95,380	95,380
Capital leases payable						439,595	95,380
Landfill closure/post closure care						592,578	592,578
Total Liabilities	55,840	327,970	23,461	32,699	NONE	1,127,553	1,223,308
Fund Equity:							
Investment in general fixed assets					\$9,519,432		9,519,432
Fund balances:							
Reserved for post closure care		54,000					
unreserved - undesignated	496,264	1,780,485	20				2,276,769
Total Fund Equity	496,264	1,834,485	20	NONE	9,519,432	NONE	11,796,201
TOTAL LIABILITIES AND FUND EQUITY	\$552,104	\$2,162,455	\$23,481	\$32,699	\$9,519,432	\$1,127,553	\$13,417,724

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, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$163,773	\$411,204		\$574,977
Sales and use	377,687	1,133,061		1,510,748
Licenses and permits	37,147			37,147
Intergovernmental revenues:				
Federal funds - federal grants		195,065	\$460,615	655,680
State funds:				
Parish transportation funds		257,379		257,379
State revenue sharing (net)		71,716		71,716
Severance taxes	15,748			15,748
Other	114,322	69,696	3,851	187,869
Fees, charges, and commissions for services	14,983	350,103		365,086
Fines and forfeitures		78,639		78,639
Use of money and property	15,293	122,394		137,687
Other revenues	5,906	60,160		66,066
Total revenues	<u>744,859</u>	<u>2,749,417</u>	<u>464,466</u>	<u>3,958,742</u>
EXPENDITURES				
Current:				
General government:				
Legislative	53,455			53,455
Judicial	39,453	60,999		100,452
Elections	23,876			23,876
Finance and administrative	128,775			128,775
Other general government	199,971			199,971
Public safety	164,599	59,148		223,747
Public works	47,949	2,407,087		2,455,036
Health and welfare	4,972	189,745		194,717

(Continued)

Statement B

WEST CARROLL PARISH POLICE JURY
 Oak Grove, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (CONTD.)				
Culture and recreation	\$7,392			\$7,392
Economic development and assistance	21,822			21,822
Transportation	757	\$4,926		5,683
Debt service		158,012		158,012
Capital outlay	25,506	331,017	\$464,466	820,989
Total expenditures	<u>718,527</u>	<u>3,210,934</u>	<u>464,466</u>	<u>4,393,927</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>26,332</u>	<u>(461,517)</u>	<u>NONE</u>	<u>(435,185)</u>
OTHER FINANCING SOURCES (Uses)				
Increase in capital lease		288,170		288,170
Proceeds from insurance	32,843	16,906		49,749
Operating transfers in	21,113	63,545		84,658
Operating transfers out	(34,340)	(50,318)		(84,658)
Total other financing sources (uses)	<u>19,616</u>	<u>318,303</u>	<u>NONE</u>	<u>337,919</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	45,948	(143,214)	NONE	(97,266)
FUND BALANCES AT BEGINNING OF YEAR	<u>450,316</u>	<u>1,977,699</u>	<u>20</u>	<u>2,428,035</u>
FUND BALANCES AT END OF YEAR	<u><u>\$496,264</u></u>	<u><u>\$1,834,485</u></u>	<u><u>\$20</u></u>	<u><u>\$2,330,769</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, 1999

GENERAL FUND.....		SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES						
Taxes:						
Ad valorem	\$132,000	\$149,721	\$17,721	\$331,295	\$375,817	\$44,522
Sales and use	375,000	389,799	14,799	1,129,000	1,169,398	40,398
Licenses and permits	36,627	37,067	440			
Intergovernmental revenues:						
Federal grants				160,310	230,105	69,795
State funds:						
Parish transportation funds				250,000	252,614	2,614
State revenue sharing (net)				73,000	71,962	(1,038)
Severance taxes	11,085	12,821	1,736			
Other state grants	114,104	114,349	245	20,000	106,236	
Local funds						
Fees, charges, and commissions for services	12,100	12,058	(42)	307,454	346,053	38,599
Fines and forfeitures				3,000	2,965	(35)
Use of money and property	15,150	15,293	143	131,008	124,901	(6,107)
Other revenues	40,500	80,923	40,423	147,361	81,512	(65,849)
Total revenues	<u>736,566</u>	<u>812,031</u>	<u>75,465</u>	<u>2,554,828</u>	<u>2,763,963</u>	<u>209,135</u>
EXPENDITURES						
Current:						
General government:						
Legislative	54,577	53,235	1,342			
Judicial	42,104	39,553	2,551	1,510	881	629
Elections	25,950	22,891	3,059			
Finance and administrative	138,775	127,664	11,111			
Other general government	221,062	222,991	(1,929)			
Public safety	169,446	159,613	9,833	59,246	60,425	(1,179)
Public works	79,949	77,949	2,000	2,784,693	2,377,943	406,750
Health and welfare	23,650	23,389	261	191,041	192,519	(1,478)
Culture and recreation	8,600	7,267	1,333			
Transportation	3,000	21,600	(18,600)	2,600	36,601	(34,001)
Economic development and assistance	22,350	21,669	681			
Debt service				166,518	167,263	(745)
Capital outlay	2,000	2,486	(486)	12,000	2,200	9,800
Total expenditures	<u>791,463</u>	<u>780,307</u>	<u>11,156</u>	<u>3,217,608</u>	<u>2,837,832</u>	<u>379,776</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(54,897)	31,724	86,621	(662,780)	(73,869)	588,911

(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, 1998

GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES (Use)						
Insurance proceeds						
Operating transfers in	\$22,819	\$22,819		\$28,500	\$28,500	
Operating transfers out	(4,200)	(4,480)	(\$280)			
Total other financing sources (use)	<u>18,619</u>	<u>18,339</u>	<u>(280)</u>	<u>28,500</u>	<u>28,500</u>	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>(36,278)</u>	<u>50,063</u>	<u>86,341</u>	<u>(634,280)</u>	<u>(45,369)</u>	<u>\$588,911</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>150,000</u>	<u>245,848</u>	<u>95,848</u>	<u>1,246,200</u>	<u>1,558,825</u>	<u>312,625</u>
FUND BALANCES AT END OF YEAR	<u>\$113,722</u>	<u>\$295,911</u>	<u>\$182,189</u>	<u>\$611,920</u>	<u>\$1,513,456</u>	<u>\$901,536</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, 1999

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:

Component Unit	Fiscal Year End	Criteria Used
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 90 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)

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 year ended December 31, 1999, 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)	\$50,063	(\$45,369)
Adjustments:		
Receivables	29,742	(8,354)
Payables	(26,675)	(114,945)
Interfunds	(7,182)	
Fund not budgeted		16,769
Deferred revenues		(49,311)
Prepaid charges		3,996
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$45,948</u>	<u>(\$197,214)</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	\$1,513,456
Adjustment - Criminal Court Fund not budgeted	<u>31,581</u>
Cash and cash equivalents (net) - Statement A	<u>\$1,545,037</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, 1999, the police jury has cash and cash equivalents (book balances) net of cash overdraft of \$316 totaling \$1,840,972, as follows:

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

Demand deposits	\$577,862
Time deposits	<u>1,263,110</u>
Total	<u>\$1,840,972</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, 1999, are under secured as follows:

Bank Balances	<u>\$1,948,910</u>
Federal deposit insurance	\$200,000
Pledged securities (uncollateralized)	<u>3,116,763</u>
Total	<u>\$3,316,763</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, 1999, employees of the police jury had accumulated and vested \$95,380 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.

H. 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	5.09	Indefinite
Parishwide Road	8.00	9.24	2004
Health Unit	1.64	1.98	2000
Drainage	1.35	1.56	2003
Library	4.25	4.31	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 1999 assessed valuation:

	Assessed Valuation	
	<u>1999</u>	<u>Percent of Total</u>
Trunkline Gas Company	\$11,588,370	25.34%
Entergy Louisiana, Inc.	1,589,060	3.47%
Bellsouth Telecommunications	1,201,440	2.63%
Regions Bank	1,194,290	2.61%
Southern Natural Gas Company	1,089,840	2.38%
A N R Pipeline Company	1,054,440	2.31%
Ruffin Building Systems, Inc.	703,530	1.54%
Northeast La Power Coop	660,470	1.44%
Wal-Mart Stores, Incorporated	401,430	0.88%
Hibernia National Bank	344,950	0.75%
Total	<u>\$19,827,820</u>	<u>43.35%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

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

	General Fund	Special Revenue Funds	Capital Projects Fund	Agency Funds	Total
Taxes:					
Ad valorem	\$150,014	\$376,656			\$526,670
Sales	16,347	49,042		\$32,695	98,084
Fees, charges, and commissions	80	30,513			30,593
Fines and forfeitures	3,322	3,979			7,301
Use of money and property		3,863			3,863
Grants:					
Federal		2,239	\$23,461		25,700
State	32,927	79,428			112,355
Other	2,185	6,067			8,252
Total	<u>\$204,875</u>	<u>\$551,787</u>	<u>\$23,461</u>	<u>\$32,695</u>	<u>\$812,818</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1999:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Land	\$986,490	\$78,400	(\$9,700)	\$1,055,190
Buildings	3,378,011	320,011		3,698,022
Equipment	2,667,734	467,063	(14,924)	3,119,873
Improvements other than buildings	1,584,372	38,514		1,622,886
Construction in progress	28,059	425,953	(430,551)	23,461
Total	<u>\$8,644,666</u>	<u>\$1,329,941</u>	<u>(\$455,175)</u>	<u>\$9,519,432</u>

The beginning balances for the year ended December 31, 1999, for Improvements other than buildings and equipment have been restated to reflect additions not recognized in prior years and physical inventory taken during 1999. Additions and capital outlay differ by \$508,951, which represents construction in progress deletions reclassified to the appropriate category and donated land.

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

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, 1999, 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 \$633 through August, 2000, with an interest rate of 7.5 per cent per annum. Lease-purchase agreement for the purchase of a compactor entered into on January 15, 1997, due in 31 monthly installments of \$4,000 through July, 1999, with an interest rate of 9.56 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 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. 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 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. 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, 1999:

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

<u>Year</u>	<u>Payments</u>
2000	\$169,253
2001	151,208
2002	116,604
2003	27,575
2004	16,528
Total minimum lease payments	<u>481,168</u>
Less - amount representing interest	<u>(41,573)</u>
Present value of net minimum lease payments	<u><u>\$439,595</u></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.

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.

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

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, 1999, 1998, and 1997, were \$69,928, \$59,708, and \$57,817, respectively, equal to the required contributions for each year.

7. POST RETIREMENT BENEFITS

The police jury provides surviving spouse benefits to the wife of a retired judge. The cost of providing these benefits is \$766 for the year ending December 31, 1999.

8. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1999:

	Capital Leases	Compensated Absences	Landfill Closure/Post Closure Care	Total
Long-term obligations at January 1, 1999	\$287,154	\$78,011	\$540,939	\$906,104
Additions:	288,170	54,759	51,639	394,568
Deductions:	(135,729)	(43,245)		(178,974)
Adjustment ¹		5,855		5,855
Long-term obligations at December 31, 1999	<u>\$439,595</u>	<u>\$95,380</u>	<u>\$592,578</u>	<u>\$1,127,553</u>

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

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, 1999, 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>

10. FUND DEFICIT

At December 31, 1999, the Criminal Court Special Revenue Funds had a deficit fund balance of \$6,216. The deficits will be eliminated by reducing expenditures and making transfers from the General Fund.

11. LITIGATION AND CLAIMS

At December 31, 1999, 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

	<u>Ambulance District</u>	<u>Fire District</u>	<u>Total</u>
Balance, January 1, 1999	NONE	NONE	NONE
Additions	\$376,879	\$376,879	\$753,758

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

	Ambulance District	Fire District	Total
<i>Reductions</i>	<u>(\$376,879)</u>	<u>(\$376,879)</u>	<u>(\$753,758)</u>
Balance, December 31, 1999	<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 \$592,578 reported as landfill closure and postclosure care liability at December 31, 1999, represents 23 percent of the estimated capacity of the landfill. Of that amount, \$51,539 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and postclosure care of \$1,969,497 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. The police jury expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Actual closure costs will be incurred on an on-going basis. Final cover will be completed for cells as they reach total capacity. Therefore closure costs will be incurred as cells are filled and final closure costs will involve no more than five acres, which is the largest currently planned cell size.

To provide assurances that it will be financially able to pay all post closure care costs (financial assurance plan), the police jury, on April 3, 1998, entered into a Solid Waste Facility Trust Agreement. Under the terms of the agreement, the police jury transfers \$27,000 per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$810,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 1999, the trust held \$54,000, 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, 1999

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, 1999

	MAINT. FUNDS	MISC. EMERGENCY	CRIMINAL COURT	WITNESS FEE	SOLID WASTE	SUBSTANCE ABUSE	FEDERAL	Comm. District	KELLY AIRPORT AUTHORITY	INDUST DEVEL	COMBS-MCIN-TYRE	TOTAL
ASSETS												
Cash and cash equivalents	\$752,409	\$58,624	\$31,581	\$25,369	\$590,615	\$5,076	\$52,478	\$7,965	\$1,112	\$7,609	\$12,515	\$1,545,353
Deposits held in trust					54,000							54,000
Receivables	474,724	3,500	3,839	140	58,099		5,038	5,124	1,323			551,787
Other assets	9,128				2,187							11,315
TOTAL ASSETS	<u>\$1,236,261</u>	<u>\$62,124</u>	<u>\$35,420</u>	<u>\$25,509</u>	<u>\$704,901</u>	<u>\$5,076</u>	<u>\$57,516</u>	<u>\$13,089</u>	<u>\$2,435</u>	<u>\$7,609</u>	<u>\$12,515</u>	<u>\$2,162,455</u>
LIABILITIES AND FUND EQUITY												
Liabilities:												
Cash overdraft										\$316		\$316
Accounts payable	\$41,875	\$7,493	\$2,280		\$173,938		\$165	\$279	\$975	20		227,025
Due to other funds			39,356					11,962				51,318
Deferred revenues							49,311					49,311
Total Liabilities	<u>41,875</u>	<u>7,493</u>	<u>41,636</u>	<u>NONE</u>	<u>173,938</u>	<u>NONE</u>	<u>49,476</u>	<u>12,241</u>	<u>975</u>	<u>336</u>	<u>NONE</u>	<u>327,970</u>
Fund Equity - fund balances (deficit)												
Reserved for post closure care					54,000							
Unreserved - undesignated	1,194,386	54,631	(6,216)	25,509	422,963	\$5,076	8,040	848	1,460	7,273	\$12,515	1,780,485
Total Fund Equity	<u>1,194,386</u>	<u>54,631</u>	<u>(6,216)</u>	<u>25,509</u>	<u>530,963</u>	<u>5,076</u>	<u>8,040</u>	<u>848</u>	<u>1,460</u>	<u>7,273</u>	<u>12,515</u>	<u>1,780,485</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,236,261</u>	<u>\$62,124</u>	<u>\$35,420</u>	<u>\$25,509</u>	<u>\$704,901</u>	<u>\$5,076</u>	<u>\$57,516</u>	<u>\$13,089</u>	<u>\$2,435</u>	<u>\$7,609</u>	<u>\$12,515</u>	<u>\$2,108,455</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, 1999

	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	\$411,204											\$411,204
Sales and use	377,687				\$755,374							1,133,061
Intergovernmental revenues:												
Federal grants	13,232						\$181,833					195,065
State funds:												
Parish transportation funds	257,379											257,379
State revenue sharing (net)	71,716											71,716
Other state grants		\$35,000						\$22,196		\$12,500		69,696
Fees, charges, and commissions for services					290,911	\$6,486		\$45,088		\$7,618		350,103
Fines and forfeitures			\$75,649	\$2,990								78,639
Use of money and property	48,001	\$45,984	1,133	1,422	24,859	36	23	50	871	15		122,394
Other revenues	43,741		105		4,114		1,664	10,186	350			60,160
Total revenues	<u>1,222,960</u>	<u>80,984</u>	<u>76,887</u>	<u>4,412</u>	<u>1,075,258</u>	<u>6,522</u>	<u>183,520</u>	<u>55,324</u>	<u>23,417</u>	<u>7,618</u>	<u>12,515</u>	<u>2,749,417</u>
EXPENDITURES												
Current:												
General government - judicial			60,118	881								60,999
Public safety							7,654	51,494				59,148
Public works	1,254,845	105,252			1,046,990							2,407,087
Health and welfare	14,933					2,634	171,833			345		189,745
Transportation									4,926			4,926
Debt service	85,895				72,117							158,012
Capital outlay	83,840	19,467			215,149				12,561			331,017
Total expenditures	<u>1,439,513</u>	<u>124,719</u>	<u>60,118</u>	<u>881</u>	<u>1,334,256</u>	<u>2,634</u>	<u>179,487</u>	<u>51,494</u>	<u>17,487</u>	<u>345</u>	<u>NONE</u>	<u>3,210,934</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(216,553)</u>	<u>(43,735)</u>	<u>16,769</u>	<u>3,531</u>	<u>(258,998)</u>	<u>3,888</u>	<u>4,033</u>	<u>3,830</u>	<u>5,930</u>	<u>7,273</u>	<u>12,515</u>	<u>(461,517)</u>

OTHER FINANCING										
SOURCES (Uses)										
Increase in capital lease	79,263			208,907					288,170	
Proceeds from insurance	16,906								16,906	
Operating transfers in	29,205	30,000			2,400	1,940			63,545	
Operating transfers out			(180)	(28,500)	(897)	(741)	(20,000)		(50,318)	
Total other financing sources	<u>125,374</u>	<u>30,000</u>	<u>(180)</u>	<u>180,407</u>	<u>1,503</u>	<u>1,199</u>	<u>(20,000)</u>	<u>NONE</u>	<u>318,303</u>	
EXCESS (Deficiency) OF										
REVENUES AND OTHER										
SOURCES OVER EXPEND-										
ITURES AND OTHER USES										
	(91,179)	(13,735)	16,769	3,531	3,708	5,029	(14,070)	7,273	12,515	(143,214)
FUND BALANCES (Deficit) AT	1,285,565	68,366	(22,985)	21,978	609,554	2,504	15,530	NONE	NONE	1,977,699
BEGINNING OF YEAR	<u>\$1,194,386</u>	<u>\$54,631</u>	<u>(\$6,216)</u>	<u>\$25,509</u>	<u>\$530,963</u>	<u>\$848</u>	<u>\$1,460</u>	<u>7,273</u>	<u>12,515</u>	<u>\$1,834,485</u>
FUND BALANCES (Deficit) AT										
END OF YEAR										

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

Combining Balance Sheet, December 31, 1999

	<u>PARISHWIDE ROAD TAX</u>	<u>HEALTH UNIT</u>	<u>DRAINAGE</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$488,813	\$194,023	\$69,573	\$752,409
Receivables	317,244	58,355	99,125	474,724
Other assets	3,471		5,657	9,128
TOTAL ASSETS	<u>\$809,528</u>	<u>\$252,378</u>	<u>\$174,355</u>	<u>\$1,236,261</u>
LIABILITIES AND FUND EQUITY				
Liabilities - accounts payable	\$36,202	\$2,608	\$3,065	\$41,875
Fund Equity - fund balances - unreserved - undesignated	<u>773,326</u>	<u>249,770</u>	<u>171,290</u>	<u>1,194,386</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$809,528</u>	<u>\$252,378</u>	<u>\$174,355</u>	<u>\$1,236,261</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, 1999

	<u>PARISHWIDE ROAD TAX</u>	<u>HEALTH UNIT</u>	<u>DRAINAGE</u>	<u>TOTAL</u>
REVENUES				
Taxes:				
Ad valorem	\$297,303	\$63,709	\$50,192	\$411,204
Sales and use	377,687			377,687
Intergovernmental revenues:				
Federal grants	13,232			13,232
State funds:				
Parish transportation funds	257,379			257,379
State revenue sharing (net)			71,716	71,716
Use of money and property	34,439	9,891	3,671	48,001
Other revenues	43,741			43,741
Total revenues	<u>1,023,781</u>	<u>73,600</u>	<u>125,579</u>	<u>1,222,960</u>
EXPENDITURES				
Current:				
Public works	1,116,571		138,274	1,254,845
Health and welfare		14,933		14,933
Debt service	46,600		39,295	85,895
Capital outlay	4,577		79,263	83,840
Total expenditures	<u>1,167,748</u>	<u>14,933</u>	<u>256,832</u>	<u>1,439,513</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(143,967)	58,667	(131,253)	(216,553)
OTHER FINANCING SOURCE				
Increase in capital lease			79,263	79,263
Proceeds from insurance	15,440	1,466		16,906
Operating transfers in	705		28,500	29,205
Total other financing sources	<u>16,145</u>	<u>1,466</u>	<u>107,763</u>	<u>125,374</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(127,822)	60,133	(23,490)	(91,179)
FUND BALANCES AT BEGINNING OF YEAR	<u>901,148</u>	<u>189,637</u>	<u>194,780</u>	<u>1,285,565</u>
FUND BALANCES AT END OF YEAR	<u><u>\$773,326</u></u>	<u><u>\$249,770</u></u>	<u><u>\$171,290</u></u>	<u><u>\$1,194,386</u></u>

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

Combining Balance Sheet, December 31, 1999

	<u>EMERGENCY PREPAREDNESS</u>	<u>SECTION 8</u>	<u>TOTAL</u>
ASSETS			
Cash	\$3,167	\$49,311	\$52,478
Receivable	5,038		5,038
TOTAL ASSETS	<u>\$8,205</u>	<u>\$49,311</u>	<u>\$57,516</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$165		\$165
Deferred revenues		\$49,311	49,311
Total liabilities	<u>165</u>	<u>49,311</u>	<u>49,476</u>
Fund Equity - fund balances - unreserved - undesignated	<u>8,040</u>	<u>NONE</u>	<u>8,040</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$8,205</u>	<u>\$49,311</u>	<u>\$57,516</u>

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

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	EMERGENCY PREPAREDNESS	SECTION 8	TOTAL
REVENUES			
Intergovernmental revenues:			
Federal grants	\$14,061	\$167,772	\$181,833
Use of money and property	23		23
Other revenue	3	1,661	1,664
Total revenues	<u>14,087</u>	<u>169,433</u>	<u>183,520</u>
EXPENDITURES			
Current:			
Public safety	7,654		7,654
Health and welfare		171,833	171,833
Total expenditures	<u>7,654</u>	<u>171,833</u>	<u>179,487</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	6,433	(2,400)	4,033
OTHER FINANCING SOURCE (USE)			
Operating transfers in		2,400	2,400
Operating transfers out	(897)		(897)
Total other financing sources (uses)	<u>(897)</u>	<u>2,400</u>	<u>1,503</u>
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	5,536	NONE	5,536
FUND BALANCE AT BEGINNING OF YEAR	<u>2,504</u>	NONE	<u>2,504</u>
FUND BALANCE AT END OF YEAR	<u>\$8,040</u>	NONE	<u>\$8,040</u>

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

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, 1999

	AIRPORT AUTHORITY IMPROVEMENTS	CDBG (107-900483)	TOTAL
ASSETS			
Cash	\$20		\$20
Receivable		\$23,461	23,461
TOTAL ASSETS	<u>20</u>	<u>23,461</u>	<u>23,481</u>
LIABILITIES AND FUND EQUITY			
Liabilities: Accounts payable		\$23,461	\$23,461
Fund Equity - fund balances - unreserved - undesignated	<u>\$20</u>		<u>20</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>NONE</u>	<u>23,461</u>	<u>23,481</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, 1999

	AIRPORT AUTHORITY IMPROVEMENTS	CDBG (107-900483)	CDBG (107-800226)	TOTAL
REVENUES				
Intergovernmental revenues:				
Federal grants	\$34,662	\$23,461	\$402,492	\$460,615
State grants	3,851			3,851
Total revenues	<u>38,513</u>	<u>23,461</u>	<u>402,492</u>	<u>464,466</u>
EXPENDITURES				
Capital outlay	38,513	23,461	402,492	464,466
Total expenditures	<u>38,513</u>	<u>23,461</u>	<u>402,492</u>	<u>464,466</u>
EXCESS OF REVENUES OVER	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	20	NONE	NONE	20
FUND BALANCES AT END OF YEAR	<u>\$20</u>	<u>NONE</u>	<u>NONE</u>	<u>\$20</u>

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1999

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, 1999

Curtis Butler	\$7,200
Pete Copes	7,200
Willie D. Capers	7,200
Charles Green, President	8,400
Dianne Sistrunk	<u>7,200</u>
Total	<u><u>\$37,200</u></u>

**Independent Auditor's Report 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.



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

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 and for the Year Ended December 31, 1999, and have issued my report thereon dated May 18, 2000. I conducted my 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, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered West Carroll Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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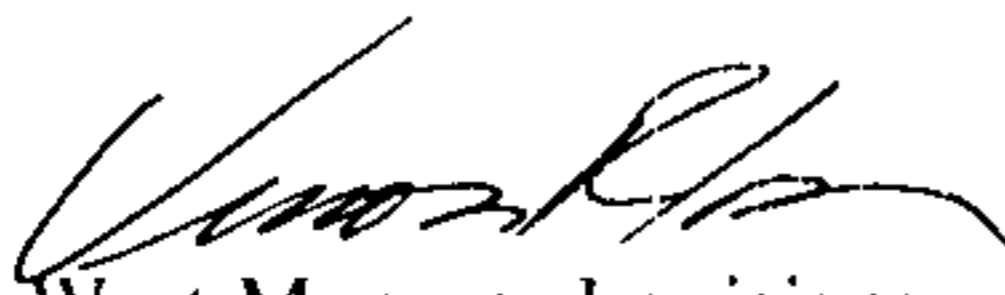
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WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1999

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
May 18, 2000



**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

I 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, 1999. 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. My responsibility is to express an opinion on the West Carroll Parish Police Jury's compliance based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the West Carroll Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on West Carroll Parish Police Jury's compliance with those requirements.

In my opinion, West Carroll Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

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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, 1999

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 my audit, I considered West Carroll Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My 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. I 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

May 18, 2000

WEST CARROLL PARISH POLICE JURY
Oak Grove, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1999

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 program tested as major programs included:
 - a. Community Development Block Grant - CFDA 14.228
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The West Carroll Parish Police Jury was not 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, 1999

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	\$130,155
Section 8 Housing Voucher Program	14.177	N/A	37,617
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (States Program)			
	14.228	107-900483 107-800226	425,953
Total United States Department of Housing and Urban Development			<u>593,725</u>
United States Department of Transportation			
Passed through Louisiana Department of Transportation and Development - Airport Improvement Program			
	20.106	N/A	34,662
Federal Emergency Management Agency			
Direct program - Public Assistance Grant			
Hazardous Materials Training Program (HMEP)	83.544	N/A	13,232
	83.011	N/A	2,800
Passed through Louisiana Office of Emergency Preparedness Emergency Management Assistance (Civil Defense) Program			
	83.503	N/A	11,261
Total Federal Emergency Management Agency			<u>27,293</u>
Total Federal Financial Assistance			<u><u>\$655,680</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, 1999**

The audit report for the year ended December 31, 1998 contained no audit findings.