

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

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022**

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

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the
West Carroll Parish Police Jury
Oak Grove, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the West Carroll Parish Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the West Carroll Parish Police Jury, as of December 31, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the West Carroll Parish Police Jury, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (44-49); the Schedule of Employer's Proportionate Share of Net Pension Liability (Asset) (50-51); and the Schedule of Employer's Contributions (50-51) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Carroll Parish Police Jury's basic financial statements. The accompanying supplementary information (combining fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; the Justice System Funding Schedule – Receiving Entity; and the Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*) is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 30, 2023

Basic Financial Statements

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

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2022**

ASSETS

Cash and cash equivalents	\$ 5,116,537
Investments	5,059,005
Deposits held in trust	1,141,632
Receivables	1,482,886
Capital assets, net of accumulated depreciation	14,779,486
Net pension asset	757,716
TOTAL ASSETS	<u>28,337,262</u>

DEFERRED OUTFLOWS

Pension related	<u>236,628</u>
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LIABILITIES

Current liabilities	
Accounts, salaries and other payables	156,069
Non-current liabilities	
Compensated absences	240,500
Net pension liability	29,033
Landfill closure/post closure care	3,494,162
TOTAL LIABILITIES	<u>3,919,764</u>

DEFERRED INFLOWS

Pension related	<u>734,739</u>
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NET POSITION

Net investment in capital assets	14,779,486
Restricted for:	
Landfill closure/postclosure	1,141,632
Unrestricted	7,998,269
TOTAL NET POSITION	<u>\$ 23,919,387</u>

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

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

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 1,059,838	\$ 90,772	\$ 1,098,577	\$ 6,601	\$ 136,112
Public safety	674,659	186,324	76,384	-	(411,951)
Flood control	304,179	-	55,721	-	(248,458)
Highways and streets	2,572,794	-	502,112	14,400	(2,056,282)
Sanitation	1,907,928	481,056	-	-	(1,426,872)
Utilities	14,360	-	14,360	-	-
Health and welfare	1,583,796	571,745	272,248	-	(739,803)
Culture and recreation	5,121	-	-	-	(5,121)
Economic development	229,180	-	-	-	(229,180)
Transportation	285,367	76,275	-	116,062	(93,030)
Total governmental activities	8,637,223	1,406,172	2,019,402	137,063	(5,074,586)
General revenues:					
Taxes:					
General property taxes					1,305,805
General sales and use					4,175,623
Other taxes, penalties, and interest					22,639
Investment earnings					742,021
Other revenues					200,460
Total general revenues					6,446,547
Change in net position					1,371,961
Net position at beginning of year					22,547,427
Net position at end of year					<u>\$ 23,919,388</u>

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2022

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
ASSETS									
Cash and cash equivalents	\$ 2,443,859	\$ 946,649	\$ 946,367	\$ 253,999	\$ 155,677	\$ 46,846	\$ -	\$ 323,141	\$ 5,116,537
Investments	1,000,000	1,000,000	2,000,000	199,789	240,000	-	-	619,216	5,059,005
Receivables	433,198	720,695	132,669	-	-	-	-	196,324	1,482,886
Due from other funds	-	-	-	-	-	-	1,656,358	-	1,656,358
Deposits held in trust	-	-	1,141,632	-	-	-	-	-	1,141,632
TOTAL ASSETS	\$ 3,877,057	\$ 2,667,344	\$ 4,220,668	\$ 453,788	\$ 395,677	\$ 46,846	\$ 1,656,358	\$ 1,138,681	\$ 14,456,418
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES									
Liabilities:									
Accounts, salaries, and related payables	\$ 54,937	\$ 71,133	\$ 15,773	\$ -	\$ -	\$ 4,781	\$ -	\$ 9,444	\$ 156,069
Due to other funds	1,656,358	-	-	-	-	-	-	-	1,656,358
Total liabilities	1,711,295	71,133	15,773	-	-	4,781	-	9,444	1,812,426
Fund equity - fund balances:									
Restricted	-	2,596,211	4,204,895	453,788	-	42,064	1,656,358	1,129,237	10,082,552
Assigned	118,908	-	-	-	395,677	-	-	-	514,585
Unassigned	2,046,854	-	-	-	-	-	-	-	2,046,854
Total fund equity - fund balances (deficits)	2,165,762	2,596,211	4,204,895	453,788	395,677	42,064	1,656,358	1,129,237	12,643,991
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 3,877,057	\$ 2,667,344	\$ 4,220,668	\$ 453,788	\$ 395,677	\$ 46,846	\$ 1,656,358	\$ 1,138,681	\$ 14,456,418

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

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

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE
SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022**

Total fund balances - governmental funds	\$12,643,991
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	14,779,486
Net pension asset	757,716
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	236,628
Deferred inflows	(734,739)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(240,500)
Net pension liability	(29,033)
Landfill closure/post closure care	<u>(3,494,162)</u>
Net position of governmental activities	<u>\$ 23,919,387</u>

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

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

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
Revenues:									
Taxes:									
General property taxes	\$ 415,074	\$ 722,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,652	\$ 1,305,805
General sales and use	1,043,906	1,043,906	2,087,810	-	-	-	-	-	4,175,623
Gross receipts business taxes	20,645	-	-	-	-	-	-	-	20,645
Other taxes									
Severance taxes	1,994	-	-	-	-	-	-	-	1,994
Licenses and permits	69,522	-	-	-	-	-	-	-	69,522
Intergovernmental funds:									
Federal government grants	-	9,851	-	-	-	272,248	1,051,801	53,378	1,387,277
State government grants	130,422	516,512	-	-	-	-	-	-	646,934
State government shared revenue	-	-	-	-	-	-	-	45,870	45,870
State government payments in lieu	76,384	-	-	-	-	-	-	-	76,384
Charges for services	22,680	-	481,056	180,394	571,745	-	-	76,275	1,332,150
Fines and forfeitures	-	-	-	-	-	-	-	4,500	4,500
Investment earnings	1,173	2,034	(23,332)	-	-	5	-	373	(19,747)
Rents and royalties	21,203	-	10,665	-	690,000	-	-	39,900	761,768
Other revenues	56,011	114,160	4,074	-	-	1,010	-	6,497	181,751
Total revenues	<u>1,859,014</u>	<u>2,408,541</u>	<u>2,560,272</u>	<u>180,394</u>	<u>1,261,745</u>	<u>273,263</u>	<u>1,051,801</u>	<u>395,445</u>	<u>9,990,475</u>

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

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

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
Expenditures:									
Current:									
General government:									
Legislative	116,697	-	-	-	-	-	-	-	116,697
Judicial	80,388	-	-	-	-	-	-	-	80,388
Elections	27,810	-	-	-	-	-	-	-	27,810
Finance and administrative	279,238	-	-	-	-	-	-	-	279,238
Other general government	304,153	-	-	-	-	-	447,243	-	751,396
Public safety	436,612	-	-	157,271	-	-	-	43,276	637,158
Flood control	-	-	-	-	-	-	-	304,179	304,179
Highways and streets	-	1,926,292	-	-	-	-	-	-	1,926,292
Sanitation	-	-	1,883,954	-	-	-	-	-	1,883,954
Utilities	14,360	-	-	-	-	-	-	-	14,360
Health and welfare	39,097	-	-	-	1,181,630	277,880	-	29,596	1,528,203
Culture and recreation	3,879	-	-	-	-	-	-	-	3,879
Economic development	24,008	-	-	-	-	-	-	-	24,008
Transportation	116,062	-	-	-	-	-	-	119,305	235,367
Capital outlay	-	32,510	510,938	-	-	-	-	1,027	544,476
Total expenditures	<u>1,442,304</u>	<u>1,958,803</u>	<u>2,394,892</u>	<u>157,271</u>	<u>1,181,630</u>	<u>277,880</u>	<u>447,243</u>	<u>497,382</u>	<u>8,357,405</u>
Excess (deficiency) of revenues over expenditures	<u>416,710</u>	<u>449,738</u>	<u>165,380</u>	<u>23,124</u>	<u>80,115</u>	<u>(4,616)</u>	<u>604,558</u>	<u>(101,938)</u>	<u>1,633,071</u>
Other sources (uses):									
Operating transfers in	-	191,688	-	1,850	-	-	-	73,648	267,186
Operating transfers out	(1,850)	-	(265,336)	-	-	-	-	-	(267,186)
Total other sources (uses)	<u>(1,850)</u>	<u>191,688</u>	<u>(265,336)</u>	<u>1,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,648</u>	<u>(0)</u>
Net change in fund balances	<u>414,860</u>	<u>641,426</u>	<u>(99,957)</u>	<u>24,974</u>	<u>80,115</u>	<u>(4,616)</u>	<u>604,558</u>	<u>(28,290)</u>	<u>1,633,070</u>
Fund balances at beginning of year	<u>1,750,902</u>	<u>1,954,785</u>	<u>4,304,851</u>	<u>428,814</u>	<u>315,562</u>	<u>46,681</u>	<u>1,051,800</u>	<u>1,157,527</u>	<u>11,010,922</u>
Fund balances at end of year	<u>\$ 2,165,762</u>	<u>\$ 2,596,211</u>	<u>\$ 4,204,895</u>	<u>\$ 453,788</u>	<u>\$ 395,677</u>	<u>\$ 42,064</u>	<u>\$ 1,656,358</u>	<u>\$ 1,129,238</u>	<u>\$ 12,643,992</u>

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

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

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Net change in fund balances - total governmental funds \$ 1,633,070

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	494,476
Depreciation expense	(975,234)

Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.

Net change in compensated absences payable	(61,208)
Net change in net pension liability and deferred items	280,857
Change in net position of governmental activities	<u>\$ 1,371,961</u>

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

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

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2022**

	AMBULANCE DISTRICT	FIRE DISTRICT	TOTAL
ASSETS			
Cash and cash equivalents	\$ 4	\$ 698	\$ 702
Receivables	<u>66,334</u>	<u>66,335</u>	<u>132,669</u>
TOTAL ASSETS	<u><u>\$ 66,338</u></u>	<u><u>\$ 67,033</u></u>	<u><u>\$ 133,371</u></u>
LIABILITIES AND NET POSITION			
Due to others	<u><u>\$ 66,338</u></u>	<u><u>\$ 67,033</u></u>	<u><u>\$ 133,371</u></u>

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

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

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2022**

	AMBULANCE DISRICT	FIRE DISTRICT	TOTAL
Net position - beginning	\$ -	\$ -	\$ -
Additions:			
Sales Taxes	1,043,906	1,043,906	2,087,811
Reductions:			
Deposits settled to:			
West Carroll Ambulance District	1,021,186	-	1,021,186
Ward One Fire District	-	153,178	153,178
Ward Two Fire District	-	153,178	153,178
Forest Fire District	-	112,330	112,330
Oak Grove Fire District	-	153,178	153,178
Kilbourne Fire District	-	112,330	112,330
Concord Fire District	-	112,330	112,330
Fiske Union Fire District	-	112,330	112,330
Goodwill Fire District	-	112,330	112,330
Other Reductions	22,720	22,721	45,441
Total reductions	1,043,906	1,043,906	2,087,811
Net Position - ending	\$ -	\$ -	\$ -

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Introduction

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2024.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, and health care facilities.

Reporting Entity

The police jury reporting entity consists of the various departments and activities that are within the control and authority of the police jury.

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Reporting Entity (Continued)

	<u>Fiscal Year End</u>	<u>Criteria Used</u>
West Carroll Parish:		
Assessor	December 31	2 & 3
Sheriff	June 30	2 & 3
Clerk of Court	June 30	2 & 3
Kelly Airport Authority	December 31	1, 2 & 3
Library	December 31	1, 2 & 3
Fifth Judicial District Criminal Court (West Carroll Parish)	December 31	2 & 3
Kilbourne Fire District	December 31	1 & 3
Fiske-Union Fire District	December 31	1 & 3
Forest Fire District	December 31	1 & 3
Goodwill Fire District	December 31	1 & 3
Concord Fire District	December 31	1 & 3
Ward One Fire District	December 31	1 & 3
Ward Two Fire District	December 31	1 & 3
Oak Grove Fire District	December 31	1 & 3
Oak Grove Recreation District	December 31	1, 2 & 3
Emergency Communications District	December 31	1 & 3
Office of Emergency Preparedness	December 31	1 & 3
Ambulance Service District	December 31	1 & 3

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Reporting Entity (Continued)

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The Kelly Airport Authority, the Emergency Communications District, and the Office of Emergency Preparedness, for which the police jury maintains the accounting records, are considered part of the primary government (police jury).

Financial statements of most component units can be found on the Louisiana Legislative Auditor's website.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial report consists of primary government financial statements, notes to the financial statements, and required supplementary information other than the MD&A. The financial statements include the government-wide financial statements, fund financial statements, and the notes to the financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the police jury by reporting each in a separate column.

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds. At this time, the police jury has no proprietary funds.

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

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

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

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

The following funds are major funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Financial resources include ad valorem taxes and sales taxes. See notes on ad valorem taxes and sales taxes.

The Parishwide Road Tax Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by a specific ad valorem tax which was renewed for a ten-year period during 1994, proceeds from a one cent sales tax, and the State of Louisiana Parish Transportation Fund. The tax was continued until 2023 at an election held November 6, 2012.

The Solid Waste Fund accounts for the expenditures of a three-fourths per cent sales tax which is dedicated to construction, maintenance, and operation of facilities for the collection and disposal of solid waste. The tax is for a ten-year period and expires on June 30, 2015. However, at an election held November 4, 2014, voters approved a continuation of the tax for ten years beginning July 1, 2015.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The Communications District Fund was established for the purpose of establishing, maintaining, and operating the 911 emergency telephone systems for West Carroll Parish. Financing is provided by a five per cent service charge on local telephone service within the parish. The Fund also receives an eighty-five cent fee per subscriber per month for wireless services provided within the parish.

The Miscellaneous Emergency Fund was established to accumulate monies to be used in case of an emergency. Financing is provided by monthly lease payments from the rental of the hospital building.

The Section 8 Housing Fund provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for very low income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution towards the rent. Assisted families are required to contribute up to thirty percent of their adjusted family income towards rent. Funding is provided through the United States Department of Housing and Urban Development.

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

Cash and Investments

The Secretary-Treasurer pools those cash resources for which she is responsible and invests them accordingly. For purposes of the financial statements, the police jury considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Receivables and Payables

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The West Carroll Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of West Carroll Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2022, taxes of 18.97 mills were levied on property with assessed valuations totaling \$87,091,831, as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	6.03	Indefinite
Parishwide Road	10.13	10.49	2023
Health Unit	1.00	1.00	2029
Drainage	1.40	1.45	2023

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 14 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2022 assessed valuation:

	2022 Assessed Valuation	Percent of Total Assessed Valuation
Trunkline Gas Company	\$15,659,840	17.98%
Energy Transfer Crude Oil Company, LLC	9,668,130	11.10%
Mueller, Inc.	2,240,291	2.57%
Southern Natural Gas Company	1,950,370	2.24%
Entergy Louisiana Holdings, Inc.	1,994,900	2.29%
A N R Pipeline Company	1,803,470	2.07%
Consolidated Grain and Barge Inc	1,744,882	2.00%
Northeast Louisiana Power Coop	852,540	0.98%
Agspring Mississippi Region, LLC	771,497	0.89%
Mid-Valley Pipeline Co.	715,180	0.82%
Total	<u>\$37,401,100</u>	<u>42.94%</u>

Sales Taxes

On March 8, 1988, the voters of West Carroll Parish passed a one per cent sales tax. One half of the sales tax is dedicated to operating expenditures of the General Fund while the remaining one-half is dedicated to the maintenance of roads, bridges, and drainage. The sales tax was for a five-year period and expired on May 1, 1993. The tax was renewed on October 5, 2002, for a ten-year period beginning May 1, 2003, and on November 6, 2012, for a ten-year period commencing May 1, 2013.

On January 20, 1990, voters of West Carroll Parish approved a three-fourths percent sales tax, which became effective on August 1, 1990. The sales tax expired on August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten-year period beginning July 1, 1995. On November 2, 2004, the sales tax was renewed for a ten-year period beginning July 1, 2005. On November 4, 2014, the tax was renewed for a ten-year period beginning July 1, 2015. The tax is dedicated for the purpose of constructing, acquiring, maintaining, and operating facilities for collecting and disposing of solid waste for West Carroll Parish.

During 2012, the voters renewed a one-fourth percent sales tax, effective July 1, 2012. The sales tax is dedicated for the purpose of providing a solid waste recycling program for the parish. The sales tax is for a ten-year period and expires on June 30, 2021. On December 10, 2019, the tax was renewed for a ten-year period beginning July 1, 2021.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

On September 21, 1996, voters of West Carroll Parish approved a one-half per cent sales tax. The sales tax is dedicated for the purpose of providing fire protection in the eight fire protection districts in the parish through the acquisition, construction, improvement, operation and maintenance of equipment, property, and facilities to be used in providing such fire protection. The sales tax was last renewed on November 21, 2015, for a ten-year period beginning January 1, 2017.

On September 21, 1996, the voters of West Carroll Parish approved a one-half per cent sales tax to provide ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs. The sales tax was last renewed on November 21, 2015, for a ten-year period beginning January 1, 2017.

Effective January 1, 1987, the jury entered into an agreement with the West Carroll Parish School Board whereby the school board provides collection services for a fee of two per cent of total collections plus two-thirds of the costs of supplies and postage.

Inventories and Prepaid Items

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

Restricted Assets

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The Police Jury has a capitalization threshold of \$5,000. For reporting purposes, the West Carroll Parish Police Jury defines capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 10 to 20 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 20 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

Compensated absences

Employees of the West Carroll Parish Police Jury receive from one to twenty days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year earned or, with written approval, in the following year. Employees are paid for unused time at the end of each benefit year. Upon separation, employees are paid for any accrued vacation leave at the employee's current rate of pay. Additionally, police jury employees earn up to ten days of sick leave per year, depending on length of service. Sick leave can be accumulated without limitation. Upon retirement, a maximum of sixty days of sick leave may be paid to the employee at his or her average rate of pay for the last five years of service. The same sixty days may be carried into the retirement system at the employee's expense. Effective May 2014, the policy was amended to state that any days of accumulated sick leave above sixty days may be converted into additional retirement benefit credit pursuant to LRS 11:1927. Employees will not be compensated for sick leave upon termination or voluntary resignation.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Employees of the criminal court earn ten days of vacation leave and seven days of sick leave each year. Vacation and sick leave are noncumulative and are forfeited if not taken in the year earned.

At December 31, 2022, employees of the police jury had accumulated and vested \$240,500 of employee sick leave benefits, computed in accordance with GASB Codification C60.

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

Long-Term Obligations

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

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact.
Restricted	Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the police jury and does not lapse at year-end.
Assigned	Includes amounts that are constrained by the police jury's intent to be used for specific purposes that are neither considered restricted or committed.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

Unassigned	Includes amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.
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The police jury has a general policy to first use restricted resources for expenditures incurred for which both restricted and unrestricted (committed, assigned, and unassigned) resources are available. When expenditures are incurred for which only unrestricted resources are available, the general policy of the police jury is to use committed resources first, followed by assigned, and then unassigned. The use of restricted/committed resources may be deferred based on a review of the specific transaction.

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

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

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

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

Reconciliation of Government-wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaids, long-term debt, accrued interest, long-term liabilities, and deferred inflows/outflows.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as considered necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2022, modified accrual-based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

Use of estimates

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

NOTE 2 - CASH AND EQUIVALENTS

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 2 - CASH AND EQUIVALENTS (CONTINUED)

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2022, the police jury has cash and cash equivalents (book balances) totaling \$5,116,538 as follows:

Demand deposits	\$ 5,117,190
Time deposits	-
Petty cash	<u>50</u>
Total	5,117,240
Amounts held in fiduciary funds	<u>702</u>
Total	<u>\$ 5,116,538</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2022, \$4,950,653 of the police jury's bank balances of \$5,200,653 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 250,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>4,950,653</u>
Total balances exposed to custodial credit risk	<u>4,950,653</u>
Total bank balances	<u>\$ 5,200,653</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 3 – INVESTMENTS

Under state law, the Police Jury may invest funds in obligations of the United States, in federally-insured investments, or in time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 2022, the Police Jury had the following investments stated at fair market value per custodians' statements:

Primary Government:		
Money Market Fund	Regions Bank	<u>\$ 5,059,004</u>
Fiduciary Funds - Deposits Held in Trust:		
Federated US Treasury Cash Reserves		409,218
Alexandria Taxable Refunding Bonds 2020		39,565
Alexandria Taxable Utilities Rev Refunding Bonds		46,438
Ascension Parish LA Rev Ref Bds		48,445
Beinville Parish LA Sch Dist NO GO Sch Bds 2018		52,382
Calcasieu Parish LA Go Ref Bds DTD		25,252
Calcasieu Parish LA Sch Dist Go Ref Bds DTD		25,022
East Baton Rouge LA Rev Ref Bds 2014B DTD		51,169
Federal Home Loan Banks Cons Bd DTD		45,199
Federal Farm Credit Banks Cons Bd DTD		22,655
FNMA DTD		22,621
Livingston Parish LA SCh GO Sch Ref Bds 2014		50,589
Louisian Pub Facs Auth Hosp Rev and Ref Bds DTD		26,516
Louisiana St Go BDS DTD		20,030
Louisiana St Go BDS 2014A DTD		51,014
Louisiana St GO Bds B DTD		75,501
Louisiana St Go BDS 2020A DTD		51,265
Louisiana St Go Bds 2020 A DTD		26,234
Youngsville LA Sales Tax		52,517
Total Fiduciary Funds - Deposits Held in Trust	Argent Trust	<u>1,141,632</u>
Total investments		<u>\$ 6,200,636</u>

The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to 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. All investment types are valued using Level 1 inputs.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 3 – INVESTMENTS (CONTINUED)

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Police Jury's investments in money market funds, United States government securities, and local government securities, are held by the Police Jury's agents in the Police Jury's name. Therefore, the Police Jury had no custodial credit risk related to its investments at December 31, 2022.

Interest Rate Risk

In accordance with its investments policy, the Police Jury manages its exposure to declines in fair market values by limiting investment portfolios to money market investments, which are defined as creditworthy, highly liquid investments with maturities of one year or less. Although there may be certain circumstances in which longer-term securities are utilized, the general use of long-term securities shall be avoided.

Credit Risk

The Police Jury's investment policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies.

Concentration of Credit Risk

The Police Jury's investment policy limits the Police Jury's investment instruments to: 1) certificates of deposit; 2) certain direct obligations of the U.S. Government; 3) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America; and 4) the Louisiana Asset Management Pool.

Foreign Currency Risk

The Police Jury limits the foreign currency risk of investments by prohibiting investing in instruments denominated in foreign currencies.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 4 – RECEIVABLES

The receivables of \$1,615,554 at December 31, 2022, are as follows:

	Taxes		Due From Other	Total
	Ad Valorem	Sales	Governments State	
General	\$ 366,864	\$ 66,334	\$ -	\$ 433,198
Parishwide Road Tax	638,209	66,334	16,152	720,695
Solid Waste	-	132,669	-	132,669
Other governmental	149,063	-	47,261	196,324
Total governmental funds	1,154,136	265,337	63,413	1,482,886
Fiduciary funds	-	132,669	-	132,669
	<u>\$ 1,154,136</u>	<u>\$ 398,006</u>	<u>\$ 63,413</u>	<u>\$ 1,615,555</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 5 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 936,927	\$ -	\$ -	\$ 936,927
Construction in progress	841,667	1,027	(842,694)	-
Total capital assets not being depreciated	<u>1,778,594</u>	<u>1,027</u>	<u>(842,694)</u>	<u>936,927</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	37,736,534	-	-	37,736,534
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	7,408,595	792,694	-	8,201,289
Improvements other than buildings	5,986,109	-	-	5,986,109
Office furniture and equipment	298,464	-	-	298,464
Heavy equipment	3,271,014	427,440	-	3,698,454
Other equipment	1,028,533	-	-	1,028,533
Vehicles	2,394,995	116,009	-	2,511,004
Total capital assets being depreciated	<u>59,768,692</u>	<u>1,336,143</u>	<u>-</u>	<u>61,104,835</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	(33,141,811)	(349,184)	-	(33,490,995)
Bridges	(1,224,958)	(33,615)	-	(1,258,573)
Buildings and improvements	(4,292,729)	(158,194)	-	(4,450,923)
Improvements other than buildings	(1,815,874)	(199,321)	-	(2,015,195)
Office furniture and equipment	(231,734)	(21,423)	-	(253,157)
Heavy equipment	(2,390,241)	(139,926)	-	(2,530,167)
Other equipment	(916,869)	(16,501)	-	(933,370)
Vehicles	(2,272,826)	(57,070)	-	(2,329,896)
Total accumulated depreciation	<u>(46,287,042)</u>	<u>(975,234)</u>	<u>-</u>	<u>(47,262,276)</u>
Total capital assets being depreciated, net	<u>13,481,650</u>	<u>360,909</u>	<u>-</u>	<u>13,842,559</u>
Total capital assets, net	<u>\$ 15,260,244</u>	<u>\$ 361,936</u>	<u>\$ (842,694)</u>	<u>\$ 14,779,486</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 5 - CAPITAL ASSETS (CONTINUED)

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

General government	\$ 48,707
Public safety	35,665
Highways & Streets	606,717
Sanitation	23,974
Health and welfare	53,757
Culture and recreation	1,242
Economic development and assistance	<u>205,172</u>
	<u>\$ 975,234</u>

The West Carroll Parish Hospital is leased to West Carroll Health System. The lease expires on February 28, 2030. The lessee pays \$7,500 per month to the police jury and is subject to certain other provisions of the lease agreement.

NOTE 6 – NET POSITION/FUND BALANCES

As of December 31, 2022, \$118,908 of fund balance in the General Fund was assigned to the parish's driver's license office. The remaining fund balance of the General Fund balance is unassigned. Fund balances of all special revenue funds except Miscellaneous Emergency Fund are restricted as they are funded by ad valorem taxes, sales taxes, or grants. The Miscellaneous Emergency Fund is assigned as described in Note 1.

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

As of December 31, 2022, interfund balances reflect \$1,656,358 to be transferred to the American Rescue Special Revenue Fund. The federal funds were deposited into the General Fund. After year end, management concluded that the funds would be correctly presented in a special revenue fund.

During the year ended December 31, 2022, the General Fund transferred supplemental support to the Communications District in the amount of \$1,850. The Solid Waste Fund also transferred funds to the Parish Road Tax and Drainage Maintenance Funds in the amount of \$191,688 and \$73,648, respectively, for the tipping fees earned at the landfill. The Police Jury agreed in December 2021 to allocate 50 percent and 25 percent of the fees to the funds, respectively.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

Plan Description

The West Carroll Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

The System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

Eligibility Requirements

All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the West Carroll Parish Police Jury are members of Plan A.

Retirement Benefits

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

For employees hired after January 1, 2007:

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

The System also provides survivor and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2022, the West Carroll Parish Police Jury's total payroll for all employees was \$1,545,398. Total covered payroll was \$1,132,559. Covered payroll refers to all compensation paid by the West Carroll Parish Police Jury to active employees covered by the Plan.

Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2021, the actual rate for the fiscal year was 12.25% for Plan A. The West Carroll Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2022, were \$130,245.

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Police Jury to the System monthly.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

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

For the year ended December 31, 2022, the Employer reported an asset of \$757,716 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of December 31, 2021, and the total pension liability/asset used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The West Carroll Parish Police Jury's proportion of the Net Pension Liability/Asset was based on a projection of the West Carroll Parish Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2021, the West Carroll Parish Police Jury's proportion was 0.160859%, which was an increase of 0.001286% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the West Carroll Parish Police Jury recognized pension expense of (\$128,179) plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$137,634). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2022, was (\$265,813).

For the year ended December 31, 2022, the West Carroll Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 45,780	\$ 54,917
Changes in Assumption	39,516	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	655,411
Changes in Employer's Portion of Beginning Net Pension Liability	846	10,624
Differences Between Employer Contributions and Proportionate Share of Employer Contributions	-	490
Subsequent Measurement Contributions	130,245	-
Total	\$ 216,387	\$ 721,442

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2023	(131,263)
2024	(260,775)
2025	(172,947)
2026	(70,252)

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021, are as follows:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service Lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

The discount rate used to measure the total pension liability was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2021, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real Assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

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

Sensitivity to Changes in the Discount Rate

The following presents the net pension liability/asset of the West Carroll Parish Police Jury's as of December 31, 2021 calculated using the discount rate of 6.40%, as well as what the West Carroll Parish Police Jury's net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate:

	Changes in Discount Rate		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability/(Asset)	\$135,086	(\$757,716)	(\$1,505,601)

Payables to the Pension Plan

These financial statements did not include a payable to the pension plan.

Retirement System Audit Report

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2021. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.la.state.la.us.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Plan Description

The West Carroll Parish Police Jury contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of RS. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any member hired prior to January 1, 2013, is eligible for normal retirement after he or she has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013, is eligible for normal retirement after he or she has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013, are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2022, the West Carroll Parish Police Jury's total payroll for all employees was \$17,852. Total covered payroll was \$17,852. Covered payroll refers to all compensation paid by the West Carroll Parish Police Jury to active employees covered by the Plan.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending December 31, 2022, the actual employer contribution rate was 18.00%.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2022.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Police Jury to the System monthly. The West Carroll Parish Police Jury's contributions to the System for the year ending December 31, 2022, were \$3,213.

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

At December 31, 2022, the Employer reported a liability of \$29,033 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of June 30, 2022, and the total pension liability used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The West Carroll Parish Police Jury's proportion of the Net Pension Liability/Asset was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Registrar of Voters' proportion was 0.118404%, which was a decrease of 0.000756% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the West Carroll Parish Police Jury recognized pension expense of \$5,776 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$2,443). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2022, was \$3,333.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

At December 31, 2022, the West Carroll Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,298	\$ 2,170
Changes in assumption	2,422	-
Net difference between projected and actual earnings on pension plan investments	10,068	-
Changes in employer's portion of beginning net pension liability	4,741	10,578
Differences between employer contributions and proportionate share of employer contributions	105	549
Subsequent measurement contributions	1,607	-
Total	\$ 20,241	\$ 13,297

The \$20,241 reported as deferred outflows of resources related to pensions resulting from the West Carroll Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability/Asset in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2023	966
2024	(2,372)
2025	1,032
2026	5,711

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022, are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25%
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Mortality Rates	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.
Expected Remaining Service Lives	2022 – 5 years 2021 – 5 years 2020 – 5 years 2019 – 5 years 2018 – 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

During the year ended June 30, 2022, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2022.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022, were as follows:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Rates of Return</u>	
		<u>Real Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0	8.50	1.70
Domestic Fixed Income	12.5	2.50	0.31
International Fixed Income	10.0	3.50	0.35
Alternative Investments	10.0	6.33	0.63
Real Estate	<u>10.0</u>	4.50	<u>0.45</u>
Totals	100%		6.25%
Inflation			<u>2.50</u>
Expected Nominal Return			<u>8.75%</u>

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Sensitivity of the West Carroll Parish Police Jury' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate as of June 30, 2021.

	Changes in Discount Rate:		
	1% Decrease	Current Discount Rate	1% Increase
	<u>5.25%</u>	<u>6.25%</u>	<u>7.25%</u>
Net Pension Liability/(Asset)	<u>\$46,938</u>	<u>\$29,033</u>	<u>(\$13,802)</u>

Payables to the Pension Plan

These financial statements did not include a payable to the pension plan.

Plan Fiduciary Net Position

The Registrars of Voters Employees' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2022. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance
Compensated Absences	\$ 179,292	\$ 61,208	\$ -	\$ 240,500
Net Pension Liability (Asset) - PERS	(279,798)	-	(477,918)	(757,716)
Net Pension Liability (Asset) - ROV	3,780	25,253	-	29,033
Lanfill Closure/Post Closure Care	3,494,162	-	-	3,494,162
Total	<u>\$ 3,397,436</u>	<u>\$ 86,461</u>	<u>\$ (477,918)</u>	<u>\$ 3,005,979</u>

As discussed in note 1, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. Adjustments to the compensated absences liability included adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 10 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public official's liability; and worker's compensation and employer's liability. No claims were paid on any of the policies during the past three years, which exceeded the policies' coverage amounts.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

At December 31, 2022, the police jury has several contracts in progress that are funded at least in part by grant funds. However, no material commitments were identified.

The Police Jury consults attorneys when appropriate. At December 31, 2022, management, upon consultation with attorneys, estimated that any unfavorable outcomes would be covered by insurance.

NOTE 12 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the police jury to place a final cover on its Landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the police jury reports a portion of those closure and post closure care costs in long-term debt on the Statement of Net Position, based on cumulative landfill capacity used as of December 31st of each year.

The \$3,494,162 reported as landfill closure and post closure care liability at December 31, 2022, represents 83.43 percent of the estimated capacity of the landfill. The police jury will recognize the remaining estimated cost of closure and post closure care of \$489,338 as the remaining capacity is filled. The police jury expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Actual closure costs will be incurred on an ongoing basis. Final cover will be completed for cells as they reach total capacity. Therefore, closure costs will be incurred as cells are filled and final closure costs will involve no more than five acres, which is the largest currently planned cell size.

To provide assurances that it will be financially able to pay all post closure care costs (financial assurance plan), the police jury, on April 3, 1998, entered into a Solid Waste Facility Trust Agreement. Under the terms of the agreement, the police jury transfers at least a minimum calculated amount per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$866,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty-year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 2022, the trust held \$1,141,632, which is reflected as restricted for post closure care on the Statement of Net Position.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 30, 2023, the date on which the financial statements were available to be issued.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 14 –NEW ACCOUNTING STANDARDS

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

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

GASB Statement No. 92, *Omnibus 2020*, was issued January 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports, reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, the applicability of Statements No. 73, 74, and 84, measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued March 2020. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

14 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes the requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance; The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter; and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

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

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

Required Supplemental Information

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

**REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as considered necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2022, modified accrual based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
Revenues:				
Taxes:				
General property taxes	\$ 398,690	\$ 421,884	\$ 415,074	\$ (6,810)
General sales and use	725,000	1,021,451	1,043,906	22,455
Gross receipts business taxes	17,076	20,645	20,645	-
Other taxes				
Severance taxes	4,000	1,994	1,994	-
Licenses and permits	67,000	69,522	69,522	-
Intergovernmental funds:				
Federal government grants	1,051,801	1,051,801	-	(1,051,801)
State government grants	52,000	130,422	130,422	-
State government payments in lieu	45,000	76,384	76,384	-
Charges for services	20,500	22,680	22,680	-
Investment earnings	600	1,173	1,173	-
Rents and royalties	18,600	21,203	21,203	-
Other revenues	32,500	54,811	56,011	1,200
Total revenues	<u>2,432,767</u>	<u>2,893,970</u>	<u>1,859,014</u>	<u>(1,034,955)</u>
Expenditures:				
Current:				
General government:				
Legislative	94,985	114,719	116,697	(1,978)
Judicial	88,491	82,478	80,388	2,090
Elections	38,460	27,686	27,810	(124)
Finance and administrative	245,440	255,632	279,238	(23,606)
Other general government	302,074	281,851	304,153	(22,302)
Public safety	442,755	425,914	436,612	(10,698)
Highways and streets	1,050,000	401,196	-	401,196
Utilities	-	14,360	14,360	-
Health and welfare	42,147	39,098	39,097	1
Culture and recreation	5,100	1,154	3,879	(2,725)
Economic development	36,650	31,108	24,008	7,100
Transportation	-	-	116,062	(116,062)
Capital outlay	68,500	123,392	-	123,392
Total expenditures	<u>2,414,602</u>	<u>1,798,588</u>	<u>1,442,304</u>	<u>356,284</u>
Excess (deficiency) of revenues over expenditures	<u>18,165</u>	<u>1,095,382</u>	<u>416,710</u>	<u>(678,672)</u>
Other sources (uses):				
Operating transfers out	<u>(2,000)</u>	<u>(1,850)</u>	<u>(1,850)</u>	<u>-</u>
Net change in fund balances	<u>16,165</u>	<u>1,093,532</u>	<u>414,860</u>	<u>(678,672)</u>
Fund balances at beginning of year	<u>2,456,093</u>	<u>2,380,614</u>	<u>1,750,902</u>	<u>(629,712)</u>
Fund balances at end of year	<u>\$ 2,472,258</u>	<u>\$ 3,474,146</u>	<u>\$ 2,165,762</u>	<u>\$ (1,308,384)</u>

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

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

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
General property taxes	\$ 693,576	\$ 733,924	\$ 722,078	\$ (11,846)
General sales and use	725,000	1,021,451	1,043,906	22,455
Intergovernmental funds:				
Federal government grants	-	9,851	9,851	-
State government grants	214,400	515,640	516,512	872
Investment earnings	600	2,034	2,034	-
Other revenues	75,000	114,160	114,160	-
Total revenues	<u>1,708,576</u>	<u>2,397,060</u>	<u>2,408,541</u>	<u>11,481</u>
Expenditures:				
Current:				
Highways and streets	2,061,809	1,580,806	1,926,292	(345,486)
Capital outlay	79,400	94,299	32,510	61,789
Total expenditures	<u>2,141,209</u>	<u>1,675,105</u>	<u>1,958,803</u>	<u>(283,697)</u>
Excess (deficiency) of revenues over expenditures	<u>(432,633)</u>	<u>721,955</u>	<u>449,738</u>	<u>(272,217)</u>
Other sources (uses):				
Operating transfers in	<u>147,500</u>	<u>191,688</u>	<u>191,688</u>	<u>-</u>
Net change in fund balances	(285,133)	913,643	641,426	(272,217)
Fund balances at beginning of year	<u>1,351,516</u>	<u>1,263,835</u>	<u>1,954,785</u>	<u>690,950</u>
Fund balances at end of year	\$ 1,066,383	\$ 2,177,478	\$ 2,596,211	\$ 418,733

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

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
General sales and use	\$ 1,425,000	\$ 2,042,901	\$ 2,087,810	\$ 44,909
Charges for services	212,700	215,490	481,056	265,565
Investment earnings	550	-	(23,332)	(23,332)
Rents and royalties	10,665	10,665	10,665	-
Other revenues	10,000	4,074	4,074	-
Total revenues	<u>1,658,915</u>	<u>2,273,130</u>	<u>2,560,272</u>	<u>287,142</u>
Expenditures:				
Current:				
Sanitation	2,385,070	1,869,589	1,883,954	(14,365)
Capital outlay	225,000	510,938	510,938	-
Total expenditures	<u>2,610,070</u>	<u>2,380,527</u>	<u>2,394,892</u>	<u>(14,365)</u>
Excess (deficiency) of revenues over expenditures	<u>(951,155)</u>	<u>(107,397)</u>	<u>165,380</u>	<u>272,776</u>
Other sources (uses):				
Operating transfers out	-	-	(265,336)	(265,336)
Net change in fund balances	(951,155)	(107,397)	(99,957)	7,440
Fund balances at beginning of year	<u>3,196,097</u>	<u>3,133,816</u>	<u>4,304,851</u>	<u>1,171,035</u>
Fund balances at end of year	<u>\$ 2,244,942</u>	<u>\$ 3,026,420</u>	<u>\$ 4,204,895</u>	<u>\$ 1,178,475</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - COMMUNICATIONS DISTRICT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Charges for services	\$ 136,000	\$ 180,395	\$ 180,394	\$ (1)
Investment earnings	100	-	-	-
Other revenues	500	-	-	-
Total revenues	<u>136,600</u>	<u>180,395</u>	<u>180,394</u>	<u>(1)</u>
Expenditures:				
Current:				
Public safety	114,023	137,491	157,271	(19,780)
Capital outlay	1,000	19,778	-	19,778
Total expenditures	<u>115,023</u>	<u>157,269</u>	<u>157,271</u>	<u>(2)</u>
Excess (deficiency) of revenues over expenditures	21,577	23,126	23,124	(2)
Other sources (uses):				
Operating transfers in	<u>1,800</u>	<u>1,850</u>	<u>1,850</u>	<u>-</u>
Net change in fund balances	23,377	24,976	24,974	(2)
Fund balances at beginning of year	<u>436,882</u>	<u>428,814</u>	<u>428,814</u>	<u>-</u>
Fund balances at end of year	<u>\$ 460,259</u>	<u>\$ 453,790</u>	<u>\$ 453,788</u>	<u>\$ (2)</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

**BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Charges for services	\$ -	\$ 571,745	\$ 571,745	\$ -
Investment earnings	125	-	-	-
Rents and royalties	90,000	690,000	690,000	-
Total revenues	<u>90,125</u>	<u>1,261,745</u>	<u>1,261,745</u>	<u>-</u>
Expenditures:				
Current:				
Health and welfare	<u>10,500</u>	<u>1,181,630</u>	<u>1,181,630</u>	<u>-</u>
Net change in fund balances	79,625	80,115	80,115	-
Fund balances at beginning of year	<u>308,062</u>	<u>315,562</u>	<u>315,562</u>	<u>-</u>
Fund balances at end of year	<u>\$ 387,687</u>	<u>\$ 395,677</u>	<u>\$ 395,677</u>	<u>\$ -</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - PERS
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.189132%	\$ 69,310	\$ 1,065,944	4.85%	99.00%
2016	0.184743%	\$ 486,295	\$ 1,059,242	45.91%	92.23%
2017	0.179049%	\$ 368,754	\$ 1,058,825	34.83%	94.15%
2018	0.181740%	\$ (134,889)	\$ 1,119,413	-12.05%	101.98%
2019	0.180940%	\$ 127,920	\$ 1,111,375	11.51%	88.86%
2020	0.166140%	\$ 7,821	\$ 1,050,787	0.74%	99.89%
2021	0.159570%	\$ (279,798)	\$ 1,065,904	-26.25%	104.00%
2022	0.160860%	\$ (757,716)	\$ 1,080,009	-70.16%	110.46%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 153,590	\$ 153,590	\$ -	\$ 1,059,242	14.50%
2016	\$ 137,684	\$ 137,684	\$ -	\$ 1,058,825	13.00%
2017	\$ 139,833	\$ 139,833	\$ -	\$ 1,119,413	12.49%
2018	\$ 127,809	\$ 127,809	\$ -	\$ 1,111,375	11.50%
2019	\$ 120,727	\$ 120,727	\$ -	\$ 1,050,787	11.49%
2020	\$ 130,231	\$ 130,231	\$ -	\$ 1,065,904	12.22%
2021	\$ 132,209	\$ 132,209	\$ -	\$ 1,080,009	12.24%
2022	\$ 130,245	\$ 130,245	\$ -	\$ 1,132,559	11.50%

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - REGISTRAR OF VOTERS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.137242%	\$ 32,229	\$ 18,351	175.63%	77.68%
2016	0.131598%	\$ 36,272	\$ 17,560	206.56%	73.98%
2017	0.130332%	\$ 28,609	\$ 17,852	160.26%	80.51%
2018	0.128680%	\$ 30,373	\$ 17,852	170.00%	80.57%
2019	0.235130%	\$ 43,969	\$ 17,852	246.00%	84.83%
2020	0.131760%	\$ 28,385	\$ 17,852	159.00%	83.32%
2021	0.119160%	\$ 3,780	\$ 17,852	21.00%	97.68%
2022	0.118400%	\$ 29,033	\$ 17,852	163.00%	82.46%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 4,487	\$ 4,487	\$ -	\$ 19,126	23.46%
2016	\$ 3,794	\$ 3,794	\$ -	\$ 17,852	21.25%
2017	\$ 3,303	\$ 3,303	\$ -	\$ 17,852	18.50%
2018	\$ 3,035	\$ 3,035	\$ -	\$ 17,852	17.00%
2019	\$ 3,035	\$ 3,035	\$ -	\$ 17,852	17.00%
2020	\$ 3,213	\$ 3,213	\$ -	\$ 17,852	18.00%
2021	\$ 3,213	\$ 3,213	\$ -	\$ 17,852	18.00%
2022	\$ 3,213	\$ 3,213	\$ -	\$ 17,852	18.00%

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

Other Supplemental Schedules

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES –
NONMAJOR FUNDS – COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

DRAINAGE MAINTENANCE FUND

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

EMERGENCY PREPAREDNESS FUND

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

KELLY AIRPORT AUTHORITY FUND

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

HEALTH UNIT MAINTENANCE FUND

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

WITNESS FEE FUND

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

SUBSTANCE ABUSE FUND

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

WEST CARROLL INDUSTRIAL DEVELOPMENT FUND

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2022

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
ASSETS								
Cash and cash equivalents	\$ -	\$ 36,343	\$ 94,459	\$ 174,969	\$ 4,059	\$ 12,693	\$ 618	\$ 323,141
Investments	100,000	13,500	49,716	343,000	-	-	113,000	619,216
Receivables	135,483	-	-	60,841	-	-	-	196,324
TOTAL ASSETS	<u>\$ 235,483</u>	<u>\$ 49,843</u>	<u>\$ 144,175</u>	<u>\$ 578,810</u>	<u>\$ 4,059</u>	<u>\$ 12,693</u>	<u>\$ 113,618</u>	<u>\$ 1,138,681</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 9,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,444
Fund balances:								
Restricted	226,039	49,843	144,175	578,810	4,059	12,693	113,618	1,129,237
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 235,483</u>	<u>\$ 49,843</u>	<u>\$ 144,175</u>	<u>\$ 578,810</u>	<u>\$ 4,059</u>	<u>\$ 12,693</u>	<u>\$ 113,618</u>	<u>\$ 1,138,681</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
Revenues:								
Taxes:								
General property taxes	\$ 99,815	\$ -	\$ -	\$ 68,837	\$ -	\$ -	\$ -	\$ 168,652
Intergovernmental funds:								
Federal government grants	-	53,378	-	-	-	-	-	53,378
State government shared revenue	45,870	-	-	-	-	-	-	45,870
Charges for services	-	-	76,275	-	-	-	-	76,275
Fines and forfeitures	-	-	-	-	1,750	2,750	-	4,500
Investment earnings	284	-	-	89	-	-	-	373
Rents and royalties	-	-	39,900	-	-	-	-	39,900
Other revenues	-	-	6,497	-	-	-	-	6,497
Total revenues	<u>145,969</u>	<u>53,378</u>	<u>122,672</u>	<u>68,926</u>	<u>1,750</u>	<u>2,750</u>	<u>-</u>	<u>395,445</u>
Expenditures:								
Current:								
Public safety	-	41,412	-	-	1,863	-	-	43,276
Flood control	304,179	-	-	-	-	-	-	304,179
Health and welfare	-	-	-	29,579	-	17	-	29,596
Transportation	-	-	119,305	-	-	-	-	119,305
Capital outlay	-	1,027	-	-	-	-	-	1,027
Total expenditures	<u>304,179</u>	<u>42,439</u>	<u>119,305</u>	<u>29,579</u>	<u>1,863</u>	<u>17</u>	<u>-</u>	<u>497,382</u>
Excess (deficiency) of revenues over expenditures	<u>(158,210)</u>	<u>10,938</u>	<u>3,367</u>	<u>39,348</u>	<u>(113)</u>	<u>2,733</u>	<u>-</u>	<u>(101,938)</u>
Other sources (uses):								
Operating transfers in	73,648	-	-	-	-	-	-	73,648
Net changes in fund balances	(84,562)	10,938	3,367	39,348	(113)	2,733	-	(28,290)
Fund balances at beginning of year	310,601	38,904	140,808	539,462	4,173	9,960	113,619	1,157,527
Fund balances at end of year	\$ 226,039	\$ 49,843	\$ 144,175	\$ 578,810	\$ 4,059	\$ 12,693	\$ 113,619	\$ 1,129,238

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

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION PAID TO POLICE JURORS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation.

Eugene R. Crosby	\$ 9,434
Bill Ellerbe	15,067
Jack Madden, President	17,390
Eddie C. Russell	15,067
Johnny Simms	<u>15,067</u>
Total	<u>\$72,025</u>

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

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
AND OTHER PAYMENTS TO SECRETARY-TREASURER
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

The schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer is presented in compliance with Act 706 of the 2015 Session of the Louisiana Legislature. Compensation of the secretary-treasurer is included in the legislative expenditures of the General Fund.

Angela Griffis, Secretary-Treasurer:

Salary	\$ 43,595
Benefits:	
Health insurance	9,918
Retirement	4,853
Deferred compensation	1,287
Travel	1,487
	<u>\$ 61,140</u>

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

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2022**

	First Six Month Period Ended <u>06/30/2022</u>	Second Six Month Period Ended <u>12/31/2022</u>
Receipts From:		
West Carroll Parish Sheriff, Criminal Court Costs/Fees	\$ 3,235	\$ 2,746

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<i>Housing Voucher Cluster</i>				
Department of Housing and Urban Development				
Section 8 Housing Choice Vouchers				
Section 8 Housing Choice Vouchers	14.871	N/A	N/A	\$ 277,880
<i>Other Programs</i>				
Department of Homeland Security				
Hazard Mitigation Grant	97.039	GOHSEP,1603n-123-0008	N/A	1,027
Emergency Management Performance Grants	97.042	GOHSEP, EMT-2021-EP-00001-S01	EMPG 2021	21,163
Homeland Security Grant Program	97.067	GOHSEP, EMW-2020-SS-0001-S01	SHSP 2020	684
Homeland Security Grant Program	97.067	GOHSEP, EMW-2021-SS-00019-S01	SHSP 2021	24,061
Total Homeland Security Grant Program				24,745
<i>Total Department of Homeland Security</i>				46,935
Department of the Treasury				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Division of Administration	N/A	449,567
Total Coronavirus State and Local Fiscal Recovery Funds				449,567
<i>Total Department of the Treasury</i>				449,567
Total Other Programs				496,502
Total Expenditures of Federal Awards				\$ 774,382

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTES:

General

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

Basis of Accounting

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

Indirect Costs

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. The police jury elected to use the de minimis rate. For the year ended December 31, 2022, no indirect costs were charged to federal programs.

Reconciliation to Federal Grant Revenues

Expenditures per SEFA	\$ 774,382
Section 8 revenues	272,248
Section 8 expenditures	(277,880)
CSLFRF revenues	1,057,375
CSLFRF expenditures	(449,567)
FEMA Disaster funds spent in a prior year	9,851
Other	869
Revenues per financial statements	<u>\$ 1,387,278</u>

Other Reports



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

To the Honorable Members of the Police Jury
West Carroll Parish Police Jury
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise West Carroll Parish Police Jury's basic financial statements, and have issued our report thereon dated June 30, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Carroll Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as items 2022-001.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance, etc.
December 31, 2022

West Carroll Parish Police Jury's Response to Findings

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

Purpose of This Report

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

June 30, 2023



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

To the Honorable Members of the Police Jury
West Carroll Parish Police Jury
Oak Grove, Louisiana

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited West Carroll Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on West Carroll Parish Police Jury's major federal program for the year ended December 31, 2022. West Carroll Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, West Carroll Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

June 30, 2023

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

A. SUMMARY OF AUDIT RESULTS

1. The Police Jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury. Due to the omission of the financial statements of component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units. The component units issue separate financial statements.
2. No material weaknesses were disclosed during the audit of the financial statements are reported in the Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. One instance(s) of noncompliance material to the financial statements of West Carroll Parish Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses in internal control over major federal award programs were disclosed during the audit is reported in the Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for West Carroll Parish Police Jury expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The program tested as a major program was Coronavirus State and Local Fiscal Recovery Funds (Assistance Listing 21.027).
8. The threshold used for distinguishing between Type A and Type B programs is \$750,000.
9. The Police Jury was determined not to be a low-risk auditee.

B. FINDINGS—FINANCIAL STATEMENT AUDIT

2022-001 Late Report Submission

First Reported

2022

Condition

The report was submitted after the statutory due date.

Criteria

State law requires the Police Jury to submit to the Louisiana Legislative Auditor reviewed financial statements within six months of year end or June 30, 2023, for the fiscal year ended December 31, 2022.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Effect

When an entity is late filing its report, the entity is placed on the LLA's noncompliance list. Being placed on the list results in an entity receiving no funds from the State until the entity is removed from the list. However, the Police Jury was granted a nonemergency extension to submit the report by July 31, 2023, without being placed on the noncompliance list.

Cause

Bosch & Statham regrets the failure to submit the report in a timely manner. Factors that contributed to the late audit report include: an untimely change in accounting and auditing software that was unavoidable, new accounting standards, and new audit standards. All of these things increased the time required and caused a backlog.

Recommendation

Bosch & Statham will evaluate its policies and procedures and implement changes to strive to issue all reports in a timely manner.

Management's Response

Management agrees with the recommendation.

C. FINDINGS—UNIFORM GUIDANCE

No findings are reported.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022**

PRIOR AUDIT FINDINGS – FINANCIAL STATEMENTS AUDIT

The prior year report did not include findings.

West Carroll Parish Police Jury

P. O. Drawer 630 • Oak Grove, Louisiana 71263

Telephone (318) 428-3390

Fax (318) 428-4835

DISTRICT A - JOHNNY SIMMS
DISTRICT B - BILL ELLERBE
DISTRICT C - JACK L. MADDEN

ANGELA GRIFFIS
SECRETARY - TREASURER

DISTRICT D - EUGENE "Pop" CROSBY
DISTRICT E - EDDIE RUSSELL

June 30, 2023

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

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2022, through December 31, 2022, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

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

Yes No

2. For the fiscal period January 1, 2022, through December 31, 2022, the C/C areas were administered in accordance with the best practices criteria presented in the SAUPs.

Yes No

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

Yes No

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

Yes No

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

Yes No



6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2022, and June 30, 2023.

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes No
21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.
- Yes No
22. We have disclosed to you [*everything that pertains to our audit*].
- Yes No
23. We have responded fully to all inquiries made by you during the engagement.
- Yes No
24. We have disclosed to you all known events that have occurred subsequent to December 31, 2022, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.
- Yes No

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

Signature Angela Luffus

Title Secretary - Treasurer



Independent Accountant's Report
on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022, through December 31, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022, through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

We obtained and inspected the written policies.

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

The policy includes all required elements.

Exceptions: None

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

The policy includes all required elements.

Exceptions: None

- iii. **Disbursements**, including processing, reviewing, and approving.
The policy includes all required elements.
Exceptions: None
- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
The policy includes all required elements.
Exceptions: None
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
The policy did not include element (3).
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
The policy includes all required elements.
Exceptions: None
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
The policy includes all required elements.
Exceptions: None
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
The policy did not include element (4).
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan

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

The policy did not include element (3).

Exceptions: See above.

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

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

The policy includes all required elements.

Exceptions: None

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

The policy includes all required elements.

Exceptions: None

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

The policy includes all required elements.

Exceptions: None

2) Board or Finance Committee

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

We obtained and inspected the board/finance committee minutes.

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

We noted the board met monthly. The finance committee met four times in 2022.

Exceptions: None

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

We noted that twelve (12) of the minutes included financial statements and budget-to-actuals. We noted the finance committee met four times and the minutes did not include financials or budget-to actuals.

Exceptions: See above.

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

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

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

Exceptions: None

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No findings were reported for the prior year.

Exceptions: None

3) Bank Reconciliations

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

We obtained a listing from management. We selected the main operating account along with four other accounts. We obtained and inspected the bank statement and reconciliation for June 2022 noting the following. Two of the five accounts selected did not have a corresponding reconciliation due to management not preparing it.

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

For the remaining three accounts, one of the reconciliations was not dated showing completion of the reconciliation. Due to this we were unable to determine if it was prepared within 2 months. Noted no other exceptions.

Exceptions: See above.

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

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

We noted one reconciliation that showed no evidence of review.

Exceptions: See above.

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

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

We noted one reconciliation included state items older than 12 months.

Exceptions: See above.

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

4) Collections (excluding electronic funds transfers)

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

We obtained a listing of deposit sites and selected all three for testing.

Exceptions: None

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

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

- i. Employees responsible for cash collections do not share cash drawers/registers;
*We noted employees at one location share cash drawers/registers.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.*
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
*We noted the employee responsible for collecting money at the Police Jury also prepares the deposits, however they are reviewed and deposited by the Secretary/Treasurer.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.*
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
*We noted the employee responsible for collecting money at the Police Jury also posts collection entries to the general ledger, and no employee reconciles ledger postings to each other and the deposit.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.*
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
*We noted no employee responsible for reconciling cash collections to the general ledger.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.*

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

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

Exceptions: None

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

We randomly selected two deposit dates, when applicable, for each account and selected a deposit per date. We obtained the supporting documentation and noted the following. We noted one of the accounts did not include any physical deposits. Due to management not providing the supporting documentation for one of the deposits, we were able to test 6 deposits.

- i. Observe that receipts are sequentially pre-numbered.
No receipts were issued.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
One of the deposits included documentation that did not agree to the deposit slip.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
We noted no exceptions.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
Due to the lack of receipts provided, we were unable to perform this procedure.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.

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

We could not agree two deposits to the general ledger. One due to it not being recorded. The second due deposits being recorded in a lump sum on a monthly basis with no documentation showing what was included in the lump sum.

Exceptions: See above.

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

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

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

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

Exceptions: None

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

We obtained a listing of employees involved with non-payroll purchasing and payment functions. The entity does not have formal written policies and procedures relating to employee job duties.

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

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

Exceptions: None

- ii. At least two employees are involved in processing and approving payments to vendors;

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

Exceptions: None

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

We noted the employee responsible for processing payments is allowed to add/modify vendor files.

Exceptions: See above.

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

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

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

Exceptions: See above.

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

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Only the Secretary Treasurer authorizes electronic disbursements.

Exceptions: None

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

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

We noted no exceptions.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

We noted no exceptions.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

We noted one electronic payment in the main operating account during the test month selected under procedure #3A. Management could not provide support for the disbursement. Following inquiries with management, it was noted that only the secretary-treasurer approves electronic disbursements, whereas physical checks require 2 signers.

Exceptions: See above.

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

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

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

Exceptions: None

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

We selected all cards listed and obtained the statement dated July 2022 and the related documentation. We noted three cards total; however, upon inspection one card did not have a corresponding statement during our test month due to lack of activity.

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

We noted no exceptions.

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

We noted no such charges.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Using the statements in procedure #6B, we noted 11 total transactions. We obtained the related documentation for all charges.

(1) Noted no exceptions.

(2) Noted no documentation of business purpose.

(3) Not applicable.

Exceptions: See above.

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

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

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

We obtained a listing from management and selected five reimbursements for testing. We obtained the related documentation noting the following.

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

We noted three of the five reimbursements did not agree to the GSA rate.

Exceptions: See above.

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

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

We noted no exceptions. However, we did note instances of tax being reimbursed.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

We noted no exceptions.

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

We noted no exceptions.

8) Contracts

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

Management listed no contracts being initiated or being renewed in the current period. Upon discussion with management, it was determined there was one contract initiated during the fiscal period. However, this contract was a lease agreement where the entity is acting as the lessor and receives revenue from a secondary party.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
Not applicable.
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
Not applicable.
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
Not applicable.
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.
Not applicable.

9) Payroll and Personnel

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

We obtained a listing from management. We selected 5 employees/officials for testing and obtained the related documentation. We agreed the actual rate paid to the authorized rate.

Exceptions: None

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- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We selected one period during the fiscal period and obtained the related documentation noting the following.

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

We noted no exceptions.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

We noted one employee received overtime without documentation of authorization.

Exceptions: See above.

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

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

We noted no exceptions.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

See procedure #9A.

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

We obtained a listing from management and noted the listing was for employees from the prior year. We inquired of management of employees who terminated in the tested year. We selected two employees and obtained the related documentation. We agreed the paid rate to the authorized rate for both employees. We noted one employee received payment for time worked. We noted the other employee received payment for time worked and accrued leave. We noted the leave presented on the leave records did not agree to the hours per the payment due to hours accrued not being documented on the records although it was owed.

Exceptions: See above.

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

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

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

Exceptions: None

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

Using the employees selected under procedure #9A, we obtained the ethics documentation noting the following.

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

One of the five employees did not have their training certificates.

Exceptions: See above.

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

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

Management asserted no such changes occurred.

Exceptions: None

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

We inquired and noted the Secretary Treasurer as being the designee.

Exceptions: None

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Management listed none.

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

Management listed none.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Management listed none.

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

We noted the required notice posted on the premises. The entity does not own an operational website.

Exceptions: None.

13) Information Technology Disaster Recovery/Business Continuity

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

We performed the procedure and discussed the results with management.

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

14) Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Using the selected employees/officials from procedure #9A, we obtained the sexual harassment documentation noting four of the five employees had their training.

Exceptions: See above.

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

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

The Jury does not have an operational website. We observed the policy posted on the premises.

Exceptions: None

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

We obtained the report and noted no exceptions.

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STATEWIDE AGREED-UPON PROCEDURES
DECEMBER 31, 2022

We were engaged by the Entity to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

June 30, 2023

West Carroll Parish Police Jury

P. O. Drawer 630 • Oak Grove, Louisiana 71263

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DISTRICT B - BILL ELLERBE
DISTRICT C - JACK L. MADDEN

ANGELA GRIFFIS
SECRETARY - TREASURER

DISTRICT D - EUGENE "Pop" CROSBY
DISTRICT E - EDDIE RUSSELL

CORRECTIVE ACTION PLAN

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

West Carroll Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2022.

Statewide Agreed-Upon Procedures Exceptions

We will take the auditor's comments under consideration and take action as deemed necessary. In some cases, the cost of corrective action may exceed the benefit of such action. Action will be completed as soon as possible.

Finding

The auditor has assured us that they will revise their process to ensure the report is submitted on time. We will take steps to ensure we do our part to facilitate the process by being timely in our responses, and by providing all requested data.

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

Respectfully,

WEST CARROLL PARISH POLICE JURY



Angela Griffis, Secretary-Treasurer

