

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

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

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

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Independent Auditor's Report

To the Honorable Members of the Police Jury and
Ms. Angela Griffis, Secretary-Treasurer
West Carroll Parish Police Jury
Oak Grove, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the West Carroll Parish Police Jury, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the West Carroll Parish Police Jury, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the West Carroll Parish Police Jury, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 46-51), the Schedule of Employer's Proportionate Share of Net Pension Liability (pages 52-53), and the Schedule of Employer's Contribution (pages 52-53) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Carroll Parish Police Jury's basic financial statements. The combining nonmajor fund financial statements; the Schedule of Compensation Paid Police Jurors; and the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to the Agency Head, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to the Agency Head; and the schedule of expenditures of federal awards, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

West Carroll Parish Police Jury
Independent Auditor's Report
December 31, 2020

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2021, on our consideration of the West Carroll Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the West Carroll Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the West Carroll Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
December 23, 2021

Basic Financial Statements

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

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020**

ASSETS

Cash and cash equivalents	\$ 6,948,911
Receivables	1,492,162
Deposits held in trust	1,111,160
Capital assets, net of accumulated depreciation	15,593,279
TOTAL ASSETS	<u>25,145,512</u>

DEFERRED OUTFLOWS

Pension related	<u>263,155</u>
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LIABILITIES

Accounts, salaries and other payables	218,396
Compensated absences	119,611
Certificates of indebtedness due within one year	14,145
Net pension liability	36,206
Landfill closure/post closure care	3,494,162
TOTAL LIABILITIES	<u>3,882,520</u>

DEFERRED INFLOWS

Unavailable grant revenues	8,553
Pension related	404,369
TOTAL DEFERED INFLOWS	<u>412,922</u>

NET POSITION

Net investment in capital assets	15,579,134
Restricted for:	
Landfill closure/postclosure	1,111,160
Unrestricted	4,422,931
TOTAL NET POSITION	<u>\$ 21,113,225</u>

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

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

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 964,870	\$ 1,067,746	\$ 103,914	\$ 41,141	\$ 247,931
Public safety	587,710	1,199,763	-	-	612,053
Public works	4,676,675	102,638	275,025	1,549,743	(2,749,269)
Health and welfare	1,853,247	-	240,070	25,170	(1,588,007)
Culture and recreation	1,242	-	-	-	(1,242)
Economic development and assistance	206,942	-	-	-	(206,942)
Transportation	31,472	39,850	-	648,124	656,502
Total governmental activities	<u>8,322,159</u>	<u>2,409,997</u>	<u>619,009</u>	<u>2,264,178</u>	<u>(3,028,975)</u>

General revenues:

Taxes:

Ad valorem:

General government 409,621

Public works 881,740

Sales and use taxes:

General government 730,706

Public works 2,183,907

Grants and contributions not restricted to specific programs 10,356

Unrestricted investment earnings 60,187

Restricted investment earnings 21

Other revenues 191,465

Total general revenues 4,468,003

Change in net position 1,439,028

Net position at beginning of year 19,674,197

Net position at end of year \$ 21,113,225

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2020

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
ASSETS								
Cash and cash equivalents	\$ 1,101,012	\$ 1,292,551	\$ 2,434,412	\$ 513,082	\$ 620,127	\$ 45,963	\$ 941,764	\$ 6,948,911
Receivables	464,278	713,763	124,803	-	-	216	189,102	1,492,162
Due from other funds	-	4,902	-	-	-	-	-	4,902
Deposits held in trust	-	-	1,111,160	-	-	-	-	1,111,160
TOTAL ASSETS	\$ 1,565,290	\$ 2,011,216	\$ 3,670,375	\$ 513,082	\$ 620,127	\$ 46,179	\$ 1,130,866	\$ 9,557,135
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and related payables	77,350	73,878	40,204	-	-	5,209	21,754	218,395
Due to other funds	23	-	4,028	44	-	-	807	4,902
Total liabilities	77,373	73,878	44,232	44	-	5,209	22,561	223,297
Deferred inflows:								
Unavailable grant revenue	-	-	-	-	-	8,553	-	8,553
Fund equity - fund balances:								
Restricted	-	1,937,338	3,626,143	513,038	-	32,417	1,108,305	7,217,241
Committed	-	-	-	-	-	-	-	-
Assigned	153,329	-	-	-	620,127	-	-	773,456
Unassigned	1,334,588	-	-	-	-	-	-	1,334,588
Total fund equity - fund balances	-	1,937,338	3,626,143	513,038	620,127	32,417	1,108,305	9,325,285
(deficits)	1,487,917	1,937,338	3,626,143	513,038	620,127	32,417	1,108,305	9,325,285
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 1,565,290	\$ 2,011,216	\$ 3,670,375	\$ 513,082	\$ 620,127	\$ 46,179	\$ 1,130,866	\$ 9,557,135

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

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

**RECONCILIATION OF THE GOVERNMENTAL FUNDS'
BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020**

Total fund balances - governmental funds	\$ 9,325,285
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	15,593,279
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	263,155
Deferred inflows	(404,369)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(119,611)
Certificates of Indebtedness	(14,145)
Net pension liability	(36,206)
Landfill closure/post closure care	<u>(3,494,162)</u>
Net position of governmental activities	<u><u>\$ 21,113,225</u></u>

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

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

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY SECTION 8	NONMAJOR	TOTAL
Revenues:							
Taxes:							
Ad valorem	\$ 409,621	\$ 712,589	\$ -	\$ -	\$ -	\$ 169,151	\$ 1,291,361
Sales and use	730,706	730,706	1,453,201	-	-	-	2,914,613
Licenses and permits	70,156	-	-	-	-	-	70,156
Intergovernmental funds:							
Federal funds	-	26,001	-	-	-	240,070	608,106
State funds:							
Severance taxes	10,356	-	-	-	-	-	10,356
State revenue sharing	-	-	-	-	-	88,284	88,284
Parish transportation	-	186,741	-	-	-	-	186,741
Fire insurance rebate	46,120	-	-	-	-	-	46,120
Other state funds	225,150	1,440,742	-	-	-	4,355	1,670,247
Fees, charges and commissions for services	18,535	-	352,870	141,691	896,297	-	165,685
Fines and forfeitures	-	-	-	-	-	-	4,535
Use of money and property	21,012	1,889	66,446	226	690,300	21	40,542
Other revenues	101,933	63,951	2,628	83	-	5,032	16,173
Total revenues	<u>1,633,589</u>	<u>3,162,619</u>	<u>1,875,145</u>	<u>142,000</u>	<u>1,586,597</u>	<u>245,123</u>	<u>1,096,831</u>
							<u>9,741,904</u>

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

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

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Expenditures:								
Current:								
General government:								
Legislative	84,093	-	-	-	-	-	-	84,093
Judicial	120,852	-	-	-	-	-	8,950	129,802
Elections	40,402	-	-	-	-	-	-	40,402
Finance and administrative	251,470	-	-	-	-	-	-	251,470
Other general government	376,792	-	-	-	14,589	-	-	391,381
Public safety	386,015	-	-	89,793	-	-	77,965	553,773
Public works	89,273	2,062,129	1,654,502	-	-	-	295,001	4,100,905
Health and welfare	40,000	-	-	-	1,496,297	244,367	18,826	1,799,490
Economic development and assistance	37,403	-	-	-	-	-	-	37,403
Transportation	7,145	-	-	-	-	-	24,327	31,472
Debt service	7,466	-	-	-	-	-	6,667	14,133
Capital outlay	135,617	1,218,692	148,195	-	-	-	597,294	2,099,798
Total expenditures	<u>1,576,528</u>	<u>3,280,821</u>	<u>1,802,697</u>	<u>89,793</u>	<u>1,510,886</u>	<u>244,367</u>	<u>1,029,030</u>	<u>9,534,122</u>
Excess (deficiency) of revenues over expenditures	<u>57,061</u>	<u>(118,202)</u>	<u>72,448</u>	<u>52,207</u>	<u>75,711</u>	<u>756</u>	<u>67,801</u>	<u>207,782</u>
Other sources (uses):								
Operating transfers in	-	-	-	1,295	-	-	-	1,295
Proceeds from insurance	-	-	-	1,620	-	-	-	1,620
Operating transfers out	(1,295)	-	-	-	-	-	-	(1,295)
Total other sources (uses)	<u>(1,295)</u>	<u>-</u>	<u>-</u>	<u>2,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,620</u>
Net change in fund balances	55,766	(118,202)	72,448	55,122	75,711	756	67,801	209,402
Fund balances at beginning of year	1,432,151	2,055,540	3,553,695	457,916	544,416	31,661	1,040,504	9,115,883
Fund balances at end of year	<u>\$ 1,487,917</u>	<u>\$ 1,937,338</u>	<u>\$ 3,626,143</u>	<u>\$ 513,038</u>	<u>\$ 620,127</u>	<u>\$ 32,417</u>	<u>\$ 1,108,305</u>	<u>\$ 9,325,285</u>

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

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

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

Net change in fund balances - total governmental funds \$ 209,402

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	2,099,799
Depreciation expense	(883,370)

Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position.

Principal payments on debt	14,132
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Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.

Net change in net pension liability and deferred items	<u>(935)</u>
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Change in net position of governmental activities	<u>\$ 1,439,028</u>
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The accompanying notes are an integral part of these financial statements.

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

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2020**

	AMBULANCE DISRICT	FIRE DISTRICT	TOTAL
ASSETS			
Cash and cash equivalents	\$ -	\$ 693	\$ 693
Receivables	58,749	58,749	117,498
TOTAL ASSETS	\$ 58,749	\$ 59,442	\$ 118,191
LIABILITIES AND FUND BALANCE			
Due to others	\$ 58,749	\$ 59,442	\$ 118,191

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

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

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2020**

	AMBULANCE DISTRICT	FIRE DISTRICT	TOTAL
Net position - beginning	\$ -	\$ -	\$ -
Additions:			
Sales Taxes	730,705	730,706	1,461,411
Total additions	<u>730,705</u>	<u>730,706</u>	<u>1,461,411</u>
Reductions:			
Deposits settled to:			
West Carroll Ambulance District F	714,289		714,289
Ward One Fire District		107,040	107,040
Ward Two Fire District		107,040	107,040
Forest Fire District		78,496	78,496
Oak Grove Fire District		107,039	107,039
Kilbourne Fire District		78,495	78,495
Concord Fire District		78,495	78,495
Fiske Union Fire District		78,496	78,496
Goodwill Fire District		78,496	78,496
Other Reductions	16,416	17,109	33,525
Total reductions	<u>730,705</u>	<u>730,706</u>	<u>1,461,411</u>
Net Position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Introduction

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2024.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, and health care facilities.

Reporting Entity

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Reporting Entity (Continued)

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Reporting Entity (Continued)

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial report consists of primary government financial statements, notes to the financial statements, and required supplementary information other than the MD&A. The financial statements include the government-wide financial statements, fund financial statements, and the notes to the financial statements.

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds. At this time, the police jury has no proprietary funds.

- The governmental fund statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one column combining all the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty days after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest payments on general long-term liabilities which are recognized when due.

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

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

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

The following funds are major funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Financial resources include ad valorem taxes and sales taxes. See notes on ad valorem taxes and sales taxes.

The Parishwide Road Tax Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by a specific ad valorem tax which was renewed for a ten-year period during 1994, proceeds from a one cent sales tax, and the State of Louisiana Parish Transportation Fund. The tax was continued until 2023 at an election held November 6, 2012.

The Solid Waste Fund accounts for the expenditures of a three-fourths per cent sales tax which is dedicated to construction, maintenance, and operation of facilities for the collection and disposal of solid waste. The tax is for a ten-year period and expires on June 30, 2015. However, at an election held November 4, 2014, voters approved a continuation of the tax for ten years beginning July 1, 2015.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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

The Miscellaneous Emergency Fund was established to accumulate monies to be used in case of an emergency. Financing is provided by monthly lease payments from the rental of the hospital building.

The Section 8 Housing Fund provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for very low income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution towards the rent. Assisted families are required to contribute up to thirty percent of their adjusted family income towards rent. Funding is provided through the United States Department of Housing and Urban Development.

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

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

Cash and Investments

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

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Receivables and Payables

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The West Carroll Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of West Carroll Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2020, taxes of 19.01 mills were levied on property with assessed valuations totaling \$86,343,567, as follows:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	6.03	Indefinite
Parishwide Road	10.13	10.49	2023
Health Unit	1.00	1.04	2029
Drainage	1.40	1.45	2023

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 14 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2020 assessed valuation:

	2020 Assessed Valuation	Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
Trunkline Gas Company	\$ 16,107,821	18.66%	18.66%
Energy Transfer Crude Oil Company, LLC	11,147,190	12.91%	12.91%
Entergy Louisiana Holdings, Inc.	1,974,140	2.29%	2.29%
Southern Natural Gas Company	1,924,970	2.23%	2.23%
A N R Pipeline Company	1,583,550	1.83%	1.83%
Mueller, Inc.	1,442,716	1.67%	1.67%
Consolidated Grain and Barge Inc	1,355,899	1.57%	1.57%
Agspring Mississippi Region, LLC	1,331,465	1.54%	1.54%
Northeast Louisiana Power Coop	1,035,130	1.20%	1.20%
Wal-Mart Real Estate Business Trust	891,000	1.03%	1.03%
Total	<u>\$ 38,793,881</u>	<u>44.93%</u>	<u>44.93%</u>

Sales Taxes

On March 8, 1988, the voters of West Carroll Parish passed a one per cent sales tax. One half of the sales tax is dedicated to operating expenditures of the General Fund while the remaining one-half is dedicated to the maintenance of roads, bridges, and drainage. The sales tax was for a five-year period and expired on May 1, 1993. The tax was renewed on October 5, 2002, for a ten-year period beginning May 1, 2003, and on November 6, 2012 for a ten-year period commencing May 1, 2013.

On January 20, 1990, voters of West Carroll Parish approved a three-fourths percent sales tax, which became effective on August 1, 1990. The sales tax expired on August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten-year period beginning July 1, 1995. On November 2, 2004, the sales tax was renewed for a ten-year period beginning July 1, 2005. On November 4, 2014, the tax was renewed for a ten-year period beginning July 1, 2015. The tax is dedicated for the purpose of constructing, acquiring, maintaining, and operating facilities for collecting and disposing of solid waste for West Carroll Parish.

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

On September 21, 1996, voters of West Carroll Parish approved a one-half per cent sales tax. The sales tax is dedicated for the purpose of providing fire protection in the eight fire protection districts in the parish through the acquisition, construction, improvement, operation and maintenance of equipment, property, and facilities to be used in providing such fire protection. The sales tax was last renewed on November 21, 2015, for a ten-year period beginning January 1, 2017.

On September 21, 1996, the voters of West Carroll Parish approved a one-half per cent sales tax to provide ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs. The sales tax was last renewed on November 21, 2015, for a ten-year period beginning January 1, 2017.

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

Inventories and Prepaid Items

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

Restricted Assets

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The Police Jury has a capitalization threshold of \$5,000. For reporting purposes, the West Carroll Parish Police Jury defines capital assets as follows:

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

Compensated absences

Employees of the West Carroll Parish Police Jury receive from one to twenty days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year earned or, with written approval, in the following year. Employees are paid for unused time at the end of each benefit year. Upon separation, employees are paid for any accrued vacation leave at the employee's current rate of pay. Additionally, police jury employees earn up to ten days of sick leave per year, depending on length of service. Sick leave can be accumulated without limitation. Upon retirement, a maximum of sixty days of sick leave may be paid to the employee at his or her average rate of pay for the last five years of service. The same sixty days may be carried into the retirement system at the employee's expense. Effective May 2014, the policy was amended to state that any days of accumulated sick leave above sixty days may be converted into additional retirement benefit credit pursuant to LRS 11:1927. Employees will not be compensated for sick leave upon termination or voluntary resignation.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Employees of the criminal court earn ten days of vacation leave and seven days of sick leave each year. Vacation and sick leave are noncumulative and are forfeited if not taken in the year earned.

At December 31, 2020, employees of the police jury had accumulated and vested \$119,611 of employee sick leave benefits, computed in accordance with GASB Codification C60.

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

Long-Term Obligations

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

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

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

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

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

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

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

Reconciliation of Government-wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaids, long-term debt, accrued interest, long-term liabilities, and deferred inflows/outflows.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets

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

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as considered necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

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

For the year ended December 31, 2020, modified accrual-based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

Use of estimates

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

NOTE 2 - CASH AND EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy (not a formal policy but established by practice) to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 2 - CASH AND EQUIVALENTS (CONTINUED)

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2020, the police jury has cash and cash equivalents (book balances) totaling \$6,948,911 as follows:

Demand deposits	\$2,609,697
Time deposits	4,339,164
Petty cash	50
Total	<u>6,948,911</u>
Amounts held in fiduciary funds	693
Total	<u><u>\$6,948,218</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2020, \$6,661,390 of the police jury's bank balances of \$7,161,390 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 500,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>6,661,390</u>
Total balances exposed to custodial credit risk	<u>6,661,390</u>
Total bank balances	<u><u>\$ 7,161,390</u></u>

NOTE 3 - RECEIVABLES

The receivables of \$1,609,660 at December 31, 2020, are as follows:

	Taxes		Due From Other	Fees,	Accounts	Total
	Ad Valorem	Sales	Governments State	Charges, and Commissions	and Other	
General	\$ 365,311	\$ 58,749	\$ 37,805	\$ -	\$ 2,413	\$ 464,278
Parishwide Road Tax	635,471	58,749	18,933	-	610	713,763
Solid Waste	-	117,497	-	7,306	-	124,803
Section 8	-	-	-	-	216	216
Other governmental	152,813	-	34,871	-	1,418	189,102
Total governmental funds	<u>1,153,595</u>	<u>234,995</u>	<u>91,609</u>	<u>7,306</u>	<u>4,657</u>	<u>1,492,162</u>
Fiduciary funds	-	117,498	-	-	-	117,498
	<u>\$ 1,153,595</u>	<u>\$ 352,493</u>	<u>\$ 91,609</u>	<u>\$ 7,306</u>	<u>\$ 4,657</u>	<u>\$ 1,609,660</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 4 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2020:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 936,927	\$ -	\$ -	\$ 936,927
Assets under capital lease	89,589	-	-	89,589
Construction in progress	1,565,111	702,112	(951,419)	1,315,804
Total capital assets not being depreciated	<u>2,591,627</u>	<u>702,112</u>	<u>(951,419)</u>	<u>2,342,320</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	36,623,807	1,112,727	-	37,736,534
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	7,034,118	374,477	-	7,408,595
Improvements other than buildings	4,770,739	576,942	-	5,347,681
Office furniture and equipment	288,941	-	-	288,941
Heavy equipment	2,628,435	229,661	-	2,858,096
Other equipment	904,868	55,299	-	960,167
Vehicles	2,347,555	-	-	2,347,555
Total capital assets being depreciated	<u>56,242,911</u>	<u>2,349,106</u>	<u>-</u>	<u>58,592,017</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	(32,418,462)	(359,126)	-	(32,777,588)
Bridges	(1,155,878)	(35,453)	-	(1,191,331)
Buildings and improvements	(3,976,367)	(157,968)	-	(4,134,335)
Improvements other than buildings	(1,468,568)	(155,371)	-	(1,623,939)
Office furniture and equipment	(190,592)	(20,061)	-	(210,653)
Heavy equipment	(2,181,085)	(97,313)	-	(2,278,398)
Other equipment	(878,717)	(15,564)	-	(894,281)
Vehicles	(2,188,019)	(42,514)	-	(2,230,533)
Total accumulated depreciation	<u>(44,457,688)</u>	<u>(883,370)</u>	<u>-</u>	<u>(45,341,058)</u>
Total capital assets being depreciated, net	<u>11,785,223</u>	<u>1,465,736</u>	<u>-</u>	<u>13,250,959</u>
Total capital assets, net	<u>\$ 14,376,850</u>	<u>\$ 2,167,848</u>	<u>\$ (951,419)</u>	<u>\$ 15,593,279</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

General government	\$ 49,125
Public safety	33,937
Public works	575,770
Health and welfare	53,757
Culture and recreation	1,242
Economic development and assistance	169,539
	<u>\$ 883,370</u>

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

NOTE 5 – NET POSITION/FUND BALANCES

As of December 31, 2020, \$153,329 of fund balance in the General Fund was assigned to the parish's driver's license office. The remaining fund balance of the General Fund balance is unassigned. Fund balances of all special revenue funds except Miscellaneous Emergency Fund are restricted as they are funded by ad valorem taxes, sales taxes, or grants. The Miscellaneous Emergency Fund is assigned as described in Note 1.

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

The following schedule presents interfund balances for the year ended December 31, 2020. The following funds owe the Road Fund for fuel.

		<u>Due to</u>
		<u>Road</u>
Due from	General	\$ 23
	Solid Waste	4,028
	Drainage Maintenance	763
	Communications District	44
	Emergency Preparedness	44
	Total	<u>\$ 4,902</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 6 – INTERFUND BALANCES AND TRANSFERS (CONTINUED)

During the year ended December 31, 2020, the General Fund transferred supplemental support to the Communications District in the amount of \$1,295.

NOTE 7 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

Plan Description

The West Carroll Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after seven years creditable service.

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 62 after 10 years of creditable service.
3. Age 67 after seven years of creditable service.

**WEST CARROLL PARISH POLICE JURY
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**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the employee's final average compensation multiplied by his or her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2020, the West Carroll Parish Police Jury's total payroll for all employees was \$1,445,129. Total covered payroll was \$1,065,904. Covered payroll refers to all compensation paid by the West Carroll Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website www.persla.org.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, the actual employer contribution rate was 12.25% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Police Jury to the System monthly. The West Carroll Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2020 were \$130,231.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Employer reported a liability of \$7,821 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The West Carroll Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Police Jury's proportion was 0.166141%, which was an increase of 0.014800% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the West Carroll Parish Police Jury recognized pension expense of \$151,519 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$135,260). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2020 was \$16,259.

At December 31, 2020, the West Carroll Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$70,011
Changes in assumption	109,224	-
Net difference between projected and actual earnings on pension plan investments		293,155
Changes in employer's portion of beginning net pension liability	290	16,582
Differences between employer contributions and proportionate share of employer contributions	1,466	433
Subsequent measurement contributions	130,231	-
Total	\$241,211	\$380,181

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2021	(\$60,956)
2022	(78,212)
2023	1,955
2024	(131,988)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Inflation Rate	2.40%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.05%
Equity	52%	3.45%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected arithmetic nominal return		7.18%

Discount Rate

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Sensitivity of the West Carroll Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the West Carroll Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	845,257	7,821	(693,935)

Payables to the Pension Plan

These financial statements do not include a payable to the pension plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at www.persla.org.

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

Plan Description

The West Carroll Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets one of the following criteria:

1. Age 55 after 20 years of creditable service.
2. Age 60 after 10 years of creditable service.
3. Any age after 30 years of creditable service.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 60 after 20 years of creditable service.
3. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2020, the West Carroll Parish Registrar of Voters' total payroll for all employees was \$18,967. Total covered payroll was \$17,852. Covered payroll refers to all compensation paid by the West Carroll Parish Registrar of Voters to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website www.larovers.com.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, the actual employer contribution rate was 18.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The West Carroll Parish Registrar of Voters' contributions to the System for the year ending December 31, 2020 were \$3,213. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Registrar of Voters to the System monthly.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Employer reported a liability of \$28,385 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The West Carroll Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Registrar of Voters' proportion was 0.131761%, which was a decrease of 0.103365% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the West Carroll Parish Registrar of Voters recognized pension expense of \$5,903 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$3,609). Total pension expense for the West Carroll Registrar of Voters for the year ended December 31, 2020 was \$2,294.

At December 31, 2020, the West Carroll Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$4,582
Changes in assumption	5,233	-
Net difference between projected and actual earnings on pension plan investments	759	-
Changes in employer's portion of beginning net pension liability	14,346	18,019
Differences between employer contributions and proportionate share of employer contributions	-	1,587
Subsequent measurement contributions	1,607	-
Total	\$21,945	\$24,188

**WEST CARROLL PARISH POLICE JURY
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**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

The \$1,607 reported as deferred outflows of resources related to pensions resulting from the West Carroll Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2021	(908)
2022	389
2023	(45)
2024	(3,285)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense
Salary increases	5.25% (2.30% inflation)
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants, and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

During the year ended June 30, 2020, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2020.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2020 were as follows:

Asset Class	Target Allocation %	Real Return Arithmetic Basis %	Long-Term Expected Real Rate of Return %
Domestic equities	37.5	7.50	2.81
International equities	20.0	8.50	1.70
Domestic fixed income	12.5	2.50	0.31
International fixed income	10.0	3.50	0.35
Alternative investments	10.0	6.33	0.63
Real estate	10.0	4.50	0.45
Totals	<u>100%</u>		<u>6.25%</u>
Inflation			<u>2.50</u>
Expected arithmetic nominal return			<u>8.75%</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.50% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the West Carroll Parish Registrar of Voters' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the West Carroll Parish Registrar of Voters' proportionate share of the net pension liability calculated using the discount rate of 6.40%, as well as what the Registrar of Voters' proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	46,615	28,385	12,849

Payables to the Pension Plan

These financial statements do not include a payable to the pension plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Registrar of Voters' Employees' Retirement System of Louisiana at www.larover.com.

NOTE 8 - BANK LOANS PAYABLE

During the year ended December 31, 2006, the police jury secured two zero interest bank loans to finance the purchase of a building for additional office space for the police jury and a fuel system for the airport. The amount of the first loan was \$112,000. The principal is due in semi-annual installments of \$3,333 through 2021. The amount of the second loan was \$100,000. The principal is due in semi-annual installments of \$3,733 through 2021. Loan payments are made from the General Fund and the West Kelly Airport Authority Fund. The loan outstanding at December 31, 2020 is \$14,145.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Bank Loans Payable	\$ 28,277	\$ -	\$ (14,132)	\$ 14,145	\$ 14,145
Compensated Absences	119,611	23,750	(23,750)	119,611	-
Net Pension Liability (Asset)	847,046	-	(810,840)	36,206	-
Lanfill Closure/Post Closure Care	3,494,162	-	-	3,494,162	-
Total	<u>\$ 4,489,096</u>	<u>\$ 23,750</u>	<u>\$ (848,722)</u>	<u>\$ 3,664,124</u>	<u>\$ 14,145</u>

As discussed in note 1, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. Adjustments to the compensated absences liability included adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid. Management concluded that the 2018 liability balance is a fair estimate of the liability as of December 31, 2020. Additions were estimated. Deductions were assumed to be equal to additions to arrive at the same liability.

The net pension liability includes the liability of \$7,821 from the Parochial Employees' Retirement System plus the net pension liability of \$28,385 from the Registrar of Voters' Retirement System.

NOTE 10 - RISK MANAGEMENT

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

NOTE 11 – COMMITMENTS AND CONTINGENCIES

At December 31, 2020, the police jury has several contracts in progress that are funded at least in part by grant funds. Total contracts, expenditures to date, and contract balances remaining are \$2,293,646, \$2,084,496, and \$209,150, respectively.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

The Police Jury consults attorneys when appropriate. At December 31, 2020, management, upon consultation with attorneys, estimated that any unfavorable outcomes would be covered by insurance.

NOTE 12 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the police jury to place a final cover on its Landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the police jury reports a portion of those closure and post closure care costs in long-term debt on the Statement of Net Position, based on cumulative landfill capacity used as of December 31st of each year.

The \$3,494,162 reported as landfill closure and post closure care liability at December 31, 2020, represents 77.42 percent of the estimated capacity of the landfill. The police jury will recognize the remaining estimated cost of closure and post closure care of \$489,338 as the remaining capacity is filled. The police jury expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Actual closure costs will be incurred on an ongoing basis. Final cover will be completed for cells as they reach total capacity. Therefore, closure costs will be incurred as cells are filled and final closure costs will involve no more than five acres, which is the largest currently planned cell size.

To provide assurances that it will be financially able to pay all post closure care costs (financial assurance plan), the police jury, on April 3, 1998, entered into a Solid Waste Facility Trust Agreement. Under the terms of the agreement, the police jury transfers at least a minimum calculated amount per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$866,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty-year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 2020, the trust held \$1,111,160, which is reflected as restricted for post closure care on the Statement of Net Position.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 23, 2021, the date on which the financial statements were available to be issued.

NOTE 14 –NEW ACCOUNTING STANDARDS

The following summaries of recently issued Statements include the Statements' original effective dates. In response to the COVID-19 global pandemic, GASB issued Statement Number 95, Postponement of the Effective Dates of Certain Authoritative Guidance, which changes effective dates for Statements 83 through 93 to June 15, 2020, through December 31, 2022.

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

**NOTES TO THE FINANCIAL STATEMENTS
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NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 83, *Certain Asset Retirement Obligations*, was issued in November 2016. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. This statement is not expected to affect the Police Jury's financial statements.

GASB Statement No. 84, *Fiduciary Activities*, was issued in January 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. This statement was implemented during 2019.

GASB Statement No. 87, *Leases*, was issued in June 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in April 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, was issued June 2018. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

GASB Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*, was issued August 2018. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 91, *Conduit Debt Obligations*, was issued May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

GASB Statement No. 92, *Omnibus 2020*, was issued January 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports, reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, the applicability of Statements No. 73 ,74, and 84, measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued March 2020. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement are effective as follows: The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 98, *The Annual Comprehensive Financial Report* was issued October 2021. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement’s introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

Required Supplemental Information

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

**REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as considered necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

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

For the year ended December 31, 2020, modified accrual based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 397,425	\$ 365,432	\$ 409,621	\$ 44,189
Sales and use	625,000	705,385	730,706	25,321
Licenses and permits	62,000	70,131	70,156	25
Intergovernmental funds:				
Federal funds	125,000	61,813	-	(61,813)
State funds:				
Severance taxes	10,000	10,356	10,356	-
Fire insurance rebate	47,000	46,120	46,120	-
Other state funds	71,970	258,195	225,150	(33,045)
Fees, charges, and commissions for services	20,500	18,535	18,535	-
Use of money and property	15,600	21,012	21,012	-
Other revenues	47,500	98,839	101,933	3,094
Total revenues	<u>1,421,995</u>	<u>1,655,818</u>	<u>1,633,589</u>	<u>(22,229)</u>
Expenditures:				
Current:				
General government:				
Legislative	89,940	84,822	84,093	729
Judicial	90,541	119,457	120,852	(1,395)
Elections	40,560	39,784	40,402	(618)
Finance and administrative	225,100	236,311	251,470	(15,159)
Other general government	327,030	352,655	376,792	(24,137)
Public safety	480,600	391,927	386,015	5,912
Public works	-	83,000	89,273	(6,273)
Health and welfare	39,325	40,000	40,000	-
Economic development and assistance	34,100	36,685	37,403	(718)
Transportation	-	612	7,145	(6,533)
Debt service	7,466	7,466	7,466	-
Capital outlay	192,554	251,939	135,617	116,322
Total expenditures	<u>1,527,216</u>	<u>1,644,658</u>	<u>1,576,528</u>	<u>(68,130)</u>
Excess (deficiency) of revenues over expenditures	(105,221)	11,160	57,061	45,901
Other sources (uses):				
Operating transfers out	<u>(3,000)</u>	<u>(1,250)</u>	<u>(1,295)</u>	<u>(45)</u>
Net change in fund balances	(108,221)	9,910	55,766	45,856
Fund balances at beginning of year	1,105,627	1,105,176	1,432,151	326,975
Fund balances at end of year	<u>\$ 997,406</u>	<u>\$ 1,115,086</u>	<u>\$ 1,487,917</u>	<u>\$ 372,831</u>

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

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL	WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 692,036	\$ 636,287	\$ 712,589	\$ 76,302
Sales and use	620,000	705,385	730,706	25,321
Intergovernmental funds:				
Federal funds	-	26,001	26,001	-
State funds:				
Parish transportation	200,000	186,366	186,741	375
Other state funds	50,000	86,766	1,440,742	1,353,976
Use of money and property	1,000	1,913	1,889	(24)
Other revenues	72,500	512,531	63,951	(448,580)
Total revenues	1,635,536	2,155,249	3,162,619	1,007,370
Expenditures:				
Current:				
General government:				
Public works	1,997,900	1,954,393	2,062,129	(107,736)
Capital outlay	540,000	408,122	1,218,692	(810,570)
Total expenditures	2,537,900	2,362,515	3,280,821	(918,306)
Net change in fund balances	(902,364)	(207,266)	(118,202)	89,064
Fund balances at beginning of year	1,841,978	1,841,978	2,055,540	213,562
Fund balances at end of year	\$ 939,614	\$ 1,634,712	\$ 1,937,338	\$ 302,626

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

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Taxes:				
Fees, charges, and commissions for services	\$ 399,000	\$ 352,582	\$ 352,870	\$ 288
Use of money and property	11,100	11,814	66,446	54,632
Other revenues	14,000	871	2,628	1,757
Total revenues	<u>1,704,100</u>	<u>1,776,035</u>	<u>1,875,145</u>	<u>99,110</u>
Expenditures:				
Current:				
Capital outlay	440,000	148,195	148,195	-
Total expenditures	<u>2,029,605</u>	<u>1,745,434</u>	<u>1,802,697</u>	<u>(57,263)</u>
Excess (deficiency) of revenues over expenditures	<u>(325,505)</u>	<u>30,601</u>	<u>72,448</u>	<u>41,847</u>
Net change in fund balances	(325,505)	30,601	72,448	41,847
Fund balances at beginning of year	<u>2,240,402</u>	<u>2,240,402</u>	<u>3,553,695</u>	<u>1,313,293</u>
Fund balances at end of year	<u>\$ 1,914,897</u>	<u>\$ 2,271,003</u>	<u>\$ 3,626,143</u>	<u>\$ 1,355,140</u>

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

**BUDGETARY COMPARISON SCHEDULE - COMMUNICATIONS DISTRICT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Fees, charges, and commissions for services	\$ 132,300	\$ 141,691	\$ 141,691	-
Use of money and property	200	224	226	2
Total revenues	133,000	141,915	142,000	85
Expenditures:				
Current:				
Public safety	94,385	88,972	89,793	(821)
Capital outlay	-	750	-	750
Total expenditures	94,385	89,722	89,793	(71)
Excess (deficiency) of revenues over expenditures	38,615	52,193	52,207	14
Other sources (uses):				
Operating transfers in	1,800	1,295	1,295	-
Proceeds from insurance	-	1,620	1,620	-
Total other sources (uses)	1,800	2,915	2,915	-
Net change in fund balances	40,415	55,108	55,122	14
Fund balances at beginning of year	417,166	417,166	457,916	40,750
Fund balances at end of year	\$ 457,581	\$ 472,274	\$ 513,038	\$ 40,764

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

**BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL	WITH FINAL BUDGET
Revenues:				
Fees, charges, and commissions for services	\$ -	\$ 896,297	\$ 896,297	\$ -
Use of money and property	90,275	690,297	690,300	3
Total revenues	90,275	1,586,594	1,586,597	3
Expenditures:				
Current:				
General government:				
Other general government	9,900	14,589	14,589	-
Health and welfare	-	1,496,297	1,496,297	-
Capital outlay	-	9,477	-	(9,477)
Total expenditures	9,900	1,520,363	1,510,886	(9,477)
Net change in fund balances	80,375	66,231	75,711	9,480
Fund balances at beginning of year	519,468	519,468	544,416	24,948
Fund balances at end of year	\$ 599,843	\$ 585,699	\$ 620,127	\$ 34,428

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - PERS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.189132%	\$ 69,310	\$ 1,065,944	4.85%	99.00%
2016	0.184743%	\$ 486,295	\$ 1,059,242	45.91%	92.23%
2017	0.179049%	\$ 368,754	\$ 1,058,825	34.83%	94.15%
2018	0.181740%	\$ (134,889)	\$ 1,119,413	-12.05%	101.98%
2019	0.180940%	\$ 127,920	\$ 1,111,375	11.51%	88.86%
2020	0.166140%	\$ 7,821	\$ 1,050,787	0.74%	99.89%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 153,590	\$ 153,590	\$ -	\$ 1,059,242	14.50%
2016	\$ 137,684	\$ 137,684	\$ -	\$ 1,058,825	13.00%
2017	\$ 139,833	\$ 139,833	\$ -	\$ 1,119,413	12.49%
2018	\$ 127,809	\$ 127,809	\$ -	\$ 1,111,375	11.50%
2019	\$ 120,727	\$ 120,727	\$ -	\$ 1,050,787	11.49%
2020	\$ 130,231	\$ 130,231	\$ -	\$ 1,065,904	12.22%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - REGISTRAR OF VOTERS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.137242%	\$ 32,229	\$ 18,351	175.63%	77.68%
2016	0.131598%	\$ 36,272	\$ 17,560	206.56%	73.98%
2017	0.130332%	\$ 28,609	\$ 17,852	160.26%	80.51%
2018	0.128680%	\$ 30,373	\$ 17,852	170.00%	80.57%
2019	0.235130%	\$ 43,969	\$ 17,852	246.00%	84.83%
2020	0.131760%	\$ 28,385	\$ 17,852	159.00%	83.32%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 4,487	\$ 4,487	\$ -	\$ 19,126	23.46%
2016	\$ 3,794	\$ 3,794	\$ -	\$ 17,852	21.25%
2017	\$ 3,303	\$ 3,303	\$ -	\$ 17,852	18.50%
2018	\$ 3,035	\$ 3,035	\$ -	\$ 17,852	17.00%
2019	\$ 3,035	\$ 3,035	\$ -	\$ 17,852	17.00%
2020	\$ 3,213	\$ 3,213	\$ -	\$ 17,852	18.00%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

Other Supplemental Schedules

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES –
NONMAJOR FUNDS – COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

DRAINAGE MAINTENANCE FUND

The Drainage Maintenance Fund accounts for maintenance of storm drainage systems and watershed programs in the parish. Financing is provided by a parish wide ad valorem tax and state revenue sharing funds.

EMERGENCY PREPAREDNESS FUND

The Emergency Preparedness Fund accounts for a federal grant used to support the development and maintenance of an emergency management capability for dealing with large-scale disasters.

KELLY AIRPORT AUTHORITY FUND

The West Carroll Kelly Airport Authority Fund accounts for the general operating expenditures of the Kelly Airport Authority. Financing is provided by rental of hangers and other miscellaneous receipts.

HEALTH UNIT MAINTENANCE FUND

The Health Unit Maintenance Fund accounts for the maintenance and operation of the parish health unit. Financing is provided for by a specific parishwide ad valorem tax authorized by Louisiana Revised Statute 33:1236.

WITNESS FEE FUND

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

SUBSTANCE ABUSE FUND

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

WEST CARROLL INDUSTRIAL DEVELOPMENT FUND

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

LCDBG

The LCDBG Fund was established for the purpose of presenting grant projects funded in whole or in part by LCDBG funding.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2020

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	LCDBG	TOTAL
ASSETS									
Cash and cash equivalents	\$ 236,207	\$ 29,818	\$ 117,395	\$ 435,174	\$ 2,593	\$ 7,009	\$ 113,568	\$ -	\$ 941,764
Receivables	124,137	-	1,960	63,005	-	-	-	-	189,102
TOTAL ASSETS	\$ 360,344	\$ 29,818	\$ 119,355	\$ 498,179	\$ 2,593	\$ 7,009	\$ 113,568	\$ -	\$ 1,130,866
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ 21,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,754
Due to other funds	763	44	-	-	-	-	-	-	807
Total Liabilities	22,517	44	-	-	-	-	-	-	22,561
Fund balances:									
Restricted	337,827	29,774	119,355	498,179	2,593	7,009	113,568	-	1,108,305
TOTAL LIABILITIES AND FUND BALANCES	\$ 360,344	\$ 29,818	\$ 119,355	\$ 498,179	\$ 2,593	\$ 7,009	\$ 113,568	\$ -	\$ 1,130,866

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	LCDBG	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 98,504	\$ -	\$ -	\$ 70,647	\$ -	\$ -	\$ -	\$ -	\$ 169,151
Intergovernmental:									
Federal funds	-	81,317	501,619	-	-	-	-	25,170	608,106
State fund:									
State revenue sharing	88,284	-	-	-	-	-	-	-	88,284
Other state funds	-	-	4,355	-	-	-	-	-	4,355
Fees, charges, and commissions for services	152,358	-	13,327	-	-	-	-	-	165,685
Fines and forfeitures	-	-	-	-	2,005	2,530	-	-	4,535
Use of money and property	255	30	39,851	327	4	2	73	-	40,542
Other revenues	135	443	3,905	-	-	-	-	11,690	16,173
Total revenues	339,536	81,790	563,057	70,974	2,009	2,532	73	36,860	1,096,831
Expenditures:									
Current:									
General government:									
Judicial	-	-	-	-	8,950	-	-	-	8,950
Public safety	-	76,950	-	-	1,015	-	-	-	77,965
Public works	295,001	-	-	-	-	-	-	-	295,001
Health and welfare	-	-	-	18,788	-	38	-	-	18,826
Transportation	-	-	24,327	-	-	-	-	-	24,327
Debt service	-	-	6,667	-	-	-	-	-	6,667
Capital outlay	19,199	42,100	499,135	-	-	-	-	36,860	597,294
Total expenditures	314,200	119,050	530,129	18,788	9,965	38	-	36,860	1,029,030
Excess (deficiency) of revenues over expenditures	25,336	(37,260)	32,928	52,186	(7,956)	2,494	73	-	67,801
Net changes in fund balances	25,336	(37,260)	32,928	52,186	(7,956)	2,494	73	-	67,801
Fund balances at beginning of year	312,491	67,034	86,427	445,993	10,549	4,515	113,495	-	1,040,504
Fund balances at end of year	\$ 337,827	\$ 29,774	\$ 119,355	\$ 498,179	\$ 2,593	\$ 7,009	\$ 113,568	\$ -	\$ 1,108,305

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

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION PAID TO POLICE JURORS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Eugene R. Crosby, President	\$ 11,600
Bill Ellerbe	13,120
Jack Madden	13,120
Eddie C. Russell	13,120
Johnny Simms	<u>13,120</u>
Total	<u>\$ 64,080</u>

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

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
AND OTHER PAYMENTS TO SECRETARY-TREASURER
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

The schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer is presented in compliance with Act 706 of the 2015 Session of the Louisiana Legislature. Compensation of the secretary-treasurer is included in the legislative expenditures of the General Fund.

Angela Griffis, Secretary-Treasurer:

Salary	\$ 41,245
Benefits:	
Health insurance	3,949
Retirement	4,930
Deferred compensation	1,231
Travel	1,071
	<u>\$ 52,426</u>

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

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020**

	First Six Month Period Ended <u>06/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Receipts From:		
West Carroll Parish Sheriff, Criminal Court Costs/Fees	\$ 3,320	\$ 2,826

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<i>Housing Voucher Cluster</i>				
Department of Housing and Urban Development				
Section 8 Housing Choice Vouchers	14.871	N/A	N/A	\$ 230,549
COVID-19 Section 8 Housing Choice Vouchers	14.871	N/A	CARES Act	13,818
<i>Total Housing Voucher Cluster</i>				<u>244,367</u>
<i>Other Programs</i>				
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	GOHSEP, various PWs	N/A	26,001
Hazard Mitigation Grant	97.039	GOHSEP, 1603n-123-0008	N/A	33,600
Emergency Management Performance Grants	97.042	GOHSEP, EMT-2019-EP-00006-S01	Emergency Management Performance Grant	8,734
Homeland Security Grant Program	97.067	GOHSEP, EMW-2019-SS-00014-S01	SHSP 2019	27,533
Homeland Security Grant Program	97.067	GOHSEP, EMW-2018-SS-00016-S01	SHSP 2018	3,909
Total Homeland Security Grant Program				<u>31,442</u>
<i>Total Department of Homeland Security</i>				<u>99,777</u>
Department of Transportation				
Airport Improvement Program	20.106	N/A	Partial Parallel Taxiway Construction--3-22-0041-0108-2020	487,919
COVID-19 Airport Improvement Program	20.106	N/A	CARES--3-22-0041-019-2020	13,700
<i>Total Department of Transportation</i>				<u>501,619</u>
Department of Housing and Urban Development				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	Division of Administration, 2000356744	N/A	25,170
<i>Total Department of Housing and Urban Development</i>				<u>25,170</u>
Department of the Treasury				
COVID-19 Coronavirus Relief Fund	21.019	Division of Administration	CARES Act	7,541
<i>Total Department of the Treasury</i>				<u>7,541</u>
<i>Total Other Programs</i>				<u>634,107</u>
<i>Total Expenditures of Federal Awards</i>				<u>\$ 878,474</u>

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTES:

General

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

Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the financial statements.

Indirect Costs

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. For the year ended December 31, 2020, no indirect costs were charged to federal programs.

Reconciliation to Federal Grant Revenues

Expenditures per SEFA	\$	878,474
Plus Section 8 revenues		240,070
Less Section 8 expenditures		<u>(244,367)</u>
Revenues per financial statements	\$	<u>874,177</u>

Other Reports



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

To the Honorable Members of the Police Jury and
Ms. Angela Griffis, Secretary-Treasurer
West Carroll Parish Police Jury
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide; the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated December 23, 2021.

Internal Control over Financial Reporting

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

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

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

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance, etc.
December 31, 2020

Compliance and Other Matters

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

Purpose of this Report

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

BOSCH & STATHAM, LLC



Ruston, Louisiana
December 23, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Members of the Police Jury and
Ms. Angela Griffis, Secretary-Treasurer
West Carroll Parish Police Jury
Oak Grove, Louisiana

Report on Compliance for Each Major Federal Program

We have audited West Carroll Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2020. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 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 qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the Police Jury's compliance.

Basis for Qualified Opinion on the CFDA 14.871 Housing Choice Voucher Program

As described in the accompanying schedule of findings and questioned costs, the Police Jury did not comply with requirements regarding the CFDA 14.871 Housing Choice Voucher Program as described in finding number 2020-001 for Special Requirement – Rent Reasonableness and 2020-002 for Special Requirement – Waiting List. Compliance with such requirements is necessary, in our opinion, for the Police Jury to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 14.871 Housing Choice Voucher Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Housing Choice Voucher Program for the year ended December 31, 2019.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2020.

Other Matters

The Police Jury's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 to be material weaknesses.

West Carroll Parish Police Jury
Independent Auditor's Report – 2020 – Uniform Guidance
December 31, 2020

Report on Internal Control over Compliance (Continued)

The Police Jury's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
December 23, 2021

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

A. SUMMARY OF AUDIT RESULTS

1. The Police Jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and each major fund of West Carroll Parish Police Jury. Due to the omission of the financial statements of component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units and a qualified opinion on the aggregate remaining fund information. The component units issue separate financial statements.
2. No significant deficiencies or material weaknesses are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of West Carroll Parish Police Jury, which are required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. Two material weaknesses in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the *Uniform Guidance*.
5. The auditor's report on compliance for the major federal award programs for West Carroll Parish Police Jury expresses a qualified opinion on the Section 8 Housing Choice Voucher Program and unmodified opinions on all other major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The programs tested as major programs were:
 - a) United States Department of Housing and Urban Development – Housing Choice Voucher Cluster -Section 8 Housing Choice Voucher Program (CFDA 14.871).
 - b) United States Department of Transportation – Airport Improvement Program (CFDA 20.106).
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. West Carroll Parish Police Jury was determined not to be a low-risk auditee.

B. FINDINGS—FINANCIAL STATEMENT AUDIT

No findings are reported.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

C. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2020-001 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Rent Reasonableness

Type

Material Weakness and Noncompliance

First Reported

2019

Condition

Rent reasonableness documentation was not included in any of the 10 files we selected. The Police Jury's Section 8 Administrative Plan has not been updated since 2012. Management of the program changed procedures but did not update the administrative plan. Management implemented a procedure whereby rent adjustments were not to exceed a selected threshold considered reasonable by management based on comparable units in the area. This procedure does not appear to comply with HUD's requirements for the program.

Criteria

HUD requires that the administrative plan must state the method used by the program to determine that the rent to owner is reasonable in comparison to rent for other comparable unassisted units. The determination must consider unit attributes such as the location, quality, size, unit type, and age of the unit, and any amenities, housing services, maintenance, and utilities provided by the owner.

The program must determine that the rent to owner is reasonable at the time of initial leasing. Also, the program must determine reasonable rent during the term of the contract: (a) before any increase in the rent to owner, and (b) at the HAP contract anniversary if there is a five percent decrease in the published Fair Market Rent in effect 60 days before the HAP contract anniversary. The program must maintain records to document the basis for the determination that rent to owner is a reasonable rent (initially and during the term of the HAP contract) (24 CFR sections 982.4, 982.54(d)(15), 982.158(f)(7), and 982.507).

The Police Jury's 2012 administrative plan requires a form to be completed and filed in the tenant file at the time of the actions described in the previous paragraph.

Cause

Management of the program changed procedures but did not update the administrative plan.

Effect

Management of the program did not document the rent reasonableness consideration in accordance with HUD requirements. Rent adjustments may not have been appropriate.

Context and Questioned Costs

We tested the 10 files we selected for the test of eligibility (see above). We did not identify any questioned costs.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Recommendation

We recommend that management update the administration plan and ensure that the updated plan complies with HUD requirements for rent reasonableness determinations and other requirements. We further recommend that management ensure the updated plan is followed.

Views of Responsible Officials and Planned Corrective Actions

The Police Jury agrees with the finding and the recommended procedures have been included in Management's Corrective Action Plan.

2020-002 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Waiting List

Type

Material Weakness and Noncompliance

First Reported

2020

Condition

A report indicated there were twelve new admissions to the program during 2020. The latest date on the waiting lists we were given was March 4, 2020. Three of the participants listed on the "New Admissions Report" had "Applied Dates" after March 4, 2020.

Criteria

The Police Jury must have written policies in its administrative plan for selecting applicants from the waiting list and documentation must show that the Police Jury follows these policies when selecting applicants for admission from the waiting list. Except as provided in 24 CFR section 982.203 (Special admission (non-waiting list)), all families admitted to the program must be selected from the waiting list. (24 CFR sections 5.410, 982.54(d), and 982.201 through 982.207).

Cause

Management was unable to explain the deficiency.

Effect

Management of the program did not document selections from the waiting list in accordance with HUD requirements. Participants may not have been admitted to the program in the correct order.

Context and Questioned Costs

We tested the 10 files we selected for the test of eligibility (see above). We did not identify any questioned costs.

Recommendation

We recommend that management update the administration plan and ensure that the updated plan complies with HUD requirements for rent reasonableness determinations and other requirements. We further recommend that management ensure the updated plan is followed, including selection of participants from the waiting list.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Views of Responsible Officials and Planned Corrective Actions

The Police Jury agrees with the finding and the recommended procedures have been included in Management's Corrective Action Plan.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020**

PRIOR AUDIT FINDINGS – FINANCIAL STATEMENTS AUDIT

2019-001 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Allowable Costs Requirement

The finding is cleared.

2019-002 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Eligibility Requirement

The finding is cleared.

2019-003 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Reporting Requirement

The finding is cleared.

2019-004 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Rent Reasonableness

The finding is repeated as finding 2020-001.

2019-005 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Utility Data Review

The finding is cleared.

West Carroll Parish Police Jury

P. O. Drawer 630 • Oak Grove, Louisiana 71263

Telephone (318) 428-3390

Fax (318) 428-4835

DISTRICT A - JOHNNY SIMMS
DISTRICT B - BILL ELLERBE
DISTRICT C - JACK L. MADDEN

ANGELA GRIFFIS
SECRETARY - TREASURER

DISTRICT D - EUGENE "Pop" CROSBY
DISTRICT E - EDDIE RUSSELL

CORRECTIVE ACTION PLAN

December 23, 2021

Bosch & Statham, LLC
Post Office Box 2377
Ruston, Louisiana 71273-2377

The following is our corrective action plan for findings in the police jury's 2020 audit report:

2020-001 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Rent Reasonableness

We are in the process of updating the administrative plan. The Section 8 Director is responsible for presenting the plan to the police jury for adoption. This will be completed by February 28, 2022. The Director will also document rent reasonableness in accordance with HUD regulations and the new plan. Until the new plan is in place, she will comply with the administration plan currently in effect."

2020-002 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Waiting List

The Section 8 Director is responsible for presenting the plan to the police jury for adoption. The Director will obtain training, if necessary, to ensure she understands the requirements. She will determine the cause of the instances described in the finding to prevent a reoccurrence. This action will be completed by February 28, 2022."

As Secretary-Treasurer, I am responsible for overseeing corrective action.

Respectfully,

WEST CARROLL PARISH POLICE JURY


Angela Griffis, Secretary-Treasurer