

WINN PARISH ASSESSOR

FINANCIAL REPORT
DECEMBER 31, 2019

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

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DECEMBER 31, 2019

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Shanna Jones, CPA

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Honorable Lawrence Desadier, CLA
Winn Parish Assessor
Winnfield, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and major fund of Winn Parish Assessor, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Assessor's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Assessor's personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 26, Schedule of Assessor's Proportionate Share of the Net Pension Liability on page 27, and Schedule of Assessor's Pension Contributions on page 28,

be presented to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in appropriated operational, economic, or historical context. Such information is the responsibility of management. The supplementary information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto. I have not audited the supplementary information and do not express an opinion on such information.

The Winn Parish Assessor has omitted the Management's Discussion and Analysis that the Governmental Accounting Standards Board requires 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 and for placing the basic financial statements in appropriate operational, economic, or historical context. The results of my review of the basic financial statements are not affected by this missing information.

Act 706 of the Louisiana 2014 Legislative Session as amended by Act 462 of the 2015 session requires a Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer supplement the financial statements. The information is the representation of management. I have not audited or reviewed such required supplementary information presented on page 30, and accordingly, I do not express an opinion, a conclusion nor provide any form of assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated April 22, 2020, on the results of our agreed-upon procedures on pages 31 through 34. Pages 35 through 37 present the Louisiana Attestation Questionnaire.

Shanna Jones

Shanna Jones, CPA
Winnfield, Louisiana
April 22, 2020

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

WINN PARISH ASSESSOR
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 104,379
Accounts Receivable	325,948
Prepaid Expenses	<u>2,816</u>
Total Current Assets	433,143
Non-current Assets:	
Capital Assets (Net)	2,673
Deferred Outflows:	
Pension Related	<u>173,511</u>
Total Assets & Deferred Outflows	609,327
LIABILITIES:	
Current Liabilities:	
Accounts Payable	638
Payroll & Related Liabilities	<u>6,715</u>
Total Current Liabilities	7,353
Non-current Liabilities:	
Compensated Absences	3,188
Net Pension Liability	<u>149,949</u>
Total Non-current Liabilities	153,137
Deferred Inflows:	
Pension Related	<u>97,470</u>
Total Liabilities and Deferred Inflows	257,960
NET POSITION:	
Invested in Capital Assets	2,673
Unrestricted	<u>348,694</u>
Total Net Position	<u><u>\$ 351,367</u></u>

See accompanying notes and independent accountant's review report.

WINN PARISH ASSESSOR
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Activities</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position Government Activities</u>
Governmental Activities:			
General Government	\$ 420,461	\$ 970	\$ (419,491)
General Revenues:			
Taxes:			
Ad Valorem Taxes			358,401
Intergovernmental Revenue:			
State Revenue Sharing			23,605
Non-Employer Pension Contribution			78,717
Miscellaneous:			
Interest Earnings			210
Other			<u>3,997</u>
Total General Revenues			<u>464,930</u>
Change in Net Position			45,439
Net Position January 1, 2019			<u>305,928</u>
Net Position December 31, 2019			<u><u>\$ 351,367</u></u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

WINN PARISH ASSESSOR
BALANCE SHEET—GOVERNMENTAL FUND
DECEMBER 31, 2019

ASSETS:

Current Assets:

Cash & Cash Equivalents	\$ 104,379
Accounts Receivable	325,948
Prepaid Expenses	<u>2,816</u>

Total Assets 433,143

LIABILITIES:

Accounts Payable	638
Payroll Liabilities	<u>6,715</u>

Total Liabilities 7,353

FUND BALANCE:

Nonspendable	2,816
Unassigned	<u>422,974</u>

Total Fund Balance 425,790

Total Liabilities & Fund Balance \$ 433,143

See accompanying notes and independent accountant's review report.

WINN PARISH ASSESSOR
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

Total Fund Balance for the Governmental Fund at December 31, 2019	\$ 425,790
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:	
Deferred Outflows—Pension Related	173,511
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Equipment and Furniture	156,499
Less: Accumulated Depreciation	<u>(153,826)</u>
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:	
Compensated Absences	(3,188)
Net Pension Liability	(149,949)
Deferred Inflows—Pension Related	<u>(97,470)</u>
Total Net Position of Governmental Activities at December 31, 2019	<u>\$ 351,367</u>

See accompanying notes and independent accountant's review report.

WINN PARISH ASSESSOR
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE—GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

REVENUES:

Taxes:		
Ad Valorem Taxes	\$	358,401
Intergovernmental:		
State Revenue Sharing		23,605
Charges for Services		
Tax Rolls & Notices		970
Miscellaneous		
Interest		210
Other		<u>3,997</u>
Total Revenues		<u>387,183</u>

EXPENDITURES:

Current:		
General Government:		
Personnel Services & Related Benefits		306,825
Operating Services		20,463
Travel & Other Charges		-
Capital Outlay		<u>-</u>
Total Expenditures		<u>327,288</u>
Excess of Revenues over Expenditures		59,895
Fund Balance—Beginning of Year		<u>365,895</u>
Fund Balance—End of Year	\$	<u><u>425,790</u></u>

See accompanying notes and independent accountant's review report.

WINN PARISH ASSESSOR
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Net Change in Fund Balance—Governmental Fund	\$	59,895
Amounts reported for Governmental Activities In the Statement of Activities are different because:		
Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. The cost of Capital Assets recorded in the current period is		
		-
Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is		
	(1,989)
Change in Compensated Absences	(3,188)
Non-employer Contributions to Cost-sharing Pension Plan		78,717
Pension Expense	<u>(</u>	<u>87,996)</u>
Net Change in Net Position per Statement of Activities	<u>\$</u>	<u>45,439</u>

See accompanying notes and independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

WINN PARISH ASSESSOR
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1—INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Winn Parish Assessor (the “Assessor”) is elected by the voters of the parish. The Assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The Assessor, who is elected for a four-year term, is authorized to appoint as many deputies as may be necessary for efficient operation of the office and provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the Assessor is officially and pecuniarily responsible for the actions of the deputies.

The Assessor’s office is located in the Winn Parish Courthouse in Winnfield, Louisiana. In accordance with Louisiana law, the Assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The Assessor completes an assessment listing which is due May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the Assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Winn Parish Assessor conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

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

Governmental Accounting Standard Board (GASB) Statement No. 61 amended Statement No. 14’s established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability.

WINN PARISH ASSESSOR
NOTES TO FINANCIAL STATEMENTS
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The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the Police Jury provides office facilities for the Winn Parish Assessor, the Assessor was determined to be fiscally dependent on the police jury and accordingly is considered a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Assessor and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

As required by Governmental Accounting Standards Board (GASB), the Assessor implemented GASB Statement No. 63 during the year ended December 31, 2012. GASB Statement No. 63 includes deferred outflows and inflows of resources to the assets and liabilities previously reported on the GWFS and reports the residual effect as Net Position. It changes the titles in the GWFS from Net Assets to Net Position.

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Assessor's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the

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program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Accounting

The accounts of the Assessor are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The Assessor maintains only one fund. It is categorized as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity.

The major fund of the Assessor is described below:

Governmental Fund:

General Fund—The General (Salary and Expense) Fund is the general operating fund of the Assessor. It is used to account for all financial resources except those required to be accounted for in another fund.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Assessor as a whole. Both of these statements are prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Modified Accrual Basis—Fund Financial Statements (FFS)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are

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considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Assessor considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. In addition, the Assessor records ad valorem revenue in the year in which the ad valorem taxes are assessed and levied. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Assets Liabilities and Equity

Cash and Cash Equivalents—The Assessor’s cash and cash equivalents are considered to be cash in demand deposits, interest bearing deposits and time deposits.

Capital Assets—The Assessor reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Assessor maintains a threshold level of \$300 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the Assessor’s FFS expense assets as capital outlays in the year occurring.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Furniture, fixtures, and equipment	5-10 years
------------------------------------	------------

Compensated Absences—During 2019, employees of the Winn Parish Assessor are now allowed accrue or “carry forward” sick leave, up to 200 hours, to be paid upon retirement. Therefore, any entry is made to record compensated absences.

Equity Classifications—In the GWFS, equity is classified as net position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position—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 legislation.

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Unrestricted Net Position—All other net position that does not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Assessor implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, the Assessor’s only major governmental fund, has a nonspendable fund balance of \$2,816 which represents prepaid expenses. The remaining fund balance of \$422,974 is classified as unassigned.

Pension Plan—The Winn Parish Assessor is a participating employer in a cost-sharing, multiple employer defined benefit pension plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan. A separate audited report on the plan is available on the Louisiana Legislative Auditor’s website.

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NOTES TO FINANCIAL STATEMENTS
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Budget—Each year, the Winn Parish Assessor adopts a budget for the fiscal year. The budget is open for public inspection. All budgetary appropriations lap at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

Estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3—CASH AND CASH EQUIVALENTS

Under state law, the Assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana Law and national banks having their principal offices in Louisiana.

At December 31, 2019, the carrying amount of the Assessor’s cash and cash equivalents totaled \$104,379. 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 banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2019, the Assessor used a financial institution the balance of which totaled \$106,079. All of the balance is secured from risk by FDIC insurance.

NOTE 4—ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2019, consisted of amounts due from ad valorem taxes of \$325,948. All receivables are considered to be collectible and therefore no allowance for doubtful accounts is recorded.

NOTE 5—CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2019 are as follows:

<u>Governmental Activities</u>	<u>Balance 01/01/19</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/19</u>
Capital Assets:				
Equipment & Furniture	\$ 156,499	\$ -	\$ -	\$ 156,499
Less: Accumulated Depreciation	<u>(151,837)</u>	<u>(1,989)</u>	<u>-</u>	<u>(153,826)</u>
Net Capital Assets	<u>\$ 4,662</u>			<u>\$ 2,673</u>

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Depreciation expense for the year ended December 31, 2019 of \$1,989 is charged to the general government function.

NOTE 6—AD VALOREM TAXES

The Assessor levies taxes on real and business personal property located within the boundaries of Winn Parish. Property taxes are levied by the Assessor on property values assessed by the Winn Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Winn Parish Sheriff’s Office bills and collects property taxes for the Assessor. Collections are remitted to the Assessor monthly. The Assessor recognizes property tax revenues when levied.

Property Tax Calendar

Assessment Date	January	1
Levy Date	June	30
Tax Bills Mailed	October	15
Total Taxes Due	December	31
Penalties & Interest Added	January	31
Lien Date	January	31
Tax Sale	May	15

The Assessor is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by voters of the parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Winn Parish Assessor each year on a uniform basis at the following ratios to fair market value:

10% Land	15% Machinery
10% Residential Improvements	15% Commercial Improvements
15% Industrial Improvements	25% Public Service Properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2019. Total assessed value for the Assessor was \$87,645,820 in 2019. Louisiana state law exempts the first 7,500 of assessed value of a taxpayer’s primary residence from parish property taxes. This homestead exemption for the Assessor was a total of \$17,223,456 of the assessed value in 2019. For the year ended December 31, 2019, taxes of 5.09 mills were authorized and levied on the properties. Taxes collected totaled \$358,401, after adjustments from the prior year.

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NOTE 7—EMPLOYEE RETIREMENT SYSTEM

Plan Description - All full-time employees of the Winn Parish Assessor participate in the Louisiana Assessors Retirement System (“System”), a multiple-employer (cost-sharing), defined benefit pension plan, controlled and administered by a separate board of trustees.

All full-time employees of the Assessor’s office are required to participate in the System. Employees who were hired before October 1, 2013, will be eligible for pension benefits once they have either reached the age of fifty-five and have at least twelve years of service or have at least thirty years of service, regardless of age. Employees who were hired on or after October 1, 2013, will be eligible for pension benefits once they have either reached the age of sixty and have at least twelve years of service or have reached the age of fifty-five and have at least thirty years of service.

Employees who became members prior to October 1, 2006, are entitled to annual pension benefits equal to three and one-third percent of their average final compensation based on the 36 consecutive months of highest pay, multiplied by their total years of service, not to exceed 100% of final compensation. Employees who become members on or after October 1, 2006 will have their benefit based on the highest 60 months of consecutive service. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity.

If employees terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors’ Retirement Fund, Post Office Box 14699, Baton Rouge, Louisiana 70898, and is also found on the Louisiana Legislative Auditor’s website, www.la.la.gov.

Funding Policy - Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and the Winn Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Winn Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results

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of the valuation for the prior fiscal year. The Winn Parish Assessor’s combined contributions to the System for the years ending December 31, 2019, 2018, and 2017 were \$39,147, \$46,567, and \$50,903, respectively. These amounts were equal to the required contributions for the year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2019, the Assessor reported a liability of \$149,949 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of September 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Assessor’s proportion of the net pension liability was based on a projection of the Assessor’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At September 30, 2019, the Assessor’s proportion was .568%, which was a decrease of 0.091% from its proportion measured as of September 30, 2018. For the year ended December 31, 2019, the Assessor recognized pension expense/(benefit) of \$87,996 representing its proportionate share of the System’s net expense, including amortization of deferred amounts.

At December 31, 2019, the Assessor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Outflows</u>	<u>Inflows</u>
Deferred Flows of Resources		
Differences between expected and actual experience	\$ 5,558	\$ 70,745
Changes of assumptions	158,353	-
Net difference between projected and actual earnings on pension plan investments	-	17,410
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,438	9,315
Employer contributions subsequent to the measurement date	<u>5,162</u>	<u>-</u>
Totals	\$ 173,511	\$ 97,470

The Assessor reported a total of \$5,162 as deferred outflow of resources related to pension contributions made subsequent to the plan’s measurement period of September 30, 2019 which will be recognized as a reduction in net pension liability in the Assessor’s fiscal year ended December 31, 2020.

WINN PARISH ASSESSOR
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization, related to pensions will be recognized in pension expense as follows:

Year	Amount
2020	\$ 4,830
2021	11,412
2022	27,503
2023	25,444
2024	<u>1,690</u>
Total	<u>\$ 70,879</u>

Actuarial Methods and Assumptions—A summary of the actuarial methods and assumptions used in determining the total pension liability as of September 30, 2019 are as follows:

Valuation Date	September 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.00%, Net of Pension Plan Investment Expense, including inflation
Inflation Rate	2.20%
Projected Salary Increases	5.75%
Annuitant and Beneficiary	
Mortality	RP-2000 Healthy Annuitant Table (set forward 1 year and projected to 2030 for males and females)
Active member Mortality	RP-2000 Employee Table (set back 4 years for males and 3 years for females)
Disabled Lives Mortality	RP-2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females)

Discount Rate—Per the plan's audited report the long-term expected rate of return on pension plan investments was determined using building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses 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, of 2.5%, and an adjustment for the effect of rebalancing/diversification. The resulting long-term expected arithmetic nominal return was 8.38% as of September 30, 2019.

WINN PARISH ASSESSOR
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2019, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	7.50%
International Equity	8.50%
Domestic Bonds	2.50%
International Bonds	3.50%
Real Estate	4.50%
Alternative Assets	6.24%

The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at 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 these assumptions, the pension plan'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.

The effects of certain other changes in the net pension liability are required to be included in pension expense over the current and future periods. The effects on the total pension liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees), determined as of the beginning of the measurement period. The effect on net pension liability of differences between the projected earnings on pension plan investments and actual experience with regard to those earnings is required to be included in pension expense in a systematic and rational manner over a closed period of five years, beginning with the current period. The Expected Remaining Service Lives (ERSL) for 2019 is 6 years.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—The following table presents the Assessor's proportionate share of the net pension liability (NPL) using the discount rate of the Retirement System as well as what the Assessor's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current rate used by the Retirement System:

WINN PARISH ASSESSOR
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

	1.0% Decrease	Current Discount Rate	1.0% Increase
LA Assessors' Retirement Fund Rates	5.00%	6.00%	7.00%
Winn Parish Assessor's Share of NPL	\$ 426,059	\$ 149,949	\$ (86,707)

NOTE 8—COMPENSATED ABSENCES

During 2019, employees of the Winn Parish Assessor are now allowed accrue or “carry forward” sick leave, up to 200 hours, to be paid upon retirement. Therefore, any entry is made to record compensated absences of \$3,188 as of December 31, 2019.

NOTE 9—SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Winn Parish Police Jury provides the Winn Parish Assessor with office facilities and the related utility costs and insurance on such facilities.

NOTE 10—LITIGATION

At December 31, 2019, there were outstanding suits against the management of the Winn Parish Assessor. Although the outcome of this suit is not presently determinable, the opinion of the Assessor is that resolution of this matter would not create a liability in that would have a material adverse effect on the financial condition of the Assessor.

NOTE 11—SUBSEQUENT EVENTS

Management has evaluated events through April 22, 2020, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

WINN PARISH ASSESSOR
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
REVENUES:				
Taxes:				
Ad Valorem	\$ 350,000	\$ 339,180	\$ 358,401	\$ 19,221
Intergovernmental:				
State Revenue Sharing	25,000	22,935	23,605	670
Charges for Services	-	-	970	970
Miscellaneous:				
Interest	300	191	210	19
Other	<u>3,500</u>	<u>4,721</u>	<u>3,997</u>	<u>(724)</u>
Total Revenues	<u>378,800</u>	<u>367,027</u>	<u>387,183</u>	<u>20,156</u>
EXPENDITURES:				
Current—General Government				
Personnel Services & Related Benefits	355,977	298,306	306,825	(8,519)
Operating Services	20,000	21,729	20,463	1,266
Travel and Other Charges	1,500	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>377,477</u>	<u>320,035</u>	<u>327,288</u>	<u>(7,253)</u>
Excess (Deficiency) of Revenues, over Expenditures	1,323	46,992	59,895	12,903
Fund Balance—Beginning of Year	<u>365,895</u>	<u>365,895</u>	<u>365,895</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ 367,218</u>	<u>\$ 412,887</u>	<u>\$ 425,790</u>	<u>\$ 12,903</u>

See independent accountant's review report.

WINN PARISH ASSESSOR
SCHEDULE OF ASSESSOR'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2019

Actuarial Valuation <u>Date</u>	Employer Portion of the Net Pension Liability/ <u>(Asset)</u>	Employer Proportionate Share of the Net Pension Liability/ <u>(Asset)</u>	Employer's Covered Employee <u>Payroll</u>	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee <u>Payroll</u>	Plan Fiduciary Net Position as a Percentage of the Total Pension <u>Liability</u>
09/30/19	.568%	\$149,949	\$252,721	59.33%	94.12%
09/30/18	.660%	128,283	290,859	44.10%	95.46%
09/30/17	.658%	115,490	288,945	39.97%	95.61%
09/30/16	.640%	225,768	278,551	81.05%	90.68%
09/30/15	.624%	326,591	262,288	124.54%	85.57%

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

WINN PARISH ASSESSOR
SCHEDULE OF ASSESSOR'S PENSION CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

Actuarial Valuation Date	Contractually Required Contribution	Contributions in relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
09/30/19	\$20,217	\$20,217	\$ -	\$ 252,721	8.00%
09/30/18	23,269	\$23,269	-	290,859	8.00%
09/30/17	28,895	28,895	-	288,945	10.00%
09/30/16	37,605	37,605	-	278,551	13.50%
09/30/15	35,401	35,401	-	262,288	13.50%

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

SUPPLEMENTARY INFORMATION

WINN PARISH ASSESSOR
SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2019

In accordance with Act 462 of 2015 which amends Act 706 of the 2014 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Agency Head or Chief Executive Officer is presented.

The Head of Operations is the Assessor. During the fiscal year ended December 31, 2019 the payments to the Assessor as required to be disclosed are as follows.

	Amount
Gross Salary (LA RS 47:1907)	\$ 131,797
Expense Allowance (LA RS 47:1907)	13,180
Retirement-Employer Portion (LA RS 11:1418)	11,598
Health Insurance-Employer Paid (LA RS 47:1912)	16,079
Life Insurance-Employer Paid	2,546

A portion of state revenue sharing funds and ad valorem taxes are paid directly to the Louisiana Assessors' Retirement System in accordance with state law. Also vouchered expenses purchased for the Assessor's Office and reimbursed were not included unless for direct benefit of Assessor as noted above and per Act 462.

See independent accountant's review report.

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
792-8544*

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Lawrence Desadier, CLA
Winn Parish Assessor
Winnfield, Louisiana

I have performed the procedures enumerated below, which were agreed to by the management of the Winn Parish Assessor and the Louisiana Legislative Auditor (the specified parties), on the Assessor's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2019, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Assessor's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures found to be in violation.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1124 (the ethics law).

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the fiscal year.

Management provided me with the required list.

(Continued)

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees on the list provided in agreed-upon procedure (3) matched any name provided in agreed-upon procedure (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of employees and employees' immediate families appeared as vendors on the list of disbursements.

BUDGETING

6. Obtained a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original and amended budgets for the year.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The Winn Parish Assessor is an independently elected official; therefore, no meetings or minutes are necessary to adopt the budget.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more, or if actual expenditures exceed budgeted amounts by 5% or more.

Total actual revenues and expenditures for the year did not exceed budgeted amounts by more than the 5% favorable variance allowed.

ACCOUNTING AND REPORTING

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

(Continued)

Each disbursement appeared properly coded to the correct fund and general ledger account, with the exception of the purchase of QuickBooks coded to education rather than office expenses. Management accepted and entered to their system the adjusting journal entry to correct.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation supporting indicated approvals.

MEETINGS

- 10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Not applicable.

DEBT

- 11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

I inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

- 12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

I scanned the payroll disbursements and there were no payments that appeared to be either advances or bonuses.

STATE AUDIT LAW

- 13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Assessor's report was due on June 30, 2019 and was submitted timely.

- 14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the Assessor's office was not on the noncompliance list at any time during the fiscal year. Management further represented that the Assessor did not enter into any contracts during the fiscal year that were subject to the public bid law.

(Continued)

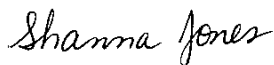
PRIOR COMMENTS AND RECOMMENDATIONS

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

The prior year report dated April 15, 2019, did not include any comments or unresolved matters.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to perform, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Assessor's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Winn Parish Assessor's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Shanna Jones, CPA
Winnfield, Louisiana
April 22, 2020

Concluded

WINN PARISH ASSESSOR

LOUISIANA ATTESTATION QUESTIONNAIRE

Shanna Jones, CPA
795 Big Creek Rd
Winnfield, LA 71483

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below as of December 31, 2019, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2019.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

(Continued)

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No []

We have complied with R.S. 24:513A.(3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No []

(Continued)

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No []

The previous responses have been made to the best of our belief and knowledge.


Lawrence Desadier
Winn Parish Assessor

Concluded