

**Webster Parish Office of Community Services  
A Component Unit of the Webster Parish Police Jury  
Minden, Louisiana**

**Basic Financial Statements  
And Independent Auditor's Report  
As of and for the Year Ended December 31, 2020**



**Webster Parish Office of Community Services**

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(Concluded)



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## **Independent Auditor's Report**

Board Members  
Webster Parish Office of Community Services  
A Component Unit of Webster Parish Police Jury  
Minden, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webster Parish Office of Community Services, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Office of Community Services' basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webster Parish Office of Community Services, a component unit of the Webster Parish Police Jury, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office of Community Services' basic financial statements. The accompanying supplementary information, as listed in the table of contents, including the Financial Data Schedule as required by the United States Department of Housing and Urban Development and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information, as listed in the table of contents, including the Financial Data Schedule as required by the United States Department of Housing and Urban Development and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as listed in the table of contents, including the Financial Data Schedule as required by the United States Department of Housing and Urban Development and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of*

*Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are 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 October 29, 2021 on our consideration of the Office of Community Services' 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 Office of Community Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office of Community Services' internal control over financial reporting and compliance.

*Allen, Green + Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
October 29, 2021

**Webster Parish Office of Community Services  
Minden, Louisiana**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Management's Discussion  
And Analysis (MD&A)**



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**Webster Parish Office of Community Services**  
**Management's Discussion and Analysis (MD&A)**  
December 31, 2020

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Our discussion and analysis of Webster Parish Office of Community Services' financial performance provides an overview of the Office of Community Services' financial activities for the year ended December 31, 2020.

**FINANCIAL HIGHLIGHTS** Our financial statements provide these insights into the results of this year's operations for the governmental activities:

- The assets of the Office of Community Services exceeded its liabilities at the close of 2020 by \$1,456,038. Of this amount, \$(97,012) (unrestricted net position deficit) may be used to meet the ongoing obligations to citizens and creditors in accordance with the Office of Community Services' fund designation and fiscal policies.
- The Office of Community Services' net position of the governmental activities increased by \$78,130 as a result of this year's operations.
- The Office of Community Services' total general and program revenues for governmental activities were \$4,660,166 in 2020 which is a decrease of \$95,482 over 2019. This year the Office of Community Services received approximately \$18,000 less in dividends from the Louisiana Worker's Compensation Corporation (LWCC). Transportation program income received was approximately \$20,000 less than prior year. Federal grant funding was approximately \$47,000 less this year, with the largest decreases occurring in Headstart and Food programs.
- During the year ended December 31, 2020, the Office of Community Services had total expenses of \$4,582,036, which includes depreciation expense. Expenses for 2019 totaled \$4,427,928. Expenses increased in 2020 by \$154,108. Although expenses decreased in the areas of gas/oil, food service, and compliance expense there were larger increases in salaries, fringe benefits, office expenses, service providers, other, and depreciation.

**USING THIS ANNUAL REPORT** The Office of Community Services' annual report consist of a series of financial statements that show information for the Office of Community Services as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Office of Community Services as a whole and present a longer-term view of the Office of Community Services' finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the Office of Community Services' overall financial health. Fund financial statements also report the Office of Community Services' operations in more detail than the government-wide financial statements by providing information about the Office of Community Services' most significant funds - General fund, Head Start fund, Transportation fund, Food fund, CSBG fund, and LIHEAP Energy fund.

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**Webster Parish Office of Community Services  
Management's Discussion and Analysis (MD&A)  
December 31, 2020**

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**Required Supplementary Information**

**Management's Discussion & Analysis (MD&A)**

**Basic Financial Statements**

**Government-wide  
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**Webster Parish Office of Community Services**  
**Management's Discussion and Analysis (MD&A)**  
December 31, 2020

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Our auditor has provided assurance in the independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the basic financial statements are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplementary Information (RSI) and the Supplementary Information. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part of this report.

### **Reporting the Office of Community Services as a Whole**

***The Statement of Net Position and the Statement of Activities*** Our analysis of the Office of Community Services as a whole begins with the government-wide financial statements. One of the most important questions asked about the Office of Community Services is, "Is the Office of Community Services as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the Office of Community Services' financial statements, report information on the Office of Community Services as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets, liabilities, and deferred inflows/outflows of resources, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Office of Community Services' net position - the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, as reported in the Statement of Net Position as one way to measure the Office of Community Services' financial health, or financial position. Over time, increases or decreases in the Office of Community Services' net position - as reported in the Statement of Activities - are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the Office of Community Services' operating results. However, the Office of Community Services' goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of health and welfare services provided to parish citizens.

In the Statement of Net Position and Statement of Activities, we divide the Office of Community Services into two kinds of activities:

Governmental activities - Most of the Office of Community Services' services are reported here, which are health and welfare services. Federal and state grants finance most of these activities.

Business-type activities -The Office of Community Services manages the Section 8 Housing Choice Voucher program and receives administrative fees for the activities. This program is reported here.

### **Reporting the Office of Community Services' Most Significant Funds**

***Fund Financial Statements*** The Office of Community Services' fund financial statements provide detailed information about the most significant funds - not the Office of Community Services as a whole. Some funds are required to be established by state law and by grant terms. However, the Office of Community Services establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain grants and other money. The Office of Community Services' governmental funds use the following accounting approach:

Governmental funds - Most of the Office of Community Services' services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified

**Webster Parish Office of Community Services**  
**Management's Discussion and Analysis (MD&A)**  
December 31, 2020

accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Office of Community Services' operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Office of Community Services' programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations on Statements D and F.

Proprietary funds - Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Office of Community Services' Section 8 enterprise fund (a component of proprietary funds) is the same as the business-type activities we report in the government-wide financial statements but provide more detail and additional information, such as cash flows, for proprietary funds.

**THE OFFICE OF COMMUNITY SERVICES AS A WHOLE** The Office of Community Services' governmental activities net position was \$1,456,038, at December 31, 2020. Of this amount, \$(97,012) was unrestricted. Restricted net position is reported separately to show grant restrictions, legal restrictions and enabling legislation that limit the Office of Community Services' ability to use that net position for day-to-day operations. Our analysis below of the Office of Community Services focuses on the net position (Table 1) and change in net position (Table 2) of the Office of Community Services' governmental activities and business-type activities.

**Table 1**  
**Net Position**  
**December 31,**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
Other assets	\$ 760,693	\$ 691,191	\$ 166,501	\$ 100,842
Capital assets	1,339,818	1,445,431	547	459
Total assets	2,100,511	2,136,622	167,048	101,301
Other liabilities	197,919	325,110	47,025	3,442
Long-term liabilities	446,554	433,604	2,823	2,476
Total liabilities	644,473	758,714	49,848	5,918
Net position				
Investment in capital assets	1,339,818	1,445,431	547	459
Restricted	213,232	5,502	633	4,905
Unrestricted	(97,012)	(73,025)	116,020	90,019
Total net position	\$ 1,456,038	\$ 1,377,908	\$ 117,200	\$ 95,383

The \$(97,012) in unrestricted net position deficit of governmental activities represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today including all of our noncapital liabilities (compensated absences for example) we would be short by \$97,012.

The net position for governmental activities increased by \$78,130. Assets continue to exceed liabilities, and this year the Office of Community Services also reported a surplus of \$78,130. Overall assets decreased by \$36,111 largely attributed to the change in capital assets. While the organization purchased approximately \$69,000 in capital

**Webster Parish Office of Community Services**  
**Management's Discussion and Analysis (MD&A)**  
December 31, 2020

assets this year, depreciation expense recognized on all assets was approximately \$172,000, which accounts for the overall decrease in capital assets. The total liabilities decreased by approximately \$114,000 with a majority of the decrease occurring in accounts payable to vendors for services.

The results of this year's operations for the Office of Community Services are reported in the Statement of Activities. Table 2 takes the information from that Statement and rearranges them slightly so you can see our total revenues for the year.

Table 2  
**Changes in Net Position**  
For the Years Ended December 31,

	Governmental Activities			Business-type Activities		
	2020	2019	Increase (Decrease) From 2019	2020	2019	Increase (Decrease) From 2019
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 106,315	\$ 126,042	\$ (19,727)	\$ -	\$ -	\$ -
Operating grants & contributions	4,471,449	4,518,130	(46,681)	696,165	622,682	73,483
General revenues:						
Other revenues	82,402	111,476	(29,074)	4,301	7,251	(2,950)
Total revenues	4,660,166	4,755,648	(95,482)	700,466	629,933	70,533
<b>Functions/Program Expenses:</b>						
Health & welfare	4,582,036	4,427,928	154,108	678,649	633,605	45,044
Increase (decrease) in net position	78,130	327,720	(249,590)	21,817	(3,672)	25,489
Net Position - Beginning	1,377,908	1,050,188	327,720	95,383	99,055	(3,672)
Net Position - Ending	<u>\$ 1,456,038</u>	<u>\$ 1,377,908</u>	<u>\$ 78,130</u>	<u>\$ 117,200</u>	<u>\$ 95,383</u>	<u>\$ 21,817</u>

**THE OFFICE OF COMMUNITY SERVICES' FUNDS** As we noted earlier, the Office of Community Services uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Office of Community Services is being accountable for the resources state and federal agencies and others provide to it but may also give you more insight into the Office of Community Services' overall financial health.

As the Office of Community Services completed this year, our governmental funds reported a combined fund balance of \$551,792 which is an increase of \$189,710 from last year. Some changes in fund balance are explained below:

Our General fund is our principal operating fund. The fund balance in the General fund decreased by \$(19,185). The 2020 decrease to the General fund balance is attributed to the following:

The year the General fund received \$18,000 less in dividends from the LWCC.

The Head Start fund accounts for funds used for the purpose of providing young children, generally ages 3 to 5 in low income families with services designed to meet the needs in various areas such as health, education, social

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**Webster Parish Office of Community Services**  
**Management's Discussion and Analysis (MD&A)**  
December 31, 2020

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services, etc. This fund does not normally have a fund balance. The General fund transferred local funds of \$50,996 to cover the remaining deficit in the Head Start fund for the head start food expenditures.

The Transportation fund accounts for funds used to provide transportation services to citizens within the parish. The fund balance in this fund increased \$174,645 to \$178,735. While overall revenues from program income and federal grants increased, the 2020 expenses were only 64% of the revenues, with decreases in costs of personnel and gas, oil, and repairs compared to last year.

The Food Service program receives funds from CACFP to reimburse programs for meals provided to students enrolled in the Head Start Program and the Family Home Daycare program. The fund balance in these two funds increased \$278 to \$734.

The CSBG fund accounts for funds used to assist the Office of Community Services with operations. The fund balance in this fund decreased by \$(12,361) to \$(10,806). Overall expenses were 104% of federal funding available. There was an increase in expenses in 2020 for costs to cover rental/mortgage and food assistance of approximately \$140,000 which were funded with additional funding through the CARES Act. Personnel costs were approximately \$26,000 higher in 2020.

The LIHEAP Energy fund accounts for funding received to assist families with energy costs. The fund balance in this fund increased \$46,333. This is due to the receipt of reimbursement for 2019 administrative funding in 2020 that was received in July 2020.

The Nonmajor Governmental funds are comprised of the other special revenue funds (Housing and Emergency Assistance). These funds have no activity for the fiscal year; therefore, fund balance remained \$2,833.

The Section 8 Voucher fund accounts for the activity for HUD's Section 8 Housing Choice Voucher program. The net position in this fund increased \$21,817 to \$117,200. Expenses were 97% of the revenues from grants, other income, and interest. While federal grant funding was approximately \$76,000 more this year, and housing assistance payment expenses increased by only \$62,000. The remaining operating expenses decreased compared to last year by approximately \$17,000. Other income also decreased in 2020 by approximately \$5,600. This year the net position increased due to these differences, while in the prior year, the fund operated at a deficit of \$3,672.

**FUND BUDGETARY HIGHLIGHTS** Over the course of the year, the Office of Community Services revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the Office of Community Services' original and final budget amounts compared with amounts actually paid and received is provided later in this report).

**General Fund** There were no revisions made to the 2020 General Fund original budget.

The final actual revenues exceeded budgeted by \$34,211 due to actual revenues including additional income from LWCC dividends that was not originally budgeted.

The final actual expenditures exceeded the budget by \$2,400.

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**Webster Parish Office of Community Services**  
**Management's Discussion and Analysis (MD&A)**  
December 31, 2020

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## **CAPITAL ASSETS**

**Capital Assets** At December 31, 2020, the Office of Community Service's governmental activities had \$1,339,818 invested in a broad range of capital assets including buildings, furniture and equipment and intangible assets such as software. This amount represents a net decrease (including additions, deductions, and depreciation) of \$105,614, or 7% from last year.

	<b>Capital Assets</b>			
	<b>December 31,</b>			
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
Buildings and improvements	\$ 1,166,071	\$ 1,166,071	\$ -	\$ -
Furniture, equipment & vehicles	2,346,340	2,297,486	6,625	6,412
Intangibles	18,160	18,160	-	-
Total cost of capital net assets	3,530,571	3,481,717	6,625	6,412
Less: accumulated depreciation & amortization	(2,190,753)	(2,036,285)	(6,078)	(5,953)
Net capital assets	<u>\$ 1,339,818</u>	<u>\$ 1,445,432</u>	<u>\$ 547</u>	<u>\$ 459</u>

Capital asset additions for 2020 included several air conditioning systems, a safe, computers, appliances specifically for use in the Headstart Program. For further information on capital assets, see Note 6 of the Notes to the Financial Statements.

**Long Term Debt** At December 31, 2020 the Office of Community Service's governmental activities had \$446,554 in long term debt which included \$77,345 in compensated absences and \$369,209 claim payable for prior year disallowed costs.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** Our appointed officials and citizens consider many factors when setting the Office of Community Services' 2021 year budget. The most important factor that affects the budget is the amount of approved federal grant funding. For our regular funding, for the year 2021, there will be basically no change. The COVID pandemic has brought on a lot of challenges for all of our programs for the year 2021, we have seen an increase in CARES Act and American Rescue Plan that will affect the total amounts received for the 2021 year. These funds will be used to deal with COVID-19.

**CONTACTING THE OFFICE OF COMMUNITY SERVICES' FINANCIAL MANAGEMENT** Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the Office of Community Services' finances and to show the Office of Community Services' accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Melinda Davidson, Executive Director, at Webster Parish Office of Community Services, P. O. Box 876, Minden, Louisiana, 71058-0876, telephone number 318-377-7022.

## **BASIC FINANCIAL STATEMENTS**

### **Government-wide Financial Statements (GWFS)**



**WEBSTER PARISH OFFICE OF COMMUNITY SERVICES**

**STATEMENT OF NET POSITION**

**December 31, 2020**

**Statement A**

	<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 338,016	\$ 155,812	\$ 493,828
Investments	36,659	5,903	42,562
Receivables, net	343,468	-	343,468
Internal balances	1,362	(1,362)	-
Prepaid items	41,188	6,148	47,336
Capital Assets:			
Capital assets, net of depreciation and amortization	1,339,818	547	1,340,365
<b>TOTAL ASSETS</b>	<b>2,100,511</b>	<b>167,048</b>	<b>2,267,559</b>
<b>LIABILITIES</b>			
Accounts, salaries and other payables	197,919	3,332	201,251
Unearned revenue	-	43,693	43,693
Long-term liabilities			
Due within one year	42,115	805	42,920
Due in more than one year	404,439	2,018	406,457
<b>TOTAL LIABILITIES</b>	<b>644,473</b>	<b>49,848</b>	<b>694,321</b>
<b>NET POSITION</b>			
Investment in capital assets	1,339,818	547	1,340,365
Restricted for grants	213,232	633	213,865
Unrestricted	(97,012)	116,020	19,008
<b>TOTAL NET POSITION</b>	<b>\$ 1,456,038</b>	<b>\$ 117,200</b>	<b>\$ 1,573,238</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2020

Statement B

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES SERVICES	OPERATING GRANTS AND CONTRIBUTION	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>Primary government</b>						
<i>Governmental Activities</i>						
Health and Welfare	\$ (4,582,036)	\$ 106,315	\$ 4,471,449	\$ (4,272)	\$ -	\$ (4,272)
<i>Business-type activities</i>						
Health and Welfare	(678,649)	-	696,165	-	17,516	17,516
Total	<u>\$ (5,260,685)</u>	<u>\$ 106,315</u>	<u>\$ 5,167,614</u>	<u>(4,272)</u>	<u>17,516</u>	<u>13,244</u>
General revenues:						
Interest and investment earnings				304	91	395
Miscellaneous				82,098	4,210	86,308
Total general revenues				<u>82,402</u>	<u>4,301</u>	<u>86,703</u>
Change in net position				78,130	21,817	99,947
Net position - beginning				<u>1,377,908</u>	<u>95,383</u>	<u>1,473,291</u>
Net position - ending				<u>\$ 1,456,038</u>	<u>\$ 117,200</u>	<u>\$ 1,573,238</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

## **BASIC FINANCIAL STATEMENTS**

### **Fund Financial Statements (FFS)**

**WEBSTER PARISH OFFICE OF COMMUNITY SERVICES**

**GOVERNMENTAL FUNDS**

**Balance Sheet  
December 31, 2020**

	<u>GENERAL</u>	<u>HEADSTART</u>	<u>TRANSPORTATION</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 188,845	\$ 50,996	\$ 57,605
Investments	36,659	-	-
Receivables	3,397	137,970	52,544
Interfund receivables	205,363	52,559	64,196
Prepaid items	<u>-</u>	<u>24,258</u>	<u>14,123</u>
<b>TOTAL ASSETS</b>	<u><u>434,264</u></u>	<u><u>265,783</u></u>	<u><u>188,468</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	13,035	78,448	9,001
Interfund payables	87,266	178,797	-
Accrued compensated absences	<u>-</u>	<u>8,538</u>	<u>732</u>
<b>TOTAL LIABILITIES</b>	<u>100,301</u>	<u>265,783</u>	<u>9,733</u>
<b>Fund balances:</b>			
Nonspendable	-	24,258	14,123
Restricted	-	-	164,612
Unassigned	<u>333,963</u>	<u>(24,258)</u>	<u>-</u>
<b>TOTAL FUND BALANCES</b>	<u>333,963</u>	<u>-</u>	<u>178,735</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 434,264</u></u>	<u><u>\$ 265,783</u></u>	<u><u>\$ 188,468</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Statement C**

<b>FOOD</b>	<b>CSBG</b>	<b>LIHEAP ENERGY</b>	<b>NONMAJOR GOVERNMENTAL</b>	<b>TOTAL</b>
\$ 3,143	\$ -	\$ 33,311	\$ 4,116	\$ 338,016
-	-	-	-	36,659
102,337	31,516	15,704	-	343,468
23,070	-	-	-	345,188
715	1,527	565	-	41,188
<u>129,265</u>	<u>33,043</u>	<u>49,580</u>	<u>4,116</u>	<u>1,104,519</u>
75,175	20,614	1,646	-	197,919
52,559	22,469	1,452	1,283	343,826
797	766	149	-	10,982
<u>128,531</u>	<u>43,849</u>	<u>3,247</u>	<u>1,283</u>	<u>552,727</u>
715	1,527	565	-	41,188
19	-	45,768	2,833	213,232
-	(12,333)	-	-	297,372
<u>734</u>	<u>(10,806)</u>	<u>46,333</u>	<u>2,833</u>	<u>551,792</u>
<u>\$ 129,265</u>	<u>\$ 33,043</u>	<u>\$ 49,580</u>	<u>\$ 4,116</u>	<u>\$ 1,104,519</u>

**Webster Parish Office of Community Services**



**WEBSTER PARISH OFFICE OF COMMUNITY SERVICES**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
December 31, 2020**

**Statement D**

Total fund balances - governmental funds	\$	551,792
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The cost of capital assets (land, buildings, furniture and equipment and intangibles) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Office of Community Service as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$	3,530,571	
Accumulated depreciation		<u>(2,190,753)</u>	1,339,818

Long-term liabilities applicable to the Office of Community Service's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Position.

Balances at December 31, 2020 are:

Long-term liabilities

Compensated absences payable		(66,363)
Claims payable		<u>(369,209)</u>

Net position of governmental activities	\$	<u><u>1,456,038</u></u>
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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEBSTER PARISH OFFICE OF COMMUNITY SERVICES**

**GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2020**

	<u>GENERAL</u>	<u>HEADSTART</u>	<u>TRANSPORTATION</u>
REVENUES			
Local Sources:			
Interest and investment earnings	\$ 304	\$ -	\$ -
Other revenue	76,907	3,312	106,315
Federal Sources	<u>-</u>	<u>2,375,351</u>	<u>373,639</u>
TOTAL REVENUES	<u>77,211</u>	<u>2,378,663</u>	<u>479,954</u>
EXPENDITURES			
Current:			
Health and welfare:			
Personnel	11,200	1,742,914	155,548
Gas, oil & repairs	-	22,992	50,430
Office expense	10,912	327,041	25,887
Insurance	-	43,947	54,173
Utilities	166	103,313	10,654
Service providers	1,764	-	-
Food services	-	90,740	-
Other	20,146	97,766	8,617
Capital outlay	<u>1,212</u>	<u>946</u>	<u>-</u>
TOTAL EXPENDITURES	<u>45,400</u>	<u>2,429,659</u>	<u>305,309</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>31,811</u>	<u>(50,996)</u>	<u>174,645</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	50,996	-
Transfers out	<u>(50,996)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(50,996)</u>	<u>50,996</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(19,185)	-	174,645
FUND BALANCES BEGINNING	<u>353,148</u>	<u>-</u>	<u>4,090</u>
FUND BALANCES - ENDING	<u>\$ 333,963</u>	<u>\$ -</u>	<u>\$ 178,735</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



**Statement E**

<b>FOOD</b>	<b>CSBG</b>	<b>LIHEAP ENERGY</b>	<b>NONMAJOR GOVERNMENTAL</b>	<b>TOTAL</b>
\$ -	\$ -	\$ -	\$ -	\$ 304
1,879	-	-	-	188,413
918,843	303,772	499,844	-	4,471,449
920,722	303,772	499,844	-	4,660,166
212,221	163,822	36,877	-	2,322,582
-	-	-	-	73,422
23,292	1,144	1,966	-	390,242
1,769	-	1,768	-	101,657
2,319	2,754	988	-	120,194
655,839	-	395,918	-	1,053,521
14,395	-	-	-	105,135
10,609	148,413	15,988	-	301,539
-	-	6	-	2,164
920,444	316,133	453,511	-	4,470,456
278	(12,361)	46,333	-	189,710
-	-	-	-	50,996
-	-	-	-	(50,996)
-	-	-	-	-
278	(12,361)	46,333	-	189,710
456	1,555	-	2,833	362,082
\$ 734	\$ (10,806)	\$ 46,333	\$ 2,833	\$ 551,792

**WEBSTER PARISH OFFICE OF COMMUNITY SERVICES**

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended December 31, 2020**

**Statement F**

Net change in fund balances - total governmental funds	\$	189,710
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the period:

Capital outlay	\$	68,305	
Depreciation expense		(172,218)	
Loss on disposal of capital assets		<u>(1,701)</u>	
			(105,614)

In the Statement of Activities, certain operating expenses-compensated absences (vacation and comp time) and claims payable - are measured by the amounts earned during the year. In the governmental funds however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and comp time earned was more than the amounts used.

Vacation and comp time		<u>(5,966)</u>
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Change in net position of governmental activities	\$	<u><u>78,130</u></u>
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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

PROPRIETARY FUND TYPE- ENTERPRISE FUND

Statement of Net Position

December 31, 2020

Statement G

SECTION 8  
VOUCHER

ASSETS

Current assets:

Cash and cash equivalents	\$ 155,812
Investments	5,903
Accounts receivable, net	-
Prepaid items	6,148
Total current assets	167,863

Non-current assets:

Capital assets, net of accumulated depreciation	547
---	-----

TOTAL ASSETS

168,410

LIABILITIES

Current Liabilities:

Accounts, salaries and other payables	3,332
Interfund payables	1,362
Unearned revenue	43,693
Compensated absences	805
Total current liabilities	49,192

Non-current liabilities:

Compensated absences	2,018
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TOTAL LIABILITIES

51,210

NET POSITION

Investment in capital assets	547
Restricted for HAP	633
Unrestricted	116,020

TOTAL NET POSITION

\$ 117,200

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

PROPRIETARY FUND TYPE- ENTERPRISE FUND

Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
For the Year Ended December 31, 2020

Statement H

SECTION 8  
VOUCHER

OPERATING REVENUES	
Federal grants	\$ 696,165
Other income	4,210
	<hr/>
TOTAL OPERATING REVENUES	700,375
	<hr/>
OPERATING EXPENSES	
Administration	73,394
Utilities	1,253
General	2,911
Depreciation	124
Housing assistance payments	600,967
	<hr/>
TOTAL OPERATING EXPENSES	678,649
	<hr/>
OPERATING INCOME (LOSS)	21,726
NON-OPERATING REVENUES	
Interest income	91
	<hr/>
CHANGE IN NET POSITION	21,817
NET POSITION AT BEGINNING OF YEAR	95,383
	<hr/>
NET POSITION AT END OF YEAR	\$ 117,200
	<hr/>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**WEBSTER PARISH OFFICE OF COMMUNITY SERVICES**

**PROPRIETARY FUND TYPE - ENTERPRISE FUND**

**Statement of Cash Flows  
For the Year Ended December 31, 2020**

**Statement I**

**SECTION 8  
VOUCHER**

CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to vendors	\$ (20,442)
Payments to employees	(58,164)
Payments to private landlords and others	(600,967)
Federal grants	739,858
Other receipts	4,210
	<hr/>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	64,495
	<hr/>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(212)
	<hr/>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(212)
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest	91
	<hr/>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	91
	<hr/>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	64,374
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	91,438
	<hr/>
CASH AND CASH EQUIVALENTS AT END OF YEAR	155,812
	<hr/>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	21,726
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	124
Change in assets and liabilities:	
Prepaid items	(53)
Compensated absences	347
Accounts, salaries and other payables	(110)
Unearned revenue	43,693
Interfunds	(1,232)
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 64,495
	<hr/>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

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**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The accompanying financial statements of Webster Parish Office of Community Services have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles.

**A. REPORTING ENTITY** Webster Parish Office of Community Services was established by the Webster Parish Police Jury under the provisions of LSA-R.S. 23:63 to operate state and federally funded programs to assist low-income members of the community in obtaining adequate employment, education and housing, meeting certain medical needs and obtaining proper assistance to satisfy other needs of low-income families that arise within the community.

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

GASB Statements establish criteria for determining the governmental reporting entity and component units that should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the Police Jury appoints members to Webster Parish Office of Community Services' Board and the Office of Community Services is financially accountable to the Police Jury, Webster Parish Office of Community Services was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Office of Community Services and do not present information on the Police Jury, the governmental services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

**B. FUNDS** The accounts of the Office of Community Services are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**Governmental Funds** The governmental funds are divided into separate "fund types." Governmental funds are used to account for the government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The major governmental funds of the Office of Community Services are described as follows:

**General fund** – This fund is the general operating fund of the Office of Community Services. It accounts for all activities except those required to be accounted for in other funds.

**Headstart** – This fund accounts for grant funding received for the purpose of providing young children, generally ages 3 to 5, in low-income families with services designed to meet their needs in various areas such as health, education, social services, etc.

**Transportation** – This fund accounts for the grant funding received and the operations of the transportation program that provides affordable transportation to the residents within the parish.

**Food** – This fund accounts for the operations of the programs providing meal reimbursements to eligible institutions that serve meals to students at various locations within the parish.

**CSBG** – This fund accounts for grant funding received through Community Development Block Grants to assist the Office of Community Services with operations.

**LIHEAP Energy** – This fund accounts for the funding received through the Louisiana Housing Corporation for the Low Income Home Energy Assistance Program which helps keep families safe and healthy through initiatives that assist families with energy costs.

**Proprietary Funds** The proprietary fund accounts for activities similar to those found in the private sector where the determination of net income is necessary or useful to sound financial administration. The proprietary fund differs from a governmental fund in that its focus is on income measurement which, together with the maintenance of equity, is an important financial indicator.

**Section 8 Voucher** – This fund accounts for the activity for HUD's Section 8 Housing Choice Voucher program. The purpose is to assist low-income families in obtaining affordable housing.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Government-Wide Financial Statements (GWFS)** The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities and deferred inflows/outflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities, and deferred inflow/outflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions." Fiduciary funds are not included in the government-wide financial statements.



**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Program revenues** Program revenues included in the Statement of Activities include charges for services provided and operating grants and contributions; program revenues reduce the cost of the function to be financed from the Office of Community Services' general revenues.

**Allocation of indirect expenses** The Office of Community Services reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

**Fund Financial Statements (FFS)**

**Governmental Funds** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets, current liabilities, and current deferred outflows and inflows of resources are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Federal and state grants are recognized when the Office of Community Services is entitled to the funds.

Interest income on investments is recorded when earned and the income is available.

Substantially all other revenues are recorded when they become available to the Office of Community Services.

**Expenditures** Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on long-term obligations, which are recognized when due.

**Other Financing Sources (Uses)** Sale of capital assets, increases in capital lease purchases, and transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**Proprietary Funds**

**Operating Revenues and Expenses** Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

with the fund's principal ongoing operations which is providing affordable housing. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. ENCUMBRANCES** Outstanding encumbrances lapse at year-end. Authorization for the eventual expenditure will be included in the following year's budget appropriations. Encumbrance accounting is not employed in governmental funds.

Encumbrance accounting (e.g., purchase orders, contracts) is not recognized within the accounting records for budgetary control purposes.

**E. CASH AND CASH EQUIVALENTS** Cash includes amounts in demand deposits, petty cash, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Office of Community Services may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state in the United States or under the laws of the United States. For purposes of the Proprietary Fund Statement of Cash Flows, the Office of Community Services considers all investments with a maturity of three months or less when purchased to be cash equivalents.

**F. INVESTMENTS** Investments are limited by R.S. 33:2955 and the Office of Community Services' investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The Office of Community Services reports at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

**Definitions:**

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

The Office of Community Services participates in the Louisiana Asset Management Pool, Inc., (LAMP) which is an external investment pool that, to the extent practical invest in a manner consistent with GASB Statement 79, *Certain External Investment Pools and Pool Participants*.

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 LA-R.S. 33:2955. LAMP issues financial reports which may be obtained at [www.lamppool.com](http://www.lamppool.com).

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

Investments in LAMP are stated at fair value. 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 net asset 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.

**G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES (FFS)** During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/payables.

**H. ELIMINATION AND RECLASSIFICATIONS** In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**I. INVENTORY AND PREPAID ITEMS** Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. All inventory items are valued at cost using first-in, first-out method. Inventory is recorded using the consumption method.

**J. CAPITAL ASSETS** Capital assets for the Office of Community Services purchased or acquired with an original cost of \$500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at their acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight line depreciation is used based on the following estimated useful lives:

Buildings	20-40 years
Furniture and equipment	5 - 10 years
Vehicles	5-15 years
Intangibles-software	5 years
Intangibles-other	5 years

**K. COMPENSATED ABSENCES** All full-time employees earn 80 to 160 hours of vacation each year, depending on length of service. Employees can accumulate up to 240 hours of unused vacation time. Upon termination or retirement, an employee is compensated for up to 160 hours of previous years' accumulated annual leave.

All full-time employees earn 4 hours of sick leave every two weeks, effective from date of employment. Other employees considered less than full-time receive 40 hours of sick leave per year. Upon termination or retirement, accrued sick leave is excluded from paid benefits.

All professional staff members are entitled to earn compensatory time for overtime worked. Employees can accumulate up to 80 hours of unused compensatory time. Upon termination or retirement, an employee is compensated for accumulated compensatory time.

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

The Office of Community Services' recognition and measurement criterion for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

The employees' right to receive compensation is attributable to services already rendered.

It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

**L. RESTRICTED NET POSITION** For the government-wide Statement of Net Position, net position is reported as restricted when constraints placed on net position use are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;
- Imposed by law through constitutional provisions or enabling legislation.

It is the Office of Community Services' policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**M. FUND EQUITY OF FUND FINANCIAL STATEMENTS** Fund balances are reported in the following categories:

**Non-spendable:** Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

**Restricted:** Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed:** Fund balance that can only be used for specific purposes determined by the Office of Community Services' highest level of decision making authority. The Board is the highest level of decision making authority of the Office of Community Services that can, by adoption of a resolution prior to fiscal year end, commit fund balance. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

**Assigned:** Fund balance that is constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board.

**Unassigned:** Fund balance that is the residual classification for the General fund or a deficit fund balance in other funds.

The Office of Community Services reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Office of Community Services considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
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**N. INTERFUND TRANSACTIONS** Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**O. UNEARNED REVENUE** Unearned revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

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

**NOTE 2 - STEWARDSHIP AND ACCOUNTABILITY**

**Actual Expenditures Exceeding Budgeted Expenditures** For the fiscal year ending December 31, 2020 the following funds reported actual expenditures that exceeded budgeted expenditures:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General	\$ 43,000	\$ 45,400	\$ (2,400)

**Deficit Fund Balance** The CSBG fund had a deficit fund balance of \$10,806 at December 31, 2020 which will be cleared by a transfer from the General fund.

**NOTE 3 - DEPOSITS** 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.

**Custodial Credit Risk-Deposits:** At year-end the Office of Community Services' carrying amount of deposits was \$493,828 and the bank balance was \$534,750. Of the bank balance, \$250,000 was covered by federal deposit insurance. The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Office of Community Services' name. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, 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 Office of Community Services that the fiscal agent has failed to pay deposited funds upon demand. The Office of Community Services' policy does not address custodial credit risk.

**Interest Rate Risk-Deposits:** The Office of Community Services' policy does not address interest rate risk.

**NOTE 4 - INVESTMENTS** Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the Statement of Net Position at the end of each reporting period. The hierarchy is based on the valuation inputs used to

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

At year end, the Office of Community Services investment balances were as follows:

<u>Type of Investment</u>	<u>Level 2</u>
Louisiana Asset Management Pool (LAMP)	\$ 42,562

Investments held at December 31, 2020 consist of \$42,562 in the Louisiana Asset Management Pool (LAMP). LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

**Credit Risk:** LAMP is rated AAAM by Standard and Poor's.

**Custodial Credit Risk-Investments:** 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.

**Concentration of Credit Risk:** Pooled investments are excluded from the 5 percent disclosure requirement.

**Interest Rate Risk:** LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 47 as of December 31, 2020.

**Foreign Currency Risk:** Not applicable.

**NOTE 5 - RECEIVABLES** The following is a summary of receivables at December 31, 2020 related to governmental funds:

<u>Class of Receivables</u>	<u>Governmental Activities</u>						<u>Total</u>
	<u>General</u>	<u>Headstart</u>	<u>Transportation</u>	<u>Food</u>	<u>CSBG</u>	<u>LIHEAP Energy</u>	
Grants	\$ -	\$ 131,445	\$ 52,495	\$ 101,678	\$ 31,516	\$ 15,704	\$ 332,838
Other	3,397	6,525	49	659	-	-	10,630
Total	<u>\$ 3,397</u>	<u>\$ 137,970</u>	<u>\$ 52,544</u>	<u>\$ 102,337</u>	<u>\$ 31,516</u>	<u>\$ 15,704</u>	<u>\$ 343,468</u>

The balance of accounts receivable is expected to be collected in full for all governmental funds so no allowance for doubtful accounts has been established. In the Section 8 program, the allowance for doubtful accounts is \$17,712.

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

**NOTE 6 - CAPITAL ASSETS** The following schedule presents changes in capital assets for governmental activities:

	Balance Beginning	Additions	Deletions	Balance Ending
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,166,071	\$ -	\$ -	\$ 1,166,071
Furniture, equipment and vehicles	2,297,486	68,305	19,451	2,346,340
Intangibles	18,160	-	-	18,160
Total	<u>3,481,717</u>	<u>68,305</u>	<u>19,451</u>	<u>3,530,571</u>
Less accumulated depreciation and amortization:				
Buildings and improvements	455,391	34,681	-	490,072
Furniture, equipment and vehicles	1,563,980	136,291	17,750	1,682,521
Amortization	16,914	1,246	-	18,160
Total	<u>2,036,285</u>	<u>172,218</u>	<u>17,750</u>	<u>2,190,753</u>
Governmental Activities, capital assets net	<u>\$ 1,445,432</u>	<u>\$ (103,913)</u>	<u>\$ 1,701</u>	<u>\$ 1,339,818</u>

Depreciation and amortization expense of \$172,218 was charged to the health and welfare function.

The following schedule presents changes in capital assets for the business-type activities:

	Balance Beginning	Additions	Deletions	Balance Ending
Capital assets, being depreciated:				
Furniture, equipment and vehicles	\$ 6,412	\$ 213	\$ -	\$ 6,625
Total	<u>6,412</u>	<u>213</u>	<u>-</u>	<u>6,625</u>
Less accumulated depreciation and amortization:				
Furniture, equipment and vehicles	5,954	124	-	6,078
Total	<u>5,954</u>	<u>124</u>	<u>-</u>	<u>6,078</u>
Business-type activities, capital assets net	<u>\$ 458</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ 547</u>

Depreciation expense of \$124 was charged to the health and welfare function.

**NOTE 7 - RETIREMENT SYSTEMS**

The Office of Community Services has an agreement with Mutual of America to participate in a 401(k) defined contribution plan. The plan was approved by the Board and any changes to the plan must be approved by the Board.

The Office of Community Services acts as the plan administrator and establishes separate accounts for each employee. An employee who wishes to participate in the plan will complete an application which is forwarded to the plan trustee for review and approval of the percentages and types of investment options chosen. All participants in the plan may elect to make salary reduction contributions. The employee can decide the percentage of deductions and type(s) of investments but no less than 1% of their salary may be chosen for salary reduction. Included in the

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

options for employees is the option to participate in a Roth account. There is also a catch-up option for those employees who wish to have a larger portion deducted from their salaries. The employer (plan administrator) contributes 4% of the employee's salary per year.

All employees are eligible to participate in the 401(k) plan on the first day of employment. Vesting rules of employees under the plan are as follows:

Employees will be 100% vested under any of the following circumstances:

1. The retirement age is reached, which is the date of attainment of age 60.
2. Death occurs during employment.
3. Total and permanent disability occurs during employment.

If termination of employment occurs for any reason other than retirement, death, or total and permanent disability, the percentage of vesting is determined as follows:

Year of Service	Percentage of Vesting
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

Any non-vested amounts are forfeited and used to pay any charges incurred in connection with the termination of employment of the participant whose account was forfeited. Additionally, the employer can elect to use forfeitures to restore the forfeited portion of participants' accounts in the case of re-employment. At December 31, 2020, forfeited non-vested accounts totaled \$5,883.

The employer contributions by the Office of Community Services for the year ended December 31, 2020 were \$55,411. No employee contributions were made under the retirement plan for fiscal year ended December 31, 2020. The employer has no accounts payable to the retirement plan at December 31, 2020.

**NOTE 8 - LONG-TERM LIABILITIES** The following is a summary of the long-term liabilities transactions and balances for the year ended December 31, 2020:

Governmental Activities:

	Compensated Absences	Claims Payable	Total
Balance, Beginning	\$ 64,395	\$ 369,209	\$ 433,604
Additions	66,135	-	66,135
Deletions	53,185	-	53,185
Balance, Ending	77,345	369,209	446,554
Amount due within one year	\$ 42,115	\$ -	\$ 42,115

The compensated absences liability attributable to the governmental activities will be liquidated by the fund in which the salary is paid. Compensated absences primarily have been paid from the General fund, Headstart fund, Transportation fund and Food fund. See Note 11 for additional information regarding claims payable.



**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

Business-Type Activities:

	Compensated Absences
Balance, Beginning	\$ 2,476
Additions	1,900
Deletions	1,553
Balance, Ending	2,823
Amount due within one year	\$ 805

**NOTE 9 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Interfund Receivable/Payables:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Headstart	\$ 178,797
	CSBG	22,469
	Nonmajor Governmental	1,283
	LIHEAP Energy	1,452
	Section 8 Voucher	1,362
Transportation	General fund	64,196
Food	General fund	23,070
Headstart	Food	52,559
		<u>\$ 345,188</u>

The purpose of the interfund receivable/payables is to cover expenditures on cost-reimbursement programs until reimbursements are received.

**Interfund transfers:**

<u>Transfer In</u>	<u>Transfer Out</u>	
Headstart	General fund	<u>\$ 50,996</u>

The purposes of the interfund transfer was to clear a deficit in the Headstart fund.

**NOTE 10 - ACCOUNTS, SALARIES AND OTHER PAYABLES** The payables at December 31, 2020, are as follows:

	Governmental Activities						Business- Type Activities	
	General	Headstart	Transportation	Food	CSBG	LIHEAP Energy	Section 8 Voucher	Total
Salaries	\$ 5,580	\$ 54,472	\$ 3,919	\$ 6,605	\$ 3,905	\$ 1,418	\$ 1,829	\$ 77,728
Accounts	7,455	23,976	5,082	68,570	16,709	228	1,503	123,523
Total	\$ 13,035	\$ 78,448	\$ 9,001	\$ 75,175	\$ 20,614	\$ 1,646	\$ 3,332	\$ 201,251

**NOTE 11 - LITIGATION AND CLAIMS**

**Litigation** Per legal counsel, the Office of Community Services was involved in one lawsuit at December 31, 2020 that is covered under insurance.

**Webster Parish Office of Community Services**  
**Notes to the Financial Statements**  
**December 31, 2020**

**Grant Disallowances** The Office of Community Services participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grant.

**Headstart Program Disallowance** The Department of Health and Human Services' (HHS), Administration for Children and Families conducted a monitoring review of the 2012 Headstart program year. The monitoring reported findings resulting in disallowed costs by the Office of Community Services in the amount of \$369,209 which is reported as a liability due in more than one year on the Statement of Net Position. No more interest is accruing as the Office of Community Services is currently negotiating the interest rate with the Department of Health and Human Services.

**NOTE 12 - RISK MANAGEMENT** The Office of Community Services is exposed to various risk related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Office of Community Services carries commercial insurance to manage these risks. In the past, the insurance has been sufficient to cover any settlements. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

**NOTE 13 - OPERATING LEASE** The Office of Community Services leases buses under non-cancelable operating leases. Total costs for such leases were \$8,650 for the year ended December 31, 2020. The lease has expired.

**NOTE 14 - FUND BALANCE CLASSIFICATION DETAILS:** The following are details of the fund balance classifications:

	General Fund	Headstart	Transportation	Food	CSBG	LIHEAP Energy	Nonmajor Governmental	Total
Non-spendable:								
Prepaid items	\$ -	\$ 24,258	\$ 14,123	\$ 715	\$ 1,527	\$ 565	\$ -	\$ 41,188
Restricted for:								
Grants	-	-	164,612	19	-	45,768	2,833	213,232
Unassigned:	333,963	(24,258)	-	-	(12,333)	-	-	297,372
Total	<u>\$ 333,963</u>	<u>\$ -</u>	<u>\$ 178,735</u>	<u>\$ 734</u>	<u>\$ (10,806)</u>	<u>\$ 46,333</u>	<u>\$ 2,833</u>	<u>\$ 551,792</u>

**NOTE 15 - CHANGE IN PRESENTATION** The LIHEAP Energy Fund is reported as a major fund for the 2020 fiscal year. This fund was reported as a non-major fund in 2019.

## **REQUIRED SUPPLEMENTARY INFORMATION**

## **Webster Parish Office of Community Services**

### **Budgetary Comparison Schedules**

#### **General Fund and Any Major Special Revenue Funds With a Legally Adopted Annual Budget**

**GENERAL FUND** - This fund is the general operating fund of the Office of Community Services. It accounts for all activities except those required to be accounted for in other funds.

**HEADSTART** - This fund accounts for grant funding received for the purpose of providing young children, generally ages 3 to 5, in low-income families with services designed to meet their needs in various areas such as health, education, social services, etc.

**TRANSPORTATION** - This fund accounts for the grant funding received for the operations of the transportation program that provides affordable transportation to the residents within the parish.

**FOOD** - This fund accounts for the operations of the programs providing meal reimbursements to eligible institutions that serve meals to students at various locations within the parish.

**CSBG** - This fund accounts for grant funding received through Community Development Block Grants to assist the Office of Community Services with operations.

**LIHEAP ENERGY** – This fund accounts for the funding received through the Louisiana Housing Corporation for the Low Income Home Energy Assistance Program which helps keep families safe and healthy through initiatives that assist families with energy costs.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

GENERAL FUND  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

Exhibit 1-1

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Interest and investment earnings	\$ -	\$ -	\$ 304	\$ 304
Other revenue	43,000	43,000	76,907	33,907
TOTAL REVENUES	43,000	43,000	77,211	34,211
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	-	-	11,200	(11,200)
Office expense	7,800	7,800	10,912	(3,112)
Utilities	-	-	166	(166)
Service providers	-	-	1,764	(1,764)
Other	34,000	34,000	20,146	13,854
Capital outlay	1,200	1,200	1,212	(12)
TOTAL EXPENDITURES	43,000	43,000	45,400	(2,400)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	31,811	31,811
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(50,996)	(50,996)
NET CHANGE IN FUND BALANCES	-	-	(19,185)	(19,185)
FUND BALANCES - BEGINNING	-	-	353,148	353,148
FUND BALANCES - ENDING	\$ -	\$ -	\$ 333,963	\$ 333,963

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

HEADSTART  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

Exhibit 1-2

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Other revenue	\$ -	\$ -	\$ 3,312	\$ 3,312
Federal Sources	2,594,638	2,594,638	2,375,351	(219,287)
TOTAL REVENUES	2,594,638	2,594,638	2,378,663	(215,975)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	1,779,517	1,779,517	1,742,914	36,603
Gas, oil & repairs	70,300	70,300	22,992	47,308
Office expense	322,054	322,054	327,041	(4,987)
Insurance	54,100	54,100	43,947	10,153
Utilities	97,000	97,000	103,313	(6,313)
Food services	50,000	50,000	90,740	(40,740)
Other	126,902	126,902	97,766	29,136
Capital outlay	94,765	94,765	946	93,819
TOTAL EXPENDITURES	2,594,638	2,594,638	2,429,659	164,979
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(50,996)	(50,996)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	50,996	50,996
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ -

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

TRANSPORTATION  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

Exhibit 1-3

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Local Sources:				
Other revenue	\$ 220,150	\$ 220,150	\$ 106,315	\$ (113,835)
Federal Sources	356,591	356,591	373,639	17,048
TOTAL REVENUES	576,741	576,741	479,954	(96,787)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	347,994	347,994	155,548	192,446
Gas, oil & repairs	163,000	163,000	50,430	112,570
Office expense	41,825	41,825	25,887	15,938
Insurance	62,000	62,000	54,173	7,827
Utilities	11,750	11,750	10,654	1,096
Other	29,000	29,000	8,617	20,383
TOTAL EXPENDITURES	655,569	655,569	305,309	350,260
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(78,828)	(78,828)	174,645	253,473
OTHER FINANCING SOURCES (USES)				
Transfers in	78,828	78,828	-	(78,828)
NET CHANGE IN FUND BALANCES	-	-	174,645	174,645
FUND BALANCES - BEGINNING	-	-	4,090	4,090
FUND BALANCES - ENDING	\$ -	\$ -	\$ 178,735	\$ 178,735

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

FOOD  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

Exhibit 1-4

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Other revenue	\$ -	\$ -	\$ 1,879	\$ 1,879
Federal Sources	1,086,159	1,086,159	918,843	(167,316)
TOTAL REVENUES	1,086,159	1,086,159	920,722	(165,437)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	254,691	254,691	212,221	42,470
Office expense	21,245	21,245	23,292	(2,047)
Insurance	-	-	1,769	(1,769)
Utilities	-	-	2,319	(2,319)
Service providers	620,000	620,000	655,839	(35,839)
Food services	171,161	171,161	14,395	156,766
Other	19,062	19,062	10,609	8,453
TOTAL EXPENDITURES	1,086,159	1,086,159	920,444	165,715
NET CHANGE IN FUND BALANCES	-	-	278	278
FUND BALANCES - BEGINNING	-	-	456	456
FUND BALANCES - ENDING	\$ -	\$ -	\$ 734	\$ 734



WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

CSBG  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

Exhibit 1-5

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Federal Sources	\$ 320,676	\$ 322,315	\$ 303,772	\$ (18,543)
TOTAL REVENUES	320,676	322,315	303,772	(18,543)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	165,593	165,407	163,822	1,585
Office expense	2,482	4,113	1,144	2,969
Utilities	2,000	2,500	2,754	(254)
Other	150,601	150,295	148,413	1,882
TOTAL EXPENDITURES	320,676	322,315	316,133	6,182
NET CHANGE IN FUND BALANCES	-	-	(12,361)	(12,361)
FUND BALANCES - BEGINNING	-	-	1,555	1,555
FUND BALANCES - ENDING	\$ -	\$ -	\$ (10,806)	\$ (10,806)

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

LIHEAP ENERGY  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

Exhibit 1-6

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Federal Sources	\$ 616,574	\$ 616,574	\$ 499,844	\$ (116,730)
TOTAL REVENUES	616,574	616,574	499,844	(116,730)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	47,660	47,660	36,877	10,783
Office expense	14,567	14,567	1,966	12,601
Insurance	563	563	1,768	(1,205)
Utilities	375	375	988	(613)
Service providers	548,139	548,139	395,918	152,221
Other	5,270	5,270	15,988	(10,718)
Capital outlay	-	-	6	(6)
TOTAL EXPENDITURES	616,574	616,574	453,511	163,063
NET CHANGE IN FUND BALANCES	-	-	46,333	46,333
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ 46,333	\$ 46,333

## Webster Parish Office of Community Services

### Notes to Budgetary Comparison Schedules For the Year Ended December 31, 2020

#### A. BUDGETS

**General Budget Policies** Preliminary budgets for the ensuing year are prepared for each program by the Executive Director prior to the beginning of the new grant year according to the related grant terms. During regular Board meetings the Executive Director presents the budgets to the Board for formal approval. The Executive Director answers any questions and makes any necessary changes and the budgets are formally adopted by the Board.

The Executive Director presents necessary budget amendments to the Board during the year when, in her judgment, actual operations or grant funding are differing materially from those anticipated in the original budget. During a regular meeting, the Board reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments.

The Office of Community Services exercises budgetary control at the functional level. Within functions the Executive Director has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. Formal budgetary integration is employed as a management control device.

For the year ended December 31, 2020, modified accrual budgets were adopted for the General fund and all special revenue funds. Budgets are adopted based on the grant budget year which may be different from the fiscal year end. The Transportation and Food budgets are on a grant year end which is different from the fiscal year end.

**Encumbrances** Encumbrance accounting is not recognized within the accounting records for budgetary control purposes. Authorization for the eventual expenditure will be included in the following year's budget appropriations.

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the modified accrual basis of accounting. Budgeted amounts are as originally adopted or as amended by the Board.

#### B. Actual Expenditures Exceeding Budgeted Expenditures

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General	\$ 43,000	\$ 45,400	\$ (2,400)

## **SUPPLEMENTARY INFORMATION**

**Webster Parish Office of Community Services**

**NONMAJOR SPECIAL REVENUE FUNDS**

**HOUSING** – This fund accounts for grants received to assist low-income citizens in obtaining affordable housing.

**EMERGENCY ASSISTANCE** – This fund accounts for grant funds provided through FEMA to provide emergency assistance to meet needs of low-income citizens within the parish.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

December 31, 2020

Exhibit 2

	HOUSING	EMERGENCY ASSISTANCE	TOTAL
ASSETS			
Cash and cash equivalents	\$ 259	\$ 3,857	\$ 4,116
TOTAL ASSETS	<u>259</u>	<u>3,857</u>	<u>4,116</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfund payables	<u>169</u>	<u>1,114</u>	<u>1,283</u>
TOTAL LIABILITIES	<u>169</u>	<u>1,114</u>	<u>1,283</u>
Fund balances:			
Restricted	<u>90</u>	<u>2,743</u>	<u>2,833</u>
TOTAL FUND BALANCES	<u>90</u>	<u>2,743</u>	<u>2,833</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 259</u>	<u>\$ 3,857</u>	<u>\$ 4,116</u>

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2020

Exhibit 3

	HOUSING	EMERGENCY ASSISTANCE	TOTAL
REVENUES			
Federal Sources	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-
EXPENDITURES			
Current:			
Health and welfare:			
Personnel	-	-	-
Office expense	-	-	-
Insurance	-	-	-
Utilities	-	-	-
Service providers	-	-	-
Other	-	-	-
TOTAL EXPENDITURES	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES - BEGINNING	90	2,743	2,833
FUND BALANCES - ENDING	\$ 90	\$ 2,743	\$ 2,833

**Webster Parish Office of Community Services  
Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2020**

**Exhibit 4**

**COMPENSATION PAID BOARD MEMBERS** The schedule of compensation paid to Board Members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 2020.

Joseph Jefferson

Steve Lemmons

L.R. Clemons

Jim Bonsall

Cat Cox

Virginia Jefferson

Shirley Williams

Vera Davison

Steve Wilson

Kristi Frazier

Steve Ramsey

Joe Cornelius

Jim Yocum

Carl Thompson

Bammer Fuller

Charlotte Jones

Debbie Thomas



**Webster Parish Office of Community Services  
Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2020**

**Exhibit 5**

<u>Purpose</u>	<u>Melinda Davidson</u>
Salary	\$ 52,000
Benefits-insurance	8,260
Benefits-retirement	5,980
Benefits - Other - Workman's Comp	130
Benefits - Medicare	753
Vehicle rental	206
Travel	207
Registration fees	255
Conference travel	300

# Webster Parish Office of Community Services

## Webster Parish Police Jury (LA213)

Minden, LA

## Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

### Exhibit 6

	<u>14.871</u> <u>Housing</u> <u>Choice</u> <u>Vouchers</u>	<u>14.HCC HCV</u> <u>CARES Act</u> <u>Funding</u>	<u>Subtotal</u>	<u>ELIM</u>	<u>Total</u>
111 Cash - Unrestricted	\$111,486		\$111,486		\$111,486
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted	\$633	\$43,693	\$44,326		\$44,326
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$112,119	\$43,693	\$155,812		\$155,812
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects					
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous	\$0		\$0		\$0
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other	\$0		\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery	\$17,712		\$17,712		\$17,712
128.1 Allowance for Doubtful Accounts - Fraud	-\$17,712		-\$17,712		-\$17,712
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$0	\$0		\$0
131 Investments - Unrestricted	\$5,903		\$5,903		\$5,903
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	\$6,148		\$6,148		\$6,148
143 Inventories					
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	\$124,170	\$43,693	\$167,863		\$167,863
161 Land					
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration	\$6,625		\$6,625		\$6,625
165 Leasehold Improvements					
166 Accumulated Depreciation	-\$6,078		-\$6,078		-\$6,078
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$547	\$0	\$547		\$547
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$547	\$0	\$547		\$547
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$124,717	\$43,693	\$168,410		\$168,410

(Continued)

# Webster Parish Office of Community Services

Webster Parish Police Jury (LA213)

Minden, LA

## Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

### Exhibit 6

	<u>14.871</u> <u>Housing</u> <u>Choice</u> <u>Vouchers</u>	<u>14.HCC HCV</u> <u>CARES Act</u> <u>Funding</u>	<u>Subtotal</u>	<u>ELIM</u>	<u>Total</u>
311 Bank Overdraft					
312 Accounts Payable <= 90 Days	\$1,503		\$1,503		\$1,503
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	\$1,829		\$1,829		\$1,829
322 Accrued Compensated Absences - Current Portion	\$805		\$805		\$805
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs	\$0		\$0		\$0
332 Account Payable - PHA Projects	\$1,362		\$1,362		\$1,362
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue		\$43,693	\$43,693		\$43,693
343 Current Portion of Long-term Debt - Capital Projects/Mortgage					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other					
347 Inter Program - Due To					
348 Loan Liability - Current					
310 Total Current Liabilities	\$5,499	\$43,693	\$49,192		\$49,192
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current	\$2,018		\$2,018		\$2,018
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities					
350 Total Non-Current Liabilities	\$2,018	\$0	\$2,018		\$2,018
300 Total Liabilities	\$7,517	\$43,693	\$51,210		\$51,210
400 Deferred Inflow of Resources					
508.4 Net Investment in Capital Assets	\$547		\$547		\$547
511.4 Restricted Net Position	\$633		\$633		\$633
512.4 Unrestricted Net Position	\$116,020	\$0	\$116,020		\$116,020
513 Total Equity - Net Assets / Position	\$117,200	\$0	\$117,200		\$117,200
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$124,717	\$43,693	\$168,410		\$168,410

(Concluded)

# Webster Parish Office of Community Services

Webster Parish Police Jury (LA213)

Minden, LA

## Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

Exhibit 6

	<u>14.871</u> <u>Housing</u> <u>Choice</u> <u>Vouchers</u>	<u>14.HCC</u> <u>HCV</u> <u>CARES Act</u> <u>Funding</u>	<u>Subtotal</u>	<u>ELIM</u>	<u>Total</u>
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0		\$0
70600 HUD PHA Operating Grants	\$696,165		\$696,165		\$696,165
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants					
71100 Investment Income - Unrestricted	\$91		\$91		\$91
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery	\$1,584		\$1,584		\$1,584
71500 Other Revenue	\$2,626		\$2,626		\$2,626
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$700,466	\$0	\$700,466		\$700,466
91100 Administrative Salaries	\$49,756		\$49,756		\$49,756
91200 Auditing Fees	\$1,400		\$1,400		\$1,400
91300 Management Fee					
91310 Book-keeping Fee					
91400 Advertising and Marketing	\$15		\$15		\$15
91500 Employee Benefit contributions - Administrative	\$9,303		\$9,303		\$9,303
91600 Office Expenses	\$0		\$0		\$0
91700 Legal Expense					
91800 Travel	\$198		\$198		\$198
91810 Allocated Overhead					
91900 Other	\$12,722		\$12,722		\$12,722
91000 Total Operating - Administrative	\$73,394	\$0	\$73,394		\$73,394
92000 Asset Management Fee					
92100 Tenant Services - Salaries					
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other					
92500 Total Tenant Services	\$0	\$0	\$0		\$0
93100 Water					
93200 Electricity	\$431		\$431		\$431
93300 Gas					
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense	\$822		\$822		\$822
93000 Total Utilities	\$1,253	\$0	\$1,253		\$1,253

(Continued)

# Webster Parish Office of Community Services

Webster Parish Police Jury (LA213)

Minden, LA

## Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

**Exhibit 6**

	<u>14.871</u> <u>Housing</u> <u>Choice</u> <u>Vouchers</u>	<u>14.HCC</u> <u>HCV</u> <u>CARES Act</u> <u>Funding</u>	<u>Subtotal</u>	<u>ELIM</u>	<u>Total</u>
94100 Ordinary Maintenance and Operations - Labor					
94200 Ordinary Maintenance and Operations - Materials and Other					
94300 Ordinary Maintenance and Operations Contracts					
94500 Employee Benefit Contributions - Ordinary Maintenance					
94000 Total Maintenance	\$0	\$0	\$0		\$0
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$0	\$0	\$0		\$0
96110 Property Insurance					
96120 Liability Insurance	\$1,171		\$1,171		\$1,171
96130 Workmen's Compensation					
96140 All Other Insurance	\$1,740		\$1,740		\$1,740
96100 Total insurance Premiums	\$2,911	\$0	\$2,911		\$2,911
96200 Other General Expenses					
96210 Compensated Absences					
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$0	\$0		\$0
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0		\$0
96900 Total Operating Expenses	\$77,558	\$0	\$77,558		\$77,558
97000 Excess of Operating Revenue over Operating Expenses	\$622,908	\$0	\$622,908		\$622,908
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments	\$599,062		\$599,062		\$599,062
97350 HAP Portability-In	\$1,905		\$1,905		\$1,905
97400 Depreciation Expense	\$124		\$124		\$124
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$678,649	\$0	\$678,649		\$678,649

(Continued)

# Webster Parish Office of Community Services

Webster Parish Police Jury (LA213)

Minden, LA

## Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

Exhibit 6

	<u>14.871</u> <u>Housing</u> <u>Choice</u> <u>Vouchers</u>	<u>14.HCC</u> <u>HCV</u> <u>CARES Act</u> <u>Funding</u>	<u>Subtotal</u>	<u>ELIM</u>	<u>Total</u>
10010 Operating Transfer In					
10020 Operating transfer Out					
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0		\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$21,817	\$0	\$21,817		\$21,817
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0		\$0
11030 Beginning Equity	\$95,383	\$0	\$95,383		\$95,383
11040 Prior Period Adjustments, Equity Transfers and Correction	\$0		\$0		\$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity	\$116,567		\$116,567		\$116,567
11180 Housing Assistance Payments Equity	\$633		\$633		\$633
11190 Unit Months Available	2124		2124		2124
11210 Number of Unit Months Leased	1709		1709		1709
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					

(Concluded)

**Other Reports Required by *Government Auditing Standards* and  
Uniform Guidance**



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Mallory Stone, CPA

Ernest L. Allen, CPA  
(Retired) 1963 - 2000

## **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***

### **Independent Auditor's Report**

Board Members  
Webster Parish Office of Community Services  
A Component Unit of the Webster Parish Police Jury  
Minden, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webster Parish Office of Community Services, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Office of Community Services' basic financial statements, and have issued our report thereon dated October 29, 2021.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Office of Community Services' 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 Office of Community Services' internal control. Accordingly, we do not express an opinion on the effectiveness of the Office of Community Services' internal control.

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




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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "Allen, Green & Williamson, LLP".

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
October 29, 2021



# ALLEN, GREEN & WILLIAMSON, LLP

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(Retired) 1963 - 2000

## **Report on Compliance for Each Major Federal Program; and Report on Internal Control over Compliance Required by the Uniform Guidance**

### **Independent Auditor's Report**

#### **Board Members**

Webster Parish Office of Community Services

A Component Unit of the Webster Parish Police Jury

Minden, Louisiana

#### **Report on Compliance for Each Major Federal Program**

We have audited Webster Parish Office of Community Services, a component unit of the Webster Parish Police Jury's, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Office of Community Services' major federal programs for the year ended December 31, 2020. The Office of Community Services' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Management's Responsibility***

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

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Office of Community Services' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Office of Community Services' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Office of Community Services' compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Office of Community Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

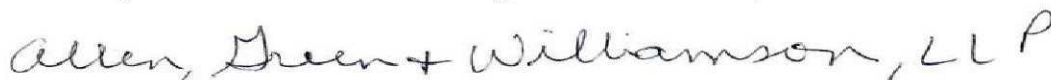
### **Report on Internal Control Over Compliance**

Management of the Office of Community Services is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Office of Community Services' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office of Community Services' 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.



ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
October 29, 2021

**Webster Parish Office of Community Services  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020**

**Exhibit 7**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA <u>Number</u>	Pass-Through <u>Grantor No.</u>	<u>Expenditures</u>
<b>FEDERAL AWARDS</b>			
United States Department of Agriculture			
Passed through the State of Louisiana Department of Education:			
Child and Adult Care Food Program – Family Day Care	10.558	FY2019 & FY 2020	\$ 795,452
Child and Adult Care Food Program – Head Start Food Service	10.558	FY2019 & FY 2020	123,391
Total Child and Adult Care Food Program			<u>\$ 918,843</u>
Total U. S. Department of Agriculture			<u>918,843</u>
United States Department of Housing and Urban Development			
Direct Programs:			
Section 8 Housing Choice Vouchers Cluster	14.871	LA213	696,165
Total U. S. Department of Housing and Urban Development			<u>696,165</u>
United States Department of Transportation			
Passed Through Webster Parish Police Jury			
Formula Grants for Rural Areas - FTA Section 5311	20.509	LA-2019-011	37,945
COVID-19 FTA Section 5311	20.509	LA-2020-007	335,694
Total U. S. Department of Transportation			<u>373,639</u>
U. S. Department of Health and Human Services			
Direct programs:			
Head Start Cluster			
Head Start	93.600	06CH01155701	
		06CH1014006	2,276,986
COVID-19 Head Start	93.600	06CH01155701C3	98,365
			<u>2,375,351</u>
Passed Through Louisiana Office of Workforce Development:			
Community Services Block Grant (477 Cluster)			
Community Services Block Grant	93.569	2020P0012	156,618
COVID-19 Community Services Block Grant	93.569	2001LACSC3	147,154
			<u>303,772</u>
Passed Through Louisiana Housing Corporation			
Low Income Home Energy Assistance	93.568	FY2019 & FY2020	370,844
COVID-19 Low Income Home Energy Assistance	93.568		129,000
			<u>499,844</u>
Total Department of Health and Human Services			<u>3,178,967</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 5,167,614</u></u>

The accompanying notes are an integral part of the schedule.



**Webster Parish Office of Community Services**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

**NOTE 1 - BASIS OF PRESENTATION** The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Webster Parish Office of Community Services, a component unit of the Webster Parish Police Jury, under programs of the federal government for the year ended December 31, 2020.

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). Because the Schedule presents only a selected portion of the operations of the Webster Parish Office of Community Services, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Office of Community Services.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** Expenditures reported on the Schedule are reported on the modified accrual basis of accounting except for Section 8 Voucher which is reported on the full accrual basis which is described in Note 1 of the Notes to the Financial Statements of the Office of Community Service's annual financial report. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS** Federal awards revenues are reported in the Office of Community Services' fund financial statements as follows:

	<u>Federal Sources</u>
Major:	
Headstart	\$ 2,375,351
Transportation	373,639
Food	918,843
CSBG	303,772
LIHEAP Energy	499,844
Total governmental funds	<u>4,471,449</u>
Business-Type Activities	
Section 8 Voucher	696,165
Total	<u><u>\$ 5,167,614</u></u>

**NOTE 4 - 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.

**NOTE 5 - MATCHING REVENUES AND STATE FUNDING** For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - DE MINIMUS INDIRECT COST RATE** The Office of Community Services has not elected to utilize the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

**Webster Parish Office of Community Services  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2020**

**PART I - Summary of the Auditor's Results**

**Financial Statement Audit**

- i. The type of audit report issued was unmodified.
- ii. There were no significant deficiencies identified that are required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America.
- iii. There were no instances of noncompliance identified that are considered to be material, as defined by the Government Auditing Standards, to the basic financial statements.

**Audit of Federal Awards**

- iv. There were no significant deficiencies identified that are required to be disclosed by the Uniform Guidance (2 CFR 200).
- v. The type of report the auditor issued on compliance for major programs was unmodified.
- vi. The audit disclosed no audit findings which the auditor is required to report under Uniform Guidance.
- vii. The major federal programs are:

CFDA #93.600	Head Start
CFDA #10.558	Child and Adult Care Food Program
CFDA #93.569	Community Services Block Grant
- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in the Uniform Guidance was \$750,000.
- ix. The auditee does not qualify as a low-risk auditee under the Uniform Guidance.