

WEST CARROLL PARISH POLICE JURY

OAK GROVE, LOUISIANA

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 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, 2014
(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, 2014. 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, 2014

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 \$19,117,895. Of that amount, \$14,057,844 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, 2014

Table 2
Changes in Net Position
Governmental Activities

	<u>2014</u>	<u>2013</u>
Revenues		
Program revenues:		
Charges for services	\$ 3,099,152	\$ 2,574,363
Operating Grants	981,047	530,487
Capital Grants	-	125,073
General revenues:		
Property taxes	989,244	1,018,642
Sales taxes	2,563,840	2,598,066
Unrestricted grants and contributions	700,435	757,360
Unrestricted investment earnings	96,662	40,641
Gain (loss) on disposal of assets	-	(20,062)
Other general revenues	756,153	258,922
Total revenues	<u>9,186,533</u>	<u>7,883,492</u>
Program expenses		
General government	810,475	888,320
Public safety	502,093	560,324
Public works	4,051,801	4,073,997
Health and welfare	2,885,350	2,325,892
Culture and recreation	3,425	5,358
Economic development and assistance	142,390	147,517
Transportation	164,814	57,990
Total expenses	<u>8,560,348</u>	<u>8,059,398</u>
Increase (decrease) in net position	<u>\$ 626,185</u>	<u>\$ (175,906)</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
General government	\$ 810,475	\$ 888,320	\$ 712,809	\$ 784,542
Public safety	502,093	560,324	299,659	311,363
Public works	4,051,801	4,073,997	3,449,953	3,419,939
Health and welfare	2,885,350	2,325,892	85,505	140,603
Culture and recreation	3,425	5,358	3,425	5,358
Economic development and assistance	142,390	147,517	142,390	147,517
Transportation	164,814	57,990	(213,592)	20,153
Totals	<u>\$ 8,560,348</u>	<u>\$ 8,059,398</u>	<u>\$ 4,480,149</u>	<u>\$ 4,241,665</u>

Net position decreased by less than one percent during 2014. Total revenues increased by 17% while expenses increased 6%. Other revenues increased \$497,231 or 192%. Other revenues and capital outlay include \$500,000 for a building that was transferred to the police jury when a nonprofit dissolved.

Health and welfare expenses increased 24% primarily due to an increase in activity connected to the hospital. Transportation expenses increased 184% or \$106,824 due to a grant project to remove obstructions at the airport.

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, 2014, combined governmental fund balances of \$7,600,566 showed an increase of \$375,190 over December 31, 2013. The General Fund's balance of \$1,435,001 showed an increase of \$17,368 over the 2013 balance of \$1,417,633. The Criminal Court fund was closed with a transfer from General Fund due to the Court taking over maintaining the fund. There were no other significant changes in other major funds' fund balances.

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 minor.

WEST CARROLL PARISH POLICE JURY
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MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

Differences in the Solid Waste Fund between the original budget amounts and the final budgeted numbers were minor.

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, 2014, is \$14,156,782 (net accumulated depreciation and associated debt). This investment includes land, buildings and improvements, infrastructure roads and bridges, and furniture and equipment. The increase in net capital assets was \$139,513 and was due to a building transferred to the police jury offset by annual depreciation. The only disposals were copy machines. Additions included airport improvements, the aforementioned building, a used excavator, a new system at the 911 office, AC units at the jail and courthouse, a mower at the airport, and some vehicles at the Road and Landfill department. Four of the vehicles were less than \$10,000 each. Two vehicles were \$35,899 and \$34,595.

Long-Term Debt. At the end of the year, West Carroll Parish Police Jury had total long-term obligations of \$2,639,453, which consisted of Compensated Absences, Bank Loans and Landfill Closure/Post Closure Care. During 2014, approximately \$14,133 was paid on the debt. Reductions for used or lost vacation totaled \$33,005.

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 2015. No significant events or conditions are expected.

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, 2014, 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, 2014

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, 2014, 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, 2014, 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, 2014, 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.

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 5 and 38 through 42 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; the schedule of compensation paid to police jurors; and the schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer 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, the schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer, 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, 2014

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2015, 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



Jonesboro, Louisiana
June 24, 2015

Basic Financial Statements

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2014

ASSETS

Cash and cash equivalents	\$ 6,004,251
Receivables	1,318,697
Deposits held in trust	784,477
Capital assets, net of accumulated depreciation	14,156,782
TOTAL ASSETS	<u>22,264,207</u>

LIABILITIES

Cash overdraft	105,667
Accounts, salaries and other payables	220,827
Compensated absences	98,075
Certificates of indebtedness due within one year	14,133
Certificates of indebtedness due in more than one	84,805
Landfill closure/post closure care	2,442,440
TOTAL LIABILITIES	<u>2,965,947</u>

DEFERED INFLOWS

Protested taxes held pending settlement	<u>180,365</u>
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NET POSITION

Net investment in capital assets	14,057,844
Restricted for:	
Public works	4,905,031
Health and welfare	531,372
Landfill closure/postclosure	784,477
Unrestricted	(1,160,829)
TOTAL NET POSITION	<u>\$ 19,117,895</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, 2014

	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	\$ 810,475	\$ 97,666	\$ -	\$ -	\$ (712,809)
Public safety	502,093	135,575	66,859	-	(299,659)
Public works	4,051,801	353,881	247,967	-	(3,449,953)
Health and welfare	2,885,350	2,494,430	305,415	-	(85,505)
Culture and recreation	3,425	-	-	-	(3,425)
Economic development and assistance	142,390	-	-	-	(142,390)
Transportation	164,814	17,600	360,806	-	213,592
Total governmental activities	<u>8,560,348</u>	<u>3,099,152</u>	<u>981,047</u>	<u>-</u>	<u>(4,480,149)</u>
General revenues:					
Taxes:					
Ad valorem:					
					326,757
					662,487
Sales and use taxes:					
					640,960
					1,922,880
					700,435
					96,662
					756,153
Total general revenues					<u>5,106,334</u>
Change in net position					626,185
Net position at beginning of year, restated					<u>18,491,710</u>
Net position at end of year					<u>\$ 19,117,895</u>

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, 2014

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
ASSETS								
Cash and cash equivalents	\$ 1,180,180	\$ 1,928,188	\$ 1,068,171	\$ 320,000	\$ 254,343	\$ 9,124	\$ 1,244,245	\$ 6,004,251
Receivables	386,630	621,737	128,684	21,101	4,500	4,984	151,061	1,318,697
Deposits held in trust	-	-	784,477	-	-	-	-	784,477
TOTAL ASSETS	<u>\$ 1,566,810</u>	<u>\$ 2,549,925</u>	<u>\$ 1,981,332</u>	<u>\$ 341,101</u>	<u>\$ 258,843</u>	<u>\$ 14,108</u>	<u>\$ 1,395,306</u>	<u>\$ 8,107,425</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES								
Liabilities:								
Cash overdraft	\$ -	\$ -	\$ -	\$ 105,611	\$ -	\$ -	\$ 56	\$ 105,667
Accounts payable	49,979	44,823	31,834	94	-	322	47,759	174,811
Retainage payable	37326	-	-	-	8,690	-	-	46,016
Total liabilities	<u>87,305</u>	<u>44,823</u>	<u>31,834</u>	<u>105,705</u>	<u>8,690</u>	<u>322</u>	<u>47,815</u>	<u>326,494</u>
Deferred inflows:								
Protested taxes held pending settlement	44,504	80,156	-	-	-	31,601	24,104	180,365
Fund equity - fund balances:								
Restricted	17,368	2,424,946	1,949,498	235,396	250,153	-	1,323,387	6,183,380
Assigned	61,368	-	-	-	-	-	-	61,368
Unassigned	1,356,265	-	-	-	-	(17,815)	-	1,355,818
Total fund equity - fund balances (deficits)	<u>1,435,001</u>	<u>2,424,946</u>	<u>1,949,498</u>	<u>235,396</u>	<u>250,153</u>	<u>(17,815)</u>	<u>1,323,387</u>	<u>7,600,566</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 1,566,810</u>	<u>\$ 2,549,925</u>	<u>\$ 1,981,332</u>	<u>\$ 341,101</u>	<u>\$ 258,843</u>	<u>\$ 14,108</u>	<u>\$ 1,395,306</u>	<u>\$ 8,107,425</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, 2014

Total fund balances - governmental funds	\$ 7,600,566
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources	14,156,782
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	<u>(2,639,453)</u>
Net position of governmental activities	<u>\$ 19,117,895</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, 2014**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	CRIMINAL COURT	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 326,757	\$ 583,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,596	\$ 989,244
Sales and use	640,960	640,960	1,281,920	-	-	-	-	-	2,563,840
Licenses and permits	58,921	-	-	-	-	-	-	-	58,921
Intergovernmental funds:									
Federal funds	608,773	-	-	-	-	-	305,415	66,859	981,047
State funds:									
Severance taxes	1,503	-	-	-	-	-	-	-	1,503
State revenue sharing	-	-	-	-	-	-	-	56,841	56,841
Parish transportation	-	201,428	-	-	-	-	-	-	201,428
Fire insurance rebate	49,330	-	-	-	-	-	-	-	49,330
Other state funds	49,457	156,800	-	-	-	-	-	185,076	391,333
Fees, charges and commissions									
for services	22,341	-	343,216	-	129,353	1,724,411	-	2,241	2,221,562
Fines and forfeitures	-	-	-	-	-	-	-	6,222	6,222
Use of money and property	18,569	3,246	99,525	-	306	769,636	30	17,796	909,108
Other revenues	561,452	147,424	18,318	-	23,934	-	2,400	2,625	756,153
Total revenues	<u>2,338,063</u>	<u>1,733,749</u>	<u>1,742,979</u>	<u>-</u>	<u>153,593</u>	<u>2,494,047</u>	<u>307,845</u>	<u>416,256</u>	<u>9,186,532</u>

Expenditures:

Current:

General government:

Legislative	82,784	-	-	-	-	-	-	-	82,784
Judicial	72,043	-	-	53	-	-	-	5,896	77,992
Elections	30,002	-	-	-	-	-	-	-	30,002
Finance and administrative	232,269	-	-	-	-	-	-	-	232,269
Other general government	255,337	-	-	-	-	91,480	-	-	346,817
Public safety	298,446	-	-	-	94,708	-	-	66,733	459,887
Public works	270,089	1,465,411	1,368,365	-	-	-	-	132,702	3,236,567
Health and welfare	55,950	-	-	-	-	2,439,888	325,660	29,016	2,850,514
Economic development and assistance	26,719	-	-	-	-	-	-	-	26,719
Transportation	11,737	-	-	-	-	-	-	153,077	164,814
Debt service	7,466	-	-	-	-	-	-	6,667	14,133
Capital outlay	924,616	18,015	70,494	-	199,119	-	-	76,600	1,288,844
Total expenditures	<u>2,267,458</u>	<u>1,483,426</u>	<u>1,438,859</u>	<u>53</u>	<u>293,827</u>	<u>2,531,368</u>	<u>325,660</u>	<u>470,691</u>	<u>8,811,342</u>
Excess (deficiency) of revenues over expenditures	<u>70,605</u>	<u>250,323</u>	<u>304,120</u>	<u>(53)</u>	<u>(140,234)</u>	<u>(37,321)</u>	<u>(17,815)</u>	<u>(54,435)</u>	<u>375,190</u>
Other sources (uses):									
Operating transfers in	2,499	221,731	-	53,991	1,745	-	-	-	279,966
Operating transfers out	(55,736)	-	(221,731)	-	-	-	-	(2,499)	(279,966)
Total other sources (uses)	<u>(53,237)</u>	<u>221,731</u>	<u>(221,731)</u>	<u>53,991</u>	<u>1,745</u>	<u>-</u>	<u>-</u>	<u>(2,499)</u>	<u>-</u>
Net change in fund balances	17,368	472,054	82,389	53,938	(138,489)	(37,321)	(17,815)	(56,934)	375,190
Fund balances at beginning of year	1,417,633	1,952,892	1,867,109	(53,938)	373,885	287,474	-	1,380,321	7,225,376
Fund balances (deficits) at end of year	<u>\$ 1,435,001</u>	<u>\$ 2,424,946</u>	<u>\$ 1,949,498</u>	<u>\$ -</u>	<u>\$ 235,396</u>	<u>\$ 250,153</u>	<u>\$ (17,815)</u>	<u>\$ 1,323,387</u>	<u>\$ 7,600,566</u>

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, 2014

Net change in fund balances - total governmental funds	\$ 375,190
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 (\$820,98) exceeded capital outlays (\$1,288,844) in the current period.	397,505
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.	(156,796)
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>(3,847)</u>
Change in net position of governmental activities	<u>\$ 626,185</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, 2014**

	AMBULANCE DISTRICT	FIRE DISTRICT	TOTAL
ASSETS			
Receivables	<u>\$ 46,988</u>	<u>\$ 46,988</u>	<u>\$ 93,976</u>
LIABILITIES			
Accounts payable	<u>\$ 46,988</u>	<u>\$ 46,988</u>	<u>\$ 93,976</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, 2014**

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, 2014

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, 2014**

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, 2014

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. Financial resources include ad valorem taxes and sales taxes. See notes on ad valorem taxes and sales taxes.

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 tax was continued until 2023 at an election held November 6, 2012.

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 June 30, 2015. However, at an election held November 4, 2014, voters approved a continuation of the tax for ten years beginning July 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, 2014

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 were made from the fund on motion of the district attorney and approval of the district judges. However, the fund was closed during 2014 with a transfer from General Fund because the court took over the 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.

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, 2014

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, 2014, taxes of 17.62 mills were levied on property with assessed valuations totaling \$73,453,500, as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	5.82	Indefinite
Parishwide Road	8.00	10.40	2014
Health Unit	1.98	0.00	2020
Drainage	1.40	1.40	2023

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

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 2014 assessed valuation:

	2014 Assessed Valuation	Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
Trunkline Gas Company	\$21,299,710	29.00%	29.00%
Agspring Mississippi Region, LLC	2,417,990	3.29%	3.29%
Southern Natural Gas Company	2,037,510	2.77%	2.77%
Entergy Louisiana Holdings, Inc.	1,854,640	2.52%	2.52%
Wal-mart Real Estate Business Trust	1,845,600	2.51%	2.51%
ANR Pipeline Company	999,710	1.36%	1.36%
Wal-mart Louisiana, LLC	1,628,000	2.22%	2.22%
Mid-Valley Pipeline Co.	985,860	1.34%	1.34%
Northeast Louisiana Power Coop	1,039,920	1.42%	1.42%
BellSouth Telecommunications, Inc.	1,176,211	1.60%	1.60%
Total	<u>\$35,285,151</u>	<u>48.03%</u>	<u>48.04%</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 renewed on October 5, 2002, for a ten year period beginning May 1, 2003, and on November 6, 2012 for a ten year period commencing May 1, 2013.

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. On November 4, 2014, the tax was renewed for a ten year period beginning July 1, 2015. 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, 2014

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.

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. Effective May 2014, the policy was amended to state that any days of accumulated sick leave above sixty days may be converted into additional retirement benefit credit pursuant to LRS 11:1927. Employees will not be compensated for sick leave upon termination or voluntary resignation.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

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, 2014, employees of the police jury had accumulated and vested \$98,075 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, 2014

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, 2014

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, 2014, 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, 2014

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, 2014, the police jury has cash and cash equivalents (book balances) totaling \$5,898,584 as follows:

Demand deposits	\$ 779,201
Time deposits	5,225,000
Petty cash	50
Total	<u>\$6,004,251</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, 2014, \$5,496,008 of the police jury's bank balances of \$5,996,008 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 500,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>5,496,008</u>
Total balances exposed to custodial credit risk	<u>5,496,008</u>
Total bank balances	<u>\$5,996,008</u>

NOTE 3 - RECEIVABLES

The receivables of \$1,412,673 at December 31, 2014, 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	\$ 293,847	\$ 46,988	\$ 37,326	\$ 2,689	\$ 1,252	\$ -	\$ 4,528	\$ 386,630
Parishwide Road Tax	525,085	46,988	-	18,721	-	-	30,943	621,737
Solid Waste	-	93,976	-	-	26,666	-	8,042	128,684
Communications Dist.	-	-	-	-	21,101	-	-	21,101
Misc. Emergency	-	-	-	-	-	-	4,500	4,500
Section 8	-	-	4,984	-	-	-	-	4,984
Other governmental	70,684	-	-	80,047	180	150	-	151,061
Total governmental funds	<u>889,616</u>	<u>187,952</u>	<u>42,310</u>	<u>101,457</u>	<u>49,199</u>	<u>150</u>	<u>48,013</u>	<u>1,318,697</u>
Fiduciary funds	-	93,976	-	-	-	-	-	93,976
	<u>\$ 889,616</u>	<u>\$ 281,928</u>	<u>\$ 42,310</u>	<u>\$ 101,457</u>	<u>\$ 49,199</u>	<u>\$ 150</u>	<u>\$ 48,013</u>	<u>\$ 1,412,673</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 4 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2014:

	Beginning				Ending
	Balance	Adjustments	Additions	Deletions	Balance
Capital assets not being depreciated:					
Land	\$ 936,927	\$ -	\$ -	\$ -	\$ 936,927
Assets under capital lease	89,589	-	-	-	89,589
Construction in progress	24,000	-	410,063	-	434,063
T total capital assets not being depreciated	<u>1,050,516</u>	<u>-</u>	<u>410,063</u>	<u>-</u>	<u>1,460,579</u>
Capital assets being depreciated:					
Infrastructure:					
Roads	36,388,038	(257,987)	-	-	36,130,051
Bridges	1,644,448	-	-	-	1,644,448
Buildings and improvements	6,360,686	-	502,595	-	6,863,281
Improvements other than buildings	2,852,261	-	-	-	2,852,261
Office furniture and equipment	100,502	-	199,119	(10,680)	288,941
Heavy equipment	2,230,042	-	68,800	-	2,298,842
Other equipment	867,387	(5)	19,758	-	887,140
Vehicles	2,086,043	-	88,509	-	2,174,552
T total capital assets being depreciated	<u>52,529,407</u>	<u>(257,992)</u>	<u>878,781</u>	<u>(10,680)</u>	<u>53,139,516</u>
Less accumulated depreciation for:					
Infrastructure:					
Roads	(30,243,181)	-	(394,956)	-	(30,638,137)
Bridges	(892,500)	-	(85,188)	-	(977,688)
Buildings and improvements	(3,095,734)	-	(130,447)	-	(3,226,181)
Improvements other than buildings	(873,368)	-	(71,307)	-	(944,675)
Office furniture and equipment	(87,163)	-	(3,150)	10,680	(79,633)
Heavy equipment	(1,761,637)	-	(88,679)	-	(1,850,316)
Other equipment	(678,595)	-	(39,422)	-	(718,017)
Vehicles	(1,930,475)	-	(78,190)	-	(2,008,665)
T total accumulated depreciation	<u>(39,562,654)</u>	<u>-</u>	<u>(891,339)</u>	<u>10,680</u>	<u>(40,443,313)</u>
Total capital assets being depreciated, net	<u>12,966,753</u>	<u>(257,992)</u>	<u>(12,558)</u>	<u>-</u>	<u>12,696,203</u>
Total capital assets, net	<u>\$ 14,017,269</u>	<u>\$ (257,992)</u>	<u>\$ 397,505</u>	<u>\$ -</u>	<u>\$ 14,156,782</u>

The adjustments were made to correct for the duplication of a road in a prior year. Depreciation expense for the year was charged to the following governmental functions:

General government	\$ 41,217
Public safety	41,851
Public works	655,077
Health and welfare	34,098
Culture and recreation	3,425
Economic development and assistance	115,671
	<u>\$ 891,339</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014**

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>Fund</u>	<u>Public Works</u>	<u>Health and Welfare</u>	<u>Landfill Closure/ Postclosure</u>	<u>Total</u>
Road	\$ 2,424,946	\$ -	\$ -	\$ 2,424,946
Solid Waste	1,949,498	-	-	1,949,498
Drainage Maintenance	530,587	-	-	530,587
Health Unit Maintenance	-	531,372	-	531,372
Landfill	-	-	784,477	784,477
Totals	<u>\$ 4,905,031</u>	<u>\$ 531,372</u>	<u>\$ 784,477</u>	<u>\$ 6,220,880</u>

Due to the errors described in Note 4 and Note 13, the beginning net position of the governmental activities has been restated from \$19,145,877 to \$18,491,710. There was a reduction in capital assets of \$257,992 and an increase in the liability for landfill closure/post-closure of \$396,175 for a total of \$654,167.

As of December 31, 2014, \$61,368 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 2014 as the judicial district will manage those funds in the future. In 2014, the General Fund absorbed 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, 2014**

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 16.00 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, 2014, 2013, and 2012, were \$167,514, \$171,530, and \$179,275, , 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, 2014

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

The following schedule presents interfund transfers for the year ended December 31, 2014:

		Transfers Out			Total
		General	Solid Waste	Governmental Funds	
Transfers In	General	\$ -	\$ -	\$ 2,499	\$ 2,499
	Parishwide Road Tax	-	221,731	-	221,731
	Other Governmental Funds	55,736	-	-	55,736
	Total	<u>\$ 55,736</u>	<u>\$ 221,731</u>	<u>\$ 2,499</u>	<u>\$ 279,966</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:

2015	\$ 14,133
2016	14,133
2017	14,133
2018	14,133
2019	14,133
2020-2021	<u>28,273</u>
Totals	<u>\$ 98,938</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2014:

	Compensated Absences	Bank Loans	Landfill Closure/Post Closure Care	Total
Balance at beginning of year	\$ 94,228	\$ 113,071	\$ 2,285,644	\$ 2,492,943
Additions	38,311	-	156,796	195,107
Deductions	(33,005)	(14,133)	-	(47,138)
Adjustments	(1,459)	-	-	(1,459)
Balance at end of year	<u>\$ 98,075</u>	<u>\$ 98,938</u>	<u>\$ 2,442,440</u>	<u>\$ 2,639,453</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 – COMMITMENTS AND CONTINGENCIES

At December 31, 2014, the police jury is not involved in any litigation.

At December 31, 2014, 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, 2014, the work had been completed and was awaiting final approval to pay the retainage amount.

NOTE 12 - 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 12 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS (CONTINUED)

The \$2,442,440 reported as landfill closure and post closure care liability at December 31, 2014, represents 68.45 percent of the estimated capacity of the landfill. Of that amount, \$156,796 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and post closure care of 3,568,300 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2014. 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.

During 2014, an error in the beginning liability was corrected. The adjustment decreased beginning equity by \$396,175.

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 \$866,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 2014, the trust held \$784,477, which is reflected as restricted for post closure care on the Statement of Net Position.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 24, 2015, the date on which the financial statements were available to be issued.

NOTE 14 – NEW ACCOUNTING STANDARD

Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, is effective for fiscal year ending December 31, 2015. Management has not been able to evaluate the impact this statement will have on the Police Jury's financial statements.

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, 2014**

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, 2014, 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, 2014

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 280,000	\$ 302,108	\$ 326,757	\$ 24,649
Sales and use	620,000	629,851	640,960	11,109
Licenses and permits	54,000	59,168	58,921	(247)
Intergovernmental funds:				
Federal funds	-	769,338	768,568	(770)
State funds:				
Severance taxes	1,000	3,000	1,503	(1,497)
Fire insurance rebate	50,000	49,330	49,330	-
Other state funds	-	-	49,457	49,457
Fees, charges, and commissions for services	21,100	22,600	22,341	(259)
Use of money and property	14,613	19,676	18,569	(1,107)
Other revenues	52,500	60,956	61,452	496
Total revenues	<u>1,093,213</u>	<u>1,916,027</u>	<u>1,997,858</u>	<u>81,831</u>
Expenditures:				
Current:				
General government:				
Legislative	79,882	82,384	82,784	400
Judicial	73,964	73,252	72,043	(1,209)
Elections	29,782	30,532	30,002	(530)
Finance and administrative	215,212	221,611	232,269	10,658
Other general government	271,580	260,760	255,337	(5,423)
Public safety	302,980	316,766	298,446	(18,320)
Health and welfare	63,376	59,110	55,950	(3,160)
Economic development and assistance	31,200	26,781	26,719	(62)
Transportation	10,600	357,927	11,737	(346,190)
Debt service	7,466	7,466	7,466	-
Capital outlay	2,500	16,095	424,616	408,521
Total expenditures	<u>1,088,542</u>	<u>1,731,301</u>	<u>1,775,986</u>	<u>44,685</u>
Excess (deficiency) of revenues over expenditures	<u>4,671</u>	<u>184,726</u>	<u>221,872</u>	<u>37,146</u>
Other sources (uses):				
Operating transfers in	-	2,499	2,499	-
Operating transfers out	(2,100)	(2,100)	(55,736)	(53,636)
Total other sources (uses)	<u>(2,100)</u>	<u>399</u>	<u>(53,237)</u>	<u>(53,636)</u>
Net change in fund balances	<u>2,571</u>	<u>185,125</u>	<u>168,635</u>	<u>(16,490)</u>
Fund balances at beginning of year	<u>941,007</u>	<u>936,419</u>	<u>1,417,633</u>	<u>481,214</u>
Fund balances at end of year	<u>\$ 943,578</u>	<u>\$ 1,121,544</u>	<u>\$ 1,586,268</u>	<u>\$ 464,724</u>
Revenues - budget basis			\$ 1,997,858	
CDBG project budgeted on cash basis			(159,795)	
Medical building transferred from nonprofit entity			500,000	
Revenues - modified accrual basis			<u>\$ 2,338,063</u>	
Expenditures - budget basis			\$ 1,775,986	
CDBG project budgeted on cash basis			(8,528)	
Medical building transferred from nonprofit entity			500,000	
Expenditures - modified accrual basis			<u>\$ 2,267,458</u>	

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

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Ad valorem	\$ 500,000	\$ 539,755	\$ 583,891	\$ 44,136
Sales and use	620,000	629,851	640,960	11,109
Intergovernmental funds:				
State funds:				
Parish transportation	200,000	200,000	201,428	1,428
Use of money and property	1,000	3,245	3,246	1
Other revenues	125,450	140,184	147,424	7,240
Total revenues	<u>1,606,450</u>	<u>1,669,835</u>	<u>1,733,749</u>	<u>63,914</u>
Expenditures:				
Current:				
Public works	1,473,144	1,584,270	1,465,411	(118,859)
Total expenditures	<u>1,488,144</u>	<u>1,599,270</u>	<u>1,483,426</u>	<u>(115,844)</u>
Excess (deficiency) of revenues over expenditures	<u>118,306</u>	<u>70,565</u>	<u>250,323</u>	<u>179,758</u>
Other sources (uses):				
Operating transfers in	228,000	218,700	221,731	3,031
Total other sources (uses)	<u>228,000</u>	<u>218,700</u>	<u>221,731</u>	<u>3,031</u>
Net change in fund balances	346,306	289,265	472,054	182,789
Fund balances at beginning of year	1,093,748	1,486,952	1,952,892	465,940
Fund balances at end of year	<u>\$1,440,054</u>	<u>\$ 1,776,217</u>	<u>\$ 2,424,946</u>	<u>\$ 648,729</u>

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

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Sales and use	\$ 1,240,000	\$ 1,259,702	\$ 1,281,920	\$ 22,218
Fees, charges, and commissions for services	361,000	328,676	343,216	14,540
Use of money and property	12,565	11,700	99,525	87,825
Other revenues	2,000	7,500	18,318	10,818
Total revenues	<u>1,615,565</u>	<u>1,607,578</u>	<u>1,742,979</u>	<u>135,401</u>
Expenditures:				
Current:				
Public works	1,427,927	1,425,284	1,368,365	(56,919)
Capital outlay	80,000	80,494	70,494	(10,000)
Total expenditures	<u>1,507,927</u>	<u>1,505,778</u>	<u>1,438,859</u>	<u>(66,919)</u>
Excess (deficiency) of revenues over expenditures	107,638	101,800	304,120	202,320
Other sources (uses):				
Operating transfers out	<u>(228,000)</u>	<u>(208,000)</u>	<u>(221,731)</u>	<u>(13,731)</u>
Net change in fund balances	(120,362)	(106,200)	82,389	188,589
Fund balances at beginning of year	789,215	1,068,906	1,867,109	798,203
Fund balances at end of year	<u>\$ 668,853</u>	<u>\$ 962,706</u>	<u>\$ 1,949,498</u>	<u>\$ 986,792</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Fees, charges, and commissions for services	\$ -	\$ 1,724,411	\$ 1,724,411	\$ -
Use of money and property	54,300	769,636	769,636	-
Total revenues	<u>54,300</u>	<u>2,494,047</u>	<u>2,494,047</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Other general government	150	6,109	91,480	85,371
Health and welfare	-	2,439,889	2,439,888	(1)
Capital outlay	45,000	98,685	-	(98,685)
Total expenditures	<u>45,150</u>	<u>2,544,683</u>	<u>2,531,368</u>	<u>(13,315)</u>
Net change in fund balances	9,150	(50,636)	(37,321)	13,315
Fund balances at beginning of year	<u>341,158</u>	<u>286,967</u>	<u>287,474</u>	<u>507</u>
Fund balances at end of year	<u>\$ 350,308</u>	<u>\$ 236,331</u>	<u>\$ 250,153</u>	<u>\$ 13,822</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, 2014**

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.

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 was established with funds received when the operations of the parish hospital were privatized. The fund accounts for expenditures that the police jury approves to encourage industrial development in the parish.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2014

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
ASSETS								
Cash and cash equivalents	\$ 1,180,180	\$ 1,928,188	\$ 1,068,171	\$ 320,000	\$ 254,343	\$ 9,124	\$ 1,244,245	\$ 6,004,251
Receivables	386,630	621,737	128,684	21,101	4,500	4,984	151,061	1,318,697
Deposits held in trust	-	-	784,477	-	-	-	-	784,477
TOTAL ASSETS	<u>\$ 1,566,810</u>	<u>\$ 2,549,925</u>	<u>\$ 1,981,332</u>	<u>\$ 341,101</u>	<u>\$ 258,843</u>	<u>\$ 14,108</u>	<u>\$ 1,395,306</u>	<u>\$ 8,107,425</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES								
Liabilities:								
Cash overdraft	\$ -	\$ -	\$ -	\$ 105,611	\$ -	\$ -	\$ 56	\$ 105,667
Accounts payable	49,979	44,823	31,834	94	-	322	47,759	174,811
Retainage payable	37326	-	-	-	8,690	-	-	46,016
Total liabilities	<u>87,305</u>	<u>44,823</u>	<u>31,834</u>	<u>105,705</u>	<u>8,690</u>	<u>322</u>	<u>47,815</u>	<u>326,494</u>
Deferred inflows:								
Protested taxes held pending settlement	<u>44,504</u>	<u>80,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,601</u>	<u>24,104</u>	<u>180,365</u>
Fund equity - fund balances:								
Restricted	17,368	2,424,946	1,949,498	235,396	250,153	-	1,323,387	6,183,380
Assigned	61,368	-	-	-	-	-	-	61,368
Unassigned	1,356,265	-	-	-	-	(17,815)	-	1,355,818
Total fund equity - fund balances (deficits)	<u>1,435,001</u>	<u>2,424,946</u>	<u>1,949,498</u>	<u>235,396</u>	<u>250,153</u>	<u>(17,815)</u>	<u>1,323,387</u>	<u>7,600,566</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 1,566,810</u>	<u>\$ 2,549,925</u>	<u>\$ 1,981,332</u>	<u>\$ 341,101</u>	<u>\$ 258,843</u>	<u>\$ 14,108</u>	<u>\$ 1,395,306</u>	<u>\$ 8,107,425</u>

**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, 2014**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	CRIMINAL COURT	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 326,757	\$ 583,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,596	\$ 989,244
Sales and use	640,960	640,960	1,281,920	-	-	-	-	-	2,563,840
Licenses and permits	58,921	-	-	-	-	-	-	-	58,921
Intergovernmental funds:									
Federal funds	608,773	-	-	-	-	-	305,415	66,859	981,047
State funds:									
Severance taxes	1,503	-	-	-	-	-	-	-	1,503
State revenue sharing	-	-	-	-	-	-	-	56,841	56,841
Parish transportation	-	201,428	-	-	-	-	-	-	201,428
Fire insurance rebate	49,330	-	-	-	-	-	-	-	49,330
Other state funds	49,457	156,800	-	-	-	-	-	185,076	391,333
Fees, charges and commissions									
for services	22,341	-	343,216	-	129,353	1,724,411	-	2,241	2,221,562
Fines and forfeitures	-	-	-	-	-	-	-	6,222	6,222
Use of money and property	18,569	3,246	99,525	-	306	769,636	30	17,796	909,108
Other revenues	561,452	147,424	18,318	-	23,934	-	2,400	2,625	756,153
Total revenues	<u>2,338,063</u>	<u>1,733,749</u>	<u>1,742,979</u>	<u>-</u>	<u>153,593</u>	<u>2,494,047</u>	<u>307,845</u>	<u>416,256</u>	<u>9,186,532</u>

Expenditures:

Current:

General government:

Legislative	82,784	-	-	-	-	-	-	-	82,784
Judicial	72,043	-	-	53	-	-	-	5,896	77,992
Elections	30,002	-	-	-	-	-	-	-	30,002
Finance and administrative	232,269	-	-	-	-	-	-	-	232,269
Other general government	255,337	-	-	-	-	91,480	-	-	346,817
Public safety	298,446	-	-	-	94,708	-	-	66,733	459,887
Public works	270,089	1,465,411	1,368,365	-	-	-	-	132,702	3,236,567
Health and welfare	55,950	-	-	-	-	2,439,888	325,660	29,016	2,850,514
Economic development and assistance	26,719	-	-	-	-	-	-	-	26,719
Transportation	11,737	-	-	-	-	-	-	153,077	164,814
Debt service	7,466	-	-	-	-	-	-	6,667	14,133
Capital outlay	924,616	18,015	70,494	-	199,119	-	-	76,600	1,288,844
Total expenditures	2,267,458	1,483,426	1,438,859	53	293,827	2,531,368	325,660	470,691	8,811,342
Excess (deficiency) of revenues over expenditures	70,605	250,323	304,120	(53)	(140,234)	(37,321)	(17,815)	(54,435)	375,190
Other sources (uses):									
Operating transfers in	2,499	221,731	-	53,991	1,745	-	-	-	279,966
Operating transfers out	(55,736)	-	(221,731)	-	-	-	-	(2,499)	(279,966)
Total other sources (uses)	(53,237)	221,731	(221,731)	53,991	1,745	-	-	(2,499)	-
Net change in fund balances	17,368	472,054	82,389	53,938	(138,489)	(37,321)	(17,815)	(56,934)	375,190
Fund balances at beginning of year	1,417,633	1,952,892	1,867,109	(53,938)	373,885	287,474	-	1,380,321	7,225,376
Fund balances (deficits) at end of year	\$ 1,435,001	\$ 2,424,946	\$ 1,949,498	\$ -	\$ 235,396	\$ 250,153	\$ (17,815)	\$ 1,323,387	\$ 7,600,566

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

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION, PAID TO POLICE JURORS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014**

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 Simms	7,200
Total	<u>\$38,400</u>

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

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
AND OTHER PAYMENTS TO SECRETARY-TREASURER
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014**

The schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer is presented in compliance with Act 706 of the 2014 Session of the Louisiana Legislature. Compensation of the secretary-treasurer is included in the legislative expenditures of the General Fund.

Description	Amount
Salary	\$ 50,455.74
Benefits:	
Health insurance	3,471.84
Dental insurance	279.84
Retirement	7,748.90
Deferred compensation	1,428.75
Travel:	
Conference registration fees	85.00
Meals	6.08
Mileage	666.06

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

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	\$ 2,567
Community Development Block Grant - Disaster Recovery	14.228	726073	245,400
Direct - Section 8 Housing Choice Vouchers	14.871	LA233	305,415
Total United States Department of Housing and Urban Development			<u>553,382</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Federal Aviation Administration - Direct Program - Airport Improvement	20.106	3-22-0041-13-2012	<u>360,806</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness -			
State Homeland Security Grant Program	97.067	2011-SS-00124-S01	631
State Homeland Security Grant Program	97.067	EMW-2012-SS-00075	8,130
State Homeland Security Grant Program	97.067	EMW-2013-SS-00122-S01	23,552
Emergency Management Performance Grant	97.067	EMW-2012-EP-00042	13,661
Emergency Management Performance Grant	97.067	EMW-2013-EP-00062-S01	20,885
Total United States Department of Homeland Security			<u>66,859</u>
Total federal expenditures			<u>\$ 981,047</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

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, 2014, 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 24, 2015.

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, 2014

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 24, 2015



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, 2014. 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 the 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 the 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 the 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, 2014.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Compliance...
OMB Circular A-133
December 31, 2014

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. 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



Jonesboro, Louisiana
June 24, 2015

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

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 1 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 Transportation – Airport Improvement Program (CFDA 20.106)
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, 2014**

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