

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2013**

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 **JUL 16 2014**



**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

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Required Supplemental Information (Part I)
Management's Discussion and Analysis

West Carroll Parish Police Jury
Oak Grove, Louisiana
Management's Discussion and Analysis
December 31, 2013
(Unaudited)

As management of the West Carroll Parish Police Jury, we offer readers of the police jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2013. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the West Carroll Parish Police Jury's basic financial statements. The police jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the West Carroll Parish Police Jury's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the West Carroll Parish Police Jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the police jury is improving or deteriorating.

The statement of activities presents information showing how the police jury's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The West Carroll Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The West Carroll Parish Police Jury maintains fourteen individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Parish Wide Road Tax Fund, Solid Waste, Criminal Court and Section 8 special revenue funds, which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

West Carroll Parish Police Jury adopts an annual appropriated budget for the General Fund and all special revenue funds. Budgetary comparison schedules are provided in the Required Supplemental Information (Part II) for the major funds to demonstrate compliance with this budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplemental information concerning the West Carroll Parish Police Jury. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplemental information section.

The police jury issues primary government financial statements which means that only selected component units are included in the financial statements. Most component unit financial statements are available on the Louisiana Legislative Auditor's website.

Government-Wide Financial Analysis. As noted earlier, net position may serve over time as a useful indicator of a government's financial condition. At the close of the fiscal year, assets of the West Carroll Parish Police Jury exceeded liabilities by \$19,253,523. Of that amount, \$13,904,198 represents the police jury's investment in capital assets net of accumulated depreciation and debt associated with assets. These assets are not available for future spending. The remaining balance of net position is made up of bank balances and receivables. The tables below illustrate the changes in significant categories presented in the government-wide financial statements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

**Table 1
Net Position
Governmental Activities**

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 6,896,731	\$ 6,586,819	\$ 6,473,447
Deposits held in trust	696,655	662,309	566,907
Capital assets (net)	<u>14,017,269</u>	<u>14,465,324</u>	<u>14,662,603</u>
Total assets	<u>21,610,655</u>	<u>21,714,452</u>	<u>21,702,957</u>
Long-term debt	98,938	119,905	134,038
Landfill closure/post-closure payable	1,889,469	1,747,477	1,593,246
Other liabilities	<u>291,619</u>	<u>329,118</u>	<u>402,680</u>
Total liabilities	<u>2,280,026</u>	<u>2,196,500</u>	<u>2,129,964</u>
Deferred inflows	<u>184,752</u>	<u>196,169</u>	<u>219,622</u>
Net assets:			
Invested in capital assets, net of debt	13,904,198	14,338,120	14,500,855
Restricted	5,624,679	5,366,203	5,015,327
Unrestricted	<u>(383,000)</u>	<u>(382,540)</u>	<u>(162,811)</u>
Total net assets	<u>\$ 19,145,877</u>	<u>\$ 19,321,783</u>	<u>\$ 19,353,371</u>

Note: 2012 and 2011 have been restated to reflect deferred inflows and to restate restricted net position.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

**Table 2
Changes in Net Position
Governmental Activities**

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues			
Program revenues:			
Charges for services	\$ 2,574,363	\$ 3,553,371	\$ 892,086
Operating Grants	530,487	313,421	354,558
Capital Grants	125,073	110,347	535,180
General revenues:			
Property taxes	1,018,642	1,037,792	899,207
Sales taxes	2,598,066	2,379,776	2,235,223
Unrestricted grants and contributions	757,360	574,248	405,760
Unrestricted investment earnings	40,641	46,319	41,771
Gain (loss) on disposal of assets	(20,062)	(35,292)	360
Other general revenues	258,922	207,234	250,369
Total revenues	<u>7,883,492</u>	<u>8,187,216</u>	<u>5,614,514</u>
Program expenses			
General government	888,320	988,300	747,550
Public safety	560,324	595,110	671,389
Public works	4,073,997	3,259,334	4,334,400
Health and welfare	2,325,892	3,233,474	433,029
Culture and recreation	5,358	5,358	5,358
Economic development and assistance	147,517	120,044	110,040
Transportation	57,990	16,872	16,499
Interest expense	-	312	1,474
Total expenses	<u>8,059,398</u>	<u>8,218,804</u>	<u>6,319,739</u>
Increase (decrease) in net position	<u>\$ (175,906)</u>	<u>\$ (31,588)</u>	<u>\$ (705,225)</u>

Net position decreased by less than one percent during 2013. Total revenues and expenses decreased by four percent. Charges for services decreased \$979,008 or 28% primarily due to a decrease of \$969,669 of lease payments from the hospital building. Grants fluctuate constantly due to the constant change in the nature of projects being funded by grants. Ongoing projects in 2013 included repairs to roads funded by CDBG, airport improvements funded by LDOTD and FAA, the completion of the police jury's new office building funded in part by capital outlay and LGAP, and improvements to the landfill access road funded in part by DRA. Pass through grants were also sponsored by the police jury and included improvements to the Town of Oak Grove's water system and other water systems funded by CWEF and airport improvements funded by LDOTD.

Health and welfare expenses decreased 28% primarily due to a decrease in activity connected to the hospital. Public works expenses increased 21% due to the grant projects described above.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

Financial Analysis of the Government's Funds.

West Carroll Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2013, combined governmental fund balances of \$7,191,030 showed an increase of \$363,558 over December 31, 2012. The General Fund's balance of \$1,426,874 showed an increase of \$162,657 over the 2012 balance of \$1,264,217. Significant changes in other major funds' fund balances were a 32% increase in the Road Fund and a 48% decrease in the Criminal Court Fund. The police jury has ceased using the Criminal Court Fund. Activity that the police jury finances will be included in the General Fund beginning in 2014.

Budgetary Highlights

Differences in the General Fund between the original budget and the final budgeted numbers were mainly due to changes in anticipated grant activity.

Differences in the Parish Wide Road Tax Fund between the original budgeted amounts and the final budgeted numbers were mainly due to changes in estimated parish transportation act funds and sales tax revenues.

Differences in the Solid Waste Fund between the original budget amounts and the final budgeted numbers were mainly due to an increase in expected sales tax revenues and fees charged to users.

Capital Asset and Debt Administration.

Capital Assets. The West Carroll Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2013, is \$13,904,198 (net accumulated depreciation and associated debt). This investment includes land, buildings and improvements, infrastructure roads and bridges, and furniture and equipment. The decrease in net capital assets due to disposals and depreciation for the year was \$448,055. Reductions in capital assets other than construction in progress for the year ended December 31, 2013 were \$34,812. Additions included airport improvements, the new office building, a tract of land near the airport, two bush hogs, and office furniture.

Long-Term Debt. At the end of the year, West Carroll Parish Police Jury had total long-term obligations of \$2,096,768, which consisted of Compensated Absences, Bank Loans and Landfill Closure/Post Closure Care. During 2013, approximately \$14,133 was paid on the debt. Reductions for used or lost vacation totaled \$33,195.

Economic Factors and Next Year's Budgets

The police jury's financial plan for this upcoming year is underway with the adoption of a realistic budget for 2014. No significant events or conditions are expected.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

Requests for Information

This financial report is designed to be a summary of the West Carroll Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the West Carroll Parish Police Jury, at P.O. Drawer 630, Oak Grove, Louisiana 71263. Our telephone number is (318) 428-3390.



Independent Auditor's Report

To the Honorable Members of
West Carroll Parish Police Jury
Oak Grove, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the basic financial statements of West Carroll Parish's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management; as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report
December 31, 2013

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units are understated by the amount of assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by the amount of assets, liabilities, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2013, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Police Jury as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Police Jury, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 15 to the financial statements, in 2013, the police jury adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1 through 6 and 37 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Carroll Parish Police Jury's basic financial statements. The combining financial statements and the schedule of compensation paid to police jurors are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining fund financial statements, the schedule of compensation paid to police jurors, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements, the schedule of compensation paid police jurors, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report
December 31, 2013

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2014, on our consideration of the West Carroll Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

Bosch & Statham

Jonesboro, Louisiana
June 27, 2014

Basic Financial Statements

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2013**

ASSETS

Cash and cash equivalents	\$ 5,432,216
Receivables	1,464,515
Deposits held in trust	696,655
Capital assets, net of accumulated depreciation	14,017,269
TOTAL ASSETS	<u>21,610,655</u>

LIABILITIES

Cash overdraft	25,846
Accounts, salaries and other payables	157,412
Compensated absences	94,228
Certificates of indebtedness due within one year	14,133
Certificates of indebtedness due in more than one	98,938
Landfill closure/post closure care	1,889,469
TOTAL LIABILITIES	<u>2,280,026</u>

DEFERED INFLOWS

Protested taxes held pending settlement	<u>184,752</u>
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NET POSITION

Net investment in capital assets	13,904,198
Restricted for:	
Public works	4,371,977
Health and welfare	556,008
Landfill closure/postclosure	696,694
Unrestricted	(383,000)
TOTAL NET POSITION	<u>\$ 19,145,877</u>

The accompanying notes are an integral part of these financial statements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 888,320	\$ 103,778	\$ -	\$ -	\$ (784,542)
Public safety	560,324	135,108	62,090	51,763	(311,363)
Public works	4,073,997	375,303	205,445	73,310	(3,419,939)
Health and welfare	2,325,892	1,943,937	241,352	-	(140,603)
Culture and recreation	5,358	-	-	-	(5,358)
Economic development and assistance	147,517	-	-	-	(147,517)
Transportation	57,990	16,237	21,600	-	(20,153)
Interest expense	-	-	-	-	-
Total governmental activities	8,059,398	2,574,363	530,487	125,073	(4,829,475)
General revenues:					
Taxes:					
Ad valorem:					
General government					317,345
Public works					645,328
Health and welfare					55,969
Sales and use taxes:					
General government					649,517
Public works					1,948,549
Grants and contributions not restricted to specific programs					757,360
Unrestricted investment earnings					40,641
Gain (loss) on disposal of assets					(20,062)
Other revenues					258,922
Total general revenues					4,653,569
Change in net position					(175,906)
Net position at beginning of year					19,321,783
Net position at end of year					\$ 19,145,877

The accompanying notes are an integral part of these financial statements.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2013

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	CRIMINAL COURT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
ASSETS								
Cash and cash equivalents	\$ 946,735	\$ 1,488,923	\$ 1,069,939	\$ 53	\$ 287,164	\$ 38,206	\$ 1,601,196	\$ 5,432,216
Receivables	527,882	595,640	131,507	-	9,000	-	200,486	1,464,515
Due from other funds	53,991	-	-	-	-	-	-	53,991
Deposits held in trust	-	-	696,655	-	-	-	-	696,655
TOTAL ASSETS	<u>\$ 1,528,608</u>	<u>\$ 2,084,563</u>	<u>\$ 1,898,101</u>	<u>\$ 53</u>	<u>\$ 296,164</u>	<u>\$ 38,206</u>	<u>\$ 1,801,682</u>	<u>\$ 7,647,377</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES								
Liabilities:								
Cash overdraft	\$ 16,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,885	\$ 25,846
Accounts payable	49,510	51,515	30,992	-	-	2,218	14,487	148,722
Retainage payable	0	-	-	-	8,690	-	-	8,690
Due to other funds	-	-	-	53,991	-	-	-	53,991
Total liabilities	<u>66,471</u>	<u>51,515</u>	<u>30,992</u>	<u>53,991</u>	<u>8,690</u>	<u>2,218</u>	<u>23,372</u>	<u>237,249</u>
Deferred inflows:								
Protested taxes held pending settlement	44,504	80,156	-	-	-	35,988	24,104	184,752
Fund equity - fund balances:								
Unassigned	1,363,804	-	-	-	-	-	-	1,363,804
Assigned	53,829	-	-	-	-	-	-	53,829
Restricted	-	1,952,892	1,867,109	(53,938)	287,474	-	1,754,206	5,807,743
Total fund equity - fund balances (deficits)	<u>1,417,633</u>	<u>1,952,892</u>	<u>1,867,109</u>	<u>(53,938)</u>	<u>287,474</u>	<u>-</u>	<u>1,754,206</u>	<u>7,225,376</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 1,528,608</u>	<u>\$ 2,084,563</u>	<u>\$ 1,898,101</u>	<u>\$ 53</u>	<u>\$ 296,164</u>	<u>\$ 38,206</u>	<u>\$ 1,801,682</u>	<u>\$ 7,647,377</u>

The accompanying notes are an integral part of these financial statements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS'
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Total fund balances - governmental funds	\$ 7,225,376
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources	14,017,269
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	<u>(2,096,768)</u>
Net position of governmental activities	<u>\$ 19,145,877</u>

The accompanying notes are an integral part of these financial statements.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	CRIMINAL COURT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 317,345	\$ 566,971	\$ -	\$ -	\$ -	\$ -	\$ 134,326	\$ 1,018,642
Sales and use	649,517	649,517	1,299,032	-	-	-	-	2,598,066
Licenses and permits	54,126	-	-	-	-	-	-	54,126
Intergovernmental funds:								
Federal funds	227,045	-	73,310	-	-	241,352	113,853	655,560
State funds:								
Severance taxes	3,647	-	-	-	-	-	-	3,647
State revenue sharing	-	-	-	-	-	-	59,364	59,364
Parish transportation	-	223,380	-	-	-	-	-	223,380
Fire insurance rebate	50,030	-	-	-	-	-	-	50,030
Other state funds	256,887	-	-	-	162,810	-	1,242	420,939
Fees, charges and commissions for services	22,639	-	366,771	-	1,289,937	-	127,666	1,807,013
Fines and forfeitures	-	-	-	-	-	-	7,807	7,807
Use of money and property	28,264	946	44,701	-	654,397	-	17,750	746,058
Other revenues	73,638	122,256	12,183	-	-	39,934	10,911	258,922
Total revenues	<u>1,683,138</u>	<u>1,563,070</u>	<u>1,795,997</u>	<u>-</u>	<u>2,107,144</u>	<u>281,286</u>	<u>472,919</u>	<u>7,903,554</u>

Expenditures:

Current:

General government:

Legislative	81,329	-	-	-	-	-	-	81,329
Judicial	70,078	-	-	11,343	-	-	-	81,421
Elections	28,660	-	-	-	-	-	-	28,660
Finance and administrative	242,218	-	-	-	-	-	-	242,218
Other general government	421,318	-	-	-	9,481	-	-	430,799
Public safety	292,266	-	-	-	-	-	192,575	484,841
Public works	150,774	1,320,033	1,743,626	-	-	-	160,721	3,375,154
Health and welfare	55,252	-	-	-	1,889,937	277,922	30,139	2,253,250
Economic development and assistance	60,187	-	-	-	-	-	-	60,187
Transportation	46,146	-	-	-	-	-	11,844	57,990
Debt service	7,466	-	-	-	-	-	6,667	14,133
Capital outlay	76,908	-	73,310	-	247,257	1,700	8,993	408,168
Total expenditures	1,532,602	1,320,033	1,816,936	11,343	2,146,675	279,622	410,939	7,518,150
Excess (deficiency) of revenues over expenditures	150,536	243,037	(20,939)	(11,343)	(39,531)	1,664	61,980	385,404
Other sources (uses):								
Operating transfers in	10,000	231,732	-	-	-	-	7,120	248,852
Proceeds from the sale of assets	-	-	-	-	-	-	12,500	12,500
Operating transfers out	(7,120)	-	(231,732)	-	-	-	(10,000)	(248,852)
Total other sources (uses)	2,880	231,732	(231,732)	-	-	-	9,620	12,500
Net change in fund balances	153,416	474,769	(252,671)	(11,343)	(39,531)	1,664	71,600	397,904
Fund balances at beginning of year	1,264,217	1,478,123	2,119,780	(42,595)	327,005	(1,664)	1,682,606	6,827,472
Fund balances (deficits) at end of year	\$ 1,417,633	\$ 1,952,892	\$ 1,867,109	\$ (53,938)	\$ 287,474	\$ -	\$ 1,754,206	\$ 7,225,376

The accompanying notes are an integral part of these financial statements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA.**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

Net change in fund balances - total governmental funds	\$ 397,904
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$823,661) exceeded capital outlays (\$406,468) in the current period.	(415,493)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position.	(32,562)
Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position.	14,133
Governmental funds do not report increases in the landfill closure/post closure care liability as a current expenditure because it does not require the use of current financial resources. However, in the statement of activities, such expenses are recognized as they accumulate.	(141,992)
Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.	<u>2,104</u>
Change in net position of governmental activities	<u>\$ (175,906)</u>

The accompanying notes are an integral part of these financial statements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2013**

	AMBULANCE DISRICT	FIRE DISTRICT	TOTAL
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Receivables	50,663	50,663	101,326
TOTAL ASSETS	<u>\$ 50,663</u>	<u>\$ 50,663</u>	<u>\$ 101,326</u>
LIABILITIES			
Accounts payable	<u>\$ 50,663</u>	<u>\$ 50,663</u>	<u>\$ 101,326</u>

The accompanying notes are an integral part of these financial statements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

Introduction

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2016.

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.

Reporting Entity

The police jury reporting entity consists of the various departments and activities that are within the control and authority of the police jury.

As required by GASB Statement No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, a legally separate entity is considered a component unit of the police jury if at least one of the following criteria is met:

- The police jury appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the police jury.
- The entity is fiscally dependent on the police jury.
- The nature and significant of the relationship between the police jury and the entity is such that exclusion would cause the financial statements of the police jury to be misleading or incomplete.

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

Reporting Entity (continued)

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

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

GASB Statement No. 14 as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the West Carroll Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

Reporting Entity (continued)

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

Financial statements of most component units can be found on the Louisiana Legislative Auditor's website.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial report consists of Management's Discussion and Analysis (MD&A), basic financial statements, notes to basic financial statements, and required supplementary information other than the MD&A. The MD&A provides an overview of the financial activities of the police jury. The basic financial statements include the government-wide financial statements, fund financial statements, and the notes to the basic financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the police jury by reporting each in a separate column.

All capital (long-lived) assets, receivables, and long-term obligations are reported in the Statement of Net Position. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the police jury. Both the gross and net cost per function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. In the Statement of Activities, gross expenses, including depreciation, are reduced by related program revenues, which are comprised of charges for services, operating grants, and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or a business-type activity. The types of transactions included in program revenues are licenses and permits, fines, lease income, court costs, charges for mowing, and charges for gravesites. The operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds.

- The governmental fund statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one column combining all the nonmajor governmental funds. The police jury does not have any nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty days after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest payments on general long-term liabilities which are recognized when due.

Although the financial statements presented in each of these three schedules contain “total” columns, they merely combine rather than consolidate the funds. Hence, interfund transactions that generate receivables and payables or transfers from one fund to another are not eliminated.

Major funds are those whose revenues, expenditures/expenses, assets, or liabilities are at least ten percent of the total for their fund category or type (governmental or enterprise) and at least five percent of the corresponding element total for all governmental and enterprise funds combined.

The data on the face of the three sets of financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the form of a single set of notes to the basic financial statements:

The following funds are major funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The Solid Waste Fund accounts for the expenditures of a three-fourths per cent sales tax which is dedicated to construction, maintenance, and operation of facilities for the collection and disposal of solid waste. The tax is for a ten year period and expires on August 1, 2015.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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.

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 the hospital building.

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 thirty percent of their adjusted family income towards rent. Funding is provided through the United States Department of Housing and Urban Development.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances

Cash and Investments

The Secretary-Treasurer pools those cash resources for which she is responsible and invests them accordingly. For purposes of the financial statements, the police jury considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments are reported at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Cash and investment earnings are recorded in the Fund that holds the investment.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (continued)

Receivables and Payables

Activity between funds that is outstanding at the end the fiscal year is referred to as either "due to or from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." All internal balances are eliminated in the total primary government column. Receivables include all amounts susceptible to accrual that have not been collected at December 31, but will be collected soon enough after the end of the year to pay liabilities of that year. They include all amounts earned, but not collected at December 31. Receivables (net of any uncollectible amounts) and payables are reported on separate lines.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The West Carroll Parish Sheriff bills and collects the police jury's property taxes using the assessed value determined by the assessor of West Carroll Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2013, taxes of 18.2 mills were levied on property with assessed valuations totaling \$73,961,030, as follows:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	5.67	Indefinite
Parishwide Road	8.00	10.13	2014
Health Unit	1.98	1.00	2020
Drainage	1.35	1.40	2013

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (continued)

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 14 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2013 assessed valuation:

	2013 Assessed Valuation	Percent of Total Assessed Valuation
Trunkline Gas Company	\$24,619,990	33.29%
Southern Natural Gas Company	2,099,800	2.84%
Entergy Louisiana Holdings, Inc.	1,876,050	2.54%
ANR Pipeline Company	1,172,450	1.59%
Wal-mart Real Estate Business Trust	1,845,600	2.50%
Northeast Louisiana Power Coop.	1,065,060	1.44%
Wal-mart Louisiana, LLC	1,565,620	2.12%
BellSouth Telecommunications, Inc.	1,164,125	1.57%
Regions Bank	1,307,500	1.77%
Ruffin Building Systems, Inc.	790,000	1.07%
Total	<u>\$37,506,195</u>	<u>50.73%</u>

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. The tax was last renewed on October 5, 2002, for a ten year period beginning May 1, 2003.

On January 20, 1990, voters of West Carroll Parish approved a three-fourths percent sales tax, which became effective on August 1, 1990. The sales tax expired on August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten year period beginning July 1, 1995. On November 2, 2004, the sales tax was renewed for a ten year period beginning July 1, 2005. The tax is dedicated for the purpose of constructing, acquiring, maintaining, and operating facilities for collecting and disposing of solid waste for West Carroll Parish.

During 2012, the voters renewed a one-fourth percent sales tax, effective July 1, 2012. The sales tax is dedicated for the purpose of providing a solid waste recycling program for the parish. The sales tax is for a ten year period and expires on June 30, 2021.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (continued)

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 was last renewed on April 1, 2006, for a ten year period beginning January 1, 2007.

On September 21, 1996, the voters of West Carroll Parish approved a one-half per cent sales tax to provide ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs. The sales tax was last renewed on April 1, 2006, for a ten year period beginning January 1, 2007.

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

Inventories and Prepaid Items

Inventories consisting of office supplies road department supplies held for consumption are valued using the average cost method. The consumption method is used for financial reporting. Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Restricted assets represent primarily cash and investments held separately and restricted according to bond indenture agreements.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The capitalization threshold for buildings and improvements is \$1,000. For reporting purposes, the West Carroll Parish Police Jury defines capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 10 to 20 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 20 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

Compensated absences

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (continued)

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, 2013, employees of the police jury had accumulated and vested \$94,228 of employee leave benefits, computed in accordance with GASB Codification C60.

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities. Individual funds have been used to liquidate other long-term liabilities such as compensated absences, claims and litigation payable, etc. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds.

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact.
Restricted	Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the police jury and does not lapse at year-end.
Assigned	Includes amounts that are constrained by the police jury's intent to be used for specific purposes that are neither considered restricted or committed.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (continued)

Unassigned	Includes amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.
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The police jury has a general policy to first use restricted resources for expenditures incurred for which both restricted and unrestricted (committed, assigned, and unassigned) resources are available. When expenditures are incurred for which only unrestricted resources are available, the general policy of the police jury is to use committed resources first, followed by assigned, and then unassigned. The use of restricted/committed resources may be deferred based on a review of the specific transaction.

The difference between assets and liabilities is "net position" on the government-wide, proprietary, and fiduciary fund statements. Net position is segregated into three categories on the government-wide statement of net position:

Net investment in capital assets - Consists of capital assets including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations. The Town first uses restricted net position for expenses incurred when both restricted and unrestricted net position are available for use. The use of restricted net position may be deferred based on a review of the specific transaction.

Unrestricted net position - The balance of net position that does not meet the definition of "restricted" or "net investment in capital assets."

Reconciliation of Government-wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaids; long-term debt, accrued interest, long-term liabilities, and deferred revenue, which are shown on the government-wide but not the governmental fund statements.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets

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

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in 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 feel necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2013, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy (not a formal policy but established by practice) to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. 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.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 2 - CASH AND EQUIVALENTS (CONTINUED)

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2013, the police jury has cash and cash equivalents (book balances) totaling \$5,432,216 as follows:

Demand deposits	\$ 849,925
Time deposits	4,582,241
Petty cash	50
Total	<u>\$5,432,216</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. As of December 31, 2013, \$5,064,735 of the police jury's bank balances of \$5,671,981 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 607,246</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>5,064,735</u>
Total balances exposed to custodial credit risk	<u>5,064,735</u>
Total bank balances	<u>\$5,671,981</u>

NOTE 3 - RECEIVABLES

The receivables of \$1,464,515 at December 31, 2013, are as follows:

	Taxes		Due From Other Governments		Fees, Charges, and Commissions	Fines and Forfeitures	Accounts and Other	Total
	Ad Valorem	Sales	Federal	State				
General	\$ 281,569	\$ 50,663	\$ 172,220	\$ -	\$ 1,607	\$ -	\$ 21,823	\$ 527,882
Parishwide Road Tax	503,049	50,663	-	17,915	-	-	24,013	595,640
Solid Waste	-	101,326	-	-	30,181	-	-	131,507
Miscellaneous Emergency	-	-	-	-	9,000	-	-	9,000
Other governmental	119,182	-	11,210	39,576	21,789	100	8,629	200,486
Total governmental funds	903,800	202,652	183,430	57,491	62,577	100	54,465	1,464,515
Fiduciary funds	-	101,326	-	-	-	-	-	101,326
	<u>\$903,800</u>	<u>\$303,978</u>	<u>\$183,430</u>	<u>\$57,491</u>	<u>\$62,577</u>	<u>\$100</u>	<u>\$54,465</u>	<u>\$1,565,841</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 4 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2013:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 924,489	\$ 12,438	\$ -	\$ 936,927
Assets under capital lease	89,589	-	-	89,589
Construction in progress	206,221	24,000	(206,221)	24,000
Total capital assets not being depreciated	<u>1,220,299</u>	<u>36,438</u>	<u>(206,221)</u>	<u>1,050,516</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	36,314,728	73,310	-	36,388,038
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	5,931,205	462,043	(32,562)	6,360,686
Improvements other than buildings	2,852,261	-	-	2,852,261
Office furniture and equipment	91,401	9,101	-	100,502
Heavy equipment	2,156,102	23,997	-	2,180,099
Other equipment	907,830	9,500	-	917,330
Vehicles	2,088,293	-	(2,250)	2,086,043
Total capital assets being depreciated	<u>51,986,268</u>	<u>577,951</u>	<u>(34,812)</u>	<u>52,529,407</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	(29,868,659)	(374,522)	-	(30,243,181)
Bridges	(877,663)	(14,837)	-	(892,500)
Buildings and improvements	(2,965,240)	(130,494)	-	(3,095,734)
Improvements other than buildings	(802,062)	(71,306)	-	(873,368)
Office furniture and equipment	(84,897)	(2,266)	-	(87,163)
Heavy equipment	(1,669,365)	(92,272)	-	(1,761,637)
Other equipment	(643,316)	(35,279)	-	(678,595)
Vehicles	(1,830,040)	(102,685)	2,250	(1,930,475)
Total accumulated depreciation	<u>(38,741,243)</u>	<u>(823,661)</u>	<u>2,250</u>	<u>(39,562,654)</u>
Total capital assets being depreciated, net	<u>13,245,025</u>	<u>(245,710)</u>	<u>(32,562)</u>	<u>12,966,753</u>
Total capital assets, net	<u>\$ 14,465,324</u>	<u>\$ (209,272)</u>	<u>\$ (238,783)</u>	<u>\$ 14,017,269</u>

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

General government	\$ 24,244
Public safety	75,483
Public works	558,902
Health and welfare	72,344
Culture and recreation	5,358
Economic development and assistance	87,330
	<u>\$ 823,661</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The West Carroll Parish Hospital is leased to West Carroll Health System. The lease expires on February 28, 2022. The lessee pays \$3,500 per month to the police jury, and is subject to certain other provisions of the lease agreement.

NOTE 5 – NET POSITION/FUND BALANCES

Restricted net position for funds with revenues derived from enabling legislation is as follows:

	<u>Public Works</u>	<u>Health and Welfare</u>	<u>Landfill Closure/ Postclosure</u>	<u>Total</u>
Road Fund	\$ 1,952,892	\$ -	\$ -	\$ 1,952,892
Solid Waste Fund	1,867,109	-	-	1,867,109
Health Unit Fund	-	556,008	-	556,008
Drainage Maintenance Fund	551,976	-	-	551,976
Landfill	-	-	696,694	696,694
Totals	<u>\$ 4,371,977</u>	<u>\$ 556,008</u>	<u>\$ 696,694</u>	<u>\$ 5,624,679</u>

As of December 31, 2013, \$53,829 of fund balance in the General Fund was assigned to the parish's driver's license office. The remaining fund balance of the General Fund balance is unassigned. Fund balances of all special revenue funds are restricted as they are funded by ad valorem taxes, sales taxes, or grants.

The Criminal Court Fund became inactive as of January 2013 as the judicial district will manage those funds in the future. In 2014, the General Fund will absorb the deficit that remained in the Criminal Court Fund.

NOTE 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.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 6 - PENSION PLAN (CONTINUED)

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

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 16.75 per cent of annual covered payroll. Contributions to the system also include one-fourth or 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, 2013, 2012, and 2011, were \$171,530, \$179,275, and \$177,602, respectively, equal to the required contributions for each year.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

At December 31, 2013, the Criminal Court owed the General Fund \$53,991 for accumulated amounts required by statute to be transferred.

The following schedule presents interfund transfers for the year ended December 31, 2013:

		Transfers Out			Total
		General	Solid Waste	Governmental Funds	
Transfers In	General	\$ -	\$ -	\$ 10,000	\$ 10,000
	Parishwide Road Tax	-	231,732	-	231,732
	Other Governmental Funds	7,120	-	-	7,120
	Total	<u>\$ 7,120</u>	<u>\$ 231,732</u>	<u>\$ 10,000</u>	<u>\$ 248,852</u>

The Solid Waste Fund transferred tipping fees to the Parishwide Road Tax Fund. The General Fund transferred supplemental support to the Section 8 Fund.

NOTE 8 - BANK LOANS PAYABLE

During the year ended December 31, 2009, the police jury secured two zero interest bank loans to finance the purchase of a building for additional office space for the police jury and a fuel system for the airport. The amount of the first loan was \$112,000. The principal is due in semi-annual installments of \$3,333 through 2021. The amount of the second loan was \$100,000. The principal is due in semi-annual installments of \$3,733 through 2021. Loan payments are made from the General Fund and the West Kelly Airport Authority Fund.

The follow is a summary of future payments of bank loans and leases:

2014	\$ 14,133
2015	14,133
2016	14,133
2017	14,133
2018	14,133
2019-2021	<u>42,406</u>
Totals	<u>\$ 113,071</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2013:

	<u>Compensated Absences</u>	<u>Bank Loans</u>	<u>Landfill Closure/Post Closure Care</u>	<u>Total</u>
Balance at beginning of year	\$ 96,332	\$ 127,204	\$ 1,747,477	\$ 1,971,013
Additions	35,028	-	141,992	177,020
Deductions	(33,195)	(14,133)	-	(47,328)
Adjustments	(3,937)	-	-	(3,937)
Balance at end of year	<u>\$ 94,228</u>	<u>\$ 113,071</u>	<u>\$ 1,889,469</u>	<u>\$ 2,096,768</u>
Due within one year		<u>\$ 14,133</u>		

As discussed in note 1, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for annual leave resulting from the differences between beginning and ending rates of pay and to reflect the maximum sixty days that can be paid at separation.

NOTE 10 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public official's liability; and worker's compensation and employer's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

NOTE 11 – STEWARDSHIP

The following funds' expenditures and other uses exceeded budget amounts:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General	\$ 1,346,647	\$ 1,375,224	\$ (28,577)
Parishwide Road Tax	1,300,235	1,320,033	(19,798)
Solid Waste	1,584,357	1,585,204	(847)
Miscellaneous Emergency	2,046,143	2,048,668	(2,525)
Total	<u>\$ 4,930,735</u>	<u>\$ 4,953,905</u>	<u>\$ (23,170)</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 12 – COMMITMENTS AND CONTINGENCIES

At December 31, 2013, the police jury is not involved in any litigation.

At December 31, 2013, the police jury is obligated under one construction contracts totaling \$371,041 in connection with an airport improvement project funded by grants. At December 31, 2013, the police jury had awarded the contract but no work had been performed.

NOTE 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 post closure 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 post closure care costs in long-term debt on the Statement of Net Position, based on cumulative landfill capacity used as of December 31st of each year.

The \$1,889,469 reported as landfill closure and post closure care liability at December 31, 2013, represents 64.05 percent of the estimated capacity of the landfill. Of that amount, \$141,992 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and post closure care of \$2,949,800 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2013. 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 ongoing 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.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 13 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS (CONTINUED)

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 at least a minimum calculated amount per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$866,500. 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, 2013, the trust held \$696,655, which is reflected as restricted for post closure care on the Statement of Net Position.

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 27, 2014, the date on which the financial statements were available to be issued.

NOTE 15 - ADOPTION OF NEW ACCOUNTING STANDARDS

For the year ended December 31, 2013, the police jury implemented GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-An Amendment of GASB Statements No. 14 and No. 34*, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, and GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

Required Supplemental Information (Part II)

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in 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 the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2013, modified accrual based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 280,000	\$ 292,255	\$ 317,345	\$ 25,090
Sales and use	525,000	621,943	649,517	27,574
Licenses and permits	51,200	54,006	54,126	120
Intergovernmental funds:				
Federal funds	-	192,558	227,045	34,487
State funds:				
Severance taxes	6,100	916	3,647	2,731
Fire insurance rebate	44,000	50,030	50,030	-
Other state funds	-	93,444	92,389	(1,055)
Fees, charges, and commissions for services	20,300	20,900	22,639	1,739
Use of money and property	9,013	27,261	28,264	1,003
Other revenues	53,400	72,375	73,638	1,263
Total revenues	989,013	1,425,688	1,518,640	92,952
Expenditures:				
Current:				
General government:				
Legislative	82,882	80,882	81,329	447
Judicial	70,314	72,669	70,078	(2,591)
Elections	42,278	29,682	28,660	(1,022)
Finance and administrative	207,510	223,535	242,218	18,683
Other general government	245,500	265,602	256,820	(8,782)
Public safety	327,030	298,831	292,266	(6,565)
Health and welfare	62,544	58,011	55,252	(2,759)
Economic development and assistance	32,800	27,892	60,187	32,295
Transportation	10,200	33,900	46,146	12,246
Debt service	7,466	7,466	7,466	-
Capital outlay	5,000	87,664	76,908	(10,756)
Total expenditures	1,093,524	1,339,547	1,368,104	28,557
Excess (deficiency) of revenues over expenditures	(104,511)	86,141	150,536	64,395
Other sources (uses):				
Operating transfers in	-	19,241	10,000	(9,241)
Operating transfers out	(6,500)	(7,100)	(7,120)	(20)
Total other sources (uses)	(6,500)	12,141	2,880	(9,261)
Net change in fund balances	(111,011)	98,282	153,416	55,134
Fund balances at beginning of year	840,911	976,716	1,264,217	287,501
Fund balances at end of year	\$ 729,900	\$ 1,074,998	\$ 1,417,633	\$ 342,635
Revenues - budget basis			\$ 1,518,640	
CWEF grant revenue with separate budget			164,498	
Revenues - modified accrual basis			<u>\$ 1,683,138</u>	
Expenditures - budget basis			\$ 1,368,104	
CWEF grant expenditures with separate budget			164,498	
Expenditures - modified accrual basis			<u>\$ 1,532,602</u>	

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Ad valorem	\$ 500,000	\$ 522,144	\$ 566,971	\$ 44,827
Sales and use	525,000	621,943	649,517	27,574
Intergovernmental funds:				
State funds:				
Parish transportation	170,000	218,000	223,380	5,380
Use of money and property	500	1,000	946	(54)
Other revenues	125,000	124,350	122,256	(2,094)
Total revenues	<u>1,320,500</u>	<u>1,487,437</u>	<u>1,563,070</u>	<u>75,633</u>
Expenditures:				
Current:				
Public works	<u>1,611,450</u>	<u>1,300,235</u>	<u>1,320,033</u>	<u>19,798</u>
Total expenditures	<u>1,611,450</u>	<u>1,300,235</u>	<u>1,320,033</u>	<u>19,798</u>
Excess (deficiency) of revenues over expenditures	<u>(290,950)</u>	<u>187,202</u>	<u>243,037</u>	<u>55,835</u>
Other sources (uses):				
Operating transfers in	<u>200,000</u>	<u>230,893</u>	<u>231,732</u>	<u>839</u>
Total other sources (uses)	<u>200,000</u>	<u>230,893</u>	<u>231,732</u>	<u>839</u>
Net change in fund balances	(90,950)	418,095	474,769	56,674
Fund balances at beginning of year	<u>556,602</u>	<u>1,030,816</u>	<u>1,478,123</u>	<u>447,307</u>
Fund balances at end of year	<u>\$ 465,652</u>	<u>\$ 1,448,911</u>	<u>\$ 1,952,892</u>	<u>\$ 503,981</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Sales and use	\$ 1,050,000	\$ 1,244,407	\$ 1,299,032	\$ 54,625
Fees, charges, and commissions for services	292,000	367,700	366,771	(929)
Use of money and property	10,032	10,432	44,701	34,269
Other revenues	1,000	2,000	12,183	10,183
Total revenues	<u>1,353,032</u>	<u>1,697,849</u>	<u>1,795,997</u>	<u>98,148</u>
Expenditures:				
Current:				
Public works	1,713,775	1,741,940	1,743,626	1,686
Capital outlay	-	73,310	73,310	-
Total expenditures	<u>1,713,775</u>	<u>1,815,250</u>	<u>1,816,936</u>	<u>1,686</u>
Excess (deficiency) of revenues over expenditures	<u>(360,743)</u>	<u>(117,401)</u>	<u>(20,939)</u>	<u>96,462</u>
Other sources (uses):				
Operating transfers out	<u>(200,000)</u>	<u>(230,893)</u>	<u>(231,732)</u>	<u>(839)</u>
Net change in fund balances	(560,743)	(348,294)	(252,671)	95,623
Fund balances at beginning of year	1,132,681	1,356,931	2,119,780	762,849
Fund balances at end of year	<u>\$ 571,938</u>	<u>\$ 1,008,637</u>	<u>\$ 1,867,109</u>	<u>\$ 858,472</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
State funds:				
Other state funds	\$ -	\$ 238,698	\$ 162,810	\$ (75,888)
Fees, charges, and commissions for services	-	1,289,937	1,289,937	-
Use of money and property	54,300	654,397	654,397	-
Total revenues	<u>1,353,032</u>	<u>1,697,849</u>	<u>1,795,997</u>	<u>98,148</u>
Expenditures:				
Current:				
Public works	1,713,775	1,741,940	1,743,626	1,686
Capital outlay	-	73,310	73,310	-
Total expenditures	<u>1,713,775</u>	<u>1,815,250</u>	<u>1,816,936</u>	<u>1,686</u>
Excess (deficiency) of revenues over expenditures	<u>(360,743)</u>	<u>(117,401)</u>	<u>(20,939)</u>	<u>96,462</u>
Other sources (uses):				
Operating transfers out	<u>(200,000)</u>	<u>(230,893)</u>	<u>(231,732)</u>	<u>(839)</u>
Net change in fund balances	(560,743)	(348,294)	(252,671)	95,623
Fund balances at beginning of year	<u>1,132,681</u>	<u>1,356,931</u>	<u>2,119,780</u>	<u>762,849</u>
Fund balances at end of year	<u>\$ 571,938</u>	<u>\$ 1,008,637</u>	<u>\$ 1,867,109</u>	<u>\$ 858,472</u>

Other Supplemental Schedules

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES –
NONMAJOR FUNDS – COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

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 parish wide ad valorem tax and state revenue sharing funds.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund was established for the purpose of establishing, maintaining, and operating the 911 emergency telephone systems for West Carroll Parish. Financing is provided by a five per cent service charge on local telephone service within the parish. The Fund also receives an eighty-five cent fee per subscriber per month for wireless services provided within the parish.

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.

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.

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.

WITNESS FEE FUND

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

SUBSTANCE ABUSE FUND

The Substance Abuse Fund is funded by costs imposed by the district court on certain traffic violations and from the payment of fees by persons required to attend the driver's education course. The funding provided is used to pay expenses for administration of the program.

WEST CARROLL INDUSTRIAL DEVELOPMENT FUND

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2013

	DRAINAGE MAINTENANCE	COMMUNI- CATIONS DISTRICT	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
ASSETS									
Cash and cash equivalents	\$ 458,511	\$ 352,461	\$ 103,252	\$ 32,099	\$ 521,054	\$ 8,395	\$ 10,009	\$ 115,415	\$ 1,601,196
Receivables	109,099	21,469	9,906	-	47,293	215	430	-	200,486
TOTAL ASSETS	<u>\$ 567,610</u>	<u>\$ 373,930</u>	<u>\$ 114,462</u>	<u>\$ 40,728</u>	<u>\$ 570,713</u>	<u>\$ 8,615</u>	<u>\$ 10,209</u>	<u>\$ 115,415</u>	<u>\$ 1,801,682</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,885	\$ -	\$ 8,885
Accounts payable	3,641	45	8,007	-	2,594	200	-	-	14,487
Deferred revenues	11,993	-	-	-	12,111	-	-	-	24,104
Total Liabilities	<u>15,634</u>	<u>45</u>	<u>8,007</u>	<u>-</u>	<u>14,705</u>	<u>200</u>	<u>8,885</u>	<u>-</u>	<u>47,476</u>
Fund balances:									
Restricted	<u>551,976</u>	<u>373,885</u>	<u>106,455</u>	<u>40,728</u>	<u>556,008</u>	<u>8,415</u>	<u>1,324</u>	<u>115,415</u>	<u>1,754,206</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 567,610</u>	<u>\$ 373,930</u>	<u>\$ 114,462</u>	<u>\$ 40,728</u>	<u>\$ 570,713</u>	<u>\$ 8,615</u>	<u>\$ 10,209</u>	<u>\$ 115,415</u>	<u>\$ 1,801,682</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	DRAINAGE MAINTENANCE	COMMUNI- CATIONS DISTRICT	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 78,357	\$ -	\$ -	\$ -	\$ 55,969	\$ -	\$ -	\$ -	\$ 134,326
Intergovernmental:									
Federal funds	-	-	113,853	-	-	-	-	-	113,853
State fund:									
State revenue sharing	59,364	-	-	-	-	-	-	-	59,364
Other state funds	-	-	-	1,242	-	-	-	-	1,242
Fees, charges, and commissions for services	-	126,006	-	365	-	-	1,295	-	127,666
Fines and forfeitures	-	-	-	-	-	4,855	2,952	-	7,807
Use of money and property	553	391	132	15,873	630	-	20	150	17,749
Other revenues	277	318	-	10,316	-	-	-	-	10,911
Total revenues	<u>138,551</u>	<u>126,715</u>	<u>113,985</u>	<u>27,796</u>	<u>56,599</u>	<u>4,855</u>	<u>4,267</u>	<u>150</u>	<u>472,918</u>
Expenditures:									
Current:									
Public safety	-	88,280	102,741	-	-	1,554	-	-	192,575
Public works	160,720	-	-	-	-	-	-	-	160,720
Health and welfare	-	-	-	-	24,937	-	5,202	-	30,139
Transportation	-	-	-	11,844	-	-	-	-	11,844
Debt service	-	-	-	6,667	-	-	-	-	6,667
Capital outlay	-	747	746	-	7,500	-	-	-	8,993
Total expenditures	<u>160,720</u>	<u>89,027</u>	<u>103,487</u>	<u>18,511</u>	<u>32,437</u>	<u>1,554</u>	<u>5,202</u>	<u>-</u>	<u>410,938</u>

Excess (deficiency) of revenues over expenditures	<u>(22,169)</u>	<u>37,688</u>	<u>10,498</u>	<u>9,285</u>	<u>24,162</u>	<u>3,301</u>	<u>(935)</u>	<u>150</u>	<u>61,980</u>
Other sources (uses):									
Operating transfers in	-	2,120	-	5,000	-	-	-	-	7,120
Proceeds from the sale of assets	-	-	-	12,500	-	-	-	-	12,500
Operating transfers out	-	-	-	-	-	-	(10,000)	-	(10,000)
Total other sources (uses)	<u>-</u>	<u>2,120</u>	<u>-</u>	<u>17,500</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>9,620</u>
Net changes in fund balances	(22,169)	39,808	10,498	26,785	24,162	3,301	(10,935)	150	71,600
Fund balances at beginning of year	574,145	334,077	95,957	13,943	531,846	5,114	12,259	115,265	1,682,606
Fund balances at end of year	<u>\$ 551,976</u>	<u>\$ 373,885</u>	<u>\$ 106,455</u>	<u>\$ 40,728</u>	<u>\$ 556,008</u>	<u>\$ 8,415</u>	<u>\$ 1,324</u>	<u>\$ 115,415</u>	<u>\$ 1,754,206</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION PAID POLICE JURORS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. The president receives \$800 per month and the other jurors receive \$600 per month.

Eugene R. Crosby	\$ 7,200
Bill Ellerbe	7,200
Jack Madden, President	9,600
Eddie C. Russell	7,200
Johnny Simmis	<u>7,200</u>
Total	<u>\$38,400</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

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			
- Passed through Office of the Governor, Division of Administration:			
Community Development Block Grant - Disaster Recovery	14.228	691568/62PARA2101	\$ 172,795
Community Development Block Grant - Disaster Recovery	14.228	726073	32,650
Direct - Section 8 Housing Choice Vouchers	14.871	LA233	241,352
Total United States Department of Housing and Urban Development			<u>446,797</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Federal Aviation Administration - Direct Program - Airport Improvement	20.106	3-22-0041-13-2012	<u>21,600</u>
DELTA REGIONAL AUTHORITY			
States' Economic Development Assistance Program - Direct Program	90.201	LA-10806	<u>73,310</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness -			
Hazard Mitigation Grant	97.039	1603n-123-0008	51,763
State Homeland Security Grant Program	97.067	2011-SS-00124-S01	15,175
State Homeland Security Grant Program	97.067	2012-SS-00124-S01	7,728
Emergency Management Performance Grant	97.067	EM W-2012-EP-00042	39,187
Total United States Department of Homeland Security			<u>113,853</u>
Total federal expenditures			<u>\$ 655,560</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTES:

General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the West Carroll Parish Police Jury as defined in Note 1 to the financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the police jury's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the basic financial statements.

Other Reports



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Members of the
West Carroll Parish Police Jury
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise West Carroll Parish Police Jury's basic financial statements, and have issued our report thereon dated June 27, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Carroll Parish Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Carroll Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of West Carroll Parish Police Jury's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Carroll Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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 or other matters that are required to be reported under *Government Auditing Standards*.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance, etc.
December 31, 2013

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing; and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Jonesboro, Louisiana
June 27, 2014



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

**To the Honorable Members of
the West Carroll Parish Police Jury
Oak Grove, Louisiana**

Report on Compliance for Each Major Federal Program

We have audited West Carroll Parish Police Jury's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of West Carroll Parish Police Jury's major federal programs for the year ended December 31, 2013. West Carroll Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of West Carroll Parish Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that 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 West Carroll Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of West Carroll Parish Police Jury's compliance.

Opinion on Each Major Federal Program

In our opinion, West Carroll Parish Police Jury, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

**West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Compliance...
OMB Circular A-133
December 31, 2013**

Report on Internal Control over Compliance

Management of West Carroll Parish Police Jury, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered West Carroll Parish Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of West Carroll Parish Police Jury's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

BOSCH & STATHAM, LLC

Bosch & Statham

Jonesboro, Louisiana
June 27, 2014

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

A. SUMMARY OF AUDIT RESULTS

1. The Police Jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and each major fund of West Carroll Parish Police Jury. Due to the omission of the financial statements of component units listed in note I to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units and a qualified opinion on the aggregate remaining fund information. The component units issue separate financial statements.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
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 Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent 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 programs for the West Carroll Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were tested as major programs:
 - a. United States Department of Housing and Urban Development - Community Development Block Grant - Disaster Recovery (CFDA 14.228)
 - b. United States Department of Housing and Urban Development - Housing Choice Vouchers (CFDA 14.871)
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The West Carroll Parish Police Jury was determined not to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported

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

No reportable findings resulted from the major federal award programs audit.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013**

No findings were reported in the auditor's reports in the prior year.