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## WEBSTER PARISH POLICE JURY

## FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2003

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

Release Date 8-4-04

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
As of and for the Year Ended December 31, 2003

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**INDEPENDENT AUDITORS' REPORT**

Webster Parish Police Jury  
Minden, Louisiana

We have audited the accompanying general purpose financial statements of the Webster Parish Police Jury as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

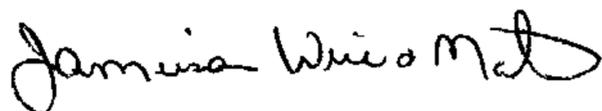
The general purpose financial statements referred to above do not include financial data of certain component units identified in Note 1 to the financial statements, which should be included to conform with accounting principles generally accepted in the United States of America. The police jury did not include the financial activities of the omitted component units because the financial records of the omitted component units were maintained independently of the police jury.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to above present

fairly, in all material respects, the financial position of the Webster Parish Police Jury, as of December 31, 2003 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 23, 2004 on our consideration of the Webster Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Webster Parish Police Jury. The accompanying 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 general purpose financial statements of the Webster Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, the information is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.



Minden, Louisiana

June 23, 2004

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Webster Parish Police Jury  
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 23, 2004, which was qualified because of the omission of component units from the financial statements. 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.

Compliance

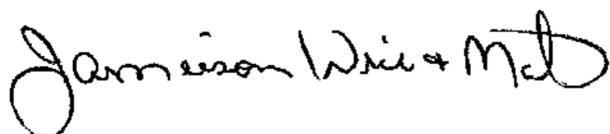
As part of obtaining reasonable assurance about whether the Webster Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial 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 that are required to be reported under *Government Auditing Standards*. However, we noted one immaterial instance of noncompliance that we have reported to management of the Webster Parish Police Jury in a separate letter dated June 23, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Webster Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to

provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Webster Parish Police Jury in a separate letter dated June 23, 2004.

This report is intended solely for the information and use of management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Minden, Louisiana

June 23, 2004

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133

Webster Parish Police Jury  
Minden, Louisiana

Compliance

We have audited the compliance of the Webster Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The Webster Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Webster Parish Police Jury's management. Our responsibility is to express an opinion on the Webster Parish Police Jury's compliance based on our audit.

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 Webster 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. Our audit does not provide a legal determination on the Webster Parish Police Jury's compliance with those requirements.

As described in item 03-01 in the accompanying schedule of findings and questioned costs, the Webster Parish Police Jury Office of Community Services did not comply with requirements regarding live-in aides that are applicable to its Section 8 Housing Choice Voucher Program. Compliance with such requirements is necessary, in our opinion, for Webster Parish Police Jury Office of Community Services, to comply with requirements applicable to that program.

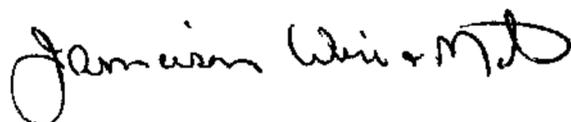
In our opinion, except for the noncompliance described in the preceding paragraph the Webster Parish Police Jury, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

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

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

This report is intended solely for the information and use of management and the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Minden, Louisiana  
June 23, 2004

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## MANAGEMENT LETTER

Webster Parish Police Jury  
Minden, Louisiana

We have audited the financial statements of the Webster Parish Police Jury as of and for the year ended December 31, 2003, and have issued our report thereon dated June 23, 2004.

In connection with our audit, we made certain observations relative to the records maintained, the accounting procedures in effect, and the overall administration of the financial affairs of the Police Jury. As a supplement to the reports, we submit for your consideration pertaining to the following observations, which did not meet the criteria of being material to the general purpose financial statements.

### **2003-1: Exceptions Made to Road Acceptance Ordinance**

We noted that one of the two roads accepted into the parish system during the year ended December 31, 2003 did not meet specifications as required by Ordinance #916 (as amended) due to it being a gravel rather than paved road. Although the ordinance allows for a one time exception each time by a majority approval of the Jury, no approval of the exception was noted in the minutes. In the future, if exceptions are approved it should be noted in the minutes. Also, the public purpose for the exception should be documented to show cause for deviating from required road standards.

### **2003-2: Disbursement of Bond Forfeitures**

Bond forfeitures received by the Criminal Court Fund are disbursed to the proper agencies upon order by the District Attorney's office. At December 31, 2003, the balance sheet of the Criminal Court Fund shows \$37,193.81 in unearned bond forfeitures. This amount represents two bond forfeitures totaling \$30,000 received in 1996 and two bond forfeitures totaling \$7,173.81 received in 1997. As of December 31, 2003, no order for disbursement has been received for these bond forfeitures. Management should take steps to determine how these monies should be appropriately distributed.

**2003-3: Public Notice of Declaration of Emergency for Elevator Replacement**

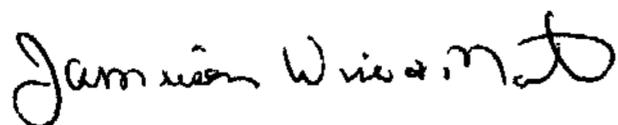
A public emergency was declared in order to replace the courthouse elevators. According to RS 38:2212(D) and 2212.1(K), if the emergency has been certified by the Police Jury, public bid law may be waived provided that notice is given to the public within ten days of the declaration by publishing in the official journal. The emergency was declared on December 9, 2002, however the minutes of the meeting were not published until January 27, 2004. Therefore, notice of the declaration was not given to the public within ten days. In the future, public notice of all declarations of emergencies should be given within ten days of the declaration.

**2003-4: Fixed Asset Records**

The asset listing provided by the Webster Parish Police Jury required significant adjustments for additions not included and for additions either added at the wrong cost and/or date of purchase. Also, construction in progress for the renovation of courthouse elevators was not included on the Jury's listing. A random inspection of new additions also revealed that furniture purchased for the District Attorney's office in the amount of \$1,830.54 had been returned by the DA without notifying the Jury office.

LA RS 24:515(B)(1) requires that all auditees maintain records of all land, buildings, improvements other than buildings, equipment and any other general fixed assets purchased including date of purchase, initial cost, disposition and the recipient of disposed property. We recommend the Jury (1) define assets that will be inventoried, including the minimum value for inclusion on the list of fixed assets; (2) maintain a detailed list of fixed assets; and (3) take a physical inventory at least on an annual basis and follow up on items not found during the physical inventory.

We recommend management address the foregoing issues as improvements to the operation and administration of public programs. We are available to further explain the suggestions or help implement the recommendations.



Minden, LA  
June 23, 2004

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

WEBSTER PARISH POLICE JURY  
 Combined Balance Sheet - All Fund Types, Account Groups  
 and Discretely Presented Component Units  
 December 31, 2003

|  | Governmental Fund Types |                    |                 |                     |
|--|-------------------------|--------------------|-----------------|---------------------|
|  | General                 | Special<br>Revenue | Debt<br>Service | Capital<br>Projects |
| <b>ASSETS</b>  |                         |                    |                 |                     |
| Cash and interest bearing deposits                             | \$ 2,189,083            | 2,393,754          | 253,509         | -                   |
| Investments  | 4,305,955               | -                  | -               | -                   |
| Receivables (net of allowance for uncollectibles)              | 427,299                 | 1,679,143          | 210,051         | -                   |
| Due from other funds   | -                       | -                  | -               | -                   |
| Prepaid expenses   | -                       | -                  | -               | -                   |
| Land and buildings   | -                       | -                  | -               | -                   |
| Construction in progress                                       | -                       | -                  | -               | -                   |
| Furniture, equipment and renovations                           | -                       | -                  | -               | -                   |
| Books, etc.  | -                       | -                  | -               | -                   |
| Amounts available and to be provided for long-term obligations | -                       | -                  | -               | -                   |
| <b>Total Assets</b>  | <b>\$ 6,922,337</b>     | <b>4,072,897</b>   | <b>463,560</b>  | <b>-</b>            |
| <b>LIABILITIES AND FUND EQUITY</b>                             |                         |                    |                 |                     |
| <b>Liabilities:</b>  |                         |                    |                 |                     |
| Accounts payable   | \$ 44,470               | 133,671            | -               | -                   |
| Escrow payable   | -                       | -                  | -               | -                   |
| Due to other agencies  | -                       | -                  | -               | -                   |
| Due to other funds   | -                       | -                  | -               | -                   |
| Unearned bond forfeitures                                      | -                       | 37,194             | -               | -                   |
| Deferred liability-audit costs                                 | -                       | -                  | -               | -                   |
| Deferred revenue   | 43,878                  | 154,073            | 24,294          | -                   |
| General long-term obligations                                  | -                       | -                  | -               | -                   |
| Payable for compensated absences                               | -                       | -                  | -               | -                   |
| <b>Total liabilities</b>                                       | <b>88,348</b>           | <b>324,938</b>     | <b>24,294</b>   | <b>-</b>            |
| <b>Fund Equity:</b>  |                         |                    |                 |                     |
| Investment in general fixed assets                             | -                       | -                  | -               | -                   |
| Fund Balance, undesignated                                     | 6,833,989               | 3,747,959          | 439,266         | -                   |
| <b>Total fund equity</b>                                       | <b>6,833,989</b>        | <b>3,747,959</b>   | <b>439,266</b>  | <b>-</b>            |
| <b>Total Liabilities and Fund Equity</b>                       | <b>\$ 6,922,337</b>     | <b>4,072,897</b>   | <b>463,560</b>  | <b>-</b>            |

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

| Fiduciary<br>Fund Type<br>Trust Agency | Account Groups             |                                     | Totals<br>(Memorandum only)<br>Primary<br>Government | Component<br>Units | Totals<br>(Memorandum<br>Only)<br>Reporting Entity |
|--|----------------------------|-------------------------------------|--|--------------------|--|
|  | General<br>Fixed<br>Assets | General<br>Long-term<br>Obligations |  |                    |  |
| 186,005                                | -                          | -                                   | 5,022,351  | 536,411            | 5,558,762  |
| -                                      | -                          | -                                   | 4,305,955  | 273,576            | 4,579,531  |
| -                                      | -                          | -                                   | 2,316,493  | 410,629            | 2,727,122  |
| -                                      | -                          | -                                   | -  | 404,082            | 404,082  |
| -                                      | -                          | -                                   | -  | 37,411             | 37,411   |
| -                                      | 10,077,555                 | -                                   | 10,077,555   | 152,423            | 10,229,978   |
| -                                      | 225,770                    | -                                   | 225,770  | -                  | 225,770  |
| -                                      | 4,377,002                  | -                                   | 4,377,002  | 2,017,314          | 6,394,316  |
| -                                      | 1,205,278                  | -                                   | 1,205,278  | -                  | 1,205,278  |
| -                                      | -                          | <u>2,330,775</u>                    | <u>2,330,775</u>                                     | <u>76,602</u>      | <u>2,407,377</u>                                   |
| <u>186,005</u>                         | <u>15,885,605</u>          | <u>2,330,775</u>                    | <u>29,861,179</u>                                    | <u>3,908,448</u>   | <u>33,769,627</u>                                  |
| 186,005                                | -                          | -                                   | 364,146  | 143,281            | 507,427  |
| -                                      | -                          | -                                   | -  | 58,962             | 58,962   |
| -                                      | -                          | -                                   | -  | -                  | -  |
| -                                      | -                          | -                                   | -  | 404,082            | 404,082  |
| -                                      | -                          | -                                   | 37,194   | -                  | 37,194   |
| -                                      | -                          | -                                   | -  | 19,000             | 19,000   |
| -                                      | -                          | -                                   | 222,245  | 10                 | 222,255  |
| -                                      | -                          | -                                   | -  | -                  | -  |
| -                                      | -                          | <u>2,330,775</u>                    | <u>2,330,775</u>                                     | <u>76,602</u>      | <u>2,407,377</u>                                   |
| <u>186,005</u>                         | -                          | <u>2,330,775</u>                    | <u>2,954,360</u>                                     | <u>701,937</u>     | <u>3,656,297</u>                                   |
| -                                      | 15,885,605                 | -                                   | 15,885,605   | 2,169,737          | 18,055,342   |
| -                                      | -                          | -                                   | 11,021,214   | 1,036,774          | 12,057,988   |
| -                                      | <u>15,885,605</u>          | -                                   | <u>26,906,819</u>                                    | <u>3,206,511</u>   | <u>30,113,330</u>                                  |
| <u>186,005</u>                         | <u>15,885,605</u>          | <u>2,330,775</u>                    | <u>29,861,179</u>                                    | <u>3,908,448</u>   | <u>33,769,627</u>                                  |

WEBSTER PARISH POLICE JURY  
GOVERNMENTAL AND DISCRETELY PRESENTED  
COMPONENT UNITS  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2003

|   | GOVERNMENTAL FUNDS  |                    |                 |                     | Primary<br>Government-<br>Total<br>(Memorandum<br>Only) | Component<br>Units | Reporting<br>Entity<br>Total<br>(Memorandum<br>Only) |
|---|---------------------|--------------------|-----------------|---------------------|---|--------------------|--|
|   | General             | Special<br>Revenue | Debt<br>Service | Capital<br>Projects |   |                    |  |
| <b>REVENUES:</b>  |                     |                    |                 |                     |   |                    |  |
| <b>Taxes:</b>   |                     |                    |                 |                     |   |                    |  |
| Sales Taxes   | \$ -                | 2,204,820          | -               | -                   | 2,204,820   | -                  | 2,204,820  |
| Ad valorem  | 431,768             | 1,493,454          | 228,648         | -                   | 2,153,870   | -                  | 2,153,870  |
| Other taxes, penalties, and interest  | 15,837              | -                  | -               | -                   | 15,837  | -                  | 15,837   |
| Licenses and permits  | 97,217              | -                  | -               | -                   | 97,217  | -                  | 97,217   |
| <b>Intergovernmental revenues:</b>  |                     |                    |                 |                     |   |                    |  |
| Federal Funds   | -                   | -                  | -               | 80,689              | 80,689  | 4,013,656          | 4,094,345  |
| <b>State Funds:</b>   |                     |                    |                 |                     |   |                    |  |
| Parish transportation funds   | -                   | 416,560            | -               | -                   | 416,560   | -                  | 416,560  |
| State Revenue Sharing (net)   | 71,414              | 183,475            | -               | -                   | 254,889   | -                  | 254,889  |
| Severance taxes   | 1,132,626           | -                  | -               | -                   | 1,132,626   | -                  | 1,132,626  |
| Other state funds   | 618,663             | 44,942             | -               | -                   | 663,605   | -                  | 663,605  |
| Local funds   | 250                 | -                  | -               | -                   | 250   | 816,855            | 817,105  |
| Fees, charges, and commissions  | 14,161              | 476,786            | -               | -                   | 490,947   | 270,618            | 761,565  |
| Fines and forfeitures   | -                   | 549,460            | -               | -                   | 549,460   | -                  | 549,460  |
| Use of money and property   | 106,374             | 22,878             | 1,291           | -                   | 130,543   | 3,124              | 133,667  |
| Other revenues  | 122,138             | 548,119            | -               | -                   | 670,257   | 3,204              | 673,461  |
| <b>Total Revenues</b>   | <b>2,610,448</b>    | <b>5,940,494</b>   | <b>229,939</b>  | <b>80,689</b>       | <b>8,861,570</b>  | <b>5,107,457</b>   | <b>13,969,027</b>                                    |
| <b>EXPENDITURES:</b>  |                     |                    |                 |                     |   |                    |  |
| <b>General Government:</b>  |                     |                    |                 |                     |   |                    |  |
| Legislative   | 204,327             | -                  | -               | -                   | 204,327   | -                  | 204,327  |
| Judicial  | 475,159             | -                  | -               | -                   | 475,159   | -                  | 475,159  |
| Elections   | 45,634              | -                  | -               | -                   | 45,634  | -                  | 45,634   |
| Finance and administrative  | 715,053             | -                  | -               | -                   | 715,053   | -                  | 715,053  |
| Other general government  | 16,964              | 1,717,477          | 26,706          | -                   | 1,761,147   | -                  | 1,761,147  |
| Public safety   | 568,859             | 537,630            | -               | -                   | 1,106,489   | 225,152            | 1,331,641  |
| Public works  | -                   | 3,650,281          | -               | 80,689              | 3,730,970   | -                  | 3,730,970  |
| Health and welfare  | 105,170             | 22,542             | -               | -                   | 127,712   | 4,932,327          | 5,060,039  |
| Culture and recreation  | 43,278              | 880,521            | -               | -                   | 923,799   | -                  | 923,799  |
| Economic development  | 61,287              | -                  | -               | -                   | 61,287  | -                  | 61,287   |
| <b>Debt Service:</b>  |                     |                    |                 |                     |   |                    |  |
| Principal   | -                   | -                  | 143,493         | -                   | 143,493   | -                  | 143,493  |
| Interest  | -                   | -                  | 92,152          | -                   | 92,152  | -                  | 92,152   |
| <b>Total Expenditures</b>   | <b>2,235,731</b>    | <b>6,808,451</b>   | <b>262,351</b>  | <b>80,689</b>       | <b>9,387,222</b>  | <b>5,157,479</b>   | <b>14,544,701</b>                                    |
| <b>Excess (deficiency) of revenues over expenditures</b>                                  | <b>374,717</b>      | <b>(867,957)</b>   | <b>(32,412)</b> | <b>-</b>            | <b>(525,652)</b>  | <b>(50,022)</b>    | <b>(575,674)</b>                                     |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                     |                    |                 |                     |   |                    |  |
| Refunding bond proceeds   | -                   | -                  | 2,020,000       | -                   | 2,020,000   | -                  | 2,020,000  |
| Payment to refunded bond escrow agent   | -                   | -                  | (1,996,507)     | -                   | (1,996,507)   | -                  | (1,996,507)  |
| Operating transfers in  | 327,818             | 247,440            | -               | -                   | 575,258   | 122,299            | 697,557  |
| Operating transfers out   | (572,558)           | (2,700)            | -               | -                   | (575,258)   | (122,299)          | (697,557)  |
| <b>Total Other Sources (Uses)</b>   | <b>(244,740)</b>    | <b>244,740</b>     | <b>23,493</b>   | <b>-</b>            | <b>23,493</b>   | <b>-</b>           | <b>23,493</b>  |
| <b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b> | <b>129,977</b>      | <b>(623,217)</b>   | <b>(8,919)</b>  | <b>-</b>            | <b>(502,159)</b>  | <b>(50,022)</b>    | <b>(552,181)</b>                                     |
| <b>Fund Balance at beginning of year</b>  | <b>6,704,012</b>    | <b>4,371,176</b>   | <b>448,185</b>  | <b>-</b>            | <b>11,523,373</b>                                       | <b>1,086,796</b>   | <b>12,610,169</b>                                    |
| <b>Fund Balance at end of year</b>  | <b>\$ 6,833,989</b> | <b>3,747,959</b>   | <b>439,266</b>  | <b>-</b>            | <b>11,021,214</b>                                       | <b>1,036,774</b>   | <b>12,057,988</b>                                    |

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

WEBSTER PARISH POLICE JURY  
GOVERNMENTAL FUND TYPE- PRIMARY GOVERNMENT  
GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (Cash Basis) and Actual  
For the Year Ended December 31, 2003

|  | General Fund       |                                 |  | Special Revenue Funds |                                 |  |
|--|--------------------|---------------------------------|--|-----------------------|---------------------------------|--|
|  | Budget             | Actual on<br>Budgetary<br>Basis | Variance<br>Favorable<br>(Unfavorable) | Budget                | Actual on<br>Budgetary<br>Basis | Variance<br>Favorable<br>(Unfavorable) |
| <b>REVENUES:</b>   |                    |                                 |  |                       |                                 |  |
| Taxes  |                    |                                 |  |                       |                                 |  |
| Sales taxes  | \$ -               | -                               | -                                      | 2,000,000             | 2,168,490                       | 168,490                                |
| Ad valorem   | 404,873            | 436,150                         | 31,277                                 | 1,375,689             | 1,500,424                       | 124,735                                |
| Other taxes, penalties, interest   | 12,000             | 15,838                          | 3,838                                  | -                     | -                               | -                                      |
| Licenses and permits   | 80,034             | 83,779                          | 3,745                                  | -                     | -                               | -                                      |
| Intergovernmental  |                    |                                 |  |                       |                                 |  |
| Federal funds  | -                  | -                               | -                                      | -                     | -                               | -                                      |
| State funds:   |                    |                                 |  |                       |                                 |  |
| Parish transportation funds  | -                  | -                               | -                                      | 410,000               | 419,313                         | 9,313                                  |
| State revenue sharing  | 70,000             | 71,414                          | 1,414                                  | 179,000               | 183,475                         | 4,475                                  |
| Severance tax  | 1,203,184          | 1,132,626                       | (70,558)                               | -                     | -                               | -                                      |
| Other state funds  | 534,949            | 616,595                         | 81,646                                 | 17,467                | 27,636                          | 10,169                                 |
| Local funds  | 200                | 250                             | 50                                     | -                     | -                               | -                                      |
| Fees, charges and commissions  | 2,400              | -                               | (2,400)                                | 304,702               | 485,973                         | 181,271                                |
| Fines and forfeitures  | 12,900             | 12,422                          | (478)                                  | 480,158               | 462,884                         | (17,274)                               |
| Use of money and property  | 138,449            | 122,946                         | (15,503)                               | 54,024                | 22,878                          | (31,146)                               |
| Other revenues   | 125,015            | 122,138                         | (2,877)                                | 457,456               | 549,699                         | 92,243                                 |
| Total revenues   | <u>2,584,004</u>   | <u>2,614,158</u>                | <u>30,154</u>                          | <u>5,278,496</u>      | <u>5,820,772</u>                | <u>542,276</u>                         |
| <b>EXPENDITURES:</b>   |                    |                                 |  |                       |                                 |  |
| General Government   |                    |                                 |  |                       |                                 |  |
| Legislative  | 203,946            | 203,644                         | 302                                    | -                     | -                               | -                                      |
| Judicial   | 437,240            | 470,572                         | (33,332)                               | 1,077,180             | 1,057,124                       | 20,056                                 |
| Elections  | 46,742             | 47,031                          | (289)                                  | -                     | -                               | -                                      |
| Finance and administrative   | 728,067            | 713,814                         | 14,253                                 | -                     | -                               | -                                      |
| Other general government   | 6,633,042          | 17,317                          | 6,615,725                              | 917,013               | 549,136                         | 367,877                                |
| Public safety  | 563,477            | 561,261                         | 2,216                                  | 547,460               | 546,496                         | 964                                    |
| Public works   | -                  | -                               | -                                      | 5,087,522             | 3,605,620                       | 1,481,902                              |
| Health and welfare   | 103,236            | 104,871                         | (1,635)                                | 20,900                | 20,229                          | 671                                    |
| Culture and recreation   | 41,775             | 43,872                          | (2,097)                                | 1,060,281             | 864,267                         | 196,014                                |
| Economic development   | 63,208             | 64,894                          | (1,686)                                | -                     | -                               | -                                      |
| Other expenditures   | -                  | -                               | -                                      | -                     | -                               | -                                      |
| Debt service   | -                  | -                               | -                                      | -                     | -                               | -                                      |
| Total expenditures   | <u>8,820,733</u>   | <u>2,227,276</u>                | <u>6,593,457</u>                       | <u>8,710,356</u>      | <u>6,642,872</u>                | <u>2,067,484</u>                       |
| Excess (deficiency) of revenues<br>over expenditures                                     | <u>(6,236,729)</u> | <u>386,882</u>                  | <u>6,623,611</u>                       | <u>(3,431,860)</u>    | <u>(822,100)</u>                | <u>2,609,760</u>                       |
| <b>OTHER FINANCING SOURCES:</b>  |                    |                                 |  |                       |                                 |  |
| Long-term lease  | -                  | -                               | -                                      | -                     | -                               | -                                      |
| Operating transfers in   | 234,000            | 327,818                         | 93,818                                 | 249,187               | 247,440                         | (1,747)                                |
| Operating transfers out  | (494,763)          | (572,558)                       | (77,795)                               | -                     | -                               | -                                      |
| Total Other Sources  | <u>(260,763)</u>   | <u>(244,740)</u>                | <u>16,023</u>                          | <u>249,187</u>        | <u>247,440</u>                  | <u>(1,747)</u>                         |
| Excess (deficiency) of revenues and<br>other sources over expenditures<br>and other uses | <u>(6,497,492)</u> | <u>142,142</u>                  | <u>6,639,634</u>                       | <u>(3,182,673)</u>    | <u>(574,660)</u>                | <u>2,608,013</u>                       |
| Fund Balance at beginning of year  | <u>6,497,492</u>   | <u>6,359,705</u>                | <u>(137,787)</u>                       | <u>3,182,673</u>      | <u>2,911,249</u>                | <u>(271,424)</u>                       |
| Fund Balance at end of year  | <u>\$ -</u>        | <u>6,501,847</u>                | <u>6,501,847</u>                       | <u>-</u>              | <u>2,336,589</u>                | <u>2,336,589</u>                       |

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

WEBSTER PARISH POLICE JURY  
GOVERNMENTAL FUND TYPE-DEBT SERVICE FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (Cash Basis) and Actual  
For the Year Ended December 31, 2003

|  | Debt Service Funds |                                 |  |
|--|--------------------|---------------------------------|--|
|  | Budget             | Actual on<br>Budgetary<br>Basis | Variance<br>Favorable<br>(Unfavorable) |
| <b>REVENUES:</b>   |                    |                                 |  |
| Taxes  |                    |                                 |  |
| Sales taxes  | \$ -               | -                               | -                                      |
| Ad valorem   | 235,000            | 229,675                         | (5,325)                                |
| Other taxes, penalties, interest   | -                  | -                               | -                                      |
| Licenses and permits   | -                  | -                               | -                                      |
| Intergovernmental  |                    |                                 |  |
| Federal funds  | -                  | -                               | -                                      |
| State funds:   |                    |                                 |  |
| Parish transportation funds  | -                  | -                               | -                                      |
| State revenue sharing  | -                  | -                               | -                                      |
| Severance tax  | -                  | -                               | -                                      |
| Other state funds  | -                  | -                               | -                                      |
| Local funds  | -                  | -                               | -                                      |
| Fees, charges and commissions  | -                  | -                               | -                                      |
| Fines and forfeitures  | -                  | -                               | -                                      |
| Use of money and property  | 2,300              | 1,291                           | (1,009)                                |
| Other revenues   | -                  | -                               | -                                      |
| <b>Total Revenues</b>  | <u>237,300</u>     | <u>230,966</u>                  | <u>(6,334)</u>                         |
| <b>EXPENDITURES:</b>   |                    |                                 |  |
| General Government   |                    |                                 |  |
| Legislative  | -                  | -                               | -                                      |
| Judicial   | -                  | -                               | -                                      |
| Elections  | -                  | -                               | -                                      |
| Finance and administrative   | -                  | -                               | -                                      |
| Other general government   | 247,839            | 18,090                          | 229,749                                |
| Public safety  | -                  | -                               | -                                      |
| Public works   | -                  | -                               | -                                      |
| Health and welfare   | -                  | -                               | -                                      |
| Culture and recreation   | -                  | -                               | -                                      |
| Economic development   | -                  | -                               | -                                      |
| Other expenditures   | -                  | -                               | -                                      |
| Debt Service   | 240,645            | 235,645                         | 5,000                                  |
| <b>Total expenditures</b>  | <u>488,484</u>     | <u>253,735</u>                  | <u>234,749</u>                         |
| Excess (deficiency) of revenues<br>over expenditures                                     | <u>(251,184)</u>   | <u>(22,769)</u>                 | <u>228,415</u>                         |
| <b>OTHER FINANCING SOURCES:</b>  |                    |                                 |  |
| Refunding bond proceeds  | -                  | 2,020,000                       | 2,020,000                              |
| Payment to refunded debt escrow agent  | -                  | (1,996,507)                     | (1,996,507)                            |
| Operating transfers in   | -                  | -                               | -                                      |
| Operating transfers out  | -                  | -                               | -                                      |
| <b>Total other sources</b>   | <u>-</u>           | <u>23,493</u>                   | <u>23,493</u>                          |
| Excess (deficiency) of revenues and<br>other sources over expenditures<br>and other uses | <u>(251,184)</u>   | <u>724</u>                      | <u>251,908</u>                         |
| Fund Balance at beginning of year  | <u>251,184</u>     | <u>248,184</u>                  | <u>(3,000)</u>                         |
| Fund Balance at end of year  | <u>\$ -</u>        | <u>248,908</u>                  | <u>248,908</u>                         |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNITS

COMBINING BALANCE SHEET  
December 31, 2003

|   | Community<br>Services   | E-911              | (Memorandum<br>Only)<br>Total |
|---|-------------------------|--------------------|-------------------------------|
| <u>ASSETS</u>                               |                         |                    |                               |
| Cash  | \$ 330,153              | 206,258            | 536,411                       |
| Investments                                 | 144,888                 | 128,688            | 273,576                       |
| Receivables                                 | 378,220                 | 32,409             | 410,629                       |
| Due from other funds                        | 404,082                 | -                  | 404,082                       |
| Prepaid expenses                            | 31,366                  | 6,045              | 37,411                        |
| Land and buildings                          | -                       | 152,423            | 152,423                       |
| Furniture, equipment and renovations        | 1,744,099               | 273,215            | 2,017,314                     |
| Amount to be provided for<br>long-term debt | <u>76,602</u>           | <u>-</u>           | <u>76,602</u>                 |
| <br>Total Assets                            | <br><u>\$ 3,109,410</u> | <br><u>799,038</u> | <br><u>3,908,448</u>          |
| <br><u>LIABILITIES AND FUND EQUITY</u>      |                         |                    |                               |
| Liabilities:                                |                         |                    |                               |
| Accounts payable                            | \$ 129,887              | 13,394             | 143,281                       |
| Escrow payable                              | 58,962                  | -                  | 58,962                        |
| Due to other funds                          | 404,082                 | -                  | 404,082                       |
| Deferred liability - audit costs            | 19,000                  | -                  | 19,000                        |
| Deferred revenue                            | 10                      | -                  | 10                            |
| Payable for compensated absences            | <u>76,602</u>           | <u>-</u>           | <u>76,602</u>                 |
| Total liabilities                           | <u>688,543</u>          | <u>13,394</u>      | <u>701,937</u>                |
| Fund Equity:                                |                         |                    |                               |
| Investment in general fixed assets          | 1,744,099               | 425,638            | 2,169,737                     |
| Fund balance, undesignated                  | <u>676,768</u>          | <u>360,006</u>     | <u>1,036,774</u>              |
| Total fund equity                           | <u>2,420,867</u>        | <u>785,644</u>     | <u>3,206,511</u>              |
| <br>Total liabilities and fund equity       | <br><u>\$ 3,109,410</u> | <br><u>799,038</u> | <br><u>3,908,448</u>          |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNITS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended December 31, 2003

|   | <u>Community<br/>Services</u> | <u>E-911</u>   | (Memorandum<br>Only)<br><u>Total</u> |
|---|-------------------------------|----------------|--------------------------------------|
| <b><u>REVENUES</u></b>  |                               |                |                                      |
| Intergovernmental revenues  |                               |                |                                      |
| Federal Funds:  |                               |                |                                      |
| Direct  | \$ 2,754,023                  | -              | 2,754,023                            |
| Indirect  | 1,259,633                     | -              | 1,259,633                            |
| Local Funds   | 816,855                       | -              | 816,855                              |
| Fees, charges and commissions   | -                             | 270,618        | 270,618                              |
| Interest  | 1,710                         | 1,414          | 3,124                                |
| Other revenues  | 3,008                         | 196            | 3,204                                |
| Total Revenues  | <u>4,835,229</u>              | <u>272,228</u> | <u>5,107,457</u>                     |
| <b><u>EXPENDITURES</u></b>  |                               |                |                                      |
| Public safety   | -                             | 225,152        | 225,152                              |
| Health and welfare  | 4,932,327                     | -              | 4,932,327                            |
| Total Expenditures  | <u>4,932,327</u>              | <u>225,152</u> | <u>5,157,479</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <u>(97,098)</u>               | <u>47,076</u>  | <u>(50,022)</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                               |                |                                      |
| Operating transfers in  | 122,299                       | -              | 122,299                              |
| Operating transfers out   | (122,299)                     | -              | (122,299)                            |
| Total other financing<br>sources (uses)   | <u>-</u>                      | <u>-</u>       | <u>-</u>                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER EXPENDITURES<br/>AND OTHER USES</b> | <u>(97,098)</u>               | <u>47,076</u>  | <u>(50,022)</u>                      |
| Fund balance, beginning   | <u>773,866</u>                | <u>312,930</u> | <u>1,086,796</u>                     |
| Fund balance, ending  | <u>\$ 676,768</u>             | <u>360,006</u> | <u>1,036,774</u>                     |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

INTRODUCTION

The Webster Parish Police Jury is the governing authority for Webster Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by twelve (12) jurors representing the various districts within the parish. The jurors serve four-year terms that expire on December 31, 2003.

Louisiana Revised Statute (R.S.) 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 power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and 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, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Webster Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential of the organization to provide specific financial benefits to, or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if the data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units should be a part of the reporting entity:

| <u>Component Unit</u>                            | <u>Year End</u> | <u>Criteria Used</u> |
|--|-----------------|----------------------|
| Webster Parish Library                           | December 31     | 1 and 3              |
| Twenty-Sixth Judicial District<br>Criminal Court | December 31     | 2 and 3              |
| Sarepta Waterworks District                      | December 31     | 1 and 3              |
| Doyline Waterworks District                      | December 31     | 1 and 3              |
| Sibley Waterworks District                       | December 31     | 1 and 3              |
| McIntyre Waterworks District                     | December 31     | 1 and 3              |
| Ward I Industrial District                       | December 31     | 1 and 3              |
| Ward II Industrial District                      | December 31     | 1 and 3              |
| Webster Parish Recreation District               | December 31     | 1 and 3              |
| South Webster Hospital District                  | December 31     | 1 and 3              |
| Springhill Fire Protection District              | December 31     | 1 and 3              |
| Evergreen Fire Protection District               | December 31     | 1 and 3              |
| Sibley Fire Protection District                  | December 31     | 1 and 3              |
| Doyline Fire Protection District                 | June 30         | 1 and 3              |
| Dubberly Fire Protection District                | February 28     | 1 and 3              |
| Heflin Fire Protection District                  | December 31     | 1 and 3              |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

| <u>Component Unit</u>   | <u>Year End</u> | <u>Criteria Used</u> |
|---|-----------------|----------------------|
| Sarepta Fire Protection District                                  | June 30         | 1 and 3              |
| Cullen Fire Protection District                                   | December 31     | 1 and 3              |
| Dixie Inn Fire Protection District                                | June 30         | 1 and 3              |
| Cotton Valley Fire Protection District                            | December 31     | 1 and 3              |
| Shongaloo Fire Protection District                                | December 31     | 1 and 3              |
| Minden Fire Protection District                                   | December 31     | 1 and 3              |
| Minden City Court (Ward I Court)                                  | June 30         | 2 and 3              |
| Springhill City Court (Ward II Court)                             | June 30         | 2 and 3              |
| Webster Parish Office of<br>Community Services (Community Action) | Various         | 1 and 3              |
| Webster Parish Communication<br>District (E-911)                  | December 31     | 1 and 3              |
| Webster Parish Sheriff  | June 30         | 2 and 3              |
| Pine Country Education Center                                     | December 31     | 1 and 3              |
| Webster Parish Sewerage District #1                               | June 30         | 1 and 3              |

Considered in the determination of component units of the reporting entity was the Webster Parish Coroner's Office, Clerk of Court, Tax Assessor, School Board, the District Attorney for the Twenty-Sixth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Webster Parish Police Jury reporting entity. With the exception of municipalities, all entities meet the scope of public service criteria. However, all are governed by independently elected officials. The Police Jury, oversight unit, neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Police Jury to be separate autonomous governments and issue financial statements separate from those of the Webster Parish Police Jury, reporting entity.

GASB Statement No. 14 establishes standards for defining and reporting on the financial reporting entity at all levels to all state and local governments. The Statement applies to the separately issued financial statements of governmental component units. However, a primary government's financial statements are not a substitute for the reporting entity's component unit financial statements. The Police Jury has chosen to issue financial statements of the oversight unit only, except for the inclusion of the Webster Parish Library, the Twenty-Sixth Judicial District Criminal Court, which are blended in the primary government as special revenue funds, and the Office of Community Services and Webster Parish Communication District which is discretely presented as a component unit.

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Accordingly, the accompanying financial statements present the accounts and transactions of the Webster Parish Police Jury, oversight unit, and the previously mentioned component units.

Financial statements of the individual component units may be obtained from their respective administrative offices.

### C. FUND ACCOUNTING

The Police Jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Police Jury are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

#### Governmental Funds

Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

*General Fund* - The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources, except those required to be accounted for in other funds.

*Special Revenue Funds* - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. In addition, the General Fund of each blended component unit is reported as a special revenue fund.

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Debt Service Funds - Debt service funds account for transactions relating to resources retained and used for the payment of principal and interest on the long-term obligation recorded in the general long-term debt account group.

Capital Projects Funds- Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury.

Fiduciary funds include:

Agency funds - Agency funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Police Jury are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Ad valorem taxes and the related State revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Property taxes collected within 60 days after year-end are considered available to pay liabilities of

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the current period. Ad valorem taxes receivable at December 31, 2003 was \$1,977,599.

Federal and state grants are recorded when the parish is entitled to the funds.

Sales taxes are recognized when received by the Police Jury's collection agent, the parish school board.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when they become available to the Police Jury.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and the principal portion of deferred payment contracts are accounted for as other financing sources (uses).

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. After the public hearing, 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 or a special meeting held no later than 15 days prior to the beginning of the fiscal year, and notice is published in the official journal.

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During the year, the Police Jury receives monthly budget comparison statements and periodically makes budget amendments if actual operations differ materially from those anticipated in the original budget. During a regular or special meeting, the Police Jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the Police Jury minutes published in the official journal.

The Police Jury does not recognize encumbrances, therefore, encumbrances are not reflected for either budget or accounting purposes. 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, 2003, the Police Jury adopted cash basis budgets for the General Fund, all Special Revenue Funds, and the Debt Service Fund.

Budget comparisons are not presented for the FY 2001 LCDBG - Economic Development, FY 2003 LCDBG, and FY 2001 LCDBG - Demonstrated Needs due to the restriction of these funds for the purposes authorized by the underlying grants.

The revenues and expenditures, for the year ended December 31, 2003, as shown on Page 12, are reconciled with the amounts reflected on the budget comparisons on Pages 13 and 14 as follows:

|   | <u>Primary Government Unit</u> |                                      |                                  |
|---|--------------------------------|--------------------------------------|----------------------------------|
|   | <u>General<br/>Fund</u>        | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Fund</u> |
| Year ended 2003:  |                                |                                      |                                  |
| Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP Basis)   | \$129,977                      | (623,217)                            | (8,919)                          |
| To adjust for:  |                                |                                      |                                  |
| Fair value adjustment   | 16,572                         | -                                    | -                                |
| Change in deferred revenue  | (8,326)                        | (19,138)                             | (2,799)                          |
| Revenue accruals-net  | 25,327                         | 73,916                               | 12,442                           |
| Expenditures accruals-net   | <u>(21,408)</u>                | <u>(6,221)</u>                       | <u>-</u>                         |
| Excess (deficiency) of revenues and other sources over expenditures and other uses (Budget Basis) | <u>\$142,142</u>               | <u>(574,660)</u>                     | <u>724</u>                       |

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F. ENCUMBRANCES

The Webster Parish Police Jury does not use the encumbrance system to keep track of outstanding purchase commitments that have not yet resulted in liabilities.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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 their principal offices in Louisiana.

H. INVESTMENTS

Investments are limited by R.S. 33:2955 and the Police Jury's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are reported at fair value which is determined using selected bases in accordance with GASB Statement No. 31. Short-term investments are reported at amortized cost, which approximates fair value. Long-term investments, those with original maturities greater than one (1) year, are valued at the last reported sales price at current exchange rates.

The Webster Parish Police Jury and the Webster Parish Office of Community Services and Webster Parish Communication District (E-911), component units of the Police Jury, participate in the Louisiana Asset Management Pool, Inc. (LAMP) which is an external investment pool that is not SEC-registered. Because the LAMP is an arrangement sponsored by a type of governmental entity, it is exempt by statute from regulation by the SEC.

The investment objective of the LAMP is the preservation of capital and the maintenance of liquidity and, to the extent consistent with such objective, current yield.

The LAMP was established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. This pooling is intended to improve administrative efficiency and increase investment yield. The Board of Directors of LAMP provides certain management and administrative services to LAMP and the investment decisions are made by the investment advisor. Both the custodial bank and the investment

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advisor are subject to the review and oversight of LAMP.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of the LAMP.

The LAMP may invest in U.S. Government Securities. The LAMP is designed to comply with *restrictions on investment by municipalities, parishes, and other types of political subdivisions* imposed under Louisiana Revised Statute 33:2955.

The LAMP seeks to maintain a stable net asset value of \$1.00 per unit, but there can be no assurance that the LAMP will be able to achieve this objective. To facilitate this goal, the LAMP's portfolio securities are valued by the amortized cost method as permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs money market mutual funds (although the LAMP is not a money market fund and has no obligation to conform to this rule). In addition, the LAMP will generally comply with other aspects of that rule, including the requirements that all portfolio securities acquired by the LAMP must have, at the time of purchase, a maximum remaining maturity of 397 days and meet certain additional quality standards and that the LAMP maintain a dollar-weighted average portfolio maturity of not more than 90 days.

The fair value of the position in the pool is the same as the value of the pool shares.

I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Receivables and payables between the primary government and discretely presented component units are disclosed separately from interfund balances as due to/from component units.

J. INVENTORIES

Inventory of gasoline in the Community Services Component Unit is valued at cost (first-in, first-out). The amount of inventory was immaterial to the financial statements.

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K. FIXED ASSETS

The fixed assets used in the Governmental Fund Type operations are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. Public domain and infrastructures are not capitalized. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available, except for the library books which are valued through use of an average cost method.

L. COMPENSATED ABSENCES

The police jury has the following policies relating to vacation and sick leave:

Full-time employees of the Police Jury, Office of Community Services and criminal court earn from 10 to 25 days annual leave each year depending on the length of service. Annual leave may be accumulated up to a maximum of 90 days. Upon termination of employment, payment for unused accrued annual leave is made at the employee's current rate of pay. Full-time employees earn sick leave at the rate of one day per month. Sick leave may be accumulated without limitation. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service. Employees are not compensated for accumulated sick leave upon separation of service.

Library full-time employees earn from two to five work weeks' vacation leave each year depending on job classification. Part-time employees earn vacation leave in proportion to the number of hours worked per week on a regular basis. Vacation leave can be accrued up to a maximum of six work weeks. Upon resignation or retirement, employees receive payment for unused vacation leave. Sick leave with pay is allowed for all full-time and part-time employees working on a regular basis in the amount of two work weeks per year. Sick leave can be accrued up to a maximum of twelve work weeks. Upon resignation, all unused sick leave lapses.

M. LONG-TERM OBLIGATIONS

For the primary government, long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. For the component units, long-term obligations are reported in the "Component Units" column on the combined balance sheet statement. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

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N. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers of the primary government are reported as operating transfers. Transfers between the primary government and discretely presented component units are disclosed separately from interfund transfers as transfers to/from component units.

O. SALES TAX

The voters of Webster Parish passed a one-half of one per cent sales and use tax at a special election on May 5, 1984. The tax went into effect on June 1, 1984, and will remain in effect for an indefinite period. The tax is to be used for solid waste collection and disposal; constructing, maintaining, and improving public roads, streets, highways and bridges; and constructing and renovating jail and penal farm facilities.

P. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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

Q. RISK MANAGEMENT

The Police Jury is exposed to various risks of losses related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury maintains insurance to cover such risk. In the past the insurance has been sufficient to cover any settlements.

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2. DEFICIT FUND BALANCES

The following funds had deficit fund balances at December 31, 2003 based on general purpose financial statements prepared in accordance with generally accepted accounting principles:

|                     |             |
|---------------------|-------------|
| Criminal Court Fund | \$ (18,341) |
| Court Reporter Fund | ( 1,629)    |

3. LEVIED TAXES

The following is a summary of levied ad valorem taxes for 2003:

|   | <u>Levied Taxes</u> |
|---|---------------------|
| Parish wide taxes:  |                     |
| General maintenance   | 6.79                |
| Library maintenance and operation   | 6.37                |
| Courthouse, health unit, and agricultural extension service maintenance and operation | 2.85                |
| District taxes:   |                     |
| Road District A construction and maintenance  | 2.65                |
| Road District B construction and maintenance  | 3.95                |
| Library Construction  | 1.90                |

4. CASH AND CASH EQUIVALENTS

The following is a summary of cash and cash equivalents (book balances) at December 31, 2003:

|                                  | <u>Primary<br/>Government</u> |
|----------------------------------|-------------------------------|
| Demand deposits                  | \$ 245,835                    |
| Interest-bearing demand deposits | 4,776,291                     |
| Petty cash                       | <u>225</u>                    |
| Total                            | <u>\$ 5,022,351</u>           |

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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 bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2003, the Police Jury has \$ 5,114,668 in deposits (collected bank balances). These deposits are secured from risk by \$410,260 of federal deposit insurance and \$ 4,704,409 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 district that the fiscal agent has failed to pay deposited funds upon demand.

5. INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the police jury or its agent in the police jury's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the police jury's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the police jury's name.

At December 31, 2003, the investment balances were as follows:

Primary government - governmental funds:

| <u>Type of Investment</u> | <u>Category</u>     |          |                  | <u>Fair Value/<br/>Carrying Amount</u> | <u>Amortized<br/>Cost</u> |
|---------------------------|---------------------|----------|------------------|--|---------------------------|
|                           | <u>1</u>            | <u>2</u> | <u>3</u>         |  |                           |
| Money Market              | \$ 11,028           | -        | -                | 11,028                                 | 11,028                    |
| U.S. Agency Obligation    | 1,184,052           | -        | -                | 1,184,052                              | 1,184,052                 |
| Certificates of Deposit   | -                   | -        | 3,108,025        | 3,108,025                              | 3,108,025                 |
| Total investments         | \$ <u>1,195,080</u> | <u>-</u> | <u>3,108,025</u> | <u>4,303,105</u>                       | <u>4,303,105</u>          |

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Certificates of Deposits are secured from risk by \$189,740 of federal deposit insurance and \$3,541,407 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

|   | <u>Fair Value/<br/>Carrying Amount</u> | <u>Cost</u>    |
|---|--|----------------|
| Investments not subject<br>to categorization:                             |  |                |
| External investment pool –<br><u>Primary Government</u>                   | \$ <u>2,850</u>                        | <u>2,850</u>   |
| External investment pool –<br><u>Component units – governmental funds</u> | \$ <u>144,888</u>                      | <u>144,888</u> |

6. RECEIVABLES

The following is a summary of receivables at December 31, 2003:

|                       | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Funds</u> | <u>Capital<br/>Projects</u> | <u>Primary<br/>Gov't<br/>Total</u> |
|-----------------------|-------------------------|--------------------------------------|-----------------------------------|-----------------------------|------------------------------------|
| Taxes:                |                         |                                      |                                   |                             |                                    |
| Ad valorem            | \$394,787               | 1,372,761                            | 210,051                           | -                           | 1,977,599                          |
| Sales and use         | -                       | 221,120                              | -                                 | -                           | 221,120                            |
| Parish transportation | -                       | 31,322                               | -                                 | -                           | 31,322                             |
| Other                 | <u>32,512</u>           | <u>53,940</u>                        | -                                 | -                           | <u>86,452</u>                      |
| Total                 | <u>\$427,299</u>        | <u>1,679,143</u>                     | <u>210,051</u>                    | <u>-</u>                    | <u>2,316,493</u>                   |

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7. FIXED ASSETS

A summary of changes in general fixed assets follow:

|                                 | Balance<br>January 1, 2003 | Additions      | Deletions        | Balance<br>December 31, 2003 |
|---------------------------------|----------------------------|----------------|------------------|------------------------------|
| <b>Police Jury:</b>             |                            |                |                  |                              |
| Buildings and land              | \$7,156,838                | 100            | -                | 7,156,938                    |
| Construction in progress        | -                          | 225,770        | -                | 225,770                      |
| Vehicles and equipment          | <u>3,574,352</u>           | <u>247,064</u> | <u>(20,486)</u>  | <u>3,800,930</u>             |
| Total Police Jury               | <u>10,731,190</u>          | <u>472,934</u> | <u>(20,486)</u>  | <u>11,183,638</u>            |
| <b>Library:</b>                 |                            |                |                  |                              |
| Equipment                       | 593,522                    | 9,540          | (26,990)         | 576,072                      |
| Books, etc.                     | 1,084,940                  | 141,423        | (21,085)         | 1,205,278                    |
| Buildings and land              | <u>2,883,780</u>           | <u>36,837</u>  | -                | <u>2,920,617</u>             |
| Total library                   | <u>4,562,242</u>           | <u>187,800</u> | <u>(48,075)</u>  | <u>4,701,967</u>             |
| <b>Total Primary Government</b> | <u>15,293,432</u>          | <u>660,734</u> | <u>(68,561)</u>  | <u>15,885,605</u>            |
| <b>Community Action:</b>        |                            |                |                  |                              |
| Equipment & renovations         | 1,714,379                  | 43,984         | ( 14,264)        | 1,744,099                    |
| Equipment & renovations E-911   | <u>420,938</u>             | <u>4,700</u>   | -                | <u>425,638</u>               |
| Total                           | <u>\$17,428,749</u>        | <u>709,418</u> | <u>( 82,825)</u> | <u>18,055,342</u>            |

8. PENSION PLAN

*Plan Description*

Substantially all employees of the Webster Parish Police Jury are members of Plan A of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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. Substantially all employees of the police jury are members of Plan A.

All permanent employees who work at least 28 hours per week and 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 65 with 7 years of creditable service, 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. 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

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creditable service stated above and do not withdraw their employee contributions may retire at the ages specified previously above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

*Funding Policy*

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. Contributions to the retirement system also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. 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 Webster Parish Police Jury are established and may be amended by state statute. As provided by R.S. 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 employer's contributions to the retirement system under Plan A for the years ending December 31, 2003, 2002, and 2001, were \$149,033, \$ 135,137, and \$ 127,688, respectively, which equaled the required contributions for each year.

The Webster Parish Office of Community Services established a profit sharing plan for its employees effective September 1, 1998. The profit sharing plan is a defined contribution plan established under Section 401(a) of the Internal Revenue Code and is administered by the Office of Community Services. The Office of Community Services reserves the right to terminate the plan or to amend it. Participants and beneficiaries in the profit sharing plan are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions are made, in the discretion of the employer, annually to the plan. Contributions made are credited to the individual accounts of the employees who are participants in the plan for the year the contribution is made. The amounts credited to individual accounts are invested by the plan trustee, and any gain or loss from plan investments is credited to, or charged against, the individual account of each participant. After the participant terminates his service with the employer, the vested percentage of the account credited to the participant will be distributed to him or her.

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All employees are eligible to participate in the profit sharing plan on the first day of employment. Vesting rules for employees under the plan are as follows:

Employees will be 100% vested under any of the following circumstances:

1. The retirement age is reached, which is the date of attainment of age 60.
2. Death occurs during employment.
3. Total and permanent disability occurs during employment.

If termination of employment occurs for any reason other than retirement, death, or total and permanent disability, the percentage of vesting is determined as follows:

| <u>Year of Service</u> | <u>Percentage of Vesting</u> |
|------------------------|------------------------------|
| 0-4                    | 0 %                          |
| 5                      | 100 %                        |

Contributions by the Office of Community Services for the period ended December 31, 2003 were \$ 85,503.

#### 9. COMPENSATED ABSENCES

At December 31, 2003, employees of the Police Jury, library, and criminal court had accumulated and vested \$160,021 of employee leave benefits. The employees of the Office of Community Services had accumulated and vested benefits of \$76,602. The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized in the appropriate fund when leave is actually taken. The total cost of leave privileges not requiring current resources in the amount of \$160,021, is recorded in the general long-term obligations account group in the accompanying financial statements.

#### 10. LEASES

The Police Jury records items under capital lease as an asset in the general fixed asset account group and an obligation in the general long-term debt account group.

The Webster Parish Police Jury has four capital leases outstanding at December 31, 2003. The capital leases are for pieces of equipment which have an original gross cost of \$ 419,798 included in the general fixed assets account group. The minimum lease payments are as follows:

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|       | Primary Government |          |         |
|-------|--------------------|----------|---------|
|       | Principal          | Interest | Total   |
| 2004  | 100,100            | 4,613    | 104,713 |
| 2005  | 39,213             | 1,269    | 40,482  |
| 2006  | 11,441             | 114      | 11,555  |
| Total | \$ 150,754         | 5,996    | 156,750 |

The Webster Parish Police Jury and the parish library maintain various operating leases for office equipment. The rental expenditures incurred for the year ended December 31, 2003 under these leases amounted to \$36,377. The future minimum rental payments under operating leases are as follows:

|       | Primary<br>Government |
|-------|-----------------------|
| 2004  | \$ 37,883             |
| 2005  | 36,446                |
| 2006  | 21,257                |
| 2007  | 5,838                 |
| 2008  | 1,454                 |
| Total | \$102,878             |

#### 11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

Changes in long-term obligations payable due to compensated absences (primary government) for the year ended December 31, 2003 are as follows:

|  |           |
|--|-----------|
| Compensated absences payable<br>at January 1, 2003   | \$165,357 |
| Increases  | -         |
| Decreases  | (5,336)   |
| Compensated absences payable<br>at December 31, 2003 | \$160,021 |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

During 1995, general obligation bonds in the amount of Three Million Dollars (\$3,000,000) were issued for the purpose of constructing and improving public libraries for the parish, and acquiring the necessary land, equipment and furnishings therefore, title to which shall be in public.

The following is a summary of bond transactions of the Police Jury for the year ended December 31, 2003:

|                                  | <u>General<br/>Obligation</u> |
|----------------------------------|-------------------------------|
| Bonds payable, January 1, 2003   | \$2,140,000                   |
| Bonds issued                     | 2,020,000                     |
| Bonds retired                    | <u>(2,140,000)</u>            |
| Bonds payable, December 31, 2003 | <u>\$2,020,000</u>            |

Bonds payable at December 31, 2003, are comprised of the following issue:

|   | <u>Principal<br/>Outstanding</u> | <u>Interest<br/>to<br/>Maturity</u> |
|---|----------------------------------|-------------------------------------|
| General obligation refunding bonds:   |                                  |                                     |
| \$2,020,000 General Obligation Bonds,<br>dated 5/5/03; due in annual<br>principal installments of \$150,000 -<br>\$220,000 through March 1, 2014; interest<br>at 1.55% - 3.90%; secured by levy<br>and collection of ad valorem taxes | <u>\$2,020,000</u>               | <u>406,885</u>                      |
|   | <u>\$2,020,000</u>               | <u>406,885</u>                      |

The annual requirements to amortize long-term debt outstanding as of December 31, 2003, including interest payments, of \$2,426,885 are as follows:

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

| <u>Year ending<br/>December 31</u> | <u>General Obligation</u> |                 |                  |
|------------------------------------|---------------------------|-----------------|------------------|
|                                    | <u>Principal</u>          | <u>Interest</u> | <u>Total</u>     |
| 2004                               | 150,000                   | 59,503          | 209,503          |
| 2005                               | 155,000                   | 57,023          | 212,023          |
| 2006                               | 160,000                   | 54,105          | 214,105          |
| 2007                               | 170,000                   | 50,465          | 220,465          |
| 2008                               | 175,000                   | 45,931          | 220,931          |
| 2009-2013                          | 990,000                   | 135,569         | 1,125,569        |
| 2014                               | <u>220,000</u>            | <u>4,289</u>    | <u>224,289</u>   |
|                                    | <u>\$2,020,000</u>        | <u>406,885</u>  | <u>2,426,885</u> |

At December 31, 2003, \$439,266 was available in the Debt Service Fund to service the general obligation bonds.

In accordance with LA Revised Statutes R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 2003, the statutory limit is \$11,972,965.

#### 12. CURRENT REFUNDING

On May 5, 2003, the Police Jury issued \$2,020,000 in General Obligation Refunding Bonds, Series 2003. The Series 2003 Bonds constitute a current refunding of the \$1,996,507 outstanding General Obligation Bonds dated March 1, 1994. The current refunding decreased the Police Jury's debt service requirements by \$190,924 over the term of the Series 2003 Refunding Bonds.

#### 13. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. At December 31, 2002, the Criminal Court Fund had a fund balance of \$ 11,060. Due to the substantial transfers required by the General Fund to maintain the Criminal Court Fund, the remaining fund balance at December 31, 2002 was not transferred to the General Fund. As of December 31, 2003 the Criminal Court Fund had a fund balance of \$(18,341).

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

14. INTERFUND ASSETS/LIABILITIES

Individual fund balances due from/to other funds at December 31, 2003 are as follows:

There are no funds due from/to other funds.

15. LITIGATION AND CLAIMS

At December 31, 2003, the Webster Parish Police Jury was involved in several lawsuits. Unfavorable outcomes are not considered probable. In the event of an unfavorable outcome, one potential claim not covered by insurance is not material to the financial statements of the Police Jury. Any damages awarded for litigation covered under the police jury's insurance would be limited to the insurance deductible amount. No provision for the potential liability has been made in the accompanying financial statements.

16. LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In August 1997, the Police Jury entered into a long-term lease of the landfill. At this time the Police Jury had completed closure costs on the landfill cells it had used under the terms of the lease, the new operator will be responsible for closure of all landfill cells it utilizes and will also be responsible for all required post-closure activities related to such areas. Therefore no long-term debt due to landfill closure and post closure costs as defined in Governmental Accounting Standard No. 18 has been accrued.

17. FEDERALLY ASSISTED PROGRAMS

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the New Single Audit Act. Audits of prior years have not resulted in any material disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Police Jury's management believes that further examinations would not result in any material disallowed costs.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003

18. FUND BALANCE RESTATEMENT

The following discloses the restatement of fund balances of Component Units as of the beginning of the fiscal year:

|  | <u>Total<br/>Component<br/>Units</u> | <u>Individual Fund<br/>Component Units<br/>Community Services</u> |
|--|--------------------------------------|---|
|  |                                      | <u>Section 8</u>  |
| Fund balance, beginning of year,<br>as previously stated:        | \$ 766,758                           | 102,457   |
| Net increase(decrease) due to prior<br>year revenue adjustments. | <u>7,108</u>                         | <u>7,108</u>  |
| Fund balance, beginning of year,<br>as restated                  | \$ <u>773,866</u>                    | <u>109,565</u>  |

19. IMPLEMENTATION OF GASB STATEMENT NO. 34

The Police Jury is required to implement GASB Statement 34 "Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments” for fiscal year ending December 31, 2004 that will result in material prior period adjustments to the financial statements prepared as of and for the year ended December 31, 2003.

20. STATUS OF WEBSTER COMMUNICATIONS DISTRICT WIRELESS E911 SERVICE

As of December 31, 2003, Phase I of the Webster Communications District E911 wireless service had been implemented and was fully operational.

**SUPPLEMENTAL INFORMATION SCHEDULES**

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

SPECIAL REVENUE FUNDS

***SALES TAX FUND***

The Sales Tax fund accounts for the receipt and use of proceeds of the Police Jury's ½ of 1% sales and use tax. These taxes are to be used for the purpose of solid waste disposal and collections, including litter boxes, and constructing, maintaining and improving public roads, streets, highways and bridges, and construction and renovation of jail and penal farm facilities.

***SOLID WASTE FUND***

The Solid Waste Fund accounts for the receipt of tipping fees for use of the landfill and the operation of the solid waste landfill.

***PARISH ROAD FUND***

The Parish Road Fund accounts for the construction and maintenance of roads and bridges of the parish. Financing is provided primarily by the Parish Transportation Fund and from the sale of surplus property.

***ROAD DISTRICT MAINTENANCE FUNDS***

The Road District Maintenance Funds account for the operations and maintenance of Districts A and B roads and bridges. Financing is provided by a special annual property tax levy, state revenue sharing funds, and interest on time deposits.

***SPECIAL 2.5 MILL TAX FUND***

The Special 2.5 Mill Tax Fund accounts for the operation and maintenance of the parish courthouse and health unit. Financing is provided by a special annual property tax levy, state revenue sharing funds, and interest on time deposits.

***LIBRARY FUND***

The Library Fund accounts for the operations of the Webster Parish Library. Financing is provided by a specific annual property tax levy, state revenue sharing funds, and interest on time deposits.

### ***CRIMINAL COURT FUND***

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account to be used for the expense of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge.

The statute also required that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

### ***COURT REPORTER FUND***

The Court Reporter Fund accounts for the operations of the court reporters for the district court. Financing is provided primarily by fees.

### ***DA ASSET AND FORFEITURE***

Authorized by the Webster Parish District Attorney for supplemental payroll reimbursement under Title 46:2400 ep. seq. The revenues are considered deemed contraband (drug money and drug vehicles) forfeited in accordance with the applicable state laws. Its primary activity is to provide additional revenues for payroll purposes.

### ***SPECIAL LIBRARY FUND***

The Special Library Fund accounts for the receipt of proceeds of the use of the Library's copy machines and other equipment and property rentals. The revenues are to be used for the purpose of the purchase of capital equipment and property improvements for the Webster Parish Library System.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
December 31, 2003

| ASSETS                               | Maintenance Funds | DA Asset Forfeiture | Special Library Fund | Criminal Court Fund | Court Reporter Fund | Total     |
|--------------------------------------|-------------------|---------------------|----------------------|---------------------|---------------------|-----------|
| Cash                                 | \$ 2,175,143      | 110,307             | 108,388              | (84)                | -                   | 2,393,754 |
| Investments                          | -                 | -                   | -                    | -                   | -                   | -         |
| Receivables                          | 1,642,509         | -                   | -                    | 36,634              | -                   | 1,679,143 |
| Due from other funds                 | -                 | -                   | -                    | -                   | -                   | -         |
| Total assets                         | \$ 3,817,652      | 110,307             | 108,388              | 36,550              | -                   | 4,072,897 |
| <b>LIABILITIES AND FUND BALANCES</b> |                   |                     |                      |                     |                     |           |
| Liabilities:                         |                   |                     |                      |                     |                     |           |
| Accounts payable                     | \$ 113,404        | -                   | 941                  | 17,697              | 1,629               | 133,671   |
| Due to other funds                   | -                 | -                   | -                    | -                   | -                   | -         |
| Due to other agencies                | -                 | -                   | -                    | -                   | -                   | -         |
| Deferred revenue                     | 154,073           | -                   | -                    | -                   | -                   | 154,073   |
| Unearned bond forfeitures            | -                 | -                   | -                    | 37,194              | -                   | 37,194    |
| Total liabilities                    | 267,477           | -                   | 941                  | 54,891              | 1,629               | 324,938   |
| Fund Balances:                       |                   |                     |                      |                     |                     |           |
| Undesignated                         | 3,550,175         | 110,307             | 107,447              | (18,341)            | (1,629)             | 3,747,959 |
| Total fund balance                   | 3,550,175         | 110,307             | 107,447              | (18,341)            | (1,629)             | 3,747,959 |
| Total liabilities and fund balance   | \$ 3,817,652      | 110,307             | 108,388              | 36,550              | -                   | 4,072,897 |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
SPECIAL REVENUE FUNDS  
MAINTENANCE FUNDS

COMBINING BALANCE SHEET  
December 31, 2003

|                                      | Sales<br>Tax<br>Fund | Solid<br>Waste<br>Fund | Parish<br>Road<br>Fund | Road<br>District<br>A<br>Maintenance<br>Fund | Road<br>District<br>B<br>Maintenance<br>Fund | Special<br>2.5 Mill<br>Tax Fund | Library<br>Fund | Total            |
|--------------------------------------|----------------------|------------------------|------------------------|--|--|---------------------------------|-----------------|------------------|
| <b>ASSETS</b>                        |                      |                        |                        |  |  |                                 |                 |                  |
| Cash                                 | \$ 951,672           | 181,412                | 393,375                | 72,911                                       | 131,968                                      | 289,725                         | 154,080         | 2,175,143        |
| Investments                          | -                    | -                      | -                      | -  | -  | -                               | -               | -                |
| Receivables                          | 221,120              | -                      | 31,322                 | 167,548                                      | 185,912                                      | 315,077                         | 721,530         | 1,642,509        |
| Total Assets                         | <u>\$ 1,172,792</u>  | <u>181,412</u>         | <u>424,697</u>         | <u>240,459</u>                               | <u>317,880</u>                               | <u>604,802</u>                  | <u>875,610</u>  | <u>3,817,652</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                      |                        |                        |  |  |                                 |                 |                  |
| Liabilities:                         |                      |                        |                        |  |  |                                 |                 |                  |
| Accounts payable                     | \$ 22,236            | 658                    | 7,314                  | 12,080                                       | 6,720  | 44,040                          | 20,356          | 113,404          |
| Deferred revenues                    | -                    | -                      | -                      | 24,040                                       | 13,969                                       | 35,876                          | 80,188          | 154,073          |
| Total Liabilities                    | <u>22,236</u>        | <u>658</u>             | <u>7,314</u>           | <u>36,120</u>                                | <u>20,689</u>                                | <u>79,916</u>                   | <u>100,544</u>  | <u>267,477</u>   |
| Fund Balances:                       |                      |                        |                        |  |  |                                 |                 |                  |
| Undesignated                         | 1,150,556            | 180,754                | 417,383                | 204,339                                      | 297,191                                      | 524,886                         | 775,066         | 3,550,175        |
| Total Liabilities and Fund Balances  | <u>\$ 1,172,792</u>  | <u>181,412</u>         | <u>424,697</u>         | <u>240,459</u>                               | <u>317,880</u>                               | <u>604,802</u>                  | <u>875,610</u>  | <u>3,817,652</u> |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For the Year Ended December 31, 2003

|  | Maintenance Funds   | DA Asset Forfeiture | Special Library Fund | Criminal Court Fund | Court Reporter Fund | Total            |
|--|---------------------|---------------------|----------------------|---------------------|---------------------|------------------|
| <b>REVENUES</b>  |                     |                     |                      |                     |                     |                  |
| Sales taxes  | \$ 2,204,820        | -                   | -                    | -                   | -                   | 2,204,820        |
| Taxes - ad valorem   | 1,493,454           | -                   | -                    | -                   | -                   | 1,493,454        |
| Intergovernmental revenues   | -                   | -                   | -                    | -                   | -                   | -                |
| Federal funds  | -                   | -                   | -                    | -                   | -                   | -                |
| State funds:   |                     |                     |                      |                     |                     |                  |
| Parish transportation funds  | 416,560             | -                   | -                    | -                   | -                   | 416,560          |
| State revenue sharing  | 183,475             | -                   | -                    | -                   | -                   | 183,475          |
| Other state funds  | 44,942              | -                   | -                    | -                   | -                   | 44,942           |
| Fees, charges and commissions  | 358,264             | -                   | 25,180               | 80,291              | 13,051              | 476,786          |
| Fines and forfeitures  | 11,744              | 14,460              | 70                   | 523,186             | -                   | 549,460          |
| Use of money and property  | 21,855              | 281                 | 682                  | 44                  | 16                  | 22,878           |
| Other revenue  | 296,691             | 133,630             | -                    | 109,684             | 8,114               | 548,119          |
| Total revenues   | <u>5,031,805</u>    | <u>148,371</u>      | <u>25,932</u>        | <u>713,205</u>      | <u>21,181</u>       | <u>5,940,494</u> |
| <b>EXPENDITURES</b>  |                     |                     |                      |                     |                     |                  |
| General government   | 590,080             | 117,241             | -                    | 907,058             | 103,098             | 1,717,477        |
| Public works   | 3,650,281           | -                   | -                    | -                   | -                   | 3,650,281        |
| Public safety  | 537,630             | -                   | -                    | -                   | -                   | 537,630          |
| Health and welfare   | 22,542              | -                   | -                    | -                   | -                   | 22,542           |
| Culture and recreation   | 831,609             | -                   | 48,912               | -                   | -                   | 880,521          |
| Total expenditures   | <u>5,632,142</u>    | <u>117,241</u>      | <u>48,912</u>        | <u>907,058</u>      | <u>103,098</u>      | <u>6,808,451</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                                  | <u>(600,337)</u>    | <u>31,130</u>       | <u>(22,980)</u>      | <u>(193,853)</u>    | <u>(81,917)</u>     | <u>(867,957)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                     |                     |                      |                     |                     |                  |
| Operating transfers in   | 2,700               | -                   | -                    | 164,452             | 80,288              | 247,440          |
| Operating transfers out  | -                   | -                   | (2,700)              | -                   | -                   | (2,700)          |
| Total other financing sources (uses)   | <u>2,700</u>        | <u>-</u>            | <u>(2,700)</u>       | <u>164,452</u>      | <u>80,288</u>       | <u>244,740</u>   |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>(597,637)</u>    | <u>31,130</u>       | <u>(25,680)</u>      | <u>(29,401)</u>     | <u>(1,629)</u>      | <u>(623,217)</u> |
| FUND BALANCE, BEGINNING  | <u>4,147,812</u>    | <u>79,177</u>       | <u>133,127</u>       | <u>11,060</u>       | <u>-</u>            | <u>4,371,176</u> |
| FUND BALANCE, ENDING   | <u>\$ 3,550,175</u> | <u>110,307</u>      | <u>107,447</u>       | <u>(18,341)</u>     | <u>(1,629)</u>      | <u>3,747,959</u> |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
SPECIAL REVENUE FUNDS  
MAINTENANCE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For the Year Ended December 31, 2003

|  | Sales<br>Tax<br>Fund | Solid<br>Waste<br>Fund | Parish<br>Road<br>Fund | Road<br>District<br>A<br>Maintenance<br>Fund | Road<br>District<br>B<br>Maintenance<br>Fund | Special<br>2.5 Mill<br>Tax Fund | Library<br>Fund | Total     |
|--|----------------------|------------------------|------------------------|--|--|---------------------------------|-----------------|-----------|
| <b>REVENUES</b>  |                      |                        |                        |  |  |                                 |                 |           |
| Sales taxes  | \$ 2,204,820         | -                      | -                      | -  | -  | -                               | -               | 2,204,820 |
| Taxes - ad valorem   | -                    | -                      | -                      | 184,225                                      | 199,701                                      | 342,967                         | 766,561         | 1,493,454 |
| Intergovernmental revenues   | -                    | -                      | -                      | -  | -  | -                               | -               | -         |
| Federal funds  | -                    | -                      | -                      | -  | -  | -                               | -               | -         |
| State funds:   |                      |                        |                        |  |  |                                 |                 |           |
| Parish transportation funds  | -                    | -                      | 416,560                | -  | -  | -                               | -               | 416,560   |
| State revenue sharing  | -                    | -                      | -                      | 32,483                                       | 24,831                                       | 57,176                          | 68,985          | 183,475   |
| Other state funds  | 27,636               | -                      | -                      | -  | -  | -                               | 17,306          | 44,942    |
| Fees, charges and commissions  | -                    | 180,930                | 177,334                | -  | -  | -                               | -               | 358,264   |
| Fines and forfeitures  | -                    | -                      | -                      | -  | -  | -                               | 11,744          | 11,744    |
| Use of money and property  | 6,896                | 1,173                  | 2,321                  | 2,762  | 1,959  | 4,200                           | 2,544           | 21,855    |
| Other revenue  | 265,029              | 378                    | 10,171                 | 557  | -  | 116                             | 20,440          | 296,691   |
| Total revenues   | 2,504,381            | 182,481                | 606,386                | 220,027                                      | 226,491                                      | 404,459                         | 887,580         | 5,031,805 |
| <b>EXPENDITURES</b>  |                      |                        |                        |  |  |                                 |                 |           |
| General government   | -                    | -                      | -                      | -  | -  | 590,080                         | -               | 590,080   |
| Public works   | 2,397,914            | 172,991                | 498,590                | 278,650                                      | 302,136                                      | -                               | -               | 3,650,281 |
| Public safety  | 537,630              | -                      | -                      | -  | -  | -                               | -               | 537,630   |
| Health and welfare   | -                    | -                      | -                      | -  | -  | 22,542                          | -               | 22,542    |
| Culture and recreation   | -                    | -                      | -                      | -  | -  | -                               | 831,609         | 831,609   |
| Total expenditures   | 2,935,544            | 172,991                | 498,590                | 278,650                                      | 302,136                                      | 612,622                         | 831,609         | 5,632,142 |
| EXCESS (DEFICIENCY) OF<br>REVENUES OVER EXPENDITURES                                     | (431,163)            | 9,490                  | 107,796                | (58,623)                                     | (75,645)                                     | (208,163)                       | 55,971          | (600,337) |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                      |                        |                        |  |  |                                 |                 |           |
| Operating transfers in   | -                    | -                      | -                      | -  | -  | -                               | 2,700           | 2,700     |
| Operating transfers out  | -                    | -                      | -                      | -  | -  | -                               | -               | -         |
| Total other financing sources (uses)   | -                    | -                      | -                      | -  | -  | -                               | 2,700           | 2,700     |
| EXCESS (DEFICIENCY) OF REVENUES<br>AND OTHER SOURCES OVER<br>EXPENDITURES AND OTHER USES | (431,163)            | 9,490                  | 107,796                | (58,623)                                     | (75,645)                                     | (208,163)                       | 58,671          | (597,637) |
| FUND BALANCE, BEGINNING  | 1,581,719            | 171,264                | 309,587                | 262,962                                      | 372,836                                      | 733,049                         | 716,395         | 4,147,812 |
| FUND BALANCE, ENDING   | \$ 1,150,556         | 180,754                | 417,383                | 204,339                                      | 297,191                                      | 524,886                         | 775,066         | 3,550,175 |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

CAPITAL PROJECTS FUNDS

***FY 2001 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) –  
ECONOMIC DEVELOPMENT FUND***

The FY 2001 Louisiana Community Development Block Grant – Economic Development Fund accounts for infrastructure improvements needed to help a business open or expand and which is funded by federal grants passed through the State of Louisiana.

***FY 2001 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) –  
DEMONSTRATED NEEDS FUND***

The FY 2001 Louisiana Community Development Block Grant – Demonstrated Needs Fund accounts for the remedy of emergency public works situations, which are funded by federal grants passed through the State of Louisiana.

***FY 2003 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG)  
FUND***

The FY 2003 Louisiana Community Development Block Grant Fund accounts for the acquisition and construction of major capital facilities or equipment funded by federal grants passed through the State of Louisiana.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET  
December 31, 2003

|  | <u>FY 2001<br/>LCDBG-ED</u> | <u>FY 2001<br/>LCDBG - DN</u> | <u>FY 2003<br/>LCDBG</u> | <u>Total</u> |
|--|-----------------------------|-------------------------------|--------------------------|--------------|
| <b>ASSETS</b>                            |                             |                               |                          |              |
| Cash                                     | -                           | -                             |                          | -            |
| Receivables                              | -                           | -                             | -                        | -            |
| <br>                                     |                             |                               |                          |              |
| Total assets                             | <u>-</u>                    | <u>-</u>                      | <u>-</u>                 | <u>-</u>     |
| <br><b>LIABILITIES AND FUND BALANCES</b> |                             |                               |                          |              |
| Liabilities:                             |                             |                               |                          |              |
| Accounts payable                         | -                           | -                             | -                        | -            |
| Total liabilities                        | <u>-</u>                    | <u>-</u>                      | <u>-</u>                 | <u>-</u>     |
| <br>Fund Balances:                       |                             |                               |                          |              |
| Undesignated                             | -                           | -                             | -                        | -            |
| Total fund balance                       | <u>-</u>                    | <u>-</u>                      | <u>-</u>                 | <u>-</u>     |
| <br>                                     |                             |                               |                          |              |
| Total liabilities and fund balance       | <u>-</u>                    | <u>-</u>                      | <u>-</u>                 | <u>-</u>     |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 2003

|  | FY 2001<br>LCDBG-ED | FY 2001<br>LCDBG - DN | FY 2003<br>LCDBG | Total         |
|--|---------------------|-----------------------|------------------|---------------|
| <b>REVENUES</b>  |                     |                       |                  |               |
| Intergovernmental revenues   |                     |                       |                  |               |
| Federal funds  | 54,437              | 19,932                | 6,320            | 80,689        |
| Other revenue  | -                   | -                     | -                | -             |
| Total revenues   | <u>54,437</u>       | <u>19,932</u>         | <u>6,320</u>     | <u>80,689</u> |
| <b>EXPENDITURES</b>  |                     |                       |                  |               |
| General government   | -                   | -                     | -                | -             |
| Public works   | 54,437              | 19,932                | 6,320            | 80,689        |
| Public safety  | -                   | -                     | -                | -             |
| Health and welfare   | -                   | -                     | -                | -             |
| Culture and recreation   | -                   | -                     | -                | -             |
| Total expenditures   | <u>54,437</u>       | <u>19,932</u>         | <u>6,320</u>     | <u>80,689</u> |
| EXCESS (DEFICIENCY) OF<br>REVENUES OVER EXPENDITURES                                     | <u>-</u>            | <u>-</u>              | <u>-</u>         | <u>-</u>      |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                     |                       |                  |               |
| Operating transfers in   | -                   | -                     | -                | -             |
| Operating transfers out  | -                   | -                     | -                | -             |
| Total other financing sources (uses)   | <u>-</u>            | <u>-</u>              | <u>-</u>         | <u>-</u>      |
| EXCESS (DEFICIENCY) OF REVENUES<br>AND OTHER SOURCES OVER<br>EXPENDITURES AND OTHER USES | <u>-</u>            | <u>-</u>              | <u>-</u>         | <u>-</u>      |
| FUND BALANCE, BEGINNING  | <u>-</u>            | <u>-</u>              | <u>-</u>         | <u>-</u>      |
| FUND BALANCE, ENDING   | <u>-</u>            | <u>-</u>              | <u>-</u>         | <u>-</u>      |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

AGENCY FUNDS

***DA SPECIAL ACCOUNT FUND***

The DA special account fund accounts for the forfeitures and seizures made during arrest. This money is in trust until a court order is issued detailing its disbursement.

***MASTERBANK FUND***

The masterbank fund is a bank account for all funds in the primary government; employee withholdings are recorded in this fund until paid.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

AGENCY FUNDS  
Combining Balance Sheet  
December 31, 2003

|                             | 2003                     |                        | Total          |
|-----------------------------|--------------------------|------------------------|----------------|
|                             | DA<br>Special<br>Account | Master<br>Bank<br>Fund |                |
| <b>ASSETS</b>               |                          |                        |                |
| Cash                        | \$ 136,693               | 49,312                 | 186,005        |
| Total assets                | <u>\$ 136,693</u>        | <u>49,312</u>          | <u>186,005</u> |
| <b>LIABILITIES</b>          |                          |                        |                |
| Amounts pending court order | \$ 136,693               | -                      | 136,693        |
| Payroll withholdings        | <u>-</u>                 | <u>49,312</u>          | <u>49,312</u>  |
| Total liabilities           | <u>\$ 136,693</u>        | <u>49,312</u>          | <u>186,005</u> |

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

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

WEBSTER PARISH POLICE JURY  
 Minden, Louisiana  
 GENERAL FIXED ASSETS ACCOUNT GROUP  
 Statement of General Fixed Assets  
 December 31, 2003

|   |                      |
|---|----------------------|
| General fixed assets, at cost:                  |                      |
| Police Jury:                                    |                      |
| Buildings and land                              | \$ 7,156,938         |
| Construction in progress                        | 225,770              |
| Vehicles and equipment                          | <u>3,800,930</u>     |
|   | <u>11,183,638</u>    |
| Library:  |                      |
| Equipment                                       | 576,072              |
| Books, etc.                                     | 1,205,278            |
| Land and buildings                              | <u>2,920,617</u>     |
|   | <u>4,701,967</u>     |
| Total general fixed assets (primary government) | <u>\$ 15,885,605</u> |
| Total investment in general fixed assets        | <u>\$ 15,885,605</u> |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

GENERAL FIXED ASSETS ACCOUNT GROUP

Statement of Changes in General Fixed Assets

For the Year Ended December 31, 2003

|   | Police Jury        |                          | Library                |                    |           | Total     |             |
|---|--------------------|--------------------------|------------------------|--------------------|-----------|-----------|-------------|
|   | Buildings and Land | Construction in Progress | Vehicles and Equipment | Buildings and Land | Equipment |           | Books, etc. |
| General fixed assets at beginning of year | \$ 7,156,838       | -                        | 3,574,352              | 2,883,780          | 593,522   | 1,084,940 | 15,293,432  |
| Additions                                 | 100                | 225,770                  | 247,064                | 36,837             | 9,540     | 141,423   | 660,734     |
| Deletions                                 | -                  | -                        | (20,486)               | -                  | (26,990)  | (21,085)  | (68,561)    |
| General fixed assets at end of year       | \$ 7,156,938       | \$ 225,770               | 3,800,930              | 2,920,617          | 576,072   | 1,205,278 | 15,885,605  |

## GENERAL LONG-TERM OBLIGATION ACCOUNT GROUP

To account for unmatured principal amounts on general long-term obligations expected to be financed from governmental type funds. Payments of matured obligations, including interest, are accounted for in the debt service funds.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

STATEMENT OF GENERAL LONG-TERM OBLIGATIONS  
December 31, 2003

AMOUNTS AVAILABLE AND TO BE PROVIDED  
FOR PAYMENT OF GENERAL LONG-TERM OBLIGATIONS

|                                       |                  |                |                |                  |
|---------------------------------------|------------------|----------------|----------------|------------------|
| Amount available in debt service fund | \$ 439,266       | -              | -              | 439,266          |
| Funds to be provided from:            |                  |                |                |                  |
| General fund revenues                 | -                | 23,051         | -              | 23,051           |
| Sales tax revenues                    | -                | -              | 150,754        | 150,754          |
| Ad valorem taxes                      | 1,580,734        | 136,970        | -              | 1,717,704        |
| Total available and to be provided    | <u>2,020,000</u> | <u>160,021</u> | <u>150,754</u> | <u>2,330,775</u> |

GENERAL LONG-TERM DEBT OBLIGATIONS

|  |                     |                |                |                  |
|--|---------------------|----------------|----------------|------------------|
| Bonds Payable                            | 2,020,000           | -              | -              | 2,020,000        |
| Capital lease obligations                | -                   | -              | 150,754        | 150,754          |
| Accumulated leave                        | -                   | 160,021        | -              | 160,021          |
| Total general long-term debt obligations | <u>\$ 2,020,000</u> | <u>160,021</u> | <u>150,754</u> | <u>2,330,775</u> |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

*COMPONENT UNITS*

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNIT  
COMMUNITY SERVICES

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 2003

| ASSETS   | Special<br>Revenue<br>Funds | Account Groups             |                              |  | Totals              |
|--|-----------------------------|----------------------------|------------------------------|--|---------------------|
|  |                             | General<br>Fixed<br>Assets | General<br>Long-term<br>Debt | (Memorandum<br>Only)<br>Component Unit |                     |
| Cash on hand and in banks  | \$ 330,153                  | -                          | -                            | -                                      | 330,153             |
| Investments  | 144,888                     | -                          | -                            | -                                      | 144,888             |
| Receivables  | 378,220                     | -                          | -                            | -                                      | 378,220             |
| Prepaid expenses   | 31,366                      | -                          | -                            | -                                      | 31,366              |
| Due from other funds   | 404,082                     | -                          | -                            | -                                      | 404,082             |
| Furniture, equipment and renovations<br>Amount to be provided for long term debt | -                           | 1,744,099                  | -                            | 76,602                                 | 1,744,099<br>76,602 |
| <b>TOTAL ASSETS</b>  | <b>\$ 1,288,709</b>         | <b>1,744,099</b>           | <b>76,602</b>                | <b>76,602</b>                          | <b>3,109,410</b>    |
| <br>   |                             |                            |                              |  |                     |
| <b>LIABILITIES AND FUND BALANCES</b>   |                             |                            |                              |  |                     |
| Liabilities:   |                             |                            |                              |  |                     |
| Accounts payable   | \$ 129,887                  | -                          | -                            | -                                      | 129,887             |
| Escrow payable   | 58,962                      | -                          | -                            | -                                      | 58,962              |
| Due to other funds   | 404,082                     | -                          | -                            | -                                      | 404,082             |
| Deferred revenue   | 10                          | -                          | -                            | -                                      | 10                  |
| Deferred liability - audit costs   | 19,000                      | -                          | -                            | -                                      | 19,000              |
| Compensated absences payable   | -                           | -                          | 76,602                       | -                                      | 76,602              |
| Total liabilities  | 611,941                     | -                          | 76,602                       | -                                      | 688,543             |
| <br>   |                             |                            |                              |  |                     |
| Fund equity:   |                             |                            |                              |  |                     |
| Investment in general fixed assets   | -                           | 1,744,099                  | -                            | -                                      | 1,744,099           |
| Undesignated   | 676,768                     | -                          | -                            | -                                      | 676,768             |
| Total fund balances  | 676,768                     | 1,744,099                  | -                            | -                                      | 2,420,867           |
| <br>   |                             |                            |                              |  |                     |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b>                                   |                             | <b>\$ 1,288,709</b>        | <b>1,744,099</b>             | <b>76,602</b>                          | <b>3,109,410</b>    |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNIT  
COMMUNITY SERVICES  
SPECIAL REVENUE FUNDS  
BALANCE SHEET  
December 31, 2003

|  | Total               | Section 8      | Head Start     | Head Start Food Service | Local Programs | Community Services Block Grants | Family Day Care | Energy Assistance | Transportation Programs | Food & Shelter Programs |
|--|---------------------|----------------|----------------|-------------------------|----------------|---------------------------------|-----------------|-------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                              |                     |                |                |                         |                |                                 |                 |                   |                         |                         |
| Cash on hand and in banks                  | \$ 330,153          | 70,974         | 1,650          | 10,380                  | 207,649        | 1,445                           | 4,110           | 54                | 24,556                  | 9,335                   |
| Investments                                | 144,888             | -              | -              | -                       | 144,888        | -                               | -               | -                 | -                       | -                       |
| Receivables                                | 378,220             | 123,146        | 56,988         | 16,284                  | 21,758         | 26,685                          | 15,947          | -                 | 117,412                 | -                       |
| Prepaid expenses                           | 31,366              | -              | -              | -                       | 31,366         | -                               | -               | -                 | -                       | -                       |
| Due from other funds                       | 404,082             | 15,880         | 86,513         | 6,829                   | 291,902        | -                               | -               | -                 | 805                     | 2,153                   |
| <b>TOTAL ASSETS</b>                        | <b>\$ 1,288,709</b> | <b>210,000</b> | <b>145,151</b> | <b>33,493</b>           | <b>697,563</b> | <b>28,130</b>                   | <b>20,057</b>   | <b>54</b>         | <b>142,773</b>          | <b>11,488</b>           |
| <b>LIABILITIES AND FUND BALANCES</b>       |                     |                |                |                         |                |                                 |                 |                   |                         |                         |
| Liabilities:                               |                     |                |                |                         |                |                                 |                 |                   |                         |                         |
| Accounts payable                           | \$ 129,887          | 2,004          | 49,706         | 12,982                  | 16,254         | 4,287                           | 16,330          | 116               | 26,840                  | 1,368                   |
| Escrow payable                             | 58,962              | 58,962         | -              | -                       | -              | -                               | -               | -                 | -                       | -                       |
| Due to other funds                         | 404,082             | 49,017         | 95,445         | 20,501                  | 57,346         | 23,843                          | 3,727           | 70                | 144,013                 | 10,120                  |
| Deferred revenue                           | 10                  | -              | -              | 10                      | -              | -                               | -               | -                 | -                       | -                       |
| Deferred liability - audit costs           | 19,000              | -              | -              | -                       | 19,000         | -                               | -               | -                 | -                       | -                       |
| <b>Total liabilities</b>                   | <b>611,941</b>      | <b>109,983</b> | <b>145,151</b> | <b>33,493</b>           | <b>92,600</b>  | <b>28,130</b>                   | <b>20,057</b>   | <b>186</b>        | <b>170,853</b>          | <b>11,488</b>           |
| Fund balances:                             |                     |                |                |                         |                |                                 |                 |                   |                         |                         |
| Undesignated                               | 676,768             | 100,017        | -              | -                       | 604,963        | -                               | -               | (132)             | (28,080)                | -                       |
| <b>Total fund balances</b>                 | <b>676,768</b>      | <b>100,017</b> | <b>-</b>       | <b>-</b>                | <b>604,963</b> | <b>-</b>                        | <b>-</b>        | <b>(132)</b>      | <b>(28,080)</b>         | <b>-</b>                |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <b>\$ 1,288,709</b> | <b>210,000</b> | <b>145,151</b> | <b>33,493</b>           | <b>697,563</b> | <b>28,130</b>                   | <b>20,057</b>   | <b>54</b>         | <b>142,773</b>          | <b>11,488</b>           |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

COMPONENT UNIT-COMMUNITY SERVICES  
SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE BY PROGRAM TYPES

For the Year Ended December 31, 2003

|   | Section 8  | Head Start | Head Food Service | Local Programs | Community Services Block Grants | Family Day Care | Energy Assistance | Transportation Programs | Food & Shelter Programs |
|---|------------|------------|-------------------|----------------|---------------------------------|-----------------|-------------------|-------------------------|-------------------------|
| <b>REVENUES</b>   |            |            |                   |                |                                 |                 |                   |                         |                         |
| Intergovernmental   |            |            |                   |                |                                 |                 |                   |                         |                         |
| Federal Funds:  |            |            |                   |                |                                 |                 |                   |                         |                         |
| Direct  | 873,672    | 1,880,351  | -                 | -              | 176,167                         | -               | -                 | -                       | -                       |
| Indirect  | 16,303     | -          | 191,968           | -              | -                               | 202,868         | 73,796            | 576,351                 | 22,180                  |
| Local Funds:  |            |            |                   |                |                                 |                 |                   |                         |                         |
| In-Kind   | -          | 658,053    | -                 | -              | -                               | -               | -                 | 71,981                  | -                       |
| Other   | -          | -          | -                 | 33,000         | -                               | -               | -                 | 53,821                  | -                       |
| Interest  | 35         | -          | -                 | 1,675          | -                               | -               | -                 | -                       | -                       |
| Other revenues  | 3,008      | -          | -                 | 3,008          | -                               | -               | -                 | -                       | -                       |
| Total Revenues  | 890,010    | 2,538,404  | 191,968           | 37,683         | 176,167                         | 202,868         | 73,796            | 702,153                 | 22,180                  |
| <b>EXPENDITURES</b>   |            |            |                   |                |                                 |                 |                   |                         |                         |
| Health and welfare  |            |            |                   |                |                                 |                 |                   |                         |                         |
| Salaries  | 65,518     | 1,083,618  | 80,219            | 5,936          | 113,324                         | 33,879          | 6,540             | 323,648                 | 1,324                   |
| Fringe  | 21,759     | 378,288    | 41,081            | 4,643          | 31,021                          | 8,468           | 1,883             | 116,188                 | 283                     |
| Audit   | 5,000      | 10,500     | 1,000             | 6,565          | -                               | 1,000           | -                 | -                       | 662                     |
| Contract services   | -          | 24,432     | 911               | -              | -                               | -               | -                 | -                       | -                       |
| Travel  | 2,035      | 13,851     | 897               | 1,507          | -                               | 1,713           | 686               | 3,194                   | -                       |
| Gas, oil and repairs  | 2,444      | 42,251     | -                 | 947            | -                               | 424             | -                 | 161,382                 | -                       |
| Other supplies and office expense   | 19,405     | 122,057    | 5,980             | 12,563         | 2,223                           | 5,392           | 142               | 13,692                  | 1,323                   |
| Capital outlays   | -          | 31,176     | 3,182             | 9,626          | -                               | -               | -                 | -                       | -                       |
| Rent  | 3,950      | 1,200      | -                 | -              | 2,750                           | -               | -                 | -                       | -                       |
| Insurance   | 4,866      | 34,272     | -                 | 1,598          | 3,440                           | 323             | -                 | 39,725                  | -                       |
| Telephone   | 3,302      | 13,161     | -                 | 27             | 2,722                           | 962             | -                 | 3,565                   | -                       |
| Utilities   | 7,237      | 55,905     | 2,838             | -              | 2,137                           | 1,068           | -                 | 1,834                   | -                       |
| Special projects  | -          | 3,546      | -                 | 7,606          | 18,550                          | 149,803         | 64,752            | -                       | 21,518                  |
| Service providers   | 765,087    | -          | -                 | -              | -                               | -               | -                 | -                       | 4,430                   |
| Food purchases  | -          | -          | 129,738           | -              | -                               | -               | -                 | -                       | -                       |
| In-Kind   | -          | 658,053    | -                 | -              | -                               | 300             | -                 | 71,981                  | -                       |
| Other costs   | 2,905      | 23,083     | 310               | 966            | -                               | -               | -                 | 986                     | -                       |
| Total expenditures  | 899,558    | 2,495,393  | 266,155           | 51,984         | 176,167                         | 203,332         | 74,003            | 736,195                 | 29,540                  |
| <b>OTHER FINANCING SOURCES (USES)</b>   |            |            |                   |                |                                 |                 |                   |                         |                         |
| Operating transfers in  | -          | 31,176     | 74,187            | 1,766          | -                               | 464             | -                 | 7,346                   | 7,360                   |
| Operating transfers out   | -          | (74,187)   | -                 | (46,346)       | -                               | -               | -                 | (1,766)                 | -                       |
| Total other financing sources (uses)  | -          | (43,011)   | 74,187            | (44,580)       | -                               | 464             | -                 | 5,580                   | 7,360                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b> |            |            |                   |                |                                 |                 |                   |                         |                         |
| Fund balance, beginning   | 773,866    | -          | -                 | 663,844        | -                               | -               | 75                | 382                     | -                       |
| Fund balance, ending  | \$ 676,768 | \$ 100,017 | \$ (0)            | \$ 604,963     | \$ -                            | \$ -            | \$ (132)          | \$ (28,080)             | \$ -                    |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNIT  
E-911

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 2003

|   | <u>Special<br/>Revenue<br/>Funds</u> | <u>Account<br/>Groups<br/>General<br/>Fixed<br/>Assets</u> | <u>Totals<br/>(Memorandum<br/>Only)<br/>Component Unit</u> |
|---|--------------------------------------|--|--|
| <b><u>ASSETS</u></b>                            |                                      |  |  |
| Cash in bank                                    | \$ 206,258                           | -  | 206,258  |
| Investments                                     | 128,688                              | -  | 128,688  |
| Receivables                                     | 32,409                               | -  | 32,409   |
| Prepaid expenses                                | 6,045                                | -  | 6,045  |
| Land and buildings                              | -                                    | 152,423  | 152,423  |
| Furniture, equipment and renovations            | -                                    | 273,215  | 273,215  |
| <b>TOTAL ASSETS</b>                             | <b><u>\$ 373,400</u></b>             | <b><u>425,638</u></b>                                      | <b><u>799,038</u></b>                                      |
| <br><b><u>LIABILITIES AND FUND BALANCES</u></b> |                                      |  |  |
| Liabilities:                                    |                                      |  |  |
| Accounts payable                                | \$ 13,394                            | -  | 13,394   |
| Total liabilities                               | <u>13,394</u>                        | -  | <u>13,394</u>  |
| Fund equity:                                    |                                      |  |  |
| Investment in general fixed assets              | -                                    | 425,638  | 425,638  |
| Undesignated                                    | 360,006                              | -  | 360,006  |
| Total fund balances                             | <u>360,006</u>                       | <u>425,638</u>   | <u>785,644</u>   |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b>  | <b><u>\$ 373,400</u></b>             | <b><u>425,638</u></b>                                      | <b><u>799,038</u></b>                                      |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNIT  
E-911 FUND

BALANCE SHEET  
December 31, 2003

|   | <u>Special<br/>Revenue</u> |
|---|----------------------------|
| <u>ASSETS</u>                           |                            |
| Cash in bank                            | \$ 206,258                 |
| Investments                             | 128,688                    |
| Accounts receivable                     | 32,409                     |
| Prepaid expenses                        | <u>6,045</u>               |
| <br>TOTAL ASSETS                        | <br><u>\$ 373,400</u>      |
| <u>LIABILITIES AND FUND BALANCES</u>    |                            |
| Liabilities:                            |                            |
| Accounts payable                        | <u>13,394</u>              |
| Total liabilities                       | <u>13,394</u>              |
| Fund balances:                          |                            |
| Undesignated                            | <u>360,006</u>             |
| Total fund balances                     | <u>360,006</u>             |
| <br>TOTAL LIABILITIES AND FUND BALANCES | <br><u>\$ 373,400</u>      |

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

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNIT  
E-911 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE

For the Year Ended December 31, 2003

REVENUES

|                               |                |
|-------------------------------|----------------|
| Fees, charges and commissions | \$ 270,618     |
| Other revenue                 | 196            |
| Interest                      | <u>1,414</u>   |
| Total revenues                | <u>272,228</u> |

EXPENDITURES

|  |                |
|--|----------------|
| Public Safety -                        |                |
| Operator salary & expense              | 135,932        |
| Audit and accounting fees              | 2,600          |
| Capital outlay-equipment & renovations | 4,701          |
| Small equipment, supplies & rentals    | 1,454          |
| Office supplies & expense              | 1,183          |
| Telephone, database and mapping        | 64,199         |
| Repairs and maintenance                | 11,876         |
| Insurance                              | 2,412          |
| Other                                  | <u>795</u>     |
| Total expenditures                     | <u>225,152</u> |

|                                      |                   |
|--------------------------------------|-------------------|
| Excess of revenues over expenditures | 47,076            |
| Fund balance, beginning              | <u>312,930</u>    |
| Fund balance, ending                 | <u>\$ 360,006</u> |

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

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2003

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses a qualified opinion on the general purpose financial statements of the Webster Parish Police Jury.
2. No reportable conditions relating to the audit of the general purpose financial statements are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the general purpose financial statements of the Webster Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs for Webster Parish Police Jury expresses a qualified opinion.
6. There was one audit finding relative to the major federal award programs for the Webster Parish Police Jury.
7. The programs tested as major programs include:

| <u>Program Name</u>      | <u>CEDA No.</u> |
|--------------------------|-----------------|
| Head Start               | 93.600          |
| Section 8 Vouchers       | 14.871          |
| Head Start Food Service  | 10.558          |
| Family Day Care          | 10.558          |
| Transportation Sec. 5311 | 20.509          |

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2003

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Webster Parish Police Jury was not determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

WEBSTER PARISH POLICE JURY – PRIMARY GOVERNMENT:

The results of our auditing procedures of the general purpose financial statements as of and for the year ended December 31, 2003, of the Webster Parish Police Jury – Primary Government, disclosed no items that are required to be reported in accordance with GAGAS.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES – COMPONENT UNIT:

The results of our auditing procedures of the general purpose financial statements as of and for the year ended December 31, 2003, of the Webster Parish Office of Community Services – Component Unit, disclosed no items that are required to be reported in accordance with GAGAS.

WEBSTER PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2003

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

WEBSTER PARISH POLICE JURY – PRIMARY GOVERNMENT:

The results of our auditing procedures of the general purpose financial statements as of and for the year ended December 31, 2003, of the Webster Parish Police Jury, disclosed no items that are required to be reported in accordance with OMB Circular A-133.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES – COMPONENT  
UNIT:

The results of our auditing procedures of the general purpose financial statements as of and for the year ended December 31, 2003, of the Webster Parish Office of Community Services, disclosed one item that is required to be reported in accordance with OMB Circular A-133.

***FINDING 03-01: Section 8 – Housing Choice Vouchers***

A live-in aide (defined by HUD regulations 24 CFR 5.403) was inadvertently allowed to remain in a unit after the elderly or disabled person for whom they were providing necessary supportive services to was no longer in the household.

WEBSTER PARISH POLICE JURY

CORRECTIVE ACTION PLAN

December 31, 2003

**Findings related to financial statements which are required to be reported in accordance with GAGAS**

As stated in the Schedule of Findings and Questioned Costs, in connection with the audit of the general purpose financial statements as of and for the year ended December 31, 2003, of the Webster Parish Police Jury there were no items that are required to be reported in accordance with GAGAS.

**Findings and questioned costs related to federal awards**

As stated in the Schedule of Findings and Questioned Costs, in connection with the audit of the general purpose financial statements as of and for the year ended December 31, 2003, of the Webster Parish Office of Community Services there was one item that is required to be reported in accordance with OMB Circular A-133.

***FINDING 03-01: Section 8 – Housing Choice Vouchers***

A live-in aide (defined by HUD regulations 24 CFR 5.403) was inadvertently allowed to remain in a unit after the elderly or disabled person for whom they were providing necessary supportive services to was no longer in the household.

Upon discovering the violation during an on-site review of the Section 8 Voucher Program, the Webster Parish Section 8 Program Manager dropped the ineligible tenant from the voucher program and issued a letter to the tenant and landlord explaining the oversight which resulted in the violation. The Webster Parish Section 8 Program Office developed and implemented a quality control system for reviewing 15 tenant files per month which will result in a 98% coverage files per year.

WEBSTER PARISH POLICE JURY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

December 31, 2003

**Section I – Prior Audit Findings – Internal Control and Compliance Material to the Financial Statements:**

WEBSTER PARISH POLICE JURY – PRIMARY GOVERNMENT:

In connection with the audit of the general purpose financial statements as of and for the year ended December 31, 2002 for the Webster Parish Police Jury, there were no items required to be reported in accordance with GAGAS.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES – COMPONENT UNIT:

In connection with the audit of the general purpose financial statements as of and for the year ended December 31, 2002 for the Webster Parish Office of Community Services – Component Unit, there were no items required to be reported in accordance with GAGAS.

**Section II - Prior Audit Findings - Internal Control and Compliance Material to Federal Awards:**

WEBSTER PARISH POLICE JURY – PRIMARY GOVERNMENT:

In connection with the audit of the general purpose financial statements as of and for the year ended December 31, 2002, of the Webster Parish Police Jury, there were no items required to be reported in accordance with OMB Circular A-133.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES – COMPONENT UNIT:

In connection with the audit of the general purpose financial statements as of and for the year ended December 31, 2002, of the Webster Parish Office of Community Services – Component Unit, there were no items required to be reported in accordance with OMB Circular A-133.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2003

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u>           | <u>Federal CFDA Number</u> | <u>Pass-Through Grantor's Award Number</u> | <u>Revenue Recognized</u> | <u>Expenditures</u> |
|---|----------------------------|--|---------------------------|---------------------|
| <u>U.S. Department of Housing &amp; Urban Development</u>           |                            |  |                           |                     |
| Passed through the State of Louisiana - Division of Administration: |                            |  |                           |                     |
| FY 2001 LCDBG - ED  | 14.228                     | 578129                                     | \$ 54,437                 | 54,437              |
| FY 2001 LCDBG - DN  | 14.228                     | 577669                                     | 19,932                    | 19,932              |
| FY 2003 LCDBG   | 14.228                     | 601452                                     | 6,320                     | 6,320               |
|   |                            |  | \$ 80,689                 | \$ 80,689           |
| Total U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT                |                            |  |                           |                     |
|   |                            |  | \$ 80,689                 | \$ 80,689           |
| TOTAL FEDERAL ASSISTANCE  |                            |  |                           |                     |

WEBSTER PARISH POLICE JURY  
 Minden, Louisiana  
 COMPONENT UNIT  
 COMMUNITY SERVICES FUND  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2003

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Grantor's Award Number</u> | <u>Revenue Recognized</u> | <u>Expenditures</u> |
|---|----------------------------|--|---------------------------|---------------------|
| <u>U.S. Department of Agriculture</u>                     |                            |  |                           |                     |
| Passed through Louisiana Department of Education:         |                            |  |                           |                     |
| Child Care Food Program                                   | 10.558                     | 60FDCH0300                                 | 202,868                   | 202,868             |
| Family Day Care   | 10.558                     | CC93-416                                   | 191,968                   | 191,968             |
| Head Start - Food Service                                 |                            |  |                           |                     |
| <b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>               |                            |  | <u>394,836</u>            | <u>394,836</u>      |

U. S. Department of Health and Human Services

|   |        |              |                  |                  |
|---|--------|--------------|------------------|------------------|
| Direct Programs:  |        |              |                  |                  |
| Head Start  | 93.600 | 06CH5299/38  | 1,880,351        | 1,880,351        |
| Passed through Louisiana Department of Health and Hospitals |        |              |                  |                  |
| Medical Assistance Program                                  | 93.778 | Unavailable  | 115,478          | 115,478          |
| Passed through Louisiana Department of Labor:               |        |              |                  |                  |
| Community Services Block Grant                              | 93.569 | 2003P0012    | 176,167          | 176,167          |
| Passed through Louisiana Department of Social Services:     |        |              |                  |                  |
| Family Independence OFS/Find Work                           | 93.561 | 35503568374  | 97,608           | 97,608           |
| LIHEAP Energy Assistance                                    | 93.568 | G-0301LALIEA | 72,374           | 72,374           |
| Passed through Louisiana Housing Finance Agency:            |        |              |                  |                  |
| Temporary Assistance for Needy Families                     | 93.558 | G-0201LATANF | 1,422            | 1,422            |
| <b>TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  |        |              | <u>2,343,400</u> | <u>2,343,400</u> |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
COMPONENT UNIT  
COMMUNITY SERVICES FUND  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2003

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u>                                  | <u>Federal CFDA Number</u> | <u>Pass-Through Grantor's Award Number</u> | <u>Revenue Recognized</u> | <u>Expenditures</u> |
|--|----------------------------|--|---------------------------|---------------------|
| <u>U. S. Department of Housing and Urban Development</u>                                   |                            |  |                           |                     |
| Direct programs:   |                            |  |                           |                     |
| Section 8 - Housing Choice Vouchers  | 14.871                     | LA213VO                                    | 889,975                   | 889,975             |
| TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT                                    |                            |  | 889,975                   | 889,975             |
| <u>U. S. Department of Transportation</u>  |                            |  |                           |                     |
| Passed through Louisiana Department of Transportation and Development:<br>FTA Section 5311 | 20.509                     | LA-18-X021                                 | 363,265                   | 363,265             |
| TOTAL U. S. DEPARTMENT OF TRANSPORTATION   |                            |  | 363,265                   | 363,265             |
| <u>Federal Emergency Management Agency</u>   |                            |  |                           |                     |
| Passed through United Way of America:<br>Emergency Food and Shelter                        | 83.523                     | 371000-001                                 | 22,180                    | 22,180              |
| TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY  |                            |  | 22,180                    | 22,180              |
| TOTAL FEDERAL ASSISTANCE   |                            |  | \$ 4,013,656              | 4,013,656           |

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICES

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Police Jury's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
SUPPLEMENTAL INFORMATION  
December 31, 2003

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House concurrent Resolution No 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the Legislative expenditures of the General Fund. As provided by Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the each juror received \$1,200.00 per month in lieu of per diem payments.

WEBSTER PARISH POLICE JURY  
Minden, Louisiana

COMPENSATION PAID TO POLICE JURORS  
For the Year Ended December 31, 2003

|                           | <u>2003</u>              |
|---------------------------|--------------------------|
| Charles Walker, President | 14,400.00                |
| Charlie Odom              | 14,400.00                |
| Herb Byars                | 14,400.00                |
| Bruce Blanton             | 14,400.00                |
| Jimmy Thomas              | 14,400.00                |
| Robert E. Lee             | 14,400.00                |
| C.C. "Cat" Cox            | 14,400.00                |
| Douglas Sale              | 14,400.00                |
| Charlesetta Reeder        | 14,400.00                |
| Rev. T.A. Knapp           | 14,400.00                |
| Daniel Thomas             | 14,400.00                |
| Steve Ramsey              | <u>14,400.00</u>         |
| <br>Total                 | <br><u>\$ 172,800.00</u> |

# Webster Parish Police Jury

CHARLESETTA REEDER  
Minden, District 9

STEVE RAMSEY  
Sibley, District 11

CHARLES ODOM  
Minden, District 8

DANIEL G. THOMAS  
Springhill, District 3

DOUGLAS SALE  
Minden, District 6

CHARLES R. WALKER  
President  
Doyline, District 12

HERB BYARS  
Vice-President  
Minden, District 7

SHIRLEY R. BYRD  
Secretary-Treasurer

June 28, 2004

BRUCE BLANTON  
Springhill, District 1

ROBERT E. LEE  
Shongaloo, District 4

C.C. COX  
Cotton Valley, District 5

VERA DAVISON  
Minden, District 10

JIMMY D. THOMAS  
Springhill, District 2

Carlos Martin  
Jamieson and Wise  
P. O. Box 897  
Minden, LA 71055

Re: Management Letter

Dear Carlos:

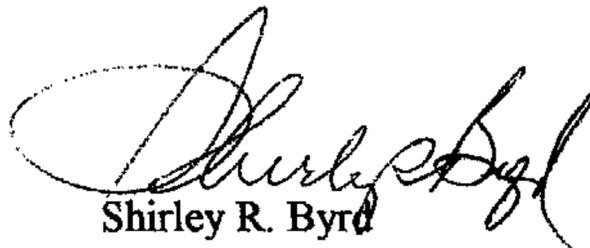
I am in receipt of your items to be included in the Jury's management letter for our 2003 audit. I offer the following responses:

1. **Roads accepted into the parish system:** In the future if there are exceptions, the exceptions will be noted in the minutes.
2. **Bond forfeitures in Criminal Court Fund:** We have asked the District Attorney's Office to search their files and the ones needed have been destroyed. I have asked for a letter authorizing me to disperse the funds.
3. **Declaring emergency:** In the future, public notice of all declaration of emergencies will be publicized in the official journal within 10 days.
4. **Fixed Asset Records:** The Jury will define assets that will be inventoried including the minimum value for inclusion, maintain a detailed list of fixed assets and take physical inventory annually.

I trust this is the information you require. If further information is needed, please do not hesitate to call.

Sincerely,

WEBSTER PARISH POLICE JURY

  
Shirley R. Byrd  
Secretary-Treasurer