



November 16, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
ereports@lla.la.gov

Re: Claiborne Parish Police Jury's 2021 Audited Financial Statements

Mr. Waguespack:

We are resubmitting the Claiborne Parish Police Jury's 2021 audited financial statements.

We corrected the entity name on page one, paragraph one, of the auditor's report on the financial statements. We changed "Catahoula" to "Claiborne".

Please let us know if you have any questions or require additional information.

Respectfully,

BOSCH & STATHAM, LLC

Melissa E. Bosch

Melissa E. Bosch, CPA

Enclosure

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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



**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

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Independent Auditor's Report

To the Honorable Members of the Police Jury
Claiborne Parish Police Jury
Homer, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2021, and the respective changes in financial position and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

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

The financial statements do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (37-42) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

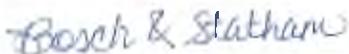
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The accompanying combining nonmajor fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; and the Justice Schedule (receiving entity), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary 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 September 30, 2022, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
September 30, 2022

Basic Financial Statements

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

ASSETS	
Cash and cash equivalents	\$ 8,497,056
Investments	977,327
Receivables	3,119,330
Due from other agencies	28,370
Deferred charges	89,712
Capital assets, net of accumulated depreciation	8,021,559
Net pension asset	320,717
TOTAL ASSETS	21,054,071
DEFERRED OUTFLOWS	
Deferred outflow - pension related	193,594
LIABILITIES	
Accounts, salaries and other payables	588,534
Due to other agencies	14,025
Deferred revenue	15,626
Compensated absences payable	260,551
Bonds payable within one year	240,000
Bonds payable in more than one year	955,000
Net pension liability	5,462
TOTAL LIABILITIES	2,079,198
DEFERRED INFLOWS	
Deferred inflows - pension related	701,572
NET POSITION	
Net investment in capital assets	6,826,559
Restricted for:	
General government	818,502
Public works	2,945,175
Public safety	227,981
Health and welfare	489,023
Culture and recreation	1,446,139
Unrestricted	5,713,516
TOTAL NET POSITION	\$ 18,466,895

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 2,034,382	\$ 407,478	\$ 1,744,076	\$ -	\$ 117,172
Public safety	386,188	-	119,011	-	(267,177)
Public works	3,437,021	-	336,644	16,200	(3,084,177)
Health and welfare	702,951	58,495	766,487	1,063	123,094
Culture and recreation	772,294	24,046	52,218	-	(696,030)
Economic development and assistance	49,357	-	-	-	(49,357)
Conservation	6,000	-	-	-	(6,000)
Interest expense	30,454	-	-	-	(30,454)
Total governmental activities	<u>\$ 7,418,647</u>	<u>\$ 490,019</u>	<u>\$ 3,018,436</u>	<u>\$ 17,263</u>	<u>(3,892,929)</u>
General revenues:					
Property taxes					2,594,564
Sales and use taxes levied for public works					703,734
Other taxes, penalties and interest					6,713
Grants and contributions not restricted to specific programs					1,780,002
Net increase (decrease) in the fair value of investments					(6,779)
Gain (loss) on sale of capital assets					53,787
Contributions from private sources					2,240
Other					217,334
Total general revenues					<u>5,351,595</u>
Change in net position					1,458,666
Net position at beginning of year					<u>17,008,229</u>
Net position at end of year					<u>\$ 18,466,895</u>

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2021

ASSETS	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	\$ 4,690,431	\$ 81,868	\$ 716,574	\$ 628,344	\$ 23,438	\$ 138,545	\$ 794,970	\$ 145,460	\$ 1,277,426	\$ 8,497,056
Investments	585,297	3,238	6,657	210,788	-	-	-	165,191	6,156	977,327
Receivables	843,482	869,665	686,667	131,187	50	-	-	40,283	547,996	3,119,330
Due from other funds	20,817	-	-	-	-	-	-	44,806	18,812	84,435
Due from other agencies	18,570	-	-	-	-	-	-	9,800	-	28,370
Deferred charges	89,712	-	-	-	-	-	-	-	-	89,712
TOTAL ASSETS	<u>\$ 6,248,309</u>	<u>\$ 954,771</u>	<u>\$ 1,409,898</u>	<u>\$ 970,319</u>	<u>\$ 23,488</u>	<u>\$ 138,545</u>	<u>\$ 794,970</u>	<u>\$ 405,540</u>	<u>\$ 1,850,390</u>	<u>\$ 12,796,230</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES										
Liabilities:										
Accounts, salaries and other payables	\$ 310,160	\$ 107,770	\$ 41,028	\$ 60,721	\$ 16,819	\$ 1,824	\$ -	\$ 9,897	\$ 40,315	\$ 588,534
Due to other funds	-	19,988	729	-	-	-	-	44,806	18,912	84,435
Due to other agencies	-	-	-	-	-	14,025	-	-	-	14,025
Total liabilities	<u>310,160</u>	<u>127,758</u>	<u>41,757</u>	<u>60,721</u>	<u>16,819</u>	<u>15,849</u>	<u>-</u>	<u>54,703</u>	<u>59,227</u>	<u>686,994</u>
Deferred inflows:										
Unavailable ad valorem tax revenue	20,688	47,263	55,371	-	-	15,626	-	-	42,670	181,618
Fund balances:										
Restricted fund balances	-	779,750	1,312,770	909,598	6,669	107,070	-	350,837	1,748,493	5,215,187
Unassigned fund balances	5,917,461	-	-	-	-	-	794,970	-	-	6,712,431
Total fund balances	<u>5,917,461</u>	<u>779,750</u>	<u>1,312,770</u>	<u>909,598</u>	<u>6,669</u>	<u>107,070</u>	<u>794,970</u>	<u>350,837</u>	<u>1,748,493</u>	<u>11,927,618</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 6,248,309</u>	<u>\$ 954,771</u>	<u>\$ 1,409,898</u>	<u>\$ 970,319</u>	<u>\$ 23,488</u>	<u>\$ 138,545</u>	<u>\$ 794,970</u>	<u>\$ 405,540</u>	<u>\$ 1,850,390</u>	<u>\$ 12,796,230</u>

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021**

Total fund balance - governmental funds	\$ 11,927,618
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	8,021,559
Net pension asset	320,717
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
	165,992
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	193,594
Deferred inflows	(701,572)
Some liabilities, such as bonds payable and compensated absences, are not due and payable in the current period and are therefore not reported in the funds.	
Compensated absences payable	(260,551)
Bonds payable	(1,195,000)
Net pension liability	(5,462)
Net position of governmental activities	<u>\$ 18,466,895</u>

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES										
Taxes:										
Ad valorem	\$ 432,084	\$ 892,979	\$ 728,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,734	\$ 2,634,593
Sales and use	-	-	-	703,734	-	-	-	-	-	703,734
Other taxes, penalties and interest	3,927	2,000	-	-	780	-	-	6	-	6,713
Licenses and permits	101,967	7,950	-	-	-	-	-	-	-	109,917
Intergovernmental revenues:										
Federal funds	26,967	44,715	47,065	-	-	386,791	1,521,857	379,696	55,552	2,462,643
State funds:										
Severance taxes	1,501,063	-	-	-	-	-	-	-	-	1,501,063
State revenue sharing	16,928	37,343	17,032	-	-	-	-	-	24,760	96,063
Parish transportation	-	283,979	-	-	-	-	-	-	-	283,979
Fire insurance rebate	63,459	-	-	-	-	-	-	-	-	63,459
Other state funds	47,105	-	5,153	-	-	-	-	1,063	62,380	115,701
Fees, charges, and commissions	-	-	8,290	-	-	-	-	58,495	6,844	73,629
Fines and forfeitures	-	-	3,576	-	400,634	-	-	-	12,180	416,390
Use of money and property	53,830	101,016	6,174	3,523	-	1,013	5,803	4,227	10,220	185,806
Contributions from private sources	-	-	2,240	-	-	-	-	-	-	2,240
Other revenues	2,091	-	21	-	-	-	-	3,728	-	5,840
Total revenues	<u>2,249,421</u>	<u>1,369,982</u>	<u>818,347</u>	<u>707,257</u>	<u>401,414</u>	<u>387,804</u>	<u>1,527,660</u>	<u>447,215</u>	<u>752,670</u>	<u>8,661,770</u>
EXPENDITURES										
Current:										
General government:										
Legislative	136,737	-	-	-	-	-	-	-	-	136,737
Judicial	317,999	-	-	-	471,452	-	-	-	1,452	790,903
Elections	24,739	-	-	-	-	-	-	-	-	24,739
Finance and administrative	363,549	-	-	-	-	-	-	-	-	363,549
Other general government	196,121	-	-	-	-	-	-	-	433,108	629,229
Public safety	274,028	-	-	-	-	-	-	-	92,021	366,049

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Public works	44,721	2,148,750	-	754,674	-	-	-	-	32,335	2,980,480
Health and welfare	20,700	-	-	-	-	322,868	-	328,267	-	671,835
Culture and recreation	-	-	635,763	-	-	-	-	-	-	635,763
Economic development and assistance	49,357	-	-	-	-	-	-	-	-	49,357
Conservation	6,000	-	-	-	-	-	-	-	-	6,000
Debt service	70,862	-	194,592	-	-	-	-	-	-	265,454
Capital outlay	1,164,012	-	301,912	-	-	-	-	46,242	180,769	1,692,935
Total expenditures	<u>2,668,825</u>	<u>2,148,750</u>	<u>1,132,267</u>	<u>754,674</u>	<u>471,452</u>	<u>322,868</u>	<u>-</u>	<u>374,509</u>	<u>739,685</u>	<u>8,613,030</u>
Excess (deficiency) of revenues over expenditures	<u>(419,404)</u>	<u>(778,768)</u>	<u>(313,920)</u>	<u>(47,417)</u>	<u>(70,038)</u>	<u>64,936</u>	<u>1,527,660</u>	<u>72,706</u>	<u>12,985</u>	<u>48,740</u>
OTHER FINANCING SOURCES (USES)										
Operating transfers in	340,562	770,435	-	-	-	-	100	-	151,793	1,262,890
Operating transfers out	(530,100)	-	-	-	-	-	(732,790)	-	-	(1,262,890)
Net increase (decrease) in the fair value of investments	(6,779)	-	-	-	-	-	-	-	-	(6,779)
Proceeds from insurance recovery	-	-	6,200	-	-	-	-	-	32,485	38,685
Sale of capital assets	14,013	-	-	-	-	-	-	6,972	48,169	69,154
Total other financing sources (uses)	<u>(182,304)</u>	<u>770,435</u>	<u>6,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(732,690)</u>	<u>6,972</u>	<u>232,447</u>	<u>101,060</u>
Net change in fund balances	<u>(601,708)</u>	<u>(8,333)</u>	<u>(307,720)</u>	<u>(47,417)</u>	<u>(70,038)</u>	<u>64,936</u>	<u>794,970</u>	<u>79,678</u>	<u>245,433</u>	<u>149,801</u>
Fund balances at beginning of year	<u>6,519,169</u>	<u>788,083</u>	<u>1,620,490</u>	<u>957,015</u>	<u>76,707</u>	<u>42,134</u>	<u>-</u>	<u>271,159</u>	<u>1,503,060</u>	<u>11,777,817</u>
Fund balances at end of year	<u>\$ 5,917,461</u>	<u>\$ 779,750</u>	<u>\$ 1,312,770</u>	<u>\$ 909,598</u>	<u>\$ 6,669</u>	<u>\$ 107,070</u>	<u>\$ 794,970</u>	<u>\$ 350,837</u>	<u>\$ 1,748,493</u>	<u>\$ 11,927,618</u>

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Net change in fund balances - total governmental funds	\$ 149,801
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital outlay	1,692,935
Depreciation	(554,237)
Gain (loss) on disposal of assets	(15,367)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
Current year deferred inflows	165,992
Prior year deferred inflows	(208,951)
<p>Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position</p>	
	235,000
<p>Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.</p>	
Change in compensated absences payable	(145,772)
Pension expense	(33,540)
Nonemployer contributions	172,805
Change in net position of governmental activities	<u>\$ 1,458,666</u>

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Claiborne Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by ten police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2024. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Claiborne Parish, established by act of the Louisiana Legislature in 1828, is located in the northwest part of the state and occupies 755 square miles of land with a population of 17,195 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney, and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes and various other state and federal grants.

In accomplishing its objectives, the police jury has approximately 40 full-time and part-time employees (3 in the central office, 12 in the office of community services, 10 in the library, 2 in homeland security and emergency preparedness, and 15 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 727 miles of parish roads, comprised of 568 miles of asphalt and 159 miles of gravel.

Reporting Entity

The police jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

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

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

Under provisions of this Statement, the police jury is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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

Component Units:	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Claiborne Parish:		
Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Claiborne Parish Hospital Service District No. 3	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Pinehill Water System	December 31	1 & 3

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Claiborne Parish Library and the Second Judicial District Criminal Court.

Basis of Presentation

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the police jury by reporting each in a separate column. The police jury does not have any business-type activities at this time.

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

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds.

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

- The proprietary fund statements include a statement of net position; a statement of revenues, expenses, and changes in fund net position; and a statement of cash flows. Each statement has a column for each major enterprise fund. The police jury does not have any nonmajor proprietary funds or internal service funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of net income, financial position, and cash flows. The police jury does not currently have any proprietary funds.

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

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

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

The police jury's current year financial statements include the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Parish Road Fund accounts for the maintenance of parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, a specific parish wide ad valorem tax, state revenue sharing funds, and operating transfers from the General Fund.

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

The Sales Tax Fund is funded by a one percent sales and use tax collected throughout the parish. The tax expired September 30, 2016 but was renewed by voters for ten years. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste. Any surplus remaining in the fund can be used for the purchase of materials for surfacing and maintaining roads within the parish.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low-income families in obtaining decent, safe, and sanitary rental housing. Funding is provided by the United States Department of Housing and Urban Development.

The Office of Community Services was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public. The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. Supplementary schedules report the transactions of the various programs administered by the Office of Community Services.

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

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

Cash and Investments

The police jury's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law allows the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Currently, investments include short-term certificates of deposit with local banks, investments in the Louisiana Asset Management Pool, and investments with an investment service institution. Investments for the police jury are reported at fair value.

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables

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

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Claiborne Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of Claiborne Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2021, taxes of 24.15 mills were levied on property with assessed valuations totaling \$133,895,262 as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	3.83	Indefinite
Inside municipalities	2.17	1.94	Indefinite
Building maintenance	2.71	2.77	2024
Library maintenance	5.44	6.19	2035
Roads	7.22	7.33	2027
Equipment	2.06	2.09	2027

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

On October 22, 2011, voters approved a renewal of the library tax for 5.44 mills beginning 2016 and ending in 2035. On October 19, 2013, voters approved a renewal of the building maintenance tax for 2.71 mills beginning 2015 and ending in 2024. On January 11, 2017, voters approved a renewal of the parish roads and equipment taxes, with a slight increase, for 7.22 and 2.06 mills, respectively, beginning 2018 and ending in 2027.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The following are the principal taxpayers for the parish and their 2021 assessed valuation (amounts expressed in thousands):

	Assessed Valuation	Percent of Total Assessed Valuation
Claiborne Electric Coop.	\$ 4,520	3.38%
Texas Gas Transmission	4,491	3.35%
Midcontinent Express	3,694	2.76%
Gulf South Pipeline CO., LLC	3,276	2.45%
Urban Oil & Gas Group, LLC	3,291	2.46%
Mid-Valley Pipeline Company	3,139	2.34%
Gulf South Pipeline CO., LLC	3,061	2.29%
XTO Energy	2,953	2.21%
Entergy Louisiana, INC.	2,593	1.94%
ETC Texas Pipeline	2,698	2.02%
Total	<u>\$ 33,716</u>	<u>25.20%</u>

On July 25, 2006, voters of the parish renewed a one percent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities, and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax was for a period of ten years, has been renewed, and will expire on September 30, 2026. By an agreement between the police jury and the Claiborne Parish School Board, the school board serves as the collection agent for the sales tax. The school board receives three percent of all taxes collected in return for its services as the police jury's collection agent.

Under current state law, the State is not allowed to add any new DOTD maintained roads to its road system without the parish accepting matching mileage of an existing DOTD road into its system. When the new truck by-pass was completed in the fall of 2010, the Claiborne Parish Police Jury was required to accept Highway 807 into the parish road system to meet this requirement since the bypass was a new DOTD maintained road.

Inventories and Prepaid Items

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

Restricted Assets

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The police jury's capitalization threshold is \$5,000. The library and the office of community services maintain a threshold of \$1,000 or more for capitalizing assets. The office of homeland security and emergency preparedness maintains a threshold of \$500 or more for capitalizing assets. For reporting purposes, the police jury defines capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 10-40 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 30 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Library books and videos are depreciated using the straight-line method over an estimated useful life of 10 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

Compensated absences

The following policies relating to vacation and sick leave are currently in effect:

Employees of the Claiborne Parish Police Jury earn from 5 to 20 days of vacation leave each year depending on length of service. All employees earn 10 days of sick leave each year. Employees may accumulate and carry forward a maximum of 26 weeks (1,040 hours) of vacation leave. Upon retirement or separation from employment, employees are paid for accrued and unused vacation leave at their then current rate of pay. Sick leave may be accumulated and carried forward without limitation. However, employees will not be paid for accumulated sick leave upon retirement or separation from employment.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Employees of the Office of Community Services earn from 12 to 18 days of vacation leave each year, depending on length of service. Employees may accumulate and carry forward a maximum of 37.5 days (300 hours). Upon retirement or termination of employment, employees are paid for accumulated and unused vacation leave at their then current rate of pay. Employees also earn sick leave of 12 to 18 days per year, depending on length of service. Employees can accumulate and carry forward a maximum of 30 days (240 hours). Employees are not paid for accumulated sick leave upon retirement or termination of employment.

Employees of the Claiborne Parish Library earn from 15 to 30 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated and carried forward without limitation. Employees are not compensated for accumulated sick leave upon termination of employment. However, upon retirement any accumulated sick leave may be credited toward service time for determining retirement benefits.

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

Long-Term Obligations

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact.
Restricted	Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the police jury and does not lapse at year-end.
Assigned	Includes amounts that are constrained by the police jury's intent to be used for specific purposes that are neither considered restricted nor committed.
Unassigned	Includes amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.

The police jury has a general policy to first use restricted resources for expenditures incurred for which both restricted and unrestricted (committed, assigned, and unassigned) resources are available. When expenditures are incurred for which only unrestricted resources are available, the general policy of the police jury is to use committed resources first, followed by assigned, and then unassigned. The use of restricted/committed resources may be deferred based on a review of the specific transaction.

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

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reconciliation of Government-wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaids, long-term debt, accrued interest, long-term liabilities, and deferred revenue, which are shown on the government-wide but not the governmental fund statements.

Use of estimates

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

NOTE 2 - BUDGET VARIANCES

The following presents a summary of major funds' budget variances for the year ended December 31, 2021:

Fund	Revenues and Other Sources (Uses)			Expenditures and Other Sources (Uses)		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	\$ 3,854,600	\$ 3,840,886	\$ (13,714)	\$ 3,802,800	\$ 3,994,047	\$ (191,247)
Parish Road	2,243,600	2,140,417	(103,183)	2,042,600	2,148,750	(106,150)
Library	849,900	824,547	(25,353)	1,138,700	1,132,268	6,432
Sales Tax	684,700	707,257	22,557	753,800	754,674	(874)
Total	<u>\$ 7,632,800</u>	<u>\$ 7,513,107</u>	<u>\$ (119,693)</u>	<u>\$ 7,737,900</u>	<u>\$ 8,029,739</u>	<u>\$ (291,839)</u>

NOTE 3 - CASH AND CASH EQUIVALENTS

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)

At December 31, 2021, the police jury has cash and cash equivalents (book balances) totaling, \$8,497,056 as follows:

Demand deposits	\$ 5,903,916
Time deposits	2,564,921
Cash on hand	<u>28,219</u>
Total	<u>\$ 8,497,056</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2021, \$7,515,340 of the police jury's bank balances of \$8,773,028 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 1,257,688</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>7,515,340</u>
Total balances exposed to custodial credit risk	<u>7,515,340</u>
Total bank balances	<u>\$ 8,773,028</u>

NOTE 4 - INVESTMENTS

Louisiana Asset Management Pool

Investments held at December 31, 2021, include \$29,917 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

Effective August 1, 2001, LAMP'S investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(I)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-I/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP'S Investment Guidelines were amended to allow the limited investment in A-I or A-I + commercial paper.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 4 – INVESTMENTS (CONTINUED)

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools: (1) credit risk: LAMP is rated AAAM by Standard & Poor’s; (2) custodial credit risk: LAMP participants’ investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity’s investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required; (3) concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement; (4) interest rate risk: GASB No. 40 excludes 2a7-like investment pools from this disclosure requirement; and, (5) foreign currency risk: Not applicable to 2a7-like pools.

The dollar-weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Edward Jones

Investments held at December 31, 2021, include \$947,410 in three Edward Jones Corporate Accounts. The General Fund, Sales Tax Fund and Office of Community Services’ Regular Fund have accounts with balances of \$577,156 \$205,063, and \$165,191, respectively.

Each account includes a cash, money market account, certificate of deposit, investments in government and agency securities, and asset and mortgage-backed securities.

The following is a summary of investment accounts:

	<u>Total</u>	<u>LAMP</u>	<u>Edward Jones</u>					
			<u>Money Market</u>	<u>Certificates of Deposit</u>	<u>Government and Agency Securities</u>	<u>Asset and Mortgage Backed Securities</u>	<u>Total Edward Jones</u>	
Fund:								
General	\$ 585,297	\$ 8,141	\$ 252,551	\$ 104,171	\$ 208,925	\$ 11,509	\$ 577,156	
Road	3,238	3,238	-	-	-	-	-	
Sales Tax	210,788	5,725	100,758	-	104,305	-	205,063	
Equipment	6,156	6,156	-	-	-	-	-	
Library	6,657	6,657	-	-	-	-	-	
OCS-Regular	165,191	-	165,191	-	-	-	165,191	
Total	<u>\$ 977,327</u>	<u>\$ 29,917</u>	<u>\$ 518,500</u>	<u>\$ 104,171</u>	<u>\$ 313,230</u>	<u>\$ 11,509</u>	<u>\$ 947,410</u>	

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

NOTE 5 - RECEIVABLES

The receivables of \$3,119,330, at December 31, 2021, are as follows:

	Taxes	Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
		Federal	State			
General	\$ 390,184	\$ -	\$ 424,621	\$ -	\$ 28,677	\$ 843,482
Parish Road	799,138	-	49,523	-	21,004	869,665
Library Maintenance	674,851	-	11,595	-	221	686,667
Sales Tax	131,187	-	-	-	-	131,187
Criminal Court	-	-	-	50	-	50
Office of Community Services	-	40,283	-	-	-	40,283
Other governmental	529,849	-	16,854	860	433	547,996
Total	<u>\$ 2,525,209</u>	<u>\$ 40,283</u>	<u>\$ 502,593</u>	<u>\$ 910</u>	<u>\$ 50,335</u>	<u>\$ 3,119,330</u>

NOTE 6 - INTERFUND TRANSFERS AND BALANCES

The following details interfund transfers for the year ended December 31, 2021:

	Transfers out		
	American Rescue Plan		
	General	Act	Total
Transfers in			
General	\$ -	\$ 340,562	\$ 340,562
Parish Road	500,000	270,435	\$ 770,435
Building Maintenance	-	68,756	68,756
OHSEP	30,000	-	30,000
Equipment Fund	-	53,037	53,037
American Rescue Plan Act	100	-	100
Total	<u>\$ 530,100</u>	<u>\$ 732,790</u>	<u>\$ 1,262,890</u>

The Road Fund and Office of Homeland Security and Emergency Preparedness Fund (OHSEP) receive annual appropriations from the General Fund.

The following details interfund balances as of December 31, 2021:

	Due to			
	General	OCS	Nonmajor Funds	Total
Due from				
Parish Road	\$ 19,988	\$ -	\$ -	\$ 19,988
Library	729	-	-	729
OCS	-	44,806	-	44,806
Nonmajor Funds	100	-	18,812	18,912
Total	<u>\$ 20,817</u>	<u>\$ 44,806</u>	<u>\$ 18,812</u>	<u>\$ 84,435</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 7 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land:				
Police Jury	\$ 220,570	\$ -	\$ -	\$ 220,570
Library	88,531	-	-	88,531
Office of Community Services	30,000	-	-	30,000
Adjudicated property	19,700	-	-	19,700
Construction in progress	147,636	1,433,869	-	1,581,505
Total capital assets not being depreciated	<u>506,437</u>	<u>1,433,869</u>	<u>-</u>	<u>1,940,306</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	15,517,189	-	-	15,517,189
Bridges	1,912,668	-	-	1,912,668
Land improvements	15,995	-	-	15,995
Buildings and improvements	2,883,666	-	-	2,883,666
Public works heavy equipment	3,739,627	148,092	(486,641)	3,401,078
Public works other equipment	84,175	-	-	84,175
Vehicles	510,412	32,677	(117,126)	425,963
Office furniture and equipment	250,841	-	-	250,841
Office of Emergency Preparedness and Homeland Security:				
Vehicles	49,124	-	-	49,124
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	13,205	-	-	13,205
Office of Community Services:				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	279,383	46,242	(45,742)	279,883
Office furniture and equipment	116,327	-	(112,112)	4,215
Library:				
Building and improvements	3,855,244	-	-	3,855,244
Furniture and equipment	304,635	10,530	-	315,165
Books and videos	696,459	21,525	(25,326)	692,658
Total capital assets being depreciated	<u>30,350,317</u>	<u>259,066</u>	<u>(786,947)</u>	<u>29,822,436</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 7 - CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	14,636,299	37,184	-	14,673,483
Bridges	1,477,176	36,674	-	1,513,850
Land improvements	15,995	-	-	15,995
Buildings and improvements	1,926,781	58,451	-	1,985,232
Public works heavy equipment	2,794,597	201,866	(475,453)	2,521,010
Public works other equipment	70,731	4,752	-	75,483
Vehicles	291,715	52,368	(112,950)	231,133
Office furniture and equipment	248,769	565	-	249,334
Office of Emergency Preparedness and Homeland Security:				
Vehicles	49,124	-	-	49,124
Office furniture and equipment	51,085	302	-	51,387
Buildings and improvements	7,645	660	-	8,305
Office of Community Services:				
Land improvements	7,800	-	-	7,800
Buildings and improvements	59,222	2,072	-	61,294
Vehicles	219,005	22,813	(45,742)	196,076
Office furniture and equipment	116,324	-	(112,109)	4,215
Library:				
Building and improvements	1,119,454	99,910	-	1,219,364
Furniture and equipment	177,437	16,101	-	193,538
Books and videos	689,367	20,519	(25,326)	684,560
Total accumulated depreciation	<u>23,958,526</u>	<u>554,237</u>	<u>(771,580)</u>	<u>23,741,183</u>
Total capital assets being depreciated, net	<u>6,391,791</u>	<u>(295,171)</u>	<u>(15,367)</u>	<u>6,081,253</u>
Total capital assets, net	<u>\$ 6,898,228</u>	<u>\$ 1,138,698</u>	<u>\$ (15,367)</u>	<u>\$ 8,021,559</u>

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

General government	\$ 36,734
Public safety	14,307
Public works	341,381
Health and welfare	25,285
Culture and recreation	<u>136,530</u>
Total	<u>\$ 554,237</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 8 - LONG-TERM OBLIGATIONS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Limited Tax Bonds, Series 2012	\$ 730,000	\$ -	\$ (175,000)	\$ 555,000
Limited Tax Bonds, Series 2020	700,000	-	(60,000)	\$ 640,000
Compensated Absences	114,779	145,772	-	260,551
Net Pension (Asset)/Liability - PERS	8,971	-	(329,688)	(320,717)
Net Pension (Asset)/Liability - ROV	24,383	-	(21,136)	3,247
Net Pension (Asset)/Liability - DA	9,132	-	(6,917)	2,215
	<u>\$ 1,587,265</u>	<u>\$ 145,772</u>	<u>\$ (592,741)</u>	<u>\$ 1,140,296</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated vacation leave at their then current rate of pay. Historically, the adjustment to compensated absences is for the purpose of adjusting the ending liability for ending pay rates and limitations on the hours for which an employee will be paid.

On August 1, 2012, the Library issued \$2,000,000 Limited Tax Bonds for the remodeling and expansion of the Homer branch of the library. Principal is due in annual installments of \$145,000 to \$190,000 plus interest from 1.1% to 3.35% payable semiannually. The bonds mature March 1, 2024.

On September 22, 2020, the Police Jury issued \$700,000 Limited Tax Bonds for the reconstructing and rehabilitating a public building including equipment, fixtures and appurtenances. Principal is due in annual installments of \$60,000 to \$82,000 plus interest from 0.99% to 1.97% payable semiannually. The bonds mature March 1, 2030.

The annual requirements to amortize bonds payable at December 31, 2021, are as follows:

	Limited Tax Bonds, Series 2012		Limited Tax Bonds, Series 2020	
	Principal	Interest	Principal	Interest
2022	\$ 180,000	\$ 14,665	\$ 61,000	\$ 10,535
2023	185,000	9,233	64,000	9,471
2024	190,000	3,183	66,000	8,358
2025	-	-	68,000	7,205
2026	-	-	71,000	6,009
2027-2030	-	-	310,000	11,091
Total	<u>\$ 555,000</u>	<u>\$ 27,080</u>	<u>\$ 640,000</u>	<u>\$ 52,668</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 9 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

All Claiborne Parish Police Jury (Police Jury) employees, who participate in retirement systems, are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The Police Jury employees participate in Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials, except coroners, justices of the peace, and parish presidents, are eligible to participate in PERS.

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

Under Plan A, employees who were hired prior to January 1, 2007 can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after 7 years of creditable service.

Under Plan A, employees who were hired after January 1, 2007 can retire providing, he/she meets one of the following criteria:

1. Age 55 after 30 years of creditable service
2. Age 62 after 10 years of creditable service
3. Age 67 after 7 years of creditable service.

Retirement benefits are generally distributed monthly at an amount equal to 3% of the employee's final average compensation multiplied by his/her years of creditable service. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the year ended December 31, 2021 totaled \$122,344.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

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

When the Claiborne Parish Police Jury (Police Jury) is responsible for the employee salaries, the Police Jury contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan.

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

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

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

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

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

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

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 18.00% of the annual covered payroll. The Police Jury's contributions to the System for the year ended December 31, 2021 totaled \$2,761.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

District Attorney's Retirement System of Louisiana (System)

The Claiborne Parish Police Jury (Police Jury) contributes to the District Attorneys' Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan.

Any members of the Plan who were hired prior to July 1, 1990, and who have not elected to be covered under the new provisions, are eligible to receive normal retirement benefits if one of the following criteria is met:

1. Any age after 30 years of creditable service.
2. Age 55 after 23 years of creditable service.
3. Age 60 after 18 years of creditable service.
4. Age 62 after 10 years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified mounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefits if one of the following criteria is met:

1. Age 55 after 24 years of creditable service
2. Age 60 after 10 years of creditable service
3. Any age after 30 years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824, or by visiting the System's website www.ladars.org.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

District Attorney’s Retirement System of Louisiana (System) (Continued)

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 9.50% of the annual covered payroll. Contributions to the System for the year ended December 31, 2021 totaled \$526.

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management’s opinion, any differences in financial statement amounts would be immaterial.

NOTE 10 - POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Claiborne Parish Police Jury does not provide continuing health care or life insurance benefits for its retired employees.

NOTE 11 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering: automobile liability and medical payments, workers’ compensation, general liability, and surety bond coverage on the secretary/treasurer and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

At December 31, 2021, the police jury had no significant contracts.

The Police Jury is involved in litigation. In consultation with legal counsel, management has concluded that no losses in excess of insurance coverage are expected.

NOTE 13- COOPERATIVE ENDEAVOR

On October 5, 1995, the police jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store police jury equipment and to assist the department and the correctional center in maintaining their existing roads. The police jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the police jury to maintain the parish road site on property owned by the center and to allow the police jury to place movable buildings at the site.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 30, 2022, the date on which the financial statements were available to be issued.

NOTE 15 – NEW ACCOUNTING STANDARDS

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

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, was issued June 2018. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The effective date of this statement was extended by GASB No. 95 becoming effective for periods beginning after December 15, 2021. This Statement did not have a significant impact on the Police Jury's financial statements.

**CLAIBORNE PARISH POLICE JURY
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**NOTES TO FINANCIAL STATEMENTS
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NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 91, *Conduit Debt Obligations*, was issued May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged. The effective date of this statement was extended by GASB No. 95 becoming effective for periods beginning after December 15, 2022. This Statement did not have a significant impact on the Police Jury's financial statements.

GASB Statement No. 92, *Omnibus 2020*, was issued January 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports, reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, the applicability of Statements No. 73, 74, and 84, measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments. The requirements of this Statement are effective as follows: The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021. The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021. The requirements related to the measurement of liabilities (and assets, if any) associated with asset retirement obligations in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic. The effective date of this statement was extended by GASB No. 95 becoming effective for periods beginning after June 15, 2022.

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

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued March 2020. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all reporting periods thereafter. Earlier application is encouraged. The effective date of this statement was extended by GASB No. 95 becoming effective for periods beginning after June 15, 2021, December 31, 2022, and June 15, 2022, respectively.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020. The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements. The requirements of this Statement are effective as follows: The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 100, *Accounting Changes And Error Corrections—An Amendment Of GASB Statement No. 62* - The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, *Compensated Absences* - The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Required Supplemental Information (Part II)

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Preliminary budgets for the ensuing year are prepared by the Secretary-Treasurer prior to November of each year. During November and December, the Finance Committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal during December. During the first week of January prior to its regular meeting, the Police Jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the Police Jury's regular January meeting (prior to the 15th), and a notice is published in the official journal.

During the year, the Police Jury receives monthly budget comparison statements which are used as a tool to control the operations of the Parish. The Secretary-Treasurer presents necessary budget amendments to the Police Jury during the year when, in his judgment, actual operations are differing materially from those anticipated in the original budget. The Jury, during a regular meeting, reviews the proposed amendments, makes changes as necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the year ended December 31, 2021, modified accrual-based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
REVENUES				
Taxes:				
Ad valorem taxes	\$ 459,000	\$ 437,600	\$ 432,084	\$ (5,516)
Other taxes, penalties and interest	6,700	4,200	3,927	(273)
Licenses and permits	108,600	102,500	101,967	(533)
Intergovernmental	1,573,600	3,234,800	3,232,974	(1,826)
Use of money and property	67,100	59,300	53,830	(5,470)
Other revenues	2,200	2,200	2,091	(109)
Total revenues	2,217,200	3,840,600	3,826,873	(13,727)
EXPENDITURES				
Current:				
General government:				
Legislative	129,100	138,000	136,738	1,262
Judicial	293,300	300,200	317,999	(17,799)
Elections	31,400	26,100	24,739	1,361
Finance and administrative	332,900	364,800	363,549	1,251
Other general government	239,200	217,100	196,121	20,979
Public safety	230,200	326,000	329,580	(3,580)
Public works	-	42,000	44,721	(2,721)
Health and welfare	29,400	20,000	20,700	(700)
Economic development and assistance	59,400	54,100	49,357	4,743
Conservation	7,000	6,000	6,000	-
Debt service	70,900	70,900	70,862	38
Capital outlay	760,000	1,215,000	1,164,012	50,988
Total expenditures	2,182,800	2,780,200	2,724,378	55,822
Excess of revenues over expenditures	34,400	1,060,400	1,102,495	42,095
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	14,000	14,013	13
Net increase (decrease) in fair value of investments	-	-	(6,779)	(6,779)
Operating transfers in	-	-	-	-
Operating transfers out	(530,000)	(1,022,600)	(1,262,890)	(240,290)
Total other financing sources (uses)	(530,000)	(1,008,600)	(1,255,656)	(247,056)
Net change in fund balance	(495,600)	51,800	(153,161)	(204,961)
Fund balance at beginning of year	6,430,122	6,430,122	6,519,170	89,048
Fund balance at end of year	\$ 5,934,522	\$ 6,481,922	\$ 6,366,009	\$ (115,913)

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND RECONCILIATION
FOR THE YEAR ENDED DECEMBER 31, 2021**

Revenues - budget basis	\$ 3,826,873
ARPA funds reported in separate fund	1,521,900
OHSEP funds reported in separate fund	<u>55,552</u>
Revenues per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 2,249,421</u>
Expenditures - budget basis	\$ 2,724,378
ARPA funds reported in separate fund	-
OHSEP funds reported in separate fund	<u>55,552</u>
Expenditures per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 2,668,826</u>
Other sources (uses) - budget basis	\$ (1,255,656)
ARPA funds reported in separate fund	<u>1,073,352</u>
Expenditures per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ (182,304)</u>
Net Change in Fund Balance - budget basis	\$ (153,161)
Net Revenue (Expenditures) Reported in separate fund	<u>(448,547)</u>
Net Change in Fund Balance per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ (601,708)</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISH ROAD SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES				
Taxes:				
Ad valorem taxes	\$ 900,000	\$ 897,700	\$ 892,979	\$ (4,721)
Other taxes, penalties and interest	5,000	3,000	2,000	(1,000)
Licenses and permits	6,500	7,500	7,950	450
Intergovernmental	346,000	363,500	366,037	2,537
Use of money and property	29,300	100,900	101,016	116
Other revenues	1,500	500	-	(500)
Total revenues	1,288,300	1,373,100	1,369,982	(3,118)
EXPENDITURES				
Current:				
Public works	1,788,300	2,042,600	2,148,750	(106,150)
Excess (deficiency) of revenues over expenditures	(500,000)	(669,500)	(778,768)	(109,268)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	500,000	870,500	770,435	(100,065)
Net change in fund balance	-	201,000	(8,333)	(209,333)
Fund balance at beginning of year	706,587	706,587	788,083	81,496
Fund balance at end of year	\$ 706,587	\$ 907,587	\$ 779,750	\$ (127,837)

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - LIBRARY MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES				
Taxes:				
Ad valorem taxes	\$ 785,000	\$ 758,000	\$ 728,796	\$ (29,204)
Intergovernmental	17,000	69,300	69,250	(50)
Fees, charges, and commissions	8,000	8,000	8,290	290
Fines and forfeitures	-	-	3,576	3,576
Use of money and property	8,800	6,200	6,174	(26)
Contributions from private sources	-	2,200	2,240	40
Other revenues	1,000,100	-	21	21
Total revenues	1,818,900	843,700	818,347	(25,353)
EXPENDITURES				
Current:				
Culture and recreation	572,700	624,000	635,764	(11,764)
Debt service	194,600	194,600	194,592	8
Capital outlay	368,600	320,100	301,912	18,188
Total expenditures	1,135,900	1,138,700	1,132,268	6,432
Excess of revenues over expenditures	683,000	(295,000)	(313,921)	(18,921)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	100	-	-	-
Proceeds from insurance	-	6,200	6,200	-
Total other financing sources (uses)	100	6,200	6,200	-
Net change in fund balance	683,100	(288,800)	(307,721)	(18,921)
Fund balance at beginning of year	1,551,714	1,551,714	1,620,491	68,777
Fund balance at end of year	\$2,234,814	\$1,262,914	\$ 1,312,770	\$ 49,856

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
Sales and use taxes	\$ 605,600	\$ 681,000	\$ 703,734	\$ 22,734
Use of money and property	<u>8,800</u>	<u>3,700</u>	<u>3,523</u>	<u>(177)</u>
Total revenues	<u>614,400</u>	<u>684,700</u>	<u>707,257</u>	<u>22,557</u>
EXPENDITURES				
Current:				
Public works	<u>750,300</u>	<u>753,800</u>	<u>754,674</u>	<u>(874)</u>
Excess of revenues over expenditures	<u>(135,900)</u>	<u>(69,100)</u>	<u>(47,417)</u>	<u>21,683</u>
Net change in fund balance	(135,900)	(69,100)	(47,417)	21,683
Fund balance at beginning of year	<u>929,851</u>	<u>929,851</u>	<u>957,015</u>	<u>27,164</u>
Fund balance at end of year	<u>\$ 793,951</u>	<u>\$ 860,751</u>	<u>\$ 909,598</u>	<u>\$ 48,847</u>

Other Supplemental Schedules

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS –
COMBINING SCHEDULES – FUND DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Building Maintenance Fund

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

Equipment Fund

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

Juvenile Maintenance Fund

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

Office of Homeland Security and Emergency Preparedness

The Office of Homeland Security and Emergency Preparedness accounts for grants from the federal, state and local governments and operating transfers from the police jury's General Fund. Funding is used to assess the parish's emergency response and security needs and then implement programs and acquire equipment to address those needs.

Witness Fee Fund

The Witness Fee Fund accounts for witness fees as provided by Louisiana Revised Statute 15:255. Witness fees are paid from special court costs levied in criminal cases and fund the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal court cases.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

ASSETS	BUILDING		JUVENILE		OFFICE OF HOMELAND SECURITY AND EMERGENCY	WITNESS	TOTAL
	MAINTENANCE	EQUIPMENT	MAINTENANCE	PREPAREDNESS	FEE		
Cash and cash equivalents	\$ 277,590	\$ 547,034	\$ 198,691	\$ 207,843	\$ 46,268	\$ 1,277,426	
Investments	-	6,156	-	-	-	6,156	
Receivables	311,598	235,105	860	-	433	547,996	
Due from other funds	18,812	-	-	-	-	18,812	
TOTAL ASSETS	\$ 608,000	\$ 788,295	\$ 199,551	\$ 207,843	\$ 46,701	\$ 1,850,390	
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES							
Liabilities:							
Accounts, salaries and other payables	\$ 30,897	\$ 9,268	\$ -	\$ -	\$ 150	\$ 40,315	
Due to other funds	-	-	18,812	-	100	18,912	
Total liabilities	<u>30,897</u>	<u>9,268</u>	<u>18,812</u>	<u>-</u>	<u>250</u>	<u>59,227</u>	
Deferred inflows:							
Unavailable ad valorem tax revenue	<u>29,194</u>	<u>13,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,670</u>	
Restricted fund balances	<u>547,909</u>	<u>765,551</u>	<u>180,739</u>	<u>207,843</u>	<u>46,451</u>	<u>1,748,493</u>	
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 608,000	\$ 788,295	\$ 199,551	\$ 207,843	\$ 46,701	\$ 1,850,390	

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	TOTAL
REVENUES						
Ad valorem taxes	\$ 326,121	\$ 254,613	\$ -	\$ -	\$ -	\$ 580,734
Intergovernmental revenues:						
Federal funds	-	-	-	55,552	-	55,552
State funds:						
State funds - state revenue sharing	14,109	10,651	-	-	-	24,760
Other state funds	62,380	-	-	-	-	62,380
Fees, charges, and commissions	-	-	-	-	6,844	6,844
Fines and forfeitures	-	-	12,180	-	-	12,180
Use of money and property	2,871	3,984	1,537	1,480	348	10,220
Total revenues	<u>405,481</u>	<u>269,248</u>	<u>13,717</u>	<u>57,032</u>	<u>7,192</u>	<u>752,670</u>
EXPENDITURES						
Current:						
General government:						
Judicial	202	-	-	-	1,250	1,452
Other general government	433,108	-	-	-	-	433,108
Public safety	-	-	-	92,021	-	92,021
Public works	-	32,335	-	-	-	32,335
Capital outlay	-	180,769	-	-	-	180,769
Total expenditures	<u>433,310</u>	<u>213,104</u>	<u>-</u>	<u>92,021</u>	<u>1,250</u>	<u>739,685</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(27,829)</u>	<u>56,144</u>	<u>13,717</u>	<u>(34,989)</u>	<u>5,942</u>	<u>12,985</u>
OTHER FINANCING SOURCES						
Operating transfers in	68,756	53,037	-	30,000	-	151,793
Proceeds from insurance recovery	27,000	5,485	-	-	-	32,485
Sale of capital assets	1,954	46,215	-	-	-	48,169
Total other financing sources	<u>97,710</u>	<u>104,737</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>232,447</u>
Net change in fund balances	69,881	160,881	13,718	(4,989)	5,942	245,433
Fund balances at beginning of year	478,028	604,670	167,021	212,832	40,509	1,503,060
Fund balances at end of year	<u>\$ 547,909</u>	<u>\$ 765,551</u>	<u>\$ 180,739</u>	<u>\$ 207,843</u>	<u>\$ 46,451</u>	<u>\$ 1,748,493</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**COMBINING SCHEDULES – OFFICE OF COMMUNITY SERVICES –
PROGRAM DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

Regular Fund

The Regular program accounts for the general operations of the Office of Community Services. The Community Services Block Grant (CSBG) provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and is allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community. Additional funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

Energy Fund

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

Federal Emergency Management Act Fund

The Federal Emergency Management Act (FEMA) Fund accounts for funds provided by the Federal Emergency Management Agency. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

Transportation Fund

The Transportation Fund accounts for Section 18 funds which are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas.

Fares Fund

The Fares Fund accounts for fees received in the transportation program. Revenues of the fund are used to provide the local matching share for purchases of transportation vehicles.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2021**

ASSETS	REGULAR	ENERGY	FEMA	TRANS- PORTATION	FARES	TOTAL
Cash and equivalents	\$ 29,194	\$ 7,628	\$ 2	\$ 94,736	\$ 13,900	\$ 145,460
Investments	165,191	-	-	-	-	165,191
Receivables	7,858	-	-	32,425	-	40,283
Due from other funds	44,806	-	-	-	-	44,806
Due from other agencies	-	9,800	-	-	-	9,800
TOTAL ASSETS	<u>\$ 247,049</u>	<u>\$ 17,428</u>	<u>\$ 2</u>	<u>\$ 127,161</u>	<u>\$ 13,900</u>	<u>\$ 405,540</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts, salaries, and other payables	\$ 9,897	\$ -	\$ -	\$ -	\$ -	\$ 9,897
Due to other funds	3,894	10,178	-	30,734	-	44,806
Total liabilities	<u>13,791</u>	<u>10,178</u>	<u>-</u>	<u>30,734</u>	<u>-</u>	<u>54,703</u>
Fund balances - restricted	233,258	7,250	2	96,427	13,900	350,837
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 247,049</u>	<u>\$ 17,428</u>	<u>\$ 2</u>	<u>\$ 127,161</u>	<u>\$ 13,900</u>	<u>\$ 405,540</u>

Interfund balances which are internal to the Office of Community Services have been eliminated in the upper level financial statements.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	REGULAR	ENERGY	FEMA	TRANS- PORTATION	FARES	TOTAL
Revenues:						
Taxes:						
Other taxes, penalties and interest	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 6
Intergovernmental revenues:						
Federal funds	100,736	33,547	-	245,413	-	379,696
State Funds:						
Other State Funds	-	-	-	1,063	-	1,063
Fees, charges, and commissions	-	-	-	55,165	3,330	58,495
Use of money and property	3,497	8	-	626	96	4,227
Other revenues	2,086	18	-	1,624	-	3,728
Total revenues	106,325	33,573	-	303,891	3,426	447,215
Expenditures:						
Current - health and welfare	104,192	30,980	-	193,060	35	328,267
Capital outlay	-	-	-	40,369	5,873	46,242
Total expenditures	104,192	30,980	-	233,429	5,908	374,509
Excess (deficiency) of revenues over expenditures	2,133	2,593	-	70,462	(2,482)	72,706
Other financing sources (uses):						
Sale of capital assets	-	-	-	6,972	-	6,972
Net change in fund balances	2,133	2,593	-	77,434	(2,482)	79,678
Fund balances (deficits) at beginning of year	231,125	4,657	2	18,993	16,382	271,159
Fund balances (deficits) at end of year	\$ 233,258	\$ 7,250	\$ 2	\$ 96,427	\$ 13,900	\$ 350,837

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2021**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute-33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

	<u>District</u>	<u>Compensation</u>
James Laird	One	\$ 7,200
Mark Furlow	Two	7,200
Kevin Gray	Three	7,200
Mary McDaniel	Four	7,200
Paul Cook	Five	7,200
Scott Davidson, President	Six	8,400
Joseph Merritt	Seven	7,200
Tommy Sanders	Eight	7,200
Carrell "Gil" Dowies	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		<u>\$ 73,200</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2021**

The schedule of compensation, benefits, reimbursements, and other payments paid to or on behalf of the agency head (secretary-treasurer) is presented in compliance with Act 706 of the 2014 Session of the Louisiana Legislature. These expenditures are included in the general government – financial and administrative expenditures of the General Fund.

Dwayne Woodard, Secretary-Treasurer

Salary:

Secretary - Treasurer salary	\$ 103,619
Criminal Court admin fee	1,800

Benefits:

Health insurance	8,960
Retirement - PERS	11,601
Medicare	1,458
Workers' Compensation Insurance	73

Reimbursements:

Cell phone	710
Mileage	414

Other items paid on behalf of Secretary-Treasurer:

Dues	722
	<u>\$ 129,357</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Receipts From:		
Bienville Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	179,655	141,907
Claiborne Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	40,643	15,365
Claiborne Parish Sheriff - Witness Fee Fund - Costs/Fees	4,184	2,660
Claiborne Parish Sheriff - Juvenile Maint Fund - Cost/Fees	7,400	4,780
Claiborne Parish Sheriff - Criminal Court Fund - Asset Forfeitures	60	-
Jackson Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	11,889	2,521
LA Department of Public Safety - Criminal Court Fund - Criminal Fines - Other	625	400
2nd JDC District Attorney - Criminal Court Fund - Asset Forfeitures	1,075	361
2nd JDC District Attorney - Criminal Court Fund - Bond Forfeitures	6,134	-
Total Receipts	251,665	167,994

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures</i>
CSBG Cluster-Cluster				
Department of Health and Human Services				
Community Services Block Grant	93.569	Louisiana Workforce Commission		\$ 95,356
COVID-19 Community Services Block Grant	93.569	Louisiana Workforce Commission		5,380
<i>Total Department of Health and Human Services</i>				<u>100,736</u>
Total CSBG Cluster-Cluster				<u>100,736</u>
Federal Transit Cluster-Cluster				
Department of Transportation				
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	Louisiana Department of Transportation, RU-18-99-19		39,306
<i>Total Department of Transportation</i>				<u>39,306</u>
Total Federal Transit Cluster-Cluster				<u>39,306</u>
Housing Voucher Cluster-Cluster				
Department of Housing and Urban Development				
Section 8 Housing Choice Vouchers	14.871			322,868
<i>Total Department of Housing and Urban Development</i>				<u>322,868</u>
Total Housing Voucher Cluster-Cluster				<u>322,868</u>
Other Programs				
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	GOHSEP		44,715
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)				<u>44,715</u>
Homeland Security Grant Program	97.067	Governors Office of Homeland Security, EMW-2020-SS-00011-S0	SHSP 2020	29,209
Homeland Security Grant Program	97.067	Governors Office of Homeland Security, EMT-2020-EP-00001-S01	Emergency Management Performance Grant FY	26,343
<i>Total Homeland Security Grant Program</i>				<u>55,552</u>
<i>Total Department of Homeland Security</i>				<u>100,267</u>
Department of the Interior				
Payments in Lieu of Taxes	15.226			26,967
<i>Total Department of the Interior</i>				<u>26,967</u>
Department of Transportation				
Formula Grants for Rural Areas				
Formula Grants for Rural Areas	20.509	Louisiana Department of Transportation	RU 18-14-21	206,107
<i>Total Department of Transportation</i>				<u>206,107</u>
Department of Health and Human Services				
Low-Income Home Energy Assistance	93.568	Louisiana Housing Corporation		33,547
<i>Total Department of Health and Human Services</i>				<u>33,547</u>
Department of Treasury				
Coronavirus State and Local Fiscal Recovery Funds (Single or Program-specific Audit)	21.027	N/A	Police Jury	732,790
Coronavirus State and Local Fiscal Recovery Funds (Single or Program-specific Audit)	21.027	N/A	Library	47,065
<i>Total Coronavirus State and Local Fiscal Recovery Funds (Single or Program-specific Audit)</i>				<u>779,855</u>
<i>Total Department of Treasury</i>				<u>779,855</u>
Total Other Programs				<u>1,146,743</u>
Total Expenditures of Federal Awards				<u>\$ 1,609,653</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTES:

General

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

Basis of Accounting

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

Reconciliation to Federal Grant Revenues

Federal expenditures	\$ 1,609,653
Unexpended ARPA Revenues	789,067
Section 8 expenditures	(322,868)
Section 8 revenues	<u>386,791</u>
Federal revenues	<u>\$ 2,462,643</u>

Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

Federal Awards

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Police Jury's operating income from rents or investment (or other non-federal source).

Indirect Cost Rate

The Police Jury has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable. No indirect costs were reported for 2021.

Other Reports



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

To the Honorable Members of the
Claiborne Parish Police Jury
Homer, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide* the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated September 30, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

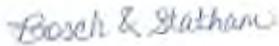
As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

Claiborne Parish Police Jury
Independent Auditor's Report Required by
Government Auditing Standards
December 31, 2021

Purpose of This Report

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

BOSCH & STATHAM, LLC



Ruston, Louisiana
September 30, 2022



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

To the Honorable Members of the
Claiborne Parish Police Jury
Homer, Louisiana

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited Claiborne Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Police Jury's major federal program for the year ended December 31, 2021. The Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Louisiana Governmental Audit Guide*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); . Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Police Jury's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Police Jury's compliance with the requirements of the major federal program as a whole.

Claiborne Parish Police Jury
Independent Auditor's Report Required by *Uniform Guidance*
December 31, 2021

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on the major federal program is not modified with respect to this matter.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Claiborne Parish Police Jury
Independent Auditor's Report Required by *Uniform Guidance*
December 31, 2021

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC



Ruston, Louisiana
September 30, 2022

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

A. SUMMARY OF AUDIT RESULTS

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury. The auditor's report expresses an adverse opinion on the aggregate discretely presented component units as the component units are omitted from the financial statements. The component units issue separate financial statements.
2. No significant deficiencies or material weakness are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit and reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. No material weaknesses in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the *Uniform Guidance*.
5. The auditor's report on compliance for the major federal award program for Claiborne Parish Police Jury expresses an unmodified opinion on the major federal program.
6. An audit finding that is required to be reported in accordance with 2 CFR section 200.516(a) is reported in this Schedule.
7. The program tested as a major program was: United States Department of Treasury – Coronavirus State and Local Fiscal Recovery Funds (Assistance Listing Number 21.027).
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Claiborne Parish Police Jury was determined not to be a low-risk auditee.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

C. FINDINGS - SINGLE AUDIT

2021-001 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Reporting Requirement

First Reported

2019

Condition

The FDS submitted to HUD REAC did not match the general ledger maintained by the Police Jury. There was an improvement from 2020 in that the income statement contained only immaterial differences. However, the balance sheet differences total more than \$60,000.

Criteria

Financial Reports (OMB No. 2535-0107) - Financial Assessment Sub-system, FASS-PH. The Uniform Financial Reporting Standards (24 CFR section 5.801) require PHAs to submit timely GAAP-based unaudited and audited financial information electronically to HUD. The FASS-PH system is one of HUD's main monitoring and oversight systems for the HCVP.

Cause

Internal control failed to ensure accurate information was entered on the form. A proper internal control system will include monitoring to ensure that policies and procedures are adhered to.

Effect

Inaccurate information may have been reported to HUD.

Context and Questioned Costs

We compared all FDS line items to the general ledger. There are no questioned costs.

Recommendation

We recommend that management require the fee accountant to base the FDS on the general ledger prepared by the police jury and to obtain management's approval before submitting the FDS to HUD REAC. We also recommend that management design and implement procedures to prevent future errors. These procedures should be incorporated into an updated administrative plan.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding and has submitted a corrective action plan.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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

2020-001 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Reporting Requirement

This finding is repeated as 2021-001.

(Insert AUP Rep letter – PY 4 pages)



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Claiborne Parish Police Jury
and the Louisiana Legislative Auditor

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

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

The procedures and associated findings are as follows:

Written Policies and Procedures

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

We obtained and inspected the written policies and procedures for the Police Jury, Library, and Office of Community Services (OCS).

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

We noted no exceptions.

Exceptions: None

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

The Jury's policy did not include elements (1) or (2). OCS opted to follow the Jury's policy with the element (3) being specific to OCS personnel. The Library's policy did not include elements (1), (2), (3), or (5).

Exceptions: See above.

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

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

Noted no such policy for the Library. We noted no other exceptions.

Exceptions: See above.

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

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

The Jury's policy did not address preparation of deposits and completeness. OCS's policy did not address recording and completeness. The Library's policy did not address receiving, recording, or completeness.

Exceptions: See above.

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

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

The Jury's and OCS's policies did not include the approval of leave and overtime. The Library's policy did not include the required elements.

Exceptions: See above.

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

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

The Jury's policy does not address elements (1), (2), or (5). OCS's policy does not address element (2). The Library's policy does not address elements (1) or (2).

Exceptions: See above.

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

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

The Jury's policy did not include elements (2) or (4). OCS's policy did not include element (2). The Library's policy did not include elements (2), (3), (4), or (5).

Exceptions: See above

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

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

We noted no exceptions.

Exceptions: None

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

The Jury's policy did not include the required elements. OCS's policy did not include element (3). The Library's policy did not include elements (1), (3), or (4).

Exceptions: See above.

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

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

The Jury's policy did not address elements (2) or (3). Noted no such policy for OCS or the Library.

Exceptions: See above.

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

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

The Jury's policy included all required elements. Noted no such policy for OCS and the Library's policy did not include elements (4), (5), or (6)

Exceptions: See above.

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

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

We noted no exceptions.

Exceptions: None

Board (or Finance Committee, if applicable)

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

We obtained and reviewed the board minutes for the fiscal period. The finance committee meetings are recorded. However, the recordings are not transcribed.

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

We observed the Board met at least monthly.

Exceptions: None

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

No exceptions noted.

Exceptions: None.

- 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.

We obtained the prior year audit report and observed a positive unrestricted general fund balance.

Exceptions: None.

Bank Reconciliations

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:

We obtained the listing as required and haphazardly selected the month of July 2021 for testing.

- 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);

The selected bank reconciliations included evidence that they were performed within two months of the statement closing date.

Exceptions: None

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

No exceptions noted.

Exceptions: None.

- 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.

Three of the five accounts showed no documentation that management researched the stale items.

Exceptions: See above

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

Collections

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

We obtained a listing of deposit sites for the fiscal period where deposits are prepared, and management's representation that the listing is complete.

Exceptions: None

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

We obtained a listing of collection locations for each deposit site, and management's representation that the listing is complete. We selected one location for each deposit site. We obtained written policies and procedures relating to employee job duties for the Police Jury employees. We obtained an understanding of employee job duties for OCS and the Library.

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

We noted employees at OCS and the Police Jury do not share cash drawers, while employees at the Library sometimes share cash drawers depending on how many employees are behind the counter.

Exceptions: See above.

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

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

We noted no employees responsible for collecting cash that are also responsible for preparing/making bank deposits.

Exceptions: None

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

We noted no employees responsible for collecting cash that are also responsible for posting collection entries to the general ledger.

Exceptions: None

- 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.

We noted no exceptions.

Exceptions: None

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

We obtained a copy of the bond and insurance policy and observed the bond and insurance policy covered the fiscal period.

Exceptions: None

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

We randomly selected two deposit dates for each of the five bank accounts selected under procedure #3. We obtained the supporting documentation.

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

We noted 1 of the 10 deposits did not include any form of a receipt. Of the 9 receipts present, none were sequentially pre-numbered.

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

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

We noted no exceptions.

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

We noted no exceptions.

- 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).

We noted six deposits were not deposited within one business day of receipt.

Exceptions: See above.

Management's See Management's Corrective Action Plan.

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

We noted no exceptions.

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

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

We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. The Police Jury has 4 disbursement locations: the Police Jury office, the Office of Emergency Preparedness, the Office of Community Services (OCS), and the Library.

Exceptions: None

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

We obtained a listing of employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to job duties for employees at the Police Jury. We obtained an understanding of employee job duties for OCS and the Library.

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

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

Exceptions: None

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

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

Exceptions: None

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

We noted employees at all disbursement locations who process payments are allowed to add/modify vendor files.

Exceptions: See above.

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

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

We noted employees who sign checks at all disbursement locations give those checks back to the employee who processed them for mailing.

Exceptions: See above.

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

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

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

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

We noted no exceptions.

Exceptions: None.

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

The documentation we received for three of the OCS transactions did not include evidence of segregation of duties.

Exceptions: See above.

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

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

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

We obtained a listing from management and obtained management's representation that the listing is complete.

Exceptions: None.

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

We randomly selected five cards from the list, as well as one month for each of the cards selected. We obtained the supporting documentation for each of the five months selected.

- 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]

We noted no evidence of review for one of the statements.

Exceptions: None.

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

We noted no exceptions.

Exceptions: None.

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).

Using the monthly statements, we randomly selected up to 10 transactions for each statement.

(1) Two transactions did not include the original itemized receipt.

(2) Two transactions did not include written documentation of the business purpose.

(3) Not applicable.

For the two missing receipts, we noted no description of the transactions nor whether management had a compensation control to address the missing receipt.

Exceptions: See above.

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

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

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

We obtained from management a listing of all travel and travel-related expense reimbursements for the year and management's representation that the listing is complete. We randomly selected 5 reimbursements and obtained the related expense reimbursement forms.

- 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 (www.gsa.gov).

We noted one of the five reimbursements tested appears to have been paid at the 2020 GSA rate and not the 2021 rate.

Exceptions: See above.

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

- b) 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 (www.gsa.gov).

We noted one of the two reimbursements using actual costs did not include the original itemized receipt.

Exceptions: See above.

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

- 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).

We noted no exceptions.

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

We noted no exceptions.

Contracts

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

We obtained from management a listing of all agreements/contracts for the fiscal period and management's representation that the listing is complete. Following examination of documents and discussion with management, it was determined the only contract listed was not initiated or renewed during the fiscal period. For this reason, the procedures for the contracts section of the SAUPs are not applicable.

- 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.

Not applicable.

- 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).

Not applicable.

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

Not applicable.

- 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.

Not applicable.

Payroll and Personnel

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

We obtained a listing of employees/elected officials during the fiscal period. We selected five employees and obtained the related paid salaries and personnel files. We noted no exceptions.

Exceptions: None.

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:

We obtained attendance records and leave documentation for the pay period.

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

We noted no exceptions.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

We noted two employees showed no supervisor approval of attendance and leave.

Exceptions: See above.

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

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

We noted one employee took leave that was not removed from the leave records.

Exceptions: See above.

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

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

We noted no exceptions.

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' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files, and agree the termination payment to entity policy.

We obtained a listing from management and randomly selected 2 employees. We noted one of the employees selected did not receive a termination payment, but rather a check for actual time worked. We noted no other exceptions.

Exceptions: None.

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.

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

Exceptions: None.

Ethics

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

Using the selected employees/officials, we obtained the ethics documentation from management.

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exceptions noted.

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

Not applicable.

Debt Service

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

Management listed no new bonds/notes issued during the year. We obtained a representation that the listing is complete.

Exceptions: None.

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.

We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We noted no exceptions.

Exceptions: None.

Fraud Notice

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

Management listed no misappropriations for the tested fiscal period.

Exceptions: None.

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.

We observed the required notice posted on its premises and website.

Exceptions: None.

Information Technology Disaster Recovery/Business Continuity

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

We performed the procedure and discussed the results with management.

a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such a backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

b) Obtain and inspect the entity's most recent documentation that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting systems software in use are currently supported by the vendor.

Sexual Harassment

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

Using the selected employees/officials from procedure #16, we obtained the related certificates and noted no exceptions.

Exceptions: None.

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

We observed the policy posted on the Jury's website.

Exceptions: None.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before Feb. 1, and observe it includes the applicable requirements of R.S. 42:344:

We obtained the annual sexual harassment report and observed the report was dated on or before Feb. 1. We noted no exceptions to the report.

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint

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

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
September 30, 2022