

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

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**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2021**

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

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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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

### **Adverse and Unmodified Opinions**

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 (the Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

#### Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Unmodified Opinions on Governmental Activities, Each Major Fund, and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2021, 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.

### **Basis for Adverse and Unmodified Opinions**

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*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units

The financial statements 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 the 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. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that budgetary comparison information (47-52), the Schedule of Employer's Proportionate Share of Net Pension Liability (53-54); and the Schedule of Employer's Contributions (53-54) be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The accompanying combining nonmajor fund financial statements; the Schedule of Compensation Paid Police Jurors; the Justice Schedule (Receiving Entity); and the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head, Justice System Funding Schedule - Receiving Entity; and the Schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, 2021

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2022, on our consideration of the 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 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 Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 27, 2022

## Basic Financial Statements

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

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2021**

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**ASSETS**

Cash and cash equivalents	\$ 8,449,143
Receivables	1,561,644
Deposits held in trust	1,138,912
Capital assets, net of accumulated depreciation	15,260,244
Net pension asset	279,798
<b>TOTAL ASSETS</b>	<u>26,689,741</u>

**DEFERRED OUTFLOWS**

Pension related	<u>309,929</u>
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**LIABILITIES**

Accounts, salaries and other payables	138,308
Compensated absences	179,292
Net pension liability	3,780
Landfill closure/post closure care	3,494,162
<b>TOTAL LIABILITIES</b>	<u>3,815,542</u>

**DEFERRED INFLOWS**

Unavailable grant revenues	469
Pension related	636,232
<b>TOTAL DEFERED INFLOWS</b>	<u>636,701</u>

**NET POSITION**

Net investment in capital assets	15,260,244
Restricted for:	
Landfill closure/postclosure	1,138,912
Unrestricted	6,148,271
<b>TOTAL NET POSITION</b>	<u>\$ 22,547,427</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, 2021**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
General government	\$ 696,470	\$ 112,976	\$ 1,136,904	\$ 51,217	\$ 604,627
Public safety	675,316	1,191,553	45,432	-	561,669
Public works	4,664,581	501,328	735,452	22,381	(3,405,420)
Health and welfare	1,501,022	167,140	286,936	-	(1,046,946)
Culture and recreation	1,242	-	-	-	(1,242)
Economic development and assistance	228,546	-	-	-	(228,546)
Transportation	24,102	44,842	-	124,867	145,607
Total governmental activities	<u>7,791,279</u>	<u>2,017,839</u>	<u>2,204,724</u>	<u>198,465</u>	<u>(3,370,251)</u>

General revenues:

Taxes:

Ad valorem:

General government	398,350
Public works	788,777
Health and welfare	66,060
General government	851,265
Public works	2,553,795

Other taxes, penalties, and interest 17,076

Grants and contributions not restricted to specific programs 1,070

Unrestricted investment earnings 29,670

Restricted investment earnings 4

Gain (loss) on disposal of assets (89,589)

Other revenues 187,975

Total general revenues 4,804,453

**Change in net position** 1,434,202

Net position at beginning of year 21,113,225

**Net position at end of year** \$ 22,547,427

*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, 2021

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
<b>ASSETS</b>									
Cash and cash equivalents	\$ 2,380,614	\$ 1,258,933	\$ 3,054,663	\$ 428,815	\$ 315,562	\$ 49,650	\$ -	\$ 960,906	\$ 8,449,143
Receivables	456,189	759,622	133,199	-	-	2,031	-	210,604	1,561,645
Due from other funds	-	-	-	-	-	-	1,051,800	-	1,051,800
Deposits held in trust	-	-	1,138,912	-	-	-	-	-	1,138,912
<b>TOTAL ASSETS</b>	<b>\$ 2,836,803</b>	<b>\$ 2,018,555</b>	<b>\$ 4,326,774</b>	<b>\$ 428,815</b>	<b>\$ 315,562</b>	<b>\$ 51,681</b>	<b>\$ 1,051,800</b>	<b>\$ 1,171,510</b>	<b>\$ 12,201,500</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>									
Liabilities:									
Accounts, salaries, and related payables	\$ 34,101	\$ 63,770	\$ 21,923	\$ -	\$ -	\$ 4,532	\$ -	\$ 13,982	\$ 138,308
Due to other funds	1,051,800	-	-	-	-	-	-	-	1,051,800
<b>Total liabilities</b>	<b>1,085,901</b>	<b>63,770</b>	<b>21,923</b>	<b>-</b>	<b>-</b>	<b>4,532</b>	<b>-</b>	<b>13,982</b>	<b>1,190,108</b>
Deferred inflows:									
Unavailable grant revenue	-	-	-	-	-	469	-	-	469
Fund equity - fund balances:									
Restricted	-	1,954,785	4,304,851	428,815	(304,565)	46,680	1,051,800	1,157,528	8,902,878
Assigned	112,332	-	-	-	620,127	-	-	-	732,459
Unassigned	1,638,570	-	-	-	-	-	-	-	1,375,586
<b>Total fund equity - fund balances</b>	<b>1,750,902</b>	<b>1,954,785</b>	<b>4,304,851</b>	<b>428,815</b>	<b>315,562</b>	<b>46,680</b>	<b>1,051,800</b>	<b>1,157,528</b>	<b>11,010,923</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<b>\$ 2,836,803</b>	<b>\$ 2,018,555</b>	<b>\$ 4,326,774</b>	<b>\$ 428,815</b>	<b>\$ 315,562</b>	<b>\$ 51,681</b>	<b>\$ 1,051,800</b>	<b>\$ 1,171,510</b>	<b>\$ 12,201,500</b>

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, 2021**

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Total fund balances - governmental funds	\$11,010,923
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	15,260,244
Net pension asset	279,798
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	309,929
Deferred inflows	(636,232)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(179,292)
Net pension liability	(3,780)
Landfill closure/post closure care	<u>(3,494,162)</u>
Net position of governmental activities	<u>\$ 22,547,427</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, 2021**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 398,350	\$ 692,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,854	\$ 1,253,187
Sales and use	851,265	851,265	1,702,530	-	-	-	-	-	3,405,060
Other taxes, penalties, and interest	17,076	-	-	-	-	-	-	-	17,076
Licenses and permits	65,778	-	-	-	-	-	-	-	65,778
Intergovernmental funds:									
Federal funds	-	22,381	-	-	-	286,936	1,051,800	216,288	1,577,405
State funds:									
Severance taxes	1,070	-	-	-	-	-	-	-	1,070
State revenue sharing	-	-	-	-	-	-	-	52,307	52,307
Parish transportation	-	198,103	-	-	-	-	-	-	198,103
Fire insurance rebate	45,432	-	-	-	-	-	-	-	45,432
Other state funds	27,601	485,042	-	-	-	-	-	-	512,643
Fees, charges and commissions for services	26,085	-	342,920	167,140	796,452	-	-	164,135	1,496,732
Fines and forfeitures	-	-	-	-	-	-	-	5,101	5,101
Use of money and property	21,612	523	38,836	90	390,109	4	-	28,728	479,902
Other revenues	56,028	83,803	7,640	372	-	3,549	-	11,454	162,846
Total revenues	<u>1,510,297</u>	<u>2,334,100</u>	<u>2,091,926</u>	<u>167,602</u>	<u>1,186,561</u>	<u>290,489</u>	<u>1,051,800</u>	<u>639,867</u>	<u>9,272,642</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, 2021**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
Expenditures:									
Current:									
General government:									
Legislative	89,121	-	-	-	-	-	-	-	89,121
Judicial	82,407	-	-	-	-	-	-	-	82,407
Elections	27,863	-	-	-	-	-	-	-	27,863
Finance and administrative	247,904	-	-	-	-	-	-	-	247,904
Other general government	297,747	-	-	-	4,316	-	-	-	302,063
Public safety	402,667	-	-	185,458	-	-	-	48,291	636,416
Public works	-	2,281,771	1,413,218	-	-	-	-	314,990	4,009,979
Health and welfare	38,033	-	-	-	1,096,452	276,224	-	34,498	1,445,207
Economic development and assistance	30,387	-	-	-	-	-	-	-	30,387
Transportation	-	-	-	-	-	-	-	24,102	24,102
Debt service	7,466	-	-	-	-	-	-	6,667	14,133
Capital outlay	21,718	60,000	-	68,366	390,358	-	-	162,096	702,538
Total expenditures	<u>1,245,313</u>	<u>2,341,771</u>	<u>1,413,218</u>	<u>253,824</u>	<u>1,491,126</u>	<u>276,224</u>	<u>-</u>	<u>590,644</u>	<u>7,612,120</u>
Excess (deficiency) of revenues over expenditures	<u>264,984</u>	<u>(7,671)</u>	<u>678,708</u>	<u>(86,222)</u>	<u>(304,565)</u>	<u>14,265</u>	<u>1,051,800</u>	<u>49,223</u>	<u>1,660,522</u>
Other sources (uses):									
Operating transfers in	-	-	-	2,000	-	-	-	-	2,000
Proceeds from insurance	-	25,117	-	-	-	-	-	-	25,117
Operating transfers out	(2,000)	-	-	-	-	-	-	-	(2,000)
Total other sources (uses)	<u>(2,000)</u>	<u>25,117</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,117</u>
Net change in fund balances	262,984	17,446	678,708	(84,222)	(304,565)	14,265	1,051,800	49,223	1,685,639
Fund balances at beginning of year	1,487,918	1,937,339	3,626,143	513,037	620,127	32,415	-	1,108,305	9,325,284
Fund balances at end of year	<u>\$ 1,750,902</u>	<u>\$ 1,954,785</u>	<u>\$ 4,304,851</u>	<u>\$ 428,815</u>	<u>\$ 315,562</u>	<u>\$ 46,680</u>	<u>\$ 1,051,800</u>	<u>\$ 1,157,528</u>	<u>\$ 11,010,923</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, 2021**

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Net change in fund balances - total governmental funds	\$ 1,685,639
<p>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.</p>	
Capital outlay	702,538
Depreciation expense	(945,984)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position.</p>	
	(89,589)
<p>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.</p>	
Principal payments on debt	14,145
<p>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.</p>	
Net change in compensated absences payable	(59,681)
Net change in net pension liability and deferred items	127,134
Change in net position of governmental activities	<u>\$ 1,434,202</u>

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

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

**FIDUCIARY FUNDS - AGENCY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
AS OF DECEMBER 31, 2021**

	<b>AMBULANCE DISRICT</b>	<b>FIRE DISTRICT</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 698	\$ 698
Receivables	<u>66,599</u>	<u>66,599</u>	<u>133,198</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 66,599</u></b>	<b><u>\$ 67,297</u></b>	<b><u>\$ 133,896</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
Due to others	<u>\$ 66,599</u>	<u>\$ 67,297</u>	<u>\$ 133,896</u>

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

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

**FIDUCIARY FUNDS - AGENCY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
AS OF DECEMBER 31, 2021**

	<b>AMBULANCE DISRICT</b>	<b>FIRE DISTRICT</b>	<b>TOTAL</b>
Net position - beginning	\$ -	\$ -	\$ -
Additions:			
Sales Taxes	851,264	851,267	1,702,531
Total additions	<u>851,264</u>	<u>851,267</u>	<u>1,702,531</u>
Reductions:			
Deposits settled to:			
West Carroll Ambulance District F	832,220		832,220
Ward One Fire District		124,833	124,833
Ward Two Fire District		124,833	124,833
Forest Fire District		91,544	91,544
Oak Grove Fire District		124,834	124,834
Kilbourne Fire District		91,545	91,545
Concord Fire District		91,545	91,545
Fiske Union Fire District		91,545	91,545
Goodwill Fire District		91,545	91,545
Other Reductions	19,044	19,043	38,087
Total reductions	<u>851,264</u>	<u>851,267</u>	<u>1,702,531</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, 2021**

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**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, 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, 2021**

**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 30	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, 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, 2021**

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**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, 2021**

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**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, 2021**

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**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.

The American Rescue Plan Fund accounts for funds received by the federal American Rescue Plan Act.

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  
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**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, 2021, taxes of 19.01 mills were levied on property with assessed valuations totaling \$84,473,229, as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	6.03	Indefinite
Parishwide Road	10.13	10.49	2023
Health Unit	1.00	1.00	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, 2021**

**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 2021 assessed valuation:

	2021 Assessed Valuation	Percent of Total Assessed Valuation
Trunkline Gas Company	\$16,046,330	19.00%
Energy Transfer Crude Oil Company, LLC	9,635,100	11.41%
Southern Natural Gas Company	1,989,540	2.36%
Entergy Louisiana Holdings, Inc.	1,918,030	2.27%
A N R Pipeline Company	1,732,740	2.05%
Mueller, Inc.	1,452,324	1.72%
Consolidated Grain and Barge Inc	1,139,161	1.35%
Agspring Mississippi Region, LLC	892,755	1.06%
Northeast Louisiana Power Coop	844,080	1.00%
Mid-Valley Pipeline Co.	713,530	0.84%
Total	<u>\$36,363,590</u>	<u>43.06%</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. On December 10, 2019, the tax was renewed for a ten-year period beginning July 1, 2021.

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

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**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, 2021

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**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, 2021

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**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, 2021, employees of the police jury had accumulated and vested \$179,292 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, 2021**

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**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, 2021**

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**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, 2021, 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  
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**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, 2021, the police jury has cash and cash equivalents (book balances) totaling \$8,449,143 as follows:

Demand deposits	\$4,425,502
Time deposits	4,024,289
Petty cash	<u>50</u>
Total	8,449,841
Amounts held in fiduciary funds	<u>698</u>
Total	<u>\$8,449,143</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, 2021, \$8,261,579 of the police jury's bank balances of \$8,511,579 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 250,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>8,261,579</u>
Total balances exposed to custodial credit risk	<u>8,261,579</u>
<b>Total bank balances</b>	<b><u>\$ 8,511,579</u></b>

**NOTE 3 - RECEIVABLES**

The receivables of \$1,694,842 at December 31, 2021, are as follows:

	Taxes		Due From Other	Accounts	Total
	Ad Valorem	Sales	Governments State	and Other	
General	\$ 389,590	\$ 66,599	\$ -	\$ -	\$ 456,189
Parishwide Road Tax	677,743	66,599	15,280	-	759,622
Solid Waste	-	133,199	-	-	133,199
Section 8	-	-	-	2,031	2,031
Other governmental	158,297	-	52,307	-	210,604
Total governmental					
funds	1,225,630	266,397	67,587	2,031	1,561,645
Fiduciary funds	-	133,198	-	-	133,198
	<u>\$ 1,225,630</u>	<u>\$ 399,595</u>	<u>\$ 67,587</u>	<u>\$ 2,031</u>	<u>\$ 1,694,842</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

**NOTE 4 - CAPITAL ASSETS**

The following schedule presents changes in capital assets for the year ended December 31, 2021 :

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital assets not being depreciated:</b>				
Land	\$ 936,927	\$ -	\$ -	\$ 936,927
Assets under capital lease	89,589	-	(89,589)	-
Construction in progress	1,315,804	164,291	(638,428)	841,667
Total capital assets not being depreciated	<u>2,342,320</u>	<u>164,291</u>	<u>(728,017)</u>	<u>1,778,594</u>
<b>Capital assets being depreciated:</b>				
Infrastructure:				
Roads	37,736,534	-	-	37,736,534
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	7,408,595	-	-	7,408,595
Improvements other than buildings	5,347,681	638,428	-	5,986,109
Office furniture and equipment	288,941	9,523	-	298,464
Heavy equipment	2,858,096	412,918	-	3,271,014
Other equipment	960,167	68,366	-	1,028,533
Vehicles	2,347,555	47,440	-	2,394,995
Total capital assets being depreciated	<u>58,592,017</u>	<u>1,176,675</u>	<u>-</u>	<u>59,768,692</u>
<b>Less accumulated depreciation for:</b>				
Infrastructure:				
Roads	(32,777,588)	(364,223)	-	(33,141,811)
Bridges	(1,191,331)	(33,627)	-	(1,224,958)
Buildings and improvements	(4,134,335)	(158,394)	-	(4,292,729)
Improvements other than buildings	(1,623,939)	(191,935)	-	(1,815,874)
Office furniture and equipment	(210,653)	(21,081)	-	(231,734)
Heavy equipment	(2,278,398)	(111,843)	-	(2,390,241)
Other equipment	(894,281)	(22,588)	-	(916,869)
Vehicles	(2,230,533)	(42,293)	-	(2,272,826)
Total accumulated depreciation	<u>(45,341,058)</u>	<u>(945,984)</u>	<u>-</u>	<u>(46,287,042)</u>
<b>Total capital assets being depreciated, net</b>	<u>13,250,959</u>	<u>230,691</u>	<u>-</u>	<u>13,481,650</u>
<b>Total capital assets, net</b>	<u>\$ 15,593,279</u>	<u>\$ 394,982</u>	<u>\$ (728,017)</u>	<u>\$ 15,260,244</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**NOTE 4 - CAPITAL ASSETS (CONTINUED)**

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

General government	\$ 49,745
Public safety	36,841
Public works	606,240
Health and welfare	53,757
Culture and recreation	1,242
Economic development and assistance	<u>198,159</u>
	<u>\$ 945,984</u>

The West Carroll Parish Hospital is leased to West Carroll Health System. The lease expires on February 28, 2030. The lessee pays \$7,500 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, 2021, \$112,332 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**

As of December 31, 2021, interfund balances reflect \$1,051,800 to be transferred to the American Rescue Special Revenue Fund. The federal funds were deposited into the General Fund. After year end, management concluded that the funds would be correctly presented in a special revenue fund.

During the year ended December 31, 2021, the General Fund transferred supplemental support to the Communications District in the amount of \$2,000.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**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.

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, 2021, the West Carroll Parish Police Jury's total payroll for all employees was \$1,484,432. Total covered payroll was \$1,080,009. Covered payroll refers to all compensation paid by the West Carroll Parish Police Jury to active employees covered by the Plan.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)**

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

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2021, 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, 2021 were \$132,209.

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

At December 31, 2021, the Employer reported a liability of (\$279,798) for its proportionate share of the Net Pension Liability (Asset). The Net Pension Liability (Asset) was measured as of December 31, 2020 and the total pension liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date. The West Carroll Parish Police Jury's proportion of the Net Pension Liability (Asset) 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, 2020, the Police Jury's proportion was 0.159573%, which was an decrease of 0.006567% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the West Carroll Parish Police Jury recognized pension expense of \$32,623 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$139,871). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2021 was (\$107,248).

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)**

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

At December 31, 2021, 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	\$ 68,121	\$ 33,395
Changes in assumption	91,541	-
Net difference between projected and actual earnings on pension plan investments	-	546,083
Changes in employer's portion of beginning net pension liability	-	18,769
Differences between employer contributions and proportionate share of employer contributions	733	615
Subsequent measurement contributions	132,542	-
Total	\$ 292,937	\$ 598,862

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,	
2022	(47,195)
2023	(176,489)
2024	(89,309)

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)**

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

*Actuarial Assumptions*

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

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.40% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	4.75%
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.
Inflation Rate	2.30%

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

**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 7.00% for the year ended December 31, 2020.

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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected arithmetic nominal return		7.00%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% 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, 2021**

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**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 (Asset) 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 6.40%, 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 (5.40%) 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	586,654	(279,798)	(1,005,432)

*Payables to the Pension Plan*

These financial statements does 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](http://www.persla.org).

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](http://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, 2021**

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**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, 2021, the West Carroll Parish Registrar of Voters' total payroll for all employees was \$17,852. Total covered payroll was \$8,926. 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](http://www.larovers.com).

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2021, 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, 2021 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, 2021**

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**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, 2021, the Employer reported a liability of \$3,780 for its proportionate share of the Net Pension Liability (Asset). The Net Pension Liability (Asset) was measured as of June 30, 2021 and the total pension liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date. The West Carroll Parish Registrar of Voter's proportion of the Net Pension Liability (Asset) 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, 2021, the Registrar of Voters' proportion was 0.119161%, which was a decrease of 0.012600% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the West Carroll Parish Registrar of Voters recognized pension expense of \$1,350 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$3,937). Total pension expense for the West Carroll Registrar of Voters for the year ended December 31, 2021 was (\$2,587).

At December 31, 2021, 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	\$ 1,742	\$ 2,184
Changes in assumption	4,159	-
Net difference between projected and actual earnings on pension plan investments	-	18,570
Changes in employer's portion of beginning net pension liability	9,484	15,543
Differences between employer contributions and proportionate share of employer contributions	-	1,073
Subsequent measurement contributions	1,607	-
Total	\$ 16,992	\$ 37,370

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**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 (Asset) in the year ended December 31, 2022. 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,	
2022	(4,392)
2023	(4,775)
2024	(8,107)
2025	(4,711)

*Actuarial Assumptions*

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.25%, 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, 2021**

**NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)**

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

During the year ended June 30, 2021, 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, 2021.

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, 2021 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><u>8.75%</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**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 6.25% as of June 30, 2021. 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 (Asset) 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 6.25%, 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 (5.25%) or one percentage-point higher (7.25%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	21,559	3,780	(11,354)

*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](http://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 loans were both paid in full during 2021.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2021:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due within One Year</b>
Bank Loans Payable	\$ 14,145	\$ -	\$ (14,145)	\$ -	\$ -
Compensated Absences	119,611	59,681	-	179,292	-
Net Pension Liability (Asset) - PERS	7,821	-	(287,619)	(279,798)	-
Net Pension Liability (Asset) - ROV	28,385	-	(24,605)	3,780	-
Lanfill Closure/Post Closure Care	3,494,162	-	-	3,494,162	-
Total	<u>\$ 3,664,124</u>	<u>\$ 59,681</u>	<u>\$ (326,369)</u>	<u>\$ 3,397,436</u>	<u>\$ -</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.

**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, 2021, 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 \$1,438,602, \$1,423,728, and \$14,874, respectively.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**NOTE 11 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

The Police Jury consults attorneys when appropriate. At December 31, 2021, 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, 2021, represents 80.46 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, 2021, the trust held \$1,138,912, which is reflected as restricted for post closure care on the Statement of Net Position.

**NOTE 13 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 27, 2022, 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  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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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, 2021

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**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, 2021**

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**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, 2021**

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**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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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**NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. 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 the requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance; The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter; and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB No. 62*, was issued June 2022. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, *Compensated Absences*, was issued June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

**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, 2021**

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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, 2021, 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, 2021

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 410,285	\$ 358,340	\$ 398,350	\$ 40,010
Sales and use	625,000	824,371	851,265	26,894
Other taxes, penalties, and interest	-	17,076	17,076	-
Licenses and permits	66,500	65,778	65,778	-
Intergovernmental funds:				
Federal funds	-	1,051,801	1,051,801	-
State funds:				
Severance taxes	10,000	1,070	1,070	-
Fire insurance rebate	47,000	45,432	45,432	-
Other state funds	623,753	51,899	27,601	(24,298)
Fees, charges, and commissions for services	20,500	24,903	26,085	1,182
Use of money and property	19,900	21,609	21,612	3
Other revenues	47,500	71,025	56,028	(14,997)
Total revenues	<u>1,870,438</u>	<u>2,533,304</u>	<u>2,562,098</u>	<u>28,794</u>
Expenditures:				
Current:				
General government:				
Legislative	91,190	89,121	89,121	-
Judicial	90,126	82,486	82,407	79
Elections	40,360	27,887	27,863	24
Finance and administrative	241,700	227,668	247,904	(20,236)
Other general government	324,795	281,114	297,747	(16,633)
Public safety	485,700	403,740	402,667	1,073
Health and welfare	41,325	38,033	38,033	-
Economic development and assistance	34,900	30,387	30,387	-
Debt service	7,466	7,466	7,466	-
Capital outlay	638,753	63,554	21,718	41,836
Total expenditures	<u>1,996,315</u>	<u>1,251,456</u>	<u>1,245,313</u>	<u>(6,143)</u>
Excess (deficiency) of revenues over expenditures	(125,877)	1,281,848	1,316,785	34,937
Other sources (uses):				
Operating transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
<b>Net change in fund balances</b>	(127,877)	1,279,848	1,314,785	34,937
Fund balances at beginning of year	<u>1,091,373</u>	<u>993,810</u>	<u>1,487,918</u>	<u>494,108</u>
<b>Fund balances at end of year</b>	<u>\$ 963,496</u>	<u>\$ 2,273,658</u>	<u>\$ 2,802,703</u>	<u>\$ 529,045</u>

Actual revenues are \$1,051,801 higher than revenues in the statement of revenues, expenditures, and changes in fund balance because, subsequent to year end, management concluded the funds should be presented as a special revenue fund though they were budgeted within the General Fund.

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

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
Revenues:				
Taxes:				
Ad valorem	\$ 713,745	\$ 623,345	\$ 692,983	\$ 69,638
Sales and use	620,000	824,371	851,265	26,894
Intergovernmental funds:				
Federal funds	-	22,381	22,381	-
State funds:				
Parish transportation	200,000	182,823	198,103	15,280
Other state funds	35,000	453,976	485,042	31,066
Use of money and property	1,900	521	523	2
Other revenues	72,500	159,530	83,803	(75,727)
<b>Total revenues</b>	<u>1,643,145</u>	<u>2,266,947</u>	<u>2,334,100</u>	<u>67,153</u>
Expenditures:				
Current:				
Public works	2,042,825	2,164,271	2,281,771	(117,500)
Capital outlay	375,000	136,296	60,000	76,296
<b>Total expenditures</b>	<u>2,417,825</u>	<u>2,300,567</u>	<u>2,341,771</u>	<u>(41,204)</u>
Excess (deficiency) of revenues over expenditures	(774,680)	(33,620)	(7,671)	25,949
Other sources (uses):				
Proceeds from insurance	-	-	25,117	25,117
<b>Net change in fund balances</b>	(774,680)	(33,620)	17,446	51,066
Fund balances at beginning of year	1,500,215	1,499,840	1,937,339	437,499
<b>Fund balances at end of year</b>	<u>\$ 725,535</u>	<u>\$ 1,466,220</u>	<u>\$ 1,954,785</u>	<u>\$ 488,565</u>

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

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
Revenues:				
Taxes:				
Sales and use	\$ 1,280,000	\$ 1,648,740	\$ 1,702,530	\$ 53,790
Fees, charges, and commissions for services	367,000	347,254	342,920	(4,334)
Use of money and property	11,765	11,082	38,836	27,754
Other revenues	14,000	3,612	7,640	4,028
Total revenues	<u>1,672,765</u>	<u>2,010,688</u>	<u>2,091,926</u>	<u>81,238</u>
Expenditures:				
Current:				
Public works	1,695,950	1,378,987	1,413,218	(34,231)
Capital outlay	325,000	14,074	-	14,074
Total expenditures	<u>2,020,950</u>	<u>1,393,061</u>	<u>1,413,218</u>	<u>(20,157)</u>
<b>Net change in fund balances</b>	(348,185)	617,627	678,708	61,081
Fund balances at beginning of year	<u>2,403,786</u>	<u>2,324,633</u>	<u>3,626,143</u>	<u>1,301,510</u>
<b>Fund balances at end of year</b>	<u>\$ 2,055,601</u>	<u>\$ 2,942,260</u>	<u>\$ 4,304,851</u>	<u>\$ 1,362,591</u>

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

**BUDGETARY COMPARISON SCHEDULE - COMMUNICATIONS DISTRICT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>WITH FINAL BUDGET</b>
<b>Revenues:</b>				
Fees, charges, and commissions for services	\$ 132,000	\$ 167,139	\$ 167,140	1
Use of money and property	200	90	90	-
Other revenues	500	329	372	43
<b>Total revenues</b>	<b>132,700</b>	<b>167,558</b>	<b>167,602</b>	<b>44</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	94,576	253,825	185,458	68,367
Capital outlay	1,250	-	68,366	(68,366)
<b>Total expenditures</b>	<b>95,826</b>	<b>253,825</b>	<b>253,824</b>	<b>1</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>36,874</b>	<b>(86,267)</b>	<b>(86,222)</b>	<b>45</b>
<b>Other sources (uses):</b>				
Operating transfers in	1,800	2,000	2,000	-
<b>Net change in fund balances</b>	<b>38,674</b>	<b>(84,267)</b>	<b>(84,222)</b>	<b>45</b>
Fund balances at beginning of year	458,217	458,217	513,037	54,820
<b>Fund balances at end of year</b>	<b>\$ 496,891</b>	<b>\$ 373,950</b>	<b>\$ 428,815</b>	<b>\$ 54,865</b>

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

**BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
<b>Revenues:</b>				
Fees, charges, and commissions for services	\$ -	\$ 796,452	\$ 796,452	\$ -
Use of money and property	90,275	390,109	390,109	-
<b>Total revenues</b>	<b>90,275</b>	<b>1,186,561</b>	<b>1,186,561</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government:</b>				
Other general government	9,900	4,316	4,316	-
Health and welfare	-	1,096,452	1,096,452	-
Capital outlay	-	390,358	390,358	-
<b>Total expenditures</b>	<b>9,900</b>	<b>1,491,126</b>	<b>1,491,126</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>80,375</b>	<b>(304,565)</b>	<b>(304,565)</b>	<b>-</b>
Fund balances at beginning of year	553,893	553,893	620,127	66,234
<b>Fund balances at end of year</b>	<b>\$ 634,268</b>	<b>\$ 249,328</b>	<b>\$ 315,562</b>	<b>\$ 66,234</b>

**WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA  
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - PERS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Schedule of Employer's Share of Net Pension Liability**

<b>Year</b>	<b>Employer's Proportion of the Net Pension Liability (Asset)</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</b>
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%
2021	0.159570%	\$ (279,798)	\$ 1,065,904	-26.25%	104.00%

**Schedule of Employer Contributions**

<b>Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
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%
2021	\$ 132,209	\$ 132,209	\$ -	\$ 1,080,009	12.24%

*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, 2021**

**Schedule of Employer's Share of Net Pension Liability**

<b>Year</b>	<b>Employer's Proportion of the Net Pension Liability (Asset)</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</b>
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%
2021	0.119160%	\$ 3,780	\$ 17,852	21.00%	97.68%

**Schedule of Employer Contributions**

<b>Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
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%
2021	\$ 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, 2021**

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**DRAINAGE MAINTENANCE FUND**

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

**EMERGENCY PREPAREDNESS FUND**

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

**KELLY AIRPORT AUTHORITY FUND**

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

**HEALTH UNIT MAINTENANCE FUND**

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

**WITNESS FEE FUND**

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

**SUBSTANCE ABUSE FUND**

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

**WEST CARROLL INDUSTRIAL DEVELOPMENT FUND**

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

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

**NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2021**

	<b>DRAINAGE MAINTENANCE</b>	<b>EMERGENCY PREPAREDNESS</b>	<b>KELLY AIRPORT AUTHORITY</b>	<b>HEALTH UNIT MAINTENANCE</b>	<b>WITNESS FEE</b>	<b>SUBSTANCE ABUSE</b>	<b>WEST CARROLL INDUSTRIAL DEVELOPMENT</b>	<b>TOTAL</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 178,590	\$ 38,904	\$ 140,808	\$ 474,852	\$ 4,173	\$ 9,960	\$ 113,619	\$ 960,906
Receivables	145,994	-	-	64,610	-	-	-	210,604
<b>TOTAL ASSETS</b>	<b>\$ 324,584</b>	<b>\$ 38,904</b>	<b>\$ 140,808</b>	<b>\$ 539,462</b>	<b>\$ 4,173</b>	<b>\$ 9,960</b>	<b>\$ 113,619</b>	<b>\$ 1,171,510</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities								
Accounts payable	\$ 13,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,982
Fund balances:								
Restricted	310,602	38,904	140,808	539,462	4,173	9,960	113,619	1,157,528
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 324,584</b>	<b>\$ 38,904</b>	<b>\$ 140,808</b>	<b>\$ 539,462</b>	<b>\$ 4,173</b>	<b>\$ 9,960</b>	<b>\$ 113,619</b>	<b>\$ 1,171,510</b>

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, 2021

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 95,794	\$ -	\$ -	\$ 66,060	\$ -	\$ -	\$ -	\$ 161,854
Intergovernmental:								
Federal funds	-	105,515	110,773	-	-	-	-	216,288
State fund:								
State revenue sharing	52,307	-	-	-	-	-	-	52,307
Fees, charges, and commissions for services	147,743	-	16,392	-	-	-	-	164,135
Fines and forfeitures	-	-	-	-	2,130	2,971	-	5,101
Use of money and property	70	15	28,450	142	-	-	51	28,728
Other revenues	1,851	44	-	9,559	-	-	-	11,454
<b>Total revenues</b>	<b>297,765</b>	<b>105,574</b>	<b>155,615</b>	<b>75,761</b>	<b>2,130</b>	<b>2,971</b>	<b>51</b>	<b>639,867</b>
Expenditures:								
Current:								
Public safety	-	47,741	-	-	550	-	-	48,291
Public works	314,990	-	-	-	-	-	-	314,990
Health and welfare	-	-	-	34,478	-	20	-	34,498
Transportation	-	-	24,102	-	-	-	-	24,102
Debt service	-	-	6,667	-	-	-	-	6,667
Capital outlay	10,000	48,703	103,393	-	-	-	-	162,096
<b>Total expenditures</b>	<b>324,990</b>	<b>96,444</b>	<b>134,162</b>	<b>34,478</b>	<b>550</b>	<b>20</b>	<b>-</b>	<b>590,644</b>
<b>Net changes in fund balances</b>	<b>(27,225)</b>	<b>9,130</b>	<b>21,453</b>	<b>41,283</b>	<b>1,580</b>	<b>2,951</b>	<b>51</b>	<b>49,223</b>
Fund balances at beginning of year	337,827	29,774	119,355	498,179	2,593	7,009	113,568	1,108,305
<b>Fund balances at end of year</b>	<b>\$ 310,602</b>	<b>\$ 38,904</b>	<b>\$ 140,808</b>	<b>\$ 539,462</b>	<b>\$ 4,173</b>	<b>\$ 9,960</b>	<b>\$ 113,619</b>	<b>\$ 1,157,528</b>

**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, 2021**

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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	\$11,825
Bill Ellerbe	13,868
Jack Madden	13,868
Eddie C. Russell	13,868
Johnny Simms	13,868
Total	<u>\$67,297</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, 2021**

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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	\$ 42,389
Benefits:	
Health insurance	8,376
Retirement	5,018
Deferred compensation	1,252
Travel	602
	<u>602</u>
	<u>\$ 57,637</u>

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

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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	First Six Month Period Ended <u>06/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts From:		
West Carroll Parish Sheriff, Criminal Court Costs/Fees	\$ 3,375	\$ 3,496

## **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, 2021, 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 June 27, 2022. Because the Police Jury presented primary government financial statements and component unit financial statements were not issued, we issued an adverse opinion on the discretely presented component units and unmodified opinions on the governmental activities, each major fund, and the aggregate remaining fund information.

**Report on 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 or significant deficiencies may exist that were not 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, 2021

**Report on 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  
June 27, 2022

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

**SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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**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, each major fund, and the aggregate remaining fund information 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. 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.

**B. FINDINGS—FINANCIAL STATEMENT AUDIT**

No findings are reported.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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**PRIOR AUDIT FINDINGS – FINANCIAL STATEMENTS AUDIT**

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

The finding is cleared.

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

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

June 27, 2022

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

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2021 through December 31, 2021, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas.

Yes  No

2. For the fiscal period January 1, 2021 through December 31, 2021, the C/C areas were administered in accordance with the best practices criteria presented in the SAUPs.

Yes  No

3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes  No

4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes  No

5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes  No



6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2021, and June 27, 2022.

Yes  No

7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes  No

8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes  No

9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes  No

10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes  No

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11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes  No

12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.

Yes  No

13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes  No

14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes  No

15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes  No

16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes  No

17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes  No

18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

Yes  No

19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes  No

20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes  No

21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.

Yes  No

22. We have disclosed to you [*list other matters as you have deemed appropriate*].

Yes  No

23. We have responded fully to all inquiries made by you during the engagement.

Yes  No

24. We have disclosed to you all known events that have occurred subsequent to **December 31, 2021**, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes  No

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

Signature Angela Luff Date June 29, 2022

Title Secretary - Treasurer



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the West Carroll Parish Police Jury  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by West Carroll Parish Police Jury (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

*We obtained and inspected the written policies and procedures.*

- a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

*The policy contains the required elements.*

*Exceptions: None.*

- b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

*The policy contains the required elements.*

*Exceptions: None.*

**WEST CARROLL PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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- c) **Disbursements**, including processing, reviewing, and approving.

*The policy contains the required elements.*

*Exceptions: None*

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*The policy contains the required elements.*

*Exceptions: None*

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

*The policy did not include element (3).*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan*

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*The policy contains the required elements.*

*Exceptions: None*

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*The policy contains the required elements.*

*Exceptions: None*

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*The policy did not include element (4).*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

*The policy did not include element (3).*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

**WEST CARROLL PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*The policy contains the required elements.*

*Exceptions: None.*

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*The policy contains the required elements.*

*Exceptions: None.*

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*The policy contains the required elements.*

*Exceptions: None.*

**Board (or Finance Committee, if applicable)**

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2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

*We obtained and inspected the board/finance committee minutes for the fiscal period.*

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

*We observed that the Board met at least monthly. The finance committee officially met once during the year.*

*Exceptions: None*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*We observed that the minutes for the regular meetings did include monthly budget-to-actual comparisons or monthly financial statements.*

*Exceptions: None.*

**WEST CARROLL PARISH POLICE JURY  
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- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

*We obtained the prior year's audit report and observed that the general fund's unassigned fund balance was positive.*

*Exceptions: None.*

***Bank Reconciliations***

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3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

*We obtained a listing of the client's bank accounts for the fiscal period. We noted one of the accounts showed no reconciliation.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

*The reconciliations tested included evidence they were prepared within two months of the statement closing date.*

*Exceptions: None*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*Two out of three reconciliations tested included evidence of review by a member of management.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*We noted two reconciling items older than twelve months that did not show evidence of research.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan*

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*Collections (excluding EFTs)*

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*We obtained a listing of deposit sites and management's representation that the listing is complete. There were three deposit sites listed.*

*Exceptions: None.*

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*For each deposit site, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one location for each deposit site, and we obtained and inspected the policies and procedures.*

- a) Employees responsible for cash collections do not share cash drawers/registers.

*We noted employees at one location share cash drawers/registers.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*We noted the employee responsible for collecting money at the Police Jury also prepares the deposits, however they are reviewed and deposited by the Secretary/Treasurer.*

*Exceptions: None*

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

*We noted the employee responsible for collecting money at the Police Jury also posts collection entries to the general ledger, and no employee reconciles ledger postings to each other and the deposit.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

**WEST CARROLL PARISH POLICE JURY  
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- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

*We noted no employee responsible for reconciling cash collections to the general ledger.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*We obtained from management a copy of the bond and insurance policy. We noted all employees who have access to cash are covered under the insurance policy while the Secretary-treasurer and Assistant Secretary-treasurer were bonded.*

*Exceptions: None.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

*We randomly selected two deposit dates, when applicable, for each account and selected a deposit per date. We obtained the supporting documentation and noted the following.*

- a) Observe that receipts are sequentially pre-numbered.

*No receipts were issued.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*Noted the support for one of the five deposits did not agree to the deposit slip.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*Noted no exceptions.*

*Exceptions: See above.*

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- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*Due to the lack of receipts provided, we were unable to perform this procedure.*

*Exceptions: None*

- e) Trace the actual deposit per the bank statement to the general ledger.

*Noted no exceptions.*

*Exceptions: None*

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. There was only one location on the list.*

*Exceptions: None.*

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*We obtained a listing of employees involved with non-payroll purchasing and payment functions and obtained written policies and procedures.*

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*We noted at least two employees are involved in initiating a purchase request, approving a purchase, and placing the order/making the purchase.*

*Exceptions: None*

- b) At least two employees are involved in processing and approving payments to vendors.

*We noted at least two employees are involved in processing and approving payments to vendors.*

*Exceptions: None*

**WEST CARROLL PARISH POLICE JURY  
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- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

*We noted the employee responsible for processing payments is allowed to add/modify vendor files, and no employee is responsible for periodically reviewing changes to vendor files.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan*

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

*The employee responsible for signing checks usually gives those checks back to the preparer for mailing. In the event the preparer of the checks is not in the office when they are signed, the Secretary/Treasurer mails the checks.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan*

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

*We obtained the entity's non-payroll disbursement transaction population and management's representation that the population is complete. We randomly selected 5 disbursements for the location selected, and we obtained supporting documentation for each transaction.*

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

*We noted no exceptions.*

*Exceptions: None*

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*We noted no exceptions.*

*Exceptions: None.*

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*Credit Cards/Debit Cards/Fuel Cards/P-Cards*

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*We obtained a listing of all active credit cards for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards and management's representation that the listing is complete.*

*Exceptions: None*

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

*There were two cards on the list. We randomly selected one monthly statement for each of the cards and obtained the supporting documentation.*

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

*Management did not provide the documentation for one of the cards listed. For the statement provided, we noted no exceptions.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- b) Observe that finance charges and late fees were not assessed on the selected statements.

*We noted no exceptions.*

*Exceptions: None.*

**WEST CARROLL PARISH POLICE JURY  
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13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*We selected all transactions from the statement provided, as there were less than ten total transactions on the statement, and we obtained the supporting documentation for each transaction.*

*(1) We noted no exceptions.*

*(2) We noted no exceptions.*

*(3) We noted no charges that appeared to have been for meals.*

*We noted no missing receipts.*

*Exceptions: None.*

***Travel and Travel-Related Expense Reimbursement (excluding card transactions)***

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

*We obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing is complete. We randomly selected five reimbursements and obtained the related supporting documentation.*

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*We noted all five reimbursements included reimbursements for mileage, which was reimbursed at a rate higher (\$.57) than the GSA rate (\$.56) for the time of travel.*

*Exceptions: See above.*

*Management’s Response: See management’s corrective action plan.*

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*We noted one reimbursement included actual costs and was supported by an original itemized receipt.*

*Exceptions: None*

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- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*We noted one reimbursement was not supported by documentation of the business/public purpose.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*We noted no exceptions.*

*Exceptions: None.*

**Contracts**

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

*We obtained from management a listing of all agreements/contracts initiated or renewed during the fiscal period and management's representation that the listing is complete. We identified one contract on the list that was initiated or renewed during the year.*

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*We noted the contract was not subject to the requirements of the LA Public Bid Law.*

*Exceptions: None*

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

*We noted the contract was approved by the governing board.*

*Exceptions: None*

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

*We noted the contract was not amended during the year.*

*Exceptions: None*

**WEST CARROLL PARISH POLICE JURY  
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- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

*We randomly selected one payment for the contract selected for testing and obtained the supporting documentation. We noted the supporting documentation and related payment agreed to the terms and conditions of the contract.*

*Exceptions: None.*

***Payroll and Personnel***

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16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.*

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

*We randomly selected one pay period for testing and obtained the attendance and leave documentation for the pay period.*

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

*We noted no exceptions.*

*Exceptions: None.*

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*We noted for two employees tested there was no supervisor approval for leave taken.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

**WEST CARROLL PARISH POLICE JURY  
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- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*We noted for one employee tested leave was taken; however, when the leave was deducted from the cumulative balance more leave was removed from the balance than what was taken.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*We noted no exceptions.*

*Exceptions: None*

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

*We obtained a listing of employees that received termination payments and randomly selected two employees. We obtained the related documentation. We agreed the paid rates to the leave records and authorized rates.*

*Exceptions: None*

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

*We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.*

*Exceptions: None.*

***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

*Using the employees/officials from procedure #16, we obtained the ethics documentation from management.*

**WEST CARROLL PARISH POLICE JURY  
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- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*We observed that each employee had completed the ethics training during the fiscal period.*

*Exceptions: None*

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No change to the policy was noted. Not applicable.*

***Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

*Per management, no bonds/notes were issued during the fiscal period.*

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

*Per management, no bonds/notes were outstanding at the end of the fiscal period.*

***Fraud Notice***

---

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*The Police Jury listed no misappropriations.*

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*We observed the required notice posted in the Jury office.*

*Exceptions: None.*

**WEST CARROLL PARISH POLICE JURY  
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*Information Technology Disaster Recovery/Business Continuity*

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25. Perform the following procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”

*We performed the procedure and discussed the results with management.*

- a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*Sexual Harassment*

---

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*Using the selected employee/officials from procedure #16, we obtained the training documentation and noted two of the five selected employees did not have a sexual harassment training certificate.*

*Exceptions: See above.*

*Management’s Response: See Management’s Corrective Action Plan.*

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

*The Jury does not appear to have an operational website. The policy was not posted on the premises.*

*Exceptions: See above.*

*Management’s Response: See Management’s Corrective Action Plan.*

**WEST CARROLL PARISH POLICE JURY  
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28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complaint.

*Management did not prepare the annual sexual harassment report.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 27, 2022

# 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

June 27, 2022

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

West Carroll Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2021.

### Statewide Agreed-Upon Procedures Exceptions

We will take the auditor's comments under consideration and take action as deemed necessary. In some cases, the cost of corrective action may exceed the benefit of such action. Action will be completed as soon as possible but no later than March 31, 2023.

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

Respectfully,

WEST CARROLL PARISH POLICE JURY

  
Angela Griffis, Secretary-Treasurer