

**GRANT PARISH POLICE JURY**

*Colfax, Louisiana*

**Annual Financial Report**

**For the year ended December 31, 2019**

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June 5, 2020

INDEPENDENT AUDITORS' REPORT

The Grant Parish Police Jury  
Colfax, Louisiana 71417

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Grant Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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



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# **Grant Parish Police Jury**

**June 5, 2020**

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## **Summary of Opinions**

Opinion Unit:	Type of Opinion:
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

## **Basis for Adverse Opinion on Aggregate Discretely Presented Component Units**

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units are excluded from the Police Jury's financial statements.

## **Adverse Opinion**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Grant Parish Police Jury as of December 31, 2019, or the changes in financial position thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for the Grant Parish Police Jury, as of December 31, 2019, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's discussion and analysis
- Budgetary comparison information
- Schedule of net pension liability data
- Schedule of employer contributions

Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in 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

**Grant Parish Police Jury**  
**June 5, 2020**

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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 assurance.

Other Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The other supplemental information listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplemental information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to 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 of themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2020 on our consideration of the Grant Parish Police Jury, Louisiana internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.



ROZIER, McKAY & WILLIS  
Certified Public Accountants



**Rozier McKay  
& Willis** | CERTIFIED PUBLIC  
ACCOUNTANTS

June 5, 2020

**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**

The Grant Parish Police Jury  
Colfax, Louisiana 71417

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Grant Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 5, 2020.

**Internal Control over Financial Reporting**

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

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

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



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# **Grant Parish Police Jury**

**June 5, 2020**

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Grant Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as item **Finding 2019-1**.

## **Response to Findings**

The Grant Parish Police Jury's response to the findings identified in our audit report is described in the accompanying schedule of findings. The Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.



ROZIER, MCKAY & WILLIS  
Certified Public Accountants

# **Grant Parish Police Jury**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2019**

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This section of the Grant Parish Police Jury's annual financial report presents our discussion and analysis of the Parish's financial performance during the fiscal year ended December 31, 2019.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Parish's financial position and results of operations from differing perspectives, which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Parish as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Parish's assets and all of the Parish's liabilities (including long-term debt).

The government-wide financial statements are divided into two categories, which are described as follows:

- **Governmental Activities** – Expenses incurred in connection with providing basic services including general government; public works; health and human services are reported as governmental activities. The governmental activities are financed by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.
- **Business-Type Activities** – Expenses associated with providing utility services are recovered through fees paid by the customers that utilize these services. These activities are operated in a manner similar to commercial enterprises. Accordingly, activities associated with these services are reported as business type activities.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Parish's most significant activities and are not intended to provide information for the Parish as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Parish has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Parish's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Proprietary Fund** – These funds are used to account for activities that function in a manner similar to commercial enterprises, including activities associated with the Parish's utility services. Proprietary fund financial statements typically provide a more detailed presentation of the information reported in the business-type activities portion of the government-wide financial statements.

### **FINANCIAL ANALYSIS OF THE PARISH AS A WHOLE**

#### **Net Position**

A condensed version of the government-wide Statement of Net Position is presented as follows:



# **Grant Parish Police Jury**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2019**

	For the Year Ended December 31, 2019			For the Year Ended December 31, 2018
	Govern- mental Activities	Business- Type Activities	Total	
<b><u>Assets:</u></b>				
Current and Other Assets	\$ 4,227,572	\$ 516,380	\$ 4,743,952	\$ 4,376,838
Capital Assets	5,620,739	237,201	5,857,940	6,032,090
<b>Total Assets</b>	<b>9,848,311</b>	<b>753,581</b>	<b>10,601,892</b>	<b>10,408,928</b>
<b><u>Deferred Outflows:</u></b>	<b>810,812</b>	<b>103,764</b>	<b>914,576</b>	<b>424,325</b>
<b><u>Liabilities:</u></b>				
Current and Other Liabilities	259,331	109,312	368,643	362,760
Long-term Liabilities	1,639,117	127,139	1,766,256	714,787
<b>Total Liabilities</b>	<b>1,898,448</b>	<b>236,451</b>	<b>2,134,899</b>	<b>1,077,547</b>
<b><u>Deferred Inflows:</u></b>	<b>93,876</b>	<b>7,335</b>	<b>101,211</b>	<b>492,432</b>
<b><u>Net Position:</u></b>				
Invested in Capital Assets (Net)	4,989,365	237,201	5,226,566	5,384,574
Restricted	2,732,219	---	2,732,219	2,607,724
Unrestricted	945,215	376,358	1,321,573	1,270,976
<b>Total Net Position</b>	<b>\$ 8,666,799</b>	<b>\$ 613,559</b>	<b>\$ 9,280,358</b>	<b>\$ 9,263,274</b>

As the presentation appearing above demonstrates, the largest portion of the net position is invested in capital assets. Net position invested in capital assets consist of land, construction in process, buildings, equipment, and infrastructure less any debt used to acquire the assets that remains outstanding. The Parish uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

An additional portion of the net position represent resources that are subject to restrictions that are imposed by agreements with the Parish's taxpayers or requirements imposed by various revenue sources.

The remaining balance of unrestricted assets may be used to meet the Parish's ongoing obligations to citizens and creditors.

### **Changes in Net Position**

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

# **Grant Parish Police Jury**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2019**

	<u>For the Year Ended December 31, 2019</u>			<u>For the Year Ended December 31, 2018</u>
	<u>Govern- mental Activites</u>	<u>Business- Type Activities</u>	<u>Total</u>	
<b><u>Revenues:</u></b>				
Program Revenue:				
Charges for Services	\$ 380,819	\$ 571,743	\$ 952,562	\$ 944,322
Operating Grants and Contributions	1,008,805	----	1,008,805	1,009,600
Capital Grants and Contributions	45,225	----	45,225	----
General Revenue:				
Property Taxes	1,066,895	----	1,066,895	1,051,163
Sales Taxes	1,321,134	----	1,321,134	1,267,382
Severance Taxes	562,547	----	562,547	763,387
Other Taxes	200,039	----	200,039	190,904
Revenue Sharing	84,877	----	84,877	84,450
Gain on Sale of Assets	122,997	----	122,997	9,405
Payment in Lieu of Taxes	190,191	----	190,191	194,575
Other	179,247	1,987	181,234	48,866
<b>Total Revenue</b>	<b>5,162,776</b>	<b>573,730</b>	<b>5,736,506</b>	<b>5,564,054</b>
<b><u>Program Expenses:</u></b>				
General Government	1,439,734	----	1,439,734	1,368,259
Public Safety	320,124	----	320,124	335,512
Public Works	3,291,992	----	3,291,992	2,843,160
Health & Welfare	95,160	----	95,160	128,817
Culture and Recreation	47,634	----	47,634	16,810
Utility Service	----	524,778	524,778	549,395
<b>Total Expenses</b>	<b>5,194,644</b>	<b>524,778</b>	<b>5,719,422</b>	<b>5,241,953</b>
Change in Net Position	(31,868)	48,952	17,084	322,101
Net Position Beginning:	8,698,667	564,607	9,263,274	8,941,173
Net Position Ending	\$ 8,666,799	\$ 613,559	\$ 9,280,358	\$ 9,263,274

# **Grant Parish Police Jury**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2019**

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Governmental activities decreased the Parish's net position by \$31,868. This decrease is attributable to the Parish spending more in the current year on Road Maintenance.

Business-type activities increased the Parish's net position by \$48,952. This increase is attributable to efficient operation of the Parish's natural gas utility service.

### **FINANCIAL ANALYSIS OF THE PARISH'S FUNDS**

An analysis of significant matters affecting the Parish's funds is presented as follows:

- The Parish's governmental funds reported combined fund balances of \$3,968,241, which represents an increase of \$297,495 in comparison to the previous balance. This increase is due to prudent use of the Police Jury's resources.
- In addition, the Parish's general fund, reported a fund balance of \$967,935. The general fund balance increased by \$81,974. This increase is attributable to the efficient use of the Parish's resources.
- Amounts reported for business-type activities in the Parish's individual funds are identical to the business-type activities reported in the government-wide presentation.

### **BUDGET HIGHLIGHTS**

The Parish's general fund and each special revenue fund are required to adopt budgets. Budgets were amended to address actual experiences that deviated from expectations that existed when the original budget was adopted.

### **CAPITAL ASSET ADMINISTRATION**

Highlights of the Parish's capital asset administration are provided as follows:

- Work has continued on upgrading of the natural gas system.
- Work started on the Kateland Road Reconstruction Project.
- Equipment purchases for the governmental activities include a Road vehicle, a Freightliner dump truck, a Freightliner tractor truck, an asphalt paving machine, and an excavator.

### **DEBT ADMINISTRATION**

A capital lease was issued for \$107,327 to finance a Freightliner dump truck. Additional activity related to debt was limited to making scheduled payments due on existing obligations.

### **FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS**

There are no events or conditions that are expected to have a significant influence on future operations.

# **Grant Parish Police Jury**

## **STATEMENT OF NET POSITION**

**December 31, 2019**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 2,706,453	\$ 444,723	\$ 3,151,176
Receivables (net)	1,521,119	71,657	1,592,776
Capital assets			
Non depreciable capital assets			
Construction in Process	45,225	20,000	65,225
Land	203,250	-	203,250
Depreciable capital assets, net	<u>5,372,264</u>	<u>217,201</u>	<u>5,589,465</u>
<b>Total assets</b>	<u>9,848,311</u>	<u>753,581</u>	<u>10,601,892</u>
<b><u>DEFERRED OUTFLOWS</u></b>	<u>810,812</u>	<u>103,764</u>	<u>914,576</u>
<b><u>LIABILITIES</u></b>			
Accounts and Other Payables	259,331	30,305	289,636
Deposits Due Others	-	79,007	79,007
Long-term liabilities			
Compensated Absences	55,108	10,413	65,521
Notes Payable			
Due within one year	138,535	-	138,535
Due in more than one year	492,839	-	492,839
Aggregate Net Pension Liability	<u>952,635</u>	<u>116,726</u>	<u>1,069,361</u>
<b>Total liabilities</b>	<u>1,898,448</u>	<u>236,451</u>	<u>2,134,899</u>
<b><u>DEFERRED INFLOWS</u></b>	<u>93,876</u>	<u>7,335</u>	<u>101,211</u>
<b><u>NET POSITION</u></b>			
Invested in capital assets, net of related debt	4,989,365	237,201	5,226,566
Restricted:			
Maintenance	2,622,560	-	2,622,560
Judicial	57,724	-	57,724
Construction	51,935	-	51,935
Unrestricted	<u>945,215</u>	<u>376,358</u>	<u>1,321,573</u>
<b>Total net position</b>	<u>\$ 8,666,799</u>	<u>\$ 613,559</u>	<u>\$ 9,280,358</u>

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

# **Grant Parish Police Jury**

## **STATEMENT OF ACTIVITIES**

**December 31, 2019**

	Expenses	Program Revenues			Net (Expenses) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	
<b><u>Governmental Activities:</u></b>					
General Government					
Legislative	\$ 227,988	\$ -	\$ -	\$ -	\$ (227,988)
Judicial	673,128	223,101	154,381	-	(295,646)
Finance & Administrative	314,279	-	-	-	(314,279)
Other General Government	224,339	-	-	-	(224,339)
Public Safety	320,124	-	-	-	(320,124)
Public Works					
Road Maintenance	1,871,548	-	770,637	45,225	(1,055,686)
Landfill Maintenance	1,410,844	129,536	80,587	-	(1,200,721)
Other Public Works	9,600	-	3,200	-	(6,400)
Health & Welfare	95,160	15,307	-	-	(79,853)
Culture & Recreation	47,634	12,875	-	-	(34,759)
Total Governmental Activities	<u>5,194,644</u>	<u>380,819</u>	<u>1,008,805</u>	<u>45,225</u>	<u>(3,759,795)</u>
<b><u>Business-Type Activities:</u></b>					
Utility System	<u>524,778</u>	<u>571,743</u>	<u>-</u>	<u>-</u>	<u>46,965</u>
Total Business-Type Activities	<u>524,778</u>	<u>571,743</u>	<u>-</u>	<u>-</u>	<u>46,965</u>
Total	<u>\$ 5,719,422</u>	<u>\$ 952,562</u>	<u>\$ 1,008,805</u>	<u>\$ 45,225</u>	<u>\$ (3,712,830)</u>

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

# **Grant Parish Police Jury**

## **STATEMENT OF ACTIVITIES (continued)**

**December 31, 2019**

	Governmental Activities	Business- Type Activities	Total
Net (Expense) Revenue (Continued From Previous Page)	\$ (3,759,795)	\$ 46,965	\$ (3,712,830)
<b><u>General Revenues:</u></b>			
Taxes:			
Ad Valorem	1,066,895	-	1,066,895
Sales	1,321,134	-	1,321,134
Severance	562,547	-	562,547
Other	200,039	-	200,039
Revenue Sharing	84,877	-	84,877
Payment in Lieu of Taxes	190,191	-	190,191
Gain on Sale of Capital Assets	122,997	-	122,997
Other	179,247	1,987	181,234
Total General Revenues	<u>3,727,927</u>	<u>1,987</u>	<u>3,729,914</u>
Change in Net Position	(31,868)	48,952	17,084
Net Position - Beginning	<u>8,698,667</u>	<u>564,607</u>	<u>9,263,274</u>
Net Position-Ending	<u>\$ 8,666,799</u>	<u>\$ 613,559</u>	<u>\$ 9,280,358</u>

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

# Grant Parish Police Jury

## **Balance Sheet**

### **Governmental Funds - December 31, 2019**

	General Fund	Parish Road Maintenance	Sales Tax Fund	Head Start	Courthouse and Jail Maintenance	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and Cash Equivalents	\$ 284,343	\$ 465,037	\$ 938,099	\$ 74,993	\$ 67,116	\$ 876,865	\$ 2,706,453
Receivables (net)	393,458	517,171	226,479	-	179,021	204,990	1,521,119
Interfund Receivables	390,216	43,350	3,016	-	-	5,000	441,582
<b>Total assets</b>	<b>\$ 1,068,017</b>	<b>\$ 1,025,558</b>	<b>\$ 1,167,594</b>	<b>\$ 74,993</b>	<b>\$ 246,137</b>	<b>\$ 1,086,855</b>	<b>\$ 4,669,154</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
Accounts payable	\$ 95,082	\$ 29,584	\$ 37,631	\$ 74,993	\$ 5,545	\$ 16,496	\$ 259,331
Interfund Payables	5,000	373	239,689	-	114,106	82,414	441,582
<b>Total liabilities</b>	<b>100,082</b>	<b>29,957</b>	<b>277,320</b>	<b>74,993</b>	<b>119,651</b>	<b>98,910</b>	<b>700,913</b>
<b>Fund Balance</b>							
Nonspendable	390,216	-	-	-	-	-	390,216
Restricted for:							
Maintenance	-	995,601	890,274	-	126,486	610,199	2,622,560
Judicial	-	-	-	-	-	57,724	57,724
Construction	-	-	-	-	-	51,935	51,935
Committed To:							
Maintenance	-	-	-	-	-	14,040	14,040
Construction	-	-	-	-	-	17,997	17,997
Litter Abatement	-	-	-	-	-	740	740
General Purposes	-	-	-	-	-	274,247	274,247
Unassigned	577,719	-	-	-	-	(38,937)	538,782
<b>Total Fund Balances</b>	<b>967,935</b>	<b>995,601</b>	<b>890,274</b>	<b>-</b>	<b>126,486</b>	<b>987,945</b>	<b>3,968,241</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,068,017</b>	<b>\$ 1,025,558</b>	<b>\$ 1,167,594</b>	<b>\$ 74,993</b>	<b>\$ 246,137</b>	<b>\$ 1,086,855</b>	<b>\$ 4,669,154</b>

<b>Reconciliation of Fund Balance on the Balance Sheet for Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position.</b>	
Total Fund Balances - Governmental Funds	\$ 3,968,241
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	
Compensated Absences	(55,108)
Long-Term Debt	(631,374)
Net Pension Asset (Liability)	(952,635)
	(1,639,117)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	203,250
Construction in Process	45,225
Depreciable Assets (net)	5,372,264
	5,620,739
Deferred inflows and outflows of resources that do not meet criteria for inclusion in the Governmental Funds Balance Sheet	
Deferred Outflows	810,812
Deferred Inflows	(93,876)
	716,936
Net Position of Governmental Activities	\$ 8,666,799

# Grant Parish Police Jury

## **Statement of Revenues, Expenditures, and Changes in Fund Balance**

### **Governmental Funds - Year Ended December 31, 2019**

	General Fund	Parish Road Maintenance	Sales Tax Fund	Head Start	Courthouse and Jail Maintenance	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Taxes:							
Ad Valorem	\$ 253,393	\$ 472,275	\$ -	\$ -	\$ 175,940	\$ 165,287	\$ 1,066,895
Sales	-	-	1,321,134	-	-	-	1,321,134
Other	68,918	-	-	-	-	131,121	200,039
Federal Funds	190,191	325,507	-	-	-	45,225	560,923
State Funds:							
Parish Transportation Funds	-	336,482	-	-	-	-	336,482
State Revenue Sharing	20,723	39,738	-	-	14,862	9,554	84,877
Severance Taxes	562,547	-	-	-	-	-	562,547
Facility Planning and Control	-	-	-	-	-	-	-
Other State Funds	12,730	9,437	-	-	-	-	22,167
Local Funds							
Fees and Charges for Service	80,342	-	129,536	-	-	-	209,878
Fines and Forfeitures	32,889	-	-	-	-	190,212	223,101
Rental of Properties	12,875	33,652	-	-	-	15,307	61,834
Refunds	-	74,996	80,587	-	-	-	155,583
Other	13,287	105,508	54,029	-	3,052	3,371	179,247
<b>Total Revenues</b>	<u>1,318,755</u>	<u>1,397,595</u>	<u>1,585,286</u>	<u>-</u>	<u>193,854</u>	<u>624,631</u>	<u>5,120,121</u>
<b>Expenditures:</b>							
Current:							
General Government							
Legislative	227,988	-	-	-	-	-	227,988
Judicial	306,343	-	-	-	-	298,031	604,374
Finance & Administrative	285,872	-	-	-	-	-	285,872
Other General Government	49,761	-	-	-	164,963	-	214,724
Public Safety	304,954	-	-	-	-	-	304,954
Public Works							
Road Maintenance	-	1,600,832	-	-	-	-	1,600,832
Landfill Maintenance	-	-	1,109,553	-	-	-	1,109,553
South Grant Sewer Construction	-	-	-	-	-	-	-
Other Public Works	-	-	-	-	-	9,600	9,600
Health & Welfare	-	-	-	-	-	75,666	75,666
Culture & Recreation	13,184	-	-	-	-	-	13,184
Capital Expenditures	-	137,045	275,204	-	-	45,225	457,474
Debt Service	-	28,849	119,880	-	-	-	148,729
<b>Total Expenditures</b>	<u>1,188,102</u>	<u>1,766,726</u>	<u>1,504,637</u>	<u>-</u>	<u>164,963</u>	<u>428,522</u>	<u>5,052,950</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>130,653</u>	<u>(369,131)</u>	<u>80,649</u>	<u>-</u>	<u>28,891</u>	<u>196,109</u>	<u>67,171</u>
<b>Other Financing Sources (Uses):</b>							
Debt Proceeds	-	107,327	-	-	-	-	107,327
Sale of Assets	-	25,695	97,302	-	-	-	122,997
Operating Transfers In (Out)	(48,679)	-	-	-	-	48,679	-
<b>Total other financing sources (uses)</b>	<u>(48,679)</u>	<u>133,022</u>	<u>97,302</u>	<u>-</u>	<u>-</u>	<u>48,679</u>	<u>230,324</u>
<b>Net Change in Fund Balance</b>	<u>81,974</u>	<u>(236,109)</u>	<u>177,951</u>	<u>-</u>	<u>28,891</u>	<u>244,788</u>	<u>297,495</u>
<b>Fund Balance (Deficit) - Beginning</b>	<u>885,961</u>	<u>1,231,710</u>	<u>712,323</u>	<u>-</u>	<u>97,595</u>	<u>743,157</u>	<u>3,670,746</u>
<b>Fund Balance (Deficit) - Ending</b>	<u>\$ 967,935</u>	<u>\$ 995,601</u>	<u>\$ 890,274</u>	<u>\$ -</u>	<u>\$ 126,486</u>	<u>\$ 987,945</u>	<u>\$ 3,968,241</u>

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



# **Grant Parish Police Jury**

## ***Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities***

***Year Ended December 31, 2019***

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Net change in fund balances of Governmental Funds \$ 297,495

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:

Capital expenditures reported by the Governmental Funds	457,474	
Depreciation expense reported on a government-wide basis	<u>(604,175)</u>	(146,701)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds. (13)

Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuaries considerations (198,791)

Debt service expenditures reported by the governmental funds are reported as repayment of debt in the government-wide presentation. 16,142

Change in net position of governmental activities \$ (31,868)

# **Grant Parish Police Jury**

## **Statement of Net Position**

**Proprietary Funds - December 31, 2019**

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	Business-Type Activities
	<u>Utility System</u>
<b><u>ASSETS:</u></b>	
Current Assets:	
Cash and cash equivalents	\$ 444,723
Receivables (net)	<u>71,657</u>
Total current assets	516,380
Noncurrent Assets	
Construction in process	20,000
Depreciable capital assets, net	<u>217,201</u>
<b>Total assets</b>	<u>753,581</u>
<b><u>DEFERRED OUTFLOWS:</u></b>	
Pension funding deferrals	<u>103,764</u>
<b><u>LIABILITIES:</u></b>	
Current Assets:	
Accounts and other payables	30,305
Deposits due others	<u>79,007</u>
Total current liabilities	<u>109,312</u>
Noncurrent Liabilities:	
Net pension liability	116,726
Compensated absences	<u>10,413</u>
<b>Total liabilities</b>	<u>236,451</u>
<b><u>DEFERRED INFLOWS:</u></b>	
Pension funding deferrals	<u>7,335</u>
<b><u>NET POSITION:</u></b>	
Invested in capital assets, net of related debt	237,201
Unrestricted	<u>376,358</u>
<b>Total net position</b>	<u>\$ 613,559</u>

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

# **Grant Parish Police Jury**

## **Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds - December 31, 2019**

	Business-Type Activities
	<u>Utility System</u>
<b><u>Operating Revenues:</u></b>	
Service Fees	\$ 563,398
Other	8,345
<b>Total Operating Revenues</b>	<u>571,743</u>
<b><u>Operating Expenses:</u></b>	
Purchases of Natural Gas	95,869
Salaries	162,644
Employee Benefits & Payroll Taxes	127,864
Professional Services	30,423
Depreciation	27,449
Repairs & Maintenance - Distribution System	33,808
Equipment Maintenance and Rental	12,173
Telephone & Utilities	11,971
Office Supplies and Expense	9,020
Other	13,557
<b>Total Operating Expenses</b>	<u>524,778</u>
<b>Operating Income (Loss)</b>	46,965
<b><u>Nonoperating Revenues (Expenses):</u></b>	
Interest Revenue	<u>1,987</u>
<b>Change in net position</b>	48,952
<b>Total net position - beginning</b>	<u>564,607</u>
<b>Total net position - ending</b>	<u>\$ 613,559</u>

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

# **Grant Parish Police Jury**

## **Statement of Cash Flows**

**Proprietary Funds - Year Ended December 31, 2019**

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	<u>Business-Type Activities</u>
	<u>Utility System</u>
<b><u>Cash flow from operating activities:</u></b>	
Cash received from customers	\$ 581,155
Cash payments to suppliers of goods and services	(301,313)
Cash payments to employees for services	(164,407)
Net cash provided (used) by operating activities	<u>115,435</u>
<b><u>Cash flows from capital and related financing activities:</u></b>	
Acquisition of capital assets	-
Net cash provided (used) by capital and related financing activities	<u>-</u>
<b><u>Cash flows from investing activities:</u></b>	
Interest and other income	<u>1,987</u>
Net cash provided (used) by investing activities	<u>1,987</u>
Net increase (decrease) in cash	117,422
Beginning cash balance	<u>327,301</u>
Ending cash balance	<u>\$ 444,723</u>
<b><u>Reconciliation of operating income (loss) to net cash</u></b>	
Operating income (loss)	\$ 46,965
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	27,449
(Increase) decrease in accounts receivable	8,316
(Decrease) increase in accounts and other payables	7,381
(Decrease) increase in compensated absences	(1,763)
(Decrease) increase in meter deposits	1,096
(Decrease) increase in net pension asset (liability)	<u>25,991</u>
Net cash provided (used) by operating activities	<u>\$ 115,435</u>

### **Supplemental disclosures of cash flow information:**

During the year ended December 31, 2019, there were no investing, capital, or financing activities that did not result in cash receipts or payments.

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

# **Grant Parish Police Jury**

## ***Notes to Financial Statements***

***December 31, 2019***

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### **NOTE 1 – INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:**

The Grant Parish Police Jury is the governing authority for Grant Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by eight jurors representing the various districts within the Parish. The jurors serve four-year terms which expire on January 1, 2020.

State Law gives the Police Jury various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the Parish. Funding to accomplish these tasks is provided primarily by ad valorem taxes, sales and use taxes, state revenue sharing, various state and federal grants, and interest earnings.

### **Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Grant Parish Police Jury is the financial reporting entity for Grant Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on these criteria, the Police Jury has determined that the following component units are part of the Grant Parish Police Jury reporting entity:

<u>Grant Parish Components</u>	<u>Presentation</u>	<u>Grant Parish Components</u>	<u>Presentation</u>
District Attorney's Office	Discrete	Judicial Expense Fund	Discrete
Constables	Discrete	Gas Utility District	Blended
Justices of the Peace	Discrete	Recreation District No. 2	Discrete
Fire Protection Districts 1, 2, 3, 4, 5, 6, 7	Discrete	Sewer District No. 1	Discrete
Ward Seven Hospital District	Discrete	Grant Parish Coroner	Discrete
Ward One Hospital District	Blended	Grant Parish Library	Discrete
Health Unit	Blended		

Considered in the determination of component units of the reporting entity was the Grant Parish School Board, Sheriff's Office, Tax Assessor, Clerk of Court, and various municipalities in the Parish. It was determined that these governmental entities are not component units of the Grant Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Grant Parish Police Jury.

The accompanying financial statements are not intended to present financial position, results of operation and proprietary fund cash flows for the reporting entity as a whole. Data of component units that are financially accountable to the Police Jury has been excluded from the financial statements. Due to the absence of component unit data, the financial statements do not address the entire reporting entity.

The accompanying financial statements present data that is limited to funds, organizations, institutions, agencies, departments, and offices that are managed by the Grant Parish Police Jury. These organizations include Ward One Hospital District, the Health Unit, and the Gas Utility District. The Ward One Hospital

# **Grant Parish Police Jury**

## ***Notes to Financial Statements***

***December 31, 2019***

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District is reported in the financial statements as a special revenue fund and a capital projects fund as the medical clinic.

### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize activities as either governmental activities or business-type activities, which are described as follows:

- Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.
- Business-type activities rely on fees and charges for support and operate in a manner similar to private sector enterprises.

The government-wide and fund financial statements present the Parish's financial position and results of operations from differing perspectives which are described as follows:

### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Parish as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities that may be reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service or business-type activity. Program revenues include charges for services, contributions associated with a particular function and most grants.

### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Separate financial statements are provided for governmental funds and business-type (enterprise) funds. In addition, separate financial statements are presented for any fiduciary activities. Major individual funds are reported as separate columns in the fund financial statements. The Parish's major funds are described as follows:

#### **Major Governmental Funds**

**General Fund** – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Parish Road Maintenance** – The road fund is a special revenue fund used to account for the proceeds of funds received dedicated to the repair and maintenance of Parish roads.

**Sales Tax Fund** – The sales tax fund is a special revenue fund used to account for the proceeds dedicated to the pick up and disposal of garbage and repair and maintenance of roads within the Parish boundaries.

**Head Start Fund** – This fund is used to account for funds remaining from the Head Start Program when the program was operated by the Parish.

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

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Courthouse and Jail Maintenance – This fund is a special revenue fund used to account for the proceeds of funds dedicated to the repair and maintenance of the Parish courthouse, jail, and related buildings.

### **Major Business-Type Funds**

Utility System – The utility fund is used to account for the operation of the Parish’s natural gas system, which is supported by user charges.

Business-Type funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services in connection with the funds ongoing operations. Principal operating revenues are charges to customers for natural gas.

### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements:		
Governmental Funds	Modified Accrual Basis	Current Financial Resources
Proprietary Funds	Accrual Basis	Economic Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year-end. In addition, expenses are generally recorded when a liability has been incurred; however, debt service, compensated absences, claims and judgments are recorded as expenses when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as an other financing source and repayment of long-term debt is reported as an expenditure of funds.

Nonexchange transactions, in which the Police Jury receives value without directly giving equal value in return, include property taxes, sales taxes, and grants. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Parish must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Police Jury on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

# **Grant Parish Police Jury**

## ***Notes to Financial Statements***

***December 31, 2019***

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### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Restricted Assets**

Any amounts reported as restricted assets, represent resources that must be expended in a specific manner. Restrictions of this nature can be imposed by tax propositions and various contractual obligations including grant agreements and bond covenants. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

### **Budget Practices**

Budgets, including any amendments, are prepared in the manner prescribed by Louisiana revised statutes. Police Jury budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles. Budgets are adopted annually for the general fund and each special revenue fund. Furthermore, the budgets are amended as necessary in the manner prescribed by Louisiana revised statutes. The remaining funds are not required to adopt budgets.

### **Capital Assets**

Capital assets, which include property, equipment, and infrastructure, are reported as assets in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Police Jury.

Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 4 to 50 years. Useful lives are selected depending on the expected durability of the particular asset.

### **Cash and Cash Equivalents**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts and certificates of deposit. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposit is typically mitigated by purchasing instruments that mature in one year or less.

### **Internal Activity**

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded.



# **Grant Parish Police Jury**

## ***Notes to Financial Statements***

***December 31, 2019***

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In preparing the government-wide financial statements, transfers are eliminated to present net transfers for governmental activities and business-type activities. In addition, interfund receivables and payables are eliminated to present a net internal balance for each type of activity.

### **Compensated Absences**

Full time and regular part-time employees earn vacation at rates that vary depending on length of service. Unused vacation that employees are allowed to carryforward is reported as long-term debt. Amounts attributable to the utility fund are reported as an expense during the year when leave is earned. Amounts attributable to governmental funds are reported as expenditures when the unused vacation is actually liquidated.

### **Statement of Cash Flows**

For the purpose of reporting cash flows, cash and cash equivalents includes all cash on hand, cash in banks, and certificates of deposit.

### **Fund Balance Classification**

Approval of the majority of the Police Jury is required to approve the commitment of fund balances. In situations where it is permissible to spend restricted or committed resources, the Police Jury typically depletes the available restricted or committed resources before consuming unrestricted resources.

### **NOTE 2 – TAXES:**

#### **Ad Valorem Taxes**

Ad valorem taxes are assessed by the Grant Parish Assessor and collected for the Police Jury by the Grant Parish Sheriff's Office. The following is a summary of adjusted authorized and levied ad valorem tax millage:

	<u>Adjusted Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Alimony	4.49	4.49	None
Parish Road Maintenance	8.61	8.61	2027
Courthouse and Jail Maintenance	3.22	3.22	2027
Hospital Service District No. 1	2.56	2.56	2022
Health Unit Maintenance	2.07	2.07	2027

#### **Sales and Use Tax**

On November 21, 2015, voters of the parish approved a one per cent sales and use tax with no expiration date, which is dedicated to (1) paying the cost of constructing, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities for the Parish, including the cost of enforcing litter laws and the payment of the cost of closing garbage dumps owned or operated by the Parish and (2) for constructing, improving, operating, and/or resurfacing public roads in the Parish including acquiring, operating, and maintaining equipment. In addition, proceeds from the sales and use tax can be used to fund bonds to pay related capital costs. Sales taxes are collected on behalf of the Policy Jury by the Grant Parish Sheriff's Office.

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

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### **NOTE 3 - CASH AND CASH EQUIVALENTS:**

Deposits are stated at cost, which approximates market value. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2019, the Police Jury has \$3,299,487 in deposits (collected bank balance). These deposits are secured from risk by \$711,845 of federal deposit insurance and \$3,265,928 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

### **NOTE 4 – RECEIVABLES:**

The following is a summary of receivables at December 31, 2019:

	<b>Governmental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>
<u>Accounts Receivable</u>			
Utility Accounts	\$ ----	\$ 71,657	\$ 71,657
Other	24,879	----	24,879
Total Accounts Receivable	<u>24,879</u>	<u>71,657</u>	<u>96,536</u>
<u>Due From Other Governmental Units</u>			
Ad Valorem Taxes	1,019,986	----	1,019,986
Sales Taxes	226,479	----	226,479
State of Louisiana	236,224	----	236,224
Other	13,551	----	13,551
Total Due From Other Governments	<u>1,496,240</u>	<u>----</u>	<u>1,496,240</u>
Total Receivables	<u>\$ 1,521,119</u>	<u>\$ 71,657</u>	<u>\$ 1,592,776</u>

Management considers the amounts listed above to be fully collectible. There is no allowance for doubtful accounts.

### **NOTE 5 – INTERFUND BALANCES:**

In the ordinary course of business, advances are made to various funds in order to provide needed resources on a temporary basis. Balances resulting from transactions of this nature are summarized as follows:

# **Grant Parish Police Jury**

## **Notes to Financial Statements** **December 31, 2019**

<u>Governmental Activities</u>	<u>Receivable</u>	<u>(Payable)</u>	<u>Net</u>
General	\$ 390,216	\$ (5,000)	\$ 385,216
Road Fund	43,350	(373)	42,977
Sales Tax Fund	3,016	(239,689)	(236,673)
Courthouse and Jail	-	(114,106)	(114,106)
Non-major Funds	5,000	(82,414)	(77,414)
Total Governmental Activities	<u>\$ 441,582</u>	<u>\$ (441,582)</u>	<u>\$ -</u>

### **NOTE 6 – TRANSFERS:**

In the ordinary course of business, the Parish routinely transfers resources between its funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	<u>Governmental Activities</u>		
	<u>General Fund</u>	<u>Non-Major</u>	<u>Total</u>
<b><u>Transfers In</u></b>			
Transfer of resources by the general fund to cover necessary expenses.	----	48,679	48,679
Total Transfers In	<u>-</u>	<u>48,679</u>	<u>48,679</u>
<b><u>Transfers Out</u></b>			
Transfer of resources from the general fund to cover necessary expenses.	48,679	----	48,679
Total Transfers Out	<u>48,679</u>	<u>-</u>	<u>48,679</u>
<b>Net Transfers</b>	<u>\$ (48,679)</u>	<u>\$ 48,679</u>	<u>\$ ----</u>

### **NOTE 7 – LONG-TERM LIABILITIES:**

Debt attributable to the Police Jury's governmental and business-type activities is summarized as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Capital Leases Payable	\$ 631,374	\$ ----	\$ 631,374
Compensated Absences	55,108	10,413	65,521
Total Long-term Debt	<u>\$ 686,482</u>	<u>\$ 10,413</u>	<u>\$ 696,895</u>

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

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Changes in the Parish's long-term debt for the year ended December 31, 2019, are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b><u>Governmental Activities</u></b>				
Capital Leases Payable	\$ 647,516	\$ 107,327	\$ 123,469	\$ 631,374
Compensated Absences	55,095	13	-	55,108
Total	<u>702,611</u>	<u>107,340</u>	<u>123,469</u>	<u>686,482</u>
<b><u>Business-Type Activities</u></b>				
Compensated Absences	12,176	---	1,763	10,413
Total Long-term Debts	<u>\$ 714,787</u>	<u>\$ 107,340</u>	<u>\$ 125,232</u>	<u>\$ 696,895</u>

### **Capital Leases Payable**

The Police Jury has acquired equipment by entering into an installment purchase agreement. Installment purchase obligations outstanding at December 31, 2019 are described as follows:

Capital lease purchase agreement dated August 22, 2016 executed in exchange for a John Deere dozer, with an original balance of \$98,500, bearing interest at a rate of 4.95%, payable in 72 monthly installments of \$1,584.52.	\$ 50,141
Capital lease purchase agreement dated February 9, 2017 executed in exchange for a Kenworth litter getter, with an original balance of \$87,914, bearing interest at a rate of 2.54%, payable in 60 monthly installments of \$1,561.79.	37,990
Capital lease purchase agreement dated November 8, 2018 executed in exchange for two Mack garbage trucks, with an original balance of \$530,856, bearing interest at a rate of 3.97%, payable in 72 monthly installments of \$8,298.08.	444,103
Capital lease purchase agreement dated August 1, 2019 executed in exchange for a Freightliner dump truck, with an original balance of \$107,327, bearing interest at a rate of 3.80%, payable in 60 monthly installments of \$1,966.92.	<u>99,140</u>
Total	631,374
Due within one year	<u>138,535</u>
Due in more than one year	<u>\$ 492,839</u>

# **Grant Parish Police Jury**

## ***Notes to Financial Statements***

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A schedule of maturities for the note is presented as follows:

<u>Year Ended December 31<sup>st</sup></u>	
2020	160,936
2021	160,935
2022	140,559
2023	123,179
2024	<u>105,047</u>
Total minimum lease payments	690,656
Amounts representing interest	<u>59,282</u>
Present value of future minimum lease payments	<u>\$ 631,374</u>

### **Compensated Absences**

Compensated absences refer to the Policy Jury's obligation to provide vested accrued leave benefits that have been earned by its employees. These liabilities are typically liquidated by the fund responsible for providing the employees compensation.

### **NOTE 8 - PENSION PLAN:**

Substantially all of the Police Jury's employees are members of statewide retirement systems. These systems are cost-sharing, multiple employer defined benefit pension plans administered by separate boards of trustees. A summary of amounts reported in connection with participation in these plans is summarized as follows:

	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ (948,349)	\$ 843,049	\$ (59,590)
Registrar of Voters Retirement System	(19,157)	4,242	(6,061)
District Attorney Retirement System	<u>(101,855)</u>	<u>67,285</u>	<u>(35,560)</u>
Total	(1,069,361)	914,576	(101,211)
Portion Applicable to Business Type Activities	<u>(116,726)</u>	<u>103,764</u>	<u>(7,335)</u>
Portion Applicable to Government Type Activities	<u>\$ (952,635)</u>	<u>\$ 810,812</u>	<u>\$ (93,876)</u>

Further information regarding each of the retirement systems presented above is furnished as follows:

#### **Parochial Employees Retirement System**

*Plan Description* - The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A. All permanent

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

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employees meeting minimum work requirements and who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. The length of credible service required for retirement at various ages varies depending on when employees were hired. Generally, employees meeting these requirements are entitled to a retirement benefit payable monthly for life, equal to three percent of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at specified ages and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

*Funding Policy* - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2019 and each of the two preceding years have been consistent with the required amounts.

*Financial Summary* - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at persla.org.

Plan A's net pension liability was determined at December 31, 2018 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension (Asset) Liability	\$ 443,835,910
Police Jury's Proportionate Share (Percentage)	<u>0.213671%</u>
Police Jury's Proportionate Share (Amount)	<u>\$ 948,349</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2018 are provided as follows:

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

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Beginning Net Pension (Asset) Liability		\$ (154,840)
Employer Contributions		(147,466)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	368,525	
Changes in Proportion	(101)	
Employee Contributions	<u>(16,328)</u>	352,096
Change in Deferred Outflows of Resources		497,406
Change in Deferred Inflows of Resources		<u>401,153</u>
Ending Net Pension (Asset) Liability		<u>\$ 948,349</u>

There were no changes between December 31, 2019 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ ----	\$ (57,776)	\$ (57,776)
Net Difference Between Projected and Actual			
Investment Earnings on Pension Plan Investments	453,978	----	453,978
Changes of Assumptions	237,118	----	237,118
Changes in Proportion	1,959	(1,814)	145
Employer Contributions Made After the Measurement			
Date	<u>149,994</u>	<u>----</u>	<u>149,994</u>
Total Deferrals	843,049	(59,590)	783,459
Deferrals That Will be Recorded as a Reduction in Net			
Pension Liability in the Subsequent Reporting			
Period	<u>(149,994)</u>	<u>----</u>	<u>(149,994)</u>
Deferrals Subject to Amortization	<u>\$ 693,055</u>	<u>\$ (59,590)</u>	<u>\$ 633,465</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

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<u>For the Year Ending:</u>	
December 31, 2019	217,331
December 31, 2020	118,309
December 31, 2021	97,280
December 31, 2022	<u>200,545</u>
Total	<u>\$ 633,465</u>

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

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 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.
Mortality	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	2.40%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the



# **Grant Parish Police Jury**

## **Notes to Financial Statements**

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Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan A members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined 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 Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan A members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The 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 7.43% for the year ended December 31, 2018.

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, 2018 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real Assets	2%	0.11%
Total	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.50% Discount Rate	Current Discount Rate 6.50%	1% Increase 7.50 % Discount
Net Pension (Asset) Liability	\$ 2,014,038	\$ 948,349	\$ 57,525

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

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### Registrar of Voters Retirement

*Plan Description* - Any member hired prior to January 1, 2013 is eligible for normal retirement after 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 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.

Any member hired on or after January 1, 2013 is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. 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 number of years of creditable service, not to exceed 100% of average annual compensation.

Final-average salary is the employee's average salary over the 60 consecutive of joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established by State statute.

*Funding Policy* - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.00% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2019 and each of the two preceding years have been consistent with the required amounts.

*Financial Summary* - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at [larovers.com](http://larovers.com).

The Plan's net pension liability was determined at June 30, 2019 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 18,700,192
Police Jury's Proportionate Share (Percentage)	0.102444
Police Jury's Proportionate Share (Amount)	<u>\$ 19,157</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2019 are provided as follows:

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

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Beginning Net Pension Liability		\$	23,938
Employer Contributions			(2,407)
<u>Pension Expense</u>			
Plan Pension Expense	5,714		
Employee Contributions	<u>(3,066)</u>		2,648
Miscellaneous			(7,928)
Change in Deferred Outflows of Resources			(2,354)
Change in Deferred Inflows of Resources			<u>5,260</u>
Ending Net Pension Liability		\$	<u>19,157</u>

There were no changes between December 31, 2019 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ ----	\$ (4,726)	\$ (4,726)
Net Difference Between Projected and Actual			
Investment Earnings on Pension Plan Investments	----	(1,094)	(1,094)
Changes of Assumptions	2,836	----	2,836
Changes in Proportion	210	(241)	(31)
Employer Contributions Made After the Measurement Date	<u>1,196</u>	<u>----</u>	<u>1,196</u>
Total Deferrals	4,242	(6,061)	(1,819)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(1,196)</u>	<u>----</u>	<u>(1,196)</u>
Deferrals Subject to Amortization	<u>\$ 3,046</u>	<u>\$ (6,061)</u>	<u>\$ (3,015)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2020	(385)
June 30, 2021	(1,485)
June 30, 2022	(401)
June 30, 2023	<u>(744)</u>
Total	<u>\$ (3,015)</u>

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

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

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Investment Rate of Return	6.50% (Net of Investment Expense)
Projected Salary Increases	6.00%
Inflation Rate	2.40%
Expected Remaining Service Lives	2019-5 Years 2018-5 Years 2017-5 Years 2016-5 Years 2015-5 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.
Mortality	RP-2000 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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 expected long-term rate of return is 8.83% for the year ended June 30, 2019.

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

# ***Grant Parish Police Jury***

## ***Notes to Financial Statements***

***December 31, 2019***

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	40.0%	3.00%
International Equities	20.0%	1.70%
Domestic Fixed Income	12.5%	0.31%
International Fixed Income	10.0%	0.35%
Alternative Investments	10.0%	0.63%
Real Estate	7.5%	0.34%
Total	100%	6.33%
Inflation		2.50%
Expected Arithmetic Nominal Return		8.83%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.50% Discount Rate	Current Discount Rate 6.50%	1% Increase 7.50 % Discount Rate
Net Pension Liability	\$ 32,318	\$ 19,157	\$ 7,862

### *District Attorney's Retirement System of Louisiana*

*Plan Description* – All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorney's Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits.

The length of credible service required for retirement at various ages varies depending on when members joined the system. Generally, members meeting these requirements are entitled to a retirement benefit payable monthly for life, equal to three percent of their final-average salary for each year of creditable service. Members who terminate with at least the amount of creditable service, and who do not withdraw their contributions, may retire at specified ages and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. Benefits may not exceed 100% of average final compensation.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such refund cancels all accrued rights in the System.

*Funding Policy* - Plan members are required by state statute to contribute 8 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 1.25%. The contribution requirements of plan members and the Police Jury is established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

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determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the plan were equal to the required contributions for the year.

*Financial Summary* – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at [ladars.org](http://ladars.org).

The plans net pension liability was determined at June 30, 2019 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$	32,170,315
Parish's Proportionate Share (Percentage)		<u>0.316613</u>
Parish's Proportionate Share (Amount)	\$	<u>101,855</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2019 are provided as follows:

Beginning Net Pension Liability		\$	94,009
Employer Contributions			(2,456)
<u>Pension Expense</u>			
Proportionate Share of Plan Pension Expense	58,959		
Employee Contributions	<u>(29,730)</u>		29,229
Change in Deferred Outflows of Resources			(3,735)
Change in Deferred Inflows of Resources			<u>(15,192)</u>
Ending Net Pension Liability		\$	<u>101,855</u>

There were no changes between December 31, 2019 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net</b>
Differences Between Expected and Actual Experience	\$ 438	\$ (31,791)	\$ (31,353)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,284	----	14,284
Changes of Assumptions	46,391	(3,359)	43,032
Changes in Proportion	6,172	(410)	5,762
Employer Contributions Made After the Measurement Date	----	----	----
<b>Total Deferrals</b>	<b>67,285</b>	<b>(35,560)</b>	<b>31,725</b>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	----	----	----
<b>Deferrals Subject to Amortization</b>	<b>\$ 67,285</b>	<b>\$ (35,560)</b>	<b>\$ 31,725</b>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2020	13,723
June 30, 2021	4,333
June 30, 2022	5,914
June 30, 2023	12,012
June 30, 2024	<u>(4,257)</u>
<b>Total</b>	<b>\$ 31,725</b>

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

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.50% net of investment expense
Expected Remaining Service Lives	6 Years
Projected Salary Increases Including Inflation and Merit	5.50% (2.40% Inflation, 3.10% Merit)
Mortality Rates	The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disables Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

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The discount rate used to measure the total pension liability was 6.50%. 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 PRSAC 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.

The mortality rate assumption used was set based upon an experience study performed by the prior actuary on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

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 expected long-term rate of return is 7.56% for the year ended June 30, 2019.

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Fixed Income	40.10%	1.65%	
Equity	48.42%	5.13%	
Alternatives	10.99%	0.78%	
Real Assets	0.49%	0.00%	
Total	100.00%		
			5.07%
Inflation			2.49%
Expected Arithmetic Nominal Return			<u>7.56%</u>

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:



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## **Notes to Financial Statements**

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	1% Decrease	5.50%	Current Discount	1% Increase
	Discount Rate	Rate	Rate 6.50%	7.50 %
Net Pension Liability	\$ 277,445		\$ 101,855	Discount
				\$ (47,659)

### **NOTE 9 – OTHER POST EMPLOYMENT BENEFITS:**

Details regarding other post employment benefits that the Police Jury provides for its workforce are provided as follows:

#### **Plan Description**

The Police Jury's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Police Jury. The Plan provides medical benefits through the Police Jury's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees hired prior to January 1, 1993 upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Parochial Employees Retirement System of Louisiana.

Employees do not contribute to their post employment benefit costs until they become retirees and begin receiving those benefits. Until January 1, 2009, the Police Jury recognized the cost of providing post-employment medical benefits (the Police Jury's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. For the year ended December 31, 2019, the Police Jury's portion of health care funding cost for retired employees totaled approximately \$64,722.

Effective with the year beginning January 1, 2009, the Police Jury implemented Government Accounting Standards for Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions. Due to the limited number of current employees and retirees eligible for the Post Employment Benefits, the Police Jury has determined that the Annual Required Contribution approximates premiums paid for retirees. Therefore, no post employment obligation has been recorded.

### **NOTE 10 – CAPITAL ASSETS:**

Changes in governmental and business-type capital assets are presented as follows:

<b><u>Governmental Activities</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Disposals</u></b>	<b><u>Ending Balance</u></b>
Non Depreciable Capital Assets				
Construction in Process	\$ ----	\$ 45,225	\$ ----	\$ 45,225
Land	203,250	----	----	203,250
Total	<u>203,250</u>	<u>45,225</u>	<u>----</u>	<u>248,475</u>
Depreciable Capital Assets				
Buildings and Improvements	3,051,302	----	----	3,051,302
Furniture, Fixtures and Equipment	3,396,904	412,249	(479,892)	3,329,261
Infrastructure	4,560,705	----	----	4,560,705
Solid Waste Station	209,647	----	----	209,647
Accumulated Depreciation	(5,654,368)	(589,258)	464,975	(5,778,651)
Total	<u>5,564,190</u>	<u>(177,009)</u>	<u>(14,917)</u>	<u>5,372,264</u>
Total Governmental Activities	<u>\$ 5,767,440</u>	<u>\$ (131,784)</u>	<u>\$ (14,917)</u>	<u>\$ 5,620,739</u>

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

### **Business-Type Activities**

#### Non Depreciable Capital Assets

Construction in Process	\$ 20,000	\$ ----	\$ ----	\$ 20,000
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#### Depreciable Capital Assets

Distribution System	1,245,902	----	----	1,245,902
Buildings	7,253	----	----	7,253
Equipment	298,366	----	----	298,366
Accumulated Depreciation	(1,306,871)	(27,449)	----	(1,334,320)
Total	<u>244,650</u>	<u>(27,449)</u>	----	<u>217,201</u>
Total Business-Type Activities	<u>\$ 264,650</u>	<u>\$ (27,449)</u>	<u>\$ ----</u>	<u>\$ 237,201</u>

Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

	<b>Governmental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>
Public Safety	\$ 15,170	\$ ----	\$ 15,170
Road Maintenance	232,151	----	232,151
Landfill Maintenance	284,149	----	284,149
Other General Government	27,328	----	27,328
Finance & Administration	5,376	----	5,376
Health & Welfare	25,084	----	25,084
Utility System	----	27,449	27,449
Total Depreciation Expense	<u>\$ 589,258</u>	<u>\$ 27,449</u>	<u>\$ 616,707</u>

# **Grant Parish Police Jury**

## ***Notes to Financial Statements*** ***December 31, 2019***

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### **NOTE 11 – ACCOUNTS AND OTHER PAYABLES:**

Details related to amounts reported as accounts and other payables are provided as follows:

	<u>Payable to</u> <u>Vendors</u>	<u>Payroll</u> <u>Liabilities</u>	<u>Total</u> <u>Payables</u>
<b><u>Governmental Activities</u></b>			
General Fund	\$ 57,673	\$ 37,409	\$ 95,082
Road Fund	29,584	----	29,584
Sales Tax Fund	37,631	----	37,631
Head Start	74,993	----	74,993
Courthouse and Jail	5,545	----	5,545
Non-Major Funds	16,496	----	16,496
Total Governmental Activities	<u>\$ 221,922</u>	<u>\$ 37,409</u>	<u>\$ 259,331</u>
<b><u>Business-Type Activities</u></b>			
Utility System	<u>\$ 30,305</u>	<u>\$ ----</u>	<u>\$ 30,305</u>

Contributions that were legally required to be paid to defined benefit pension plans are \$34,102.

### **NOTE 12 - CONTINGENCIES:**

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2019, are described as follows:

#### **Unemployment Claims**

The Police Jury managed the local Head Start Program until December 31, 2006 when the program was transferred to a successor. In connection with the Police Jury's tenure as the Head Start sponsor, the Department of Labor is seeking to collect \$166,870 in unemployment claims, plus any accrued interest and penalties. At the present time, the Police Jury has \$74,993 in remaining Head Start Funds that are available to pay unemployment claims. At the present time, outstanding claims exceed available resources by \$91,877. Management is currently seeking resolution that will provide funds from the successor or its funding source to resolve the remaining claims.

#### **Litigation**

As the governing authority for Grant Parish, the Police Jury has numerous responsibilities. These responsibilities include maintaining roads and other public facilities as well as disposing of solid waste on a Parishwide basis. Due to the extensive nature of the Police Jury's responsibilities, it is sometimes the target of litigation.

A variety of lawsuits involving the Police Jury are currently pending; however, due to an absence of recent activity, at least some of these cases appear to be dormant. An estimate of potential losses from litigation is not currently available and no provision for losses of this nature is included in the accompanying financial statements. In addition, there is no general liability insurance to offset judgments that might arise from lawsuits currently pending.

# **Grant Parish Police Jury**

## **Notes to Financial Statements**

**December 31, 2019**

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### **Judgments Payable**

At December 31, 2019, five judgments totaling \$770,320 have been rendered against the Police Jury. These judgments are final and irreversible. Judgments payable do not include deposition costs, expert witness fees, court costs or legal interest from date of judicial demand, which were also assessed.

The Police Jury did not have general liability insurance to cover the amounts of judgments awarded to plaintiffs in lawsuits brought against the Police Jury. Consequently, the \$770,320 in judgments payable at December 31, 2019, plus all related costs and interest from date of judicial demand are the Police Jury's sole responsibility. However, since the beneficiaries of the judgments cannot require the Police Jury to appropriate funds to pay the judgments, no liability has been accrued in connection with the judgments.

### **NOTE 13 - RISK MANAGEMENT:**

The Police Jury is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury has not maintained general liability coverage to insure against torts. Judgments resulting from these uninsured risks are disclosed when it is probable that a loss has occurred and the amount can be reasonably estimated. Judgments currently payable attributable to the uninsured risk totaled \$770,320.

The Police Jury insures against the remaining risks by participation in public entity risk pools that operate as common insurance programs and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

### **NOTE 14 - LEASES**

During the year ended December 31, 2019, the Parish had four ongoing operating leases necessary for the maintenance of the Parish road system. These leases have monthly payments of \$1,681. The lease terms are 60 months ending during 2022. Each unit may be purchased for the fair market value of the unit at the end of the lease term. The future minimum lease payments are as follows:

	<b><u>Future minimum lease payments</u></b>
<b><u>Year Ended December 31<sup>st</sup></u></b>	
2020	\$ 80,688
2021	80,688
2022	33,620
Total	<u>\$ 194,996</u>

For the year ended December 31, 2019, rental expenditures for equipment totaled \$80,710.

### **NOTE 15 - DEFICIT FUND BALANCE**

The Criminal Court Fund is the only nonmajor special revenue fund with a significant deficit fund balance. If the deficit cannot be eliminated through future operations, the General Fund will appropriate resources necessary to alleviate the deficit.

# **Grant Parish Police Jury**

## ***Notes to Financial Statements***

***December 31, 2019***

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### **NOTE 16 – BUDGETARY COMPARISON**

Individual funds presented in the budgetary comparison with an excess of expenditures over appropriations are General Fund, Road Fund, Sales Tax Fund, and Courthouse and Jail Fund.

### **NOTE 17 – KATELAND ROAD**

Due to this being the first year for the Kateland Road project, there was only one expenditure of \$45,225 for engineering services.

# **Grant Parish Police Jury**

## **General Fund**

### **Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Budget and Actual - Year Ended December 31, 2019**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Ad Valorem	\$ 223,000	\$ 244,962	\$ 253,393	\$ 8,431
Other	59,000	66,510	68,918	2,408
Federal Funds	195,000	195,077	190,191	(4,886)
State Funds:				
State Revenue Sharing	20,000	20,746	20,723	(23)
Severance Taxes	696,000	626,480	562,547	(63,933)
Other State Funds	-	13,000	12,730	(270)
Local Funds	70,000	93,260	70,860	(22,400)
Fees and Charges for Service	70,000	-	80,342	80,342
Fines and Forfeitures	38,000	36,248	32,889	(3,359)
Rental of Properties	15,000	13,275	12,875	(400)
Other	135,000	109,162	13,287	(95,875)
<b>Total Revenues</b>	<b>1,521,000</b>	<b>1,418,720</b>	<b>1,318,755</b>	<b>(99,965)</b>
<b>Expenditures:</b>				
Current:				
General Government				
Legislative	231,000	227,637	227,988	(351)
Judicial	333,000	291,047	306,343	(15,296)
Finance & Administrative	258,000	292,461	285,872	6,589
Other General Government	53,000	39,984	49,761	(9,777)
Public Safety	454,000	294,973	304,954	(9,981)
Culture & Recreation	13,000	11,535	13,184	(1,649)
Economic Development Assistance	9,000	12,034	-	12,034
<b>Total Expenditures</b>	<b>1,351,000</b>	<b>1,169,671</b>	<b>1,188,102</b>	<b>(18,431)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>170,000</b>	<b>249,049</b>	<b>130,653</b>	<b>(118,396)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In (Out)	(87,000)	(98,006)	(48,679)	49,327
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>83,000</b>	<b>151,043</b>	<b>81,974</b>	<b>(69,069)</b>
<b>Fund Balance (Deficit) - Beginning of Year</b>	<b>641,010</b>	<b>889,338</b>	<b>885,961</b>	<b>(3,377)</b>
<b>Fund Balance (Deficit) - End of Year</b>	<b>\$ 724,010</b>	<b>\$ 1,040,381</b>	<b>\$ 967,935</b>	<b>\$ (72,446)</b>

# **Grant Parish Police Jury**

## **Major Special Revenue Funds**

### **Statement of Revenues, Expenditures and Changes in Fund Balances**

#### **Budget and Actual - Year Ended December 31, 2019**

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b><u>ROAD FUND:</u></b>				
Revenues and Other Sources	\$ 1,271,000	\$ 1,356,837	\$ 1,530,617	\$ 173,780
Expenditures and Other Uses	<u>1,370,000</u>	<u>1,396,039</u>	<u>1,766,726</u>	<u>(370,687)</u>
Excess (Deficiency) of Revenues Over Expenditures	(99,000)	(39,202)	(236,109)	(196,907)
Fund Balance (Deficit) - Beginning of Year	<u>1,126,763</u>	<u>1,339,770</u>	<u>1,231,710</u>	<u>(108,060)</u>
Fund Balance (Deficit) - End of Year	<u>\$ 1,027,763</u>	<u>\$ 1,300,568</u>	<u>\$ 995,601</u>	<u>\$ (304,967)</u>
<b><u>Sales Tax Fund</u></b>				
Revenues and Other Sources	\$ 1,445,000	\$ 1,574,415	\$ 1,682,588	\$ 108,173
Expenditures and Other Uses	<u>1,815,000</u>	<u>1,397,142</u>	<u>1,504,637</u>	<u>(107,495)</u>
Excess (Deficiency) of Revenues Over Expenditures	(370,000)	177,273	177,951	678
Fund Balance (Deficit) - Beginning of Year	<u>975,268</u>	<u>924,976</u>	<u>712,323</u>	<u>(212,653)</u>
Fund Balance (Deficit) - End of Year	<u>\$ 605,268</u>	<u>\$ 1,102,249</u>	<u>\$ 890,274</u>	<u>\$ (211,975)</u>
<b><u>Courthouse and Jail</u></b>				
Revenues and Other Sources	\$ 167,000	\$ 190,884	\$ 193,854	\$ 2,970
Expenditures and Other Uses	<u>166,000</u>	<u>139,671</u>	<u>164,963</u>	<u>(25,292)</u>
Excess (Deficiency) of Revenues Over Expenditures	1,000	51,213	28,891	(22,322)
Fund Balance (Deficit) - Beginning of Year	<u>68,864</u>	<u>97,595</u>	<u>97,595</u>	<u>-</u>
Fund Balance (Deficit) - End of Year	<u>\$ 69,864</u>	<u>\$ 148,808</u>	<u>\$ 126,486</u>	<u>\$ (22,322)</u>

# **Grant Parish Police Jury**

## **Schedule of Net Pension Liability Data Cost Sharing Retirement Systems**

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension (Asset) Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension (Asset) Liability
	Net Pension (Asset) Liability	Liability			
	Percent	Amount			
<b>Parochial Employees Retirement System</b>					
December 31, 2014	0.23%	63,031	1,299,563	4.9%	99.1%
December 31, 2015	0.23%	594,544	1,304,269	45.6%	92.2%
December 31, 2016	0.22%	445,734	1,289,100	34.6%	94.1%
December 31, 2017	0.21%	(154,840)	1,285,528	-12.0%	102.0%
December 31, 2018	0.21%	948,349	<u>1,282,313</u>	74.0%	88.9%
<b>Registrar of Voters Retirement System</b>					
June 30, 2015	0.10%	25,402	14,140	179.6%	76.9%
June 30, 2016	0.10%	29,067	14,151	205.4%	73.9%
June 30, 2017	0.10%	22,551	14,150	159.4%	80.5%
June 30, 2018	0.10%	23,938	14,106	169.7%	80.6%
June 30, 2019	0.10%	19,157	<u>14,159</u>	135.3%	84.8%
<b>District Attorneys Retirement System</b>					
June 30, 2015	0.28%	15,342	334,400	4.6%	98.5%
June 30, 2016	0.29%	55,868	88,643	63.0%	95.1%
June 30, 2017	0.30%	79,953	-	0.0%	93.6%
June 30, 2018	0.29%	94,009	-	0.0%	92.9%
June 30, 2019	0.32%	101,855	<u>196,480</u>	51.8%	93.1%

**Notes to Schedule:**

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.



# **Grant Parish Police Jury**

## ***Schedule of Employer Contributions Cost Sharing Retirement Systems***

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
<b>Parochial Employees Retirement System</b>					
December 31, 2014	207,930	207,930	-	1,299,563	16.00%
December 31, 2015	189,119	189,119	-	1,304,269	14.50%
December 31, 2016	167,583	167,583	-	1,289,100	13.00%
December 31, 2017	160,691	160,691	-	1,285,528	12.50%
December 31, 2018	147,466	147,466	-	<u>1,282,313</u>	11.50%
<b>Registrar of Voters Retirement System</b>					
June 30, 2015	3,429	3,429	-	14,140	24.25%
June 30, 2016	3,184	3,184	-	14,151	22.50%
June 30, 2017	2,830	2,830	-	14,150	20.00%
June 30, 2018	2,398	2,398	-	14,106	17.00%
June 30, 2019	2,407	2,407	-	<u>14,159</u>	17.00%
<b>District Attorneys Retirement System</b>					
June 30, 2015	11,704	11,704	-	334,400	3.50%
June 30, 2016	6,205	6,205	-	88,643	7.00%
June 30, 2017	-	-	-	-	0.00%
June 30, 2018	-	-	-	-	0.00%
June 30, 2019	2,456	2,456	-	<u>196,480</u>	1.25%

**Notes to Schedule:**

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

# **Grant Parish Police Jury**

## **Combining Balance Sheet**

### **Non Major Governmental Funds**

**December 31, 2019**

	Maintenance Funds	Capital Projects Funds	Litter Fines	Criminal Court	Insurance Premium Tax	Supoena Witness	Aloha Rigolette	Compensation of Criminal Juries	Total Non Major Funds
<b>Assets</b>									
Cash and Cash Equivalents	\$ 485,156	\$ 51,935	\$ 1,183	\$ 3,939	\$ 274,247	\$ 51,900	\$ 3,240	\$ 5,265	\$ 876,865
Receivables (net)	166,086	23,476	-	8,969	-	659	5,800	-	204,990
Interfund Receivables	-	-	-	-	-	-	5,000	-	5,000
<b>Total assets</b>	<b>\$ 651,242</b>	<b>\$ 75,411</b>	<b>\$ 1,183</b>	<b>\$ 12,908</b>	<b>\$ 274,247</b>	<b>\$ 52,559</b>	<b>\$ 14,040</b>	<b>\$ 5,265</b>	<b>\$ 1,086,855</b>
<b>Liabilities and Fund Balance</b>									
<b>Liabilities</b>									
Accounts payable	\$ 5,170	\$ 5,479	\$ 443	\$ 5,304	\$ -	\$ 100	\$ -	\$ -	\$ 16,496
Interfund Payables	35,873	-	-	46,541	-	-	-	-	82,414
<b>Total liabilities</b>	<b>41,043</b>	<b>5,479</b>	<b>443</b>	<b>51,845</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>98,910</b>
<b>Fund Balance</b>									
Restricted for:									
Maintenance	610,199	-	-	-	-	-	-	-	610,199
Judicial	-	-	-	-	-	52,459	-	5,265	57,724
Construction	-	51,935	-	-	-	-	-	-	51,935
Committed to:									
Maintenance	-	-	-	-	-	-	14,040	-	14,040
Construction	-	17,997	-	-	-	-	-	-	17,997
Litter Abatement	-	-	740	-	-	-	-	-	740
General Purposes	-	-	-	-	274,247	-	-	-	274,247
Unassigned	-	-	-	(38,937)	-	-	-	-	(38,937)
<b>Total Fund Balances</b>	<b>610,199</b>	<b>69,932</b>	<b>740</b>	<b>(38,937)</b>	<b>274,247</b>	<b>52,459</b>	<b>14,040</b>	<b>5,265</b>	<b>987,945</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 651,242</b>	<b>\$ 75,411</b>	<b>\$ 1,183</b>	<b>\$ 12,908</b>	<b>\$ 274,247</b>	<b>\$ 52,559</b>	<b>\$ 14,040</b>	<b>\$ 5,265</b>	<b>\$ 1,086,855</b>

# **Grant Parish Police Jury**

## **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Non Major Governmental Funds - Year Ended December 31, 2019**

	Maintenance Funds	Capital Projects Funds	Litter Fines	Criminal Court	Insurance Premium Tax	Supoena Witness	Aloha Rigolette	Compensation of Criminal Juries	Other Governmental Funds
<b>Revenues:</b>									
Taxes:									
Ad Valorem	\$ 165,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,287
Other	-	-	-	-	131,121	-	-	-	131,121
Federal Funds	-	45,225	-	-	-	-	-	-	45,225
State Funds:									
State Revenue Sharing	9,554	-	-	-	-	-	-	-	9,554
Facility Planning and Control	-	-	-	-	-	-	-	-	-
Local Funds	-	-	-	61,354	-	-	3,200	-	64,554
Fines and Forfeitures	-	-	-	178,449	-	9,921	-	1,842	190,212
Rental of Properties	15,307	-	-	-	-	-	-	-	15,307
Other	3,022	52	-	5	242	50	-	-	3,371
<b>Total Revenues</b>	<b>193,170</b>	<b>45,277</b>	<b>-</b>	<b>239,808</b>	<b>131,363</b>	<b>9,971</b>	<b>3,200</b>	<b>1,842</b>	<b>624,631</b>
<b>Expenditures:</b>									
Current:									
General Government									
Judicial	-	-	-	293,010	-	5,021	-	-	298,031
Other General Government	-	-	-	-	-	-	-	-	-
Public Works									
South Grant Sewer Construction	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9,600	-	9,600
Health & Welfare	75,666	-	-	-	-	-	-	-	75,666
Capital Expenditures	-	45,225	-	-	-	-	-	-	45,225
<b>Total Expenditures</b>	<b>75,666</b>	<b>45,225</b>	<b>-</b>	<b>293,010</b>	<b>-</b>	<b>5,021</b>	<b>9,600</b>	<b>-</b>	<b>428,522</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>117,504</b>	<b>52</b>	<b>-</b>	<b>(53,202)</b>	<b>131,363</b>	<b>4,950</b>	<b>(6,400)</b>	<b>1,842</b>	<b>196,109</b>
<b>Other Financing Sources (Uses):</b>									
Operating Transfers In (Out)	-	-	-	43,679	-	-	5,000	-	48,679
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,679</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>48,679</b>
<b>Net Change in Fund Balance</b>	<b>117,504</b>	<b>52</b>	<b>-</b>	<b>(9,523)</b>	<b>131,363</b>	<b>4,950</b>	<b>(1,400)</b>	<b>1,842</b>	<b>244,788</b>
<b>Fund Balance (Deficit) - Beginning of Year</b>	<b>492,695</b>	<b>69,880</b>	<b>740</b>	<b>(29,414)</b>	<b>142,884</b>	<b>47,509</b>	<b>15,440</b>	<b>3,423</b>	<b>743,157</b>
<b>Fund Balance (Deficit) - End of Year</b>	<b>\$ 610,199</b>	<b>\$ 69,932</b>	<b>\$ 740</b>	<b>\$ (38,937)</b>	<b>\$ 274,247</b>	<b>\$ 52,459</b>	<b>\$ 14,040</b>	<b>\$ 5,265</b>	<b>\$ 987,945</b>

# **Grant Parish Police Jury**

## **Combining Balance Sheet Non Major Maintenance Funds December 31, 2019**

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	<u>Health Unit Maintenance</u>	<u>Medical Clinic Maintenance</u>	<u>Total Maintenance Funds</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 204,224	\$ 280,932	\$ 485,156
Receivables (net)	<u>115,085</u>	<u>51,001</u>	<u>166,086</u>
<b>Total assets</b>	<u><u>\$ 319,309</u></u>	<u><u>\$ 331,933</u></u>	<u><u>\$ 651,242</u></u>
<b>Liabilities and Fund Balance</b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 2,333	\$ 2,837	\$ 5,170
Interfund Payables	<u>35,873</u>	<u>-</u>	<u>35,873</u>
<b>Total liabilities</b>	<u>38,206</u>	<u>2,837</u>	<u>41,043</u>
<b><u>Fund Balance</u></b>			
Restricted for:			
Maintenance	<u>281,103</u>	<u>329,096</u>	<u>610,199</u>
<b>Total Fund Balances</b>	<u>281,103</u>	<u>329,096</u>	<u>610,199</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 319,309</u></u>	<u><u>\$ 331,933</u></u>	<u><u>\$ 651,242</u></u>

# **Grant Parish Police Jury**

## ***Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Non Major Maintenance Funds - Year Ended December 31, 2019***

	Health Unit Maintenance	Medical Clinic Maintenance	Total Maintenance Funds
<b><u>Revenues:</u></b>			
Taxes:			
Ad Valorem	\$ 112,804	\$ 52,483	\$ 165,287
State Funds:			
State Revenue Sharing	9,554	-	9,554
Rental of Properties	-	15,307	15,307
Other	2,745	277	3,022
<b>Total Revenues</b>	<u>125,103</u>	<u>68,067</u>	<u>193,170</u>
<b><u>Expenditures:</u></b>			
Current:			
Health & Welfare	60,159	15,507	75,666
Capital Expenditures	-	-	-
<b>Total Expenditures</b>	<u>60,159</u>	<u>15,507</u>	<u>75,666</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Operating Transfers In (Out)	-	-	-
<b>Total other financing     sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	64,944	52,560	117,504
<b>Fund Balance (Deficit) - Beginning of Year</b>	<u>216,159</u>	<u>276,536</u>	<u>492,695</u>
<b>Fund Balance (Deficit) - End of Year</b>	<u>\$ 281,103</u>	<u>\$ 329,096</u>	<u>\$ 610,199</u>

# **Grant Parish Police Jury**

**Combining Balance Sheet  
Non Major Capital Projects Funds  
December 31, 2019**

	<u>Medical Clinic</u>	<u>South Grant Sewer</u>	<u>Kateland Road</u>	<u>Total Capital Projects Funds</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 51,935	\$ -	\$ -	\$ 51,935
Receivables (net)	-	23,476	-	23,476
<b>Total assets</b>	<u>\$ 51,935</u>	<u>\$ 23,476</u>	<u>\$ -</u>	<u>\$ 75,411</u>
<b>Liabilities and Fund Balance</b>				
<b><u>Liabilities</u></b>				
Accounts payable	\$ -	\$ 5,479	\$ -	\$ 5,479
Interfund Payable	-	-	-	-
<b>Total liabilities</b>	<u>\$ -</u>	<u>\$ 5,479</u>	<u>\$ -</u>	<u>\$ 5,479</u>
<b><u>Fund Balance</u></b>				
Restricted for Construction	51,935	-	-	51,935
Committed to Construction	-	17,997	-	17,997
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>51,935</u>	<u>17,997</u>	<u>-</u>	<u>69,932</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 51,935</u>	<u>\$ 23,476</u>	<u>\$ -</u>	<u>\$ 75,411</u>

# Grant Parish Police Jury

## **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Non Major Capital Projects Funds - Year Ended December 31, 2019**

	<u>Medical Clinic</u>	<u>South Grant Sewer</u>	<u>Kateland Road</u>	<u>Total Capital Projects Funds</u>
<b>Revenues:</b>				
Federal Funds	\$ -	\$ -	\$ 45,225	\$ 45,225
State Funds				
Facility Planning and Control	-	-	-	-
Other	<u>52</u>	<u>-</u>	<u>-</u>	<u>52</u>
<b>Total Revenues</b>	<u>52</u>	<u>-</u>	<u>45,225</u>	<u>45,277</u>
<b>Expenditures:</b>				
Current:				
Public Works	-	-	-	-
Capital Expenditures	<u>-</u>	<u>-</u>	<u>45,225</u>	<u>45,225</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>45,225</u>	<u>45,225</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing     sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Fund Balance</b>	52	-	-	52
<b>Fund Balance (Deficit) -     Beginning of Year</b>	<u>51,883</u>	<u>17,997</u>	<u>-</u>	<u>69,880</u>
<b>Fund Balance (Deficit) -     End of Year</b>	<u>\$ 51,935</u>	<u>\$ 17,997</u>	<u>\$ -</u>	<u>\$ 69,932</u>

# **Grant Parish Police Jury**

## ***Schedule of Compensation Paid to Police Jurors For the year ended December 31, 2019***

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Donald Arnold	\$ 14,400
Cephas Bowie	14,400
Britton Carroll	14,400
Brandon Dubois	14,400
Carl Ray Lasyone	14,400
David Merrell	14,400
Arnold Murrell	14,400
Winston Roberts	<u>14,400</u>
 Total	 <u>\$ 115,200</u>



# **Grant Parish Police Jury**

## ***Schedule of Compensation, Benefits and Other Payments***

### ***to Agency Head or Chief Executive Officer***

***Year Ended December 31, 2019***

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**Agency Head Name:** Donald Arnold, President

**Purpose**

Salary	14,400
Benefits	151
Reimbursements	-

# **Grant Parish Police Jury**

## **Schedule of Findings**

**For the Year Ended December 31, 2019**

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### **PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the financial statements for the Grant Parish Police Jury as of December 31, 2019 and for the year then ended expressed opinions as follows:

Opinion Unit:	Type of Opinion:
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

- The results of the audit disclosed an instance of noncompliance (**Finding 2019-1**) that is considered to be material to the financial statements of the Grant Parish Police Jury.
- The audit did not disclose an audit finding which is required to be reported as a significant deficiency in internal control over financial reporting.

### **PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

- **Finding 2019-1 – Budget Violation**  
Louisiana Revised Statutes require local governments to amend the budget of anticipated revenues and expenditures when actual revenues and expenditures exceed an unfavorable variance by more than 5%. The General Fund's revenues had variances outside of the 5% range required by State Law and the Road, Sales Tax & Courthouse and Jail Fund's expenditures had variances outside of the 5% range required by State Law. We suggest carefully monitoring revenues and expenditures and amending the budget accordingly when anticipated revenues and expenditures are outside the ranges required by State Law.

# **Grant Parish Police Jury**

## **Management's Corrective Action Plan**

**For the Year Ended December 31, 2019**

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<b><u>SECTION I</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
<b><u>Finding 2019-1 – Budget Violation</u></b> Louisiana Revised Statutes require local governments to amend the budget of anticipated revenues and expenditures when actual revenues and expenditures exceed an unfavorable variance by more than 5%. The General Fund's revenues had variances outside of the 5% range required by State Law and the Road, Sales Tax & Courthouse and Jail Fund's expenditures had variances outside of the 5% range required by State Law. We suggest carefully monitoring revenues and expenditures and amending the budget accordingly when anticipated revenues and expenditures are outside the ranges required by State Law.	<b><u>2019-1 Response:</u></b> We will closely monitor the revenues and expenditures and amend the budget as required when variances are greater than 5% of actual revenues or expenditures.
<b><u>SECTION II</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
There are no matters to report.	Not Applicable
<b><u>SECTION III</u></b> <b>MANAGEMENT LETTER</b>	
There are no matters to report.	Not Applicable

# **Grant Parish Police Jury**

## **Summary of Prior Year Findings**

**For the Year Ended December 31, 2019**

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<b><u>SECTION I</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
There are no matters to report.	Not Applicable
<b><u>SECTION II</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
There are no matters to report.	Not Applicable
<b><u>SECTION III</u></b> <b>MANAGEMENT LETTER</b>	
There are no matters to report.	Not Applicable

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



**Rozier McKay  
& Willis** | CERTIFIED PUBLIC  
ACCOUNTANTS

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Grant Parish Police Jury and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grant Parish Policy 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, 2019 through December 31, 2019. 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 results are presented in the accompanying Schedule of Procedures, Results and Managements' Response.

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.

Rozier, McKay and Willis  
Certified Public Accountants  
Alexandria, Louisiana  
June 5, 2020



1407 Peterman Drive  
Post Office Box 12178  
Alexandria, Louisiana 71315

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Online: [CenlaCPAs.com](http://CenlaCPAs.com)

# **Grant Parish Police Jury**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Written Policies and Procedures</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt</li><li>• Disaster Recovery / Business Continuity</li></ul>	<p>Written policies and procedures address the issues referenced in the agreed-upon procedures with the following exceptions:</p> <ul style="list-style-type: none"><li>• Purchasing – Written policies do not include how vendors are added to the vendor list.</li><li>• Contracting – Written policies and procedures do not address contracts specifically.</li><li>• Debt Service – Written policies and procedures do not address debt issuance specifically.</li><li>• Disaster Recovery / Business Continuity – Written policies and procedures do not address disaster recovery specifically.</li></ul>	<p>Despite the absence of written details, the Police Jury has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, policies and procedures will be evaluated to determine if it is necessary to document additional details in writing.</p>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</p> <p>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.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit 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.</i></p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See Comments Above.</p> <p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p>



**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	See Comments Above.	<i>The results did not include findings or criticisms.</i>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>3 Obtain a listing of client 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 selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>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</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>4 Obtain a listing of <u>deposit sites</u> 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).</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>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:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
	<p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
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.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
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.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
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 verifies the reconciliation.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
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	See Comments Above.	<i>The results did not include findings or criticisms.</i>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
c. Trace the deposit slip total to the actual deposit per the bank statement.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
d. Observe that 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).	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
e. Trace the actual deposit per the bank statement to the general ledger.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>

# **Grant Parish Police Jury**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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).	In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.	<i>The results did not include findings or criticisms.</i>
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:	See Comments Above.	<i>The results did not include findings or criticisms.</i>
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
b) At least two employees are involved in processing and approving payments to vendors.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
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.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
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.	See Comments Above.	<i>The results did not include findings or criticisms.</i>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>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.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>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:</p> <p>a. Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder.</p>	<p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>



# **Grant Parish Police Jury**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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 that 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).	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>

# ***Grant Parish Police Jury***

## ***Statewide Agreed-Upon Procedures***

### ***Schedule of Procedures, Results and Managements' Response***

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>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:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that 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).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p>

# **Grant Parish Police Jury**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>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:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>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 that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.</p> <p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p>

# **Grant Parish Police Jury**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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.	In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.	<b><i>The results did not include findings or criticisms.</i></b>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials'	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
personnel files. 19 Obtain 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.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>Certificates demonstrating ethics training were provided for all of the employees selected.</p> <p>Inquiry of management revealed there are not employee/officials signature verification of the entity's ethics policy being reviewed by the employee during the fiscal year.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p>Management will ensure that all employees verify that he or she has read the entity's ethics policy during each fiscal year.</p>

# **Grant Parish Police Jury**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	In the prior year, the Entity's AUP report contained no exceptions in this AUP category. As such, RMW has excluded this category from testing in the current year.	<b><i>The results did not include findings or criticisms.</i></b>
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.	See Comments Above.	<b><i>The results did not include findings or criticisms.</i></b>

**Grant Parish Police Jury**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

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<b>Other</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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.	No misappropriations were identified.	<i>The results did not include findings or criticisms.</i>
24 Observe that 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.	The notice was prominently displayed in the GPPJ office.	<i>The results did not include findings or criticisms.</i>