

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

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

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

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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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, 2024, 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, 2024, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Miscellaneous Emergency Fund and Governmental Activities

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Miscellaneous Emergency Fund and Governmental Activities of the West Carroll Parish Police Jury, as of December 31, 2024, 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.

Unmodified Opinions on the General Fund, Parishwide Road Fund, Solid Waste Fund, Communications District Fund, Section 8 Fund, American Rescue 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 General Fund, Parishwide Road Fund, Solid Waste Fund, Communications District Fund, Section 8 Fund, American Rescue Fund, and the aggregate remaining fund information of the West Carroll Parish Police Jury, as of December 31, 2024, 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, Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor. 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.

West Carroll Parish Police Jury

Independent Auditor's Report

December 31, 2024

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.

Matters Giving Rise to Qualified Opinions on the Miscellaneous Emergency Fund and Governmental Activities

Accounting principles generally accepted in the United States of America require that lessor leases be accounted for in accordance with Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. The West Carroll Parish Police Jury has not implemented GASB 87 for leases where the Police Jury is the lessor. As a result, lease revenue of \$90,000 for the year ended December 31, 2024, and \$517,500 for the aggregate terms of the leases in the Miscellaneous Emergency Fund, and lease revenue of \$154,829 for the year ended December 31, 2024, and \$635,310 for the aggregate terms of the leases in Governmental Activities, have been reported but have not been recognized and reported in accordance with GAAP. The general financial statement effects of not implementing GASB 87 for lessor leases are: (1) lease receivables and deferred inflows of resources related to leases will not be recognized on the statement of net position, resulting in understated assets and liabilities and (2) lease revenues will be recognized as cash is received rather than systematically over the lease term, which does not reflect the economic substance of the agreements. The specific effects of this departure from accounting principles generally accepted in the United States of America on the financial statements of the Miscellaneous Emergency Fund and Governmental Activities 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.

West Carroll Parish Police Jury

Independent Auditor's Report

December 31, 2024

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 (49-55); the Schedule of Employer's Proportionate Share of Net Pension Liability (Asset) (56-57); and the Schedule of Employer's Contributions (56-57) 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.

West Carroll Parish Police Jury

Independent Auditor's Report

December 31, 2024

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2025, on our consideration of West Carroll Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing and internal control over financial reporting and compliance with the results of that testing, and not to provide an opinion on the effectiveness of the West Carroll Parish Police Jurys 'internal control overall financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in consideration West Carroll Parish Police Jury's internal control over financial reporting and compliance. Although that 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

September 26, 2025

Basic Financial Statements

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

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2024**

ASSETS

Cash and cash equivalents	\$ 3,931,684
Investments	5,591,268
Deposits held in trust	1,286,373
Receivables	1,531,967
Capital assets, net of accumulated depreciation	17,521,606
TOTAL ASSETS	<u>29,862,898</u>

DEFERRED OUTFLOWS

Pension related	<u>448,114</u>
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LIABILITIES

Current liabilities	
Accounts, salaries and other payables	290,962
Non-current liabilities	
Compensated absences	302,000
Net pension liability	160,076
Landfill closure/post closure care	3,580,580
TOTAL LIABILITIES	<u>4,333,618</u>

DEFERRED INFLOWS

Pension related	<u>72,960</u>
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NET POSITION

Net investment in capital assets	17,521,606
Restricted	10,397,557
Unrestricted	(2,014,729)
TOTAL NET POSITION	<u>\$ 25,904,434</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, 2024**

	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	\$ 1,324,077	\$ 97,609	\$ -	\$ -	\$ (1,226,468)
Public safety	680,131	230,540	168,500	-	(281,091)
Flood control	212,874	-	46,296	-	(166,578)
Highways and streets	2,900,506	-	189,992	159,996	(2,550,518)
Sanitation	2,064,282	636,837	-	-	(1,427,445)
Utilities	64,800	-	94,800	-	30,000
Health and welfare	1,905,987	1,457,891	356,553	-	(91,543)
Culture and recreation	931	-	-	-	(931)
Economic development	283,264	-	-	-	(283,264)
Transportation	79,232	44,880	-	703,371	669,019
Total governmental activities	<u>9,516,084</u>	<u>2,467,757</u>	<u>856,141</u>	<u>863,367</u>	<u>(5,328,819)</u>
General revenues:					
Taxes:					
Ad valorem					1,374,473
Sales and use taxes					3,575,785
Other taxes, penalties, and interest					18,317
Grants and contributions not restricted to specific programs					153,179
Investment earnings					310,848
Gain (loss) on disposal of assets					(828)
Proceeds from insurance					183,660
Other revenues					227,347
Total general revenues					<u>5,842,781</u>
Change in net position					<u>513,962</u>
Net position at beginning of year, restated					<u>25,390,472</u>
Net position at end of year					<u><u>\$ 25,904,434</u></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, 2024**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
ASSETS									
Cash and cash equivalents	\$ 1,534,781	\$ 900,587	\$ 279,756	\$ 356,446	\$ 246,038	\$ 45,435	\$ -	\$ 568,641	\$ 3,931,684
Investments	1,102,470	1,102,470	2,204,938	220,283	265,616	-	-	695,491	5,591,268
Receivables	462,299	712,926	129,670	27,879	-	1,969	-	197,224	1,531,967
Due from other funds	-	-	-	-	-	-	162,860	-	162,860
Deposits held in trust	-	-	1,286,373	-	-	-	-	-	1,286,373
TOTAL ASSETS	<u>\$ 3,099,550</u>	<u>\$ 2,715,983</u>	<u>\$ 3,900,737</u>	<u>\$ 604,608</u>	<u>\$ 511,654</u>	<u>\$ 47,404</u>	<u>\$ 162,860</u>	<u>\$ 1,461,356</u>	<u>\$ 12,504,152</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES									
Liabilities:									
Accounts, salaries, and related payables	\$ 65,791	\$ 145,157	\$ 35,886	\$ 5,276	\$ -	\$ 3,880	\$ -	\$ 34,972	\$ 290,962
Due to other funds	162,860	-	-	-	-	-	-	-	162,860
Total liabilities	<u>228,651</u>	<u>145,157</u>	<u>35,886</u>	<u>5,276</u>	<u>-</u>	<u>3,880</u>	<u>-</u>	<u>34,972</u>	<u>453,822</u>
Fund equity - fund balances:									
Restricted	-	2,570,826	3,864,851	599,332	-	43,524	162,860	1,426,384	8,667,777
Assigned	130,763	-	-	-	511,654	-	-	-	642,417
Unassigned	2,740,136	-	-	-	-	-	-	-	2,740,136
Total fund equity - fund balances (deficits)	<u>2,870,899</u>	<u>2,570,826</u>	<u>3,864,851</u>	<u>599,332</u>	<u>511,654</u>	<u>43,524</u>	<u>162,860</u>	<u>1,426,384</u>	<u>12,050,330</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 3,099,550</u>	<u>\$ 2,715,983</u>	<u>\$ 3,900,737</u>	<u>\$ 604,608</u>	<u>\$ 511,654</u>	<u>\$ 47,404</u>	<u>\$ 162,860</u>	<u>\$ 1,461,356</u>	<u>\$ 12,504,152</u>

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, 2024**

Total fund balances - governmental funds	\$12,050,330
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	17,521,606
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	448,114
Deferred inflows	(72,960)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(302,000)
Net pension liability	(160,076)
Landfill closure/post closure care	<u>(3,580,580)</u>
Net position of governmental activities	<u>\$ 25,904,434</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, 2024**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 436,781	\$ 760,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,288	\$ 1,374,473
Sales and use taxes	893,965	893,941	1,787,879	-	-	-	-	-	3,575,785
Other taxes									
Severance taxes	1,241	-	-	-	-	-	-	-	1,241
Other taxes	17,076	-	-	-	-	-	-	-	17,076
Licenses and permits	78,108	-	-	-	-	-	-	-	78,108
Intergovernmental funds:									
Federal government grants	-	6,638	-	-	-	299,290	-	733,245	1,039,173
State government grants	168,379	343,350	-	-	-	-	-	-	511,729
State government shared revenue	-	-	-	-	-	-	-	46,296	46,296
State government payments in lieu	122,310	-	-	-	-	-	-	-	122,310
Charges for services	16,980	-	636,837	229,396	1,457,891	-	-	44,880	2,385,984
Fines and forfeitures	-	-	-	-	-	-	-	3,665	3,665
Investment earnings	53,204	53,201	151,206	10,640	13,300	37	-	29,260	310,848
Rents and royalties	19,463	-	9,641	-	90,000	-	-	34,075	153,179
Other revenues	75,551	96,614	30,484	123	3,457	1,178	-	160	207,567
Total revenues	1,883,058	2,154,148	2,616,047	240,159	1,564,648	300,505	-	1,068,869	9,827,434

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, 2024**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	AMERICAN RESCUE	NONMAJOR	TOTAL
Expenditures:									
Current:									
General government:									
Legislative	103,772	-	-	-	-	-	-	-	103,772
Judicial	107,937	-	-	-	-	-	-	-	107,937
Elections	29,603	-	-	-	-	-	-	-	29,603
Finance and administrative	321,296	-	-	-	-	-	-	-	321,296
Other general government	389,638	-	-	-	-	-	382,821	-	772,459
Public safety	419,579	-	-	145,874	-	-	-	68,464	633,917
Flood control	-	-	-	-	-	-	-	210,417	210,417
Highways and streets	-	2,261,633	-	-	-	-	-	-	2,261,633
Sanitation	-	-	1,803,135	-	-	-	-	-	1,803,135
Utilities	64,800	-	-	-	-	-	-	-	64,800
Health and welfare	41,979	-	-	-	1,465,832	302,333	-	39,587	1,849,731
Culture and recreation	3	-	-	-	-	-	-	-	3
Economic development and assistance	31,401	-	-	-	-	-	-	15	31,416
Transportation	-	-	-	-	-	-	-	79,232	79,232
Capital outlay	49,706	233,876	786,110	54,488	18,764	-	-	640,060	1,783,004
Total expenditures	<u>1,559,714</u>	<u>2,495,509</u>	<u>2,589,245</u>	<u>200,362</u>	<u>1,484,596</u>	<u>302,333</u>	<u>382,821</u>	<u>1,037,775</u>	<u>10,052,355</u>
Excess (deficiency) of revenues over expenditures	<u>323,344</u>	<u>(341,361)</u>	<u>26,802</u>	<u>39,797</u>	<u>80,052</u>	<u>(1,828)</u>	<u>(382,821)</u>	<u>31,094</u>	<u>(224,921)</u>
Other sources (uses):									
Operating transfers in	-	-	-	1,250	-	-	-	-	1,250
Proceeds from insurance	-	2,112	-	149,276	-	-	-	32,272	183,660
Operating transfers out	(1,250)	-	-	-	-	-	-	-	(1,250)
Total other sources (uses)	<u>(1,250)</u>	<u>2,112</u>	<u>-</u>	<u>150,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,272</u>	<u>183,660</u>
Net change in fund balances	322,094	(339,249)	26,802	190,323	80,052	(1,828)	(382,821)	63,366	(41,261)
Fund balances at beginning of year	2,548,805	2,910,075	3,838,049	409,009	431,602	45,352	545,681	1,363,018	12,091,591
Fund balances at end of year	<u>\$ 2,870,899</u>	<u>\$ 2,570,826</u>	<u>\$ 3,864,851</u>	<u>\$ 599,332</u>	<u>\$ 511,654</u>	<u>\$ 43,524</u>	<u>\$ 162,860</u>	<u>\$ 1,426,384</u>	<u>\$ 12,050,330</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, 2024**

Net change in fund balances - total governmental funds \$ (41,261)

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	1,783,004
Depreciation expense	(1,174,524)
Gain (loss) on disposal of assets	(828)

Governmental funds do not report increases in the landfill closure/post closure care liability as a current expenditure because it does not require the use of current financial resources. However, in the statement of activities, such expenses are recognized as they accumulate.

(86,418)

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	(69,408)
Pension expense (gain)	83,617
Nonemployer contributions to pensions	19,780
Change in net position of governmental activities	<u>\$ 513,962</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, 2024**

	AMBULANCE DISRICT	FIRE DISTRICT	TOTAL
ASSETS			
Cash and cash equivalents	\$ 4	\$ 698	\$ 702
Receivables	64,835	64,835	129,670
TOTAL ASSETS	<u>\$ 64,839</u>	<u>\$ 65,533</u>	<u>\$ 130,372</u>
LIABILITIES AND NET POSITION			
Due to others	<u>\$ 64,839</u>	<u>\$ 65,533</u>	<u>\$ 130,372</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, 2024**

	AMBULANCE DISTRICT	FIRE DISTRICT	TOTAL
Net position - beginning	\$ -	\$ -	\$ -
Additions:			
Sales Taxes	893,941	893,941	1,787,882
Total additions	893,941	893,941	1,787,882
Reductions:			
Deposits settled to:			
West Carroll Ambulance District	874,478	-	874,478
Ward One Fire District	-	131,172	131,172
Ward Two Fire District	-	131,172	131,172
Forest Fire District	-	96,193	96,193
Oak Grove Fire District	-	131,172	131,172
Kilbourne Fire District	-	96,193	96,193
Concord Fire District	-	96,193	96,193
Fiske Union Fire District	-	96,193	96,193
Goodwill Fire District	-	96,192	96,192
Other Reductions	19,463	19,461	38,924
Total reductions	893,941	893,941	1,787,882
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, 2024**

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 2028.

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, 2024**

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, 2024**

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, 2024**

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, 2024**

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, 2024

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, 2024, taxes of 19.07 mills were levied on property with assessed valuations totaling \$90,447,530, as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	6.06	Indefinite
Parishwide Road	10.49	10.55	2034
Health Unit	1.00	1.01	2029
Drainage	1.45	1.45	2033

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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 2024 assessed valuation:

	Assessed Valuation	Percent of Total Assessed Valuation
Trunkline Gas Company	\$15,947,770	17.63%
Energy Transfer Crude Oil Company, LLC	10,155,770	11.23%
Entergy Louisiana Holdings, Inc.	2,263,730	2.50%
A N R Pipeline Company	2,167,860	2.40%
Southern Natural Gas Company	2,010,610	2.22%
Mueller, Inc.	1,998,352	2.21%
Northeast Louisiana Power COOP	924,650	1.02%
Tubbs Grain Storage Leasing LLC	908,759	1.00%
Wal-Mart Real Estate Business Trust	891,000	0.99%
Nutrien Ag Solutions Inc	864,375	0.96%
Total	<u>\$38,132,876</u>	<u>42.16%</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. The tax was renewed on January 10, 2023, for a ten-year period commencing May 1, 2023, with the proceeds dedicated one-half (1/2) to the general fund and one-half (1/2) to the constructing and maintaining of drains and drainage facilities and for constructing and maintaining roads and bridges.

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, 2024**

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, 2024**

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, 2024**

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, 2024, employees of the police jury had accumulated and vested \$302,000 of employee leave benefits, computed in accordance with GASB 101.

The entire compensated absence liability 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, 2024**

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, 2024**

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, 2024, 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, 2024**

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, 2024, the police jury has cash and cash equivalents (book balances) totaling \$3,931,684 as follows:

Demand deposits	\$ 3,932,336
Petty cash	<u>50</u>
Total	3,932,386
Amounts held in fiduciary funds	<u>702</u>
Total	<u><u>\$ 3,931,684</u></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, 2024, \$3,806,515 of the police jury's bank balances of \$4,056,515 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 250,000</u>
Uninsured and uncollateralized	<u>-</u>
Collateralized by pledged securities not in the Police Jury's name	<u>3,806,515</u>
Total balances exposed to custodial credit risk	<u>3,806,515</u>
Total bank balances	<u><u>\$ 4,056,515</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024, the Police Jury had the following investments stated at fair market value per custodians' statements:

Primary Government:		
Money Market Fund	Regions Bank	<u>\$ 5,591,268</u>
Fiduciary Funds - Deposits Held in Trust:		
Federated US Treasury Cash Reserves		464,213
Alexandria Taxable Utilities Rev Refunding Bonds		49,512
Ascension Parish LA Rev Ref Bds		49,734
Beinville Parish LA Sch Dist NO GO Sch Bds 2018		50,147
Calcasieu Parish LA Go Ref Bds DTD		25,020
Federal Home Loan Banks Cons Bd DTD		47,455
Federal Home Loan Banks Cons Bd Series MJ-8026		250,840
Federal Farm Credit Banks Cons Bd DTD		23,716
FNMA DTD		24,438
Louisian Pub Facs Auth Hosp Rev and Ref Bds DTD		25,387
Louisiana St Go BDS 2020A DTD		25,073
US Treasury Note Series G-2025 DTD		49,926
US Treasury Note Series P-2025 DTD		49,510
US Treasury Note Series BD-2025 DTD		50,121
US Treasury Note Series BE-2025 DTD		50,138
Youngsville LA Sales Tax BDS DTD		<u>51,143</u>
Total Fiduciary Funds - Deposits Held in Trust	Argent Trust	<u>1,286,373</u>
Total investments		<u>\$ 6,877,641</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, 2024**

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, 2024.

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, 2024**

NOTE 4 – RECEIVABLES

The receivables at December 31, 2024, are as follows:

	Taxes		Due From Other Governments		Accounts and Other	Total
	Ad Valorem	Sales	Federal	State		
General	\$ 372,266	\$ 64,835	\$ 20,077	\$ 5,121	\$ -	\$ 462,299
Parishwide Road Tax	648,091	64,835	-	-	-	712,926
Solid Waste	-	129,670	-	-	-	129,670
Communications Dist. Section 8	-	-	-	-	27,879	27,879
Nonmajor funds	-	-	-	-	1,969	1,969
Nonmajor funds	197,224	-	-	-	-	197,224
Total governmental funds	1,217,581	259,340	20,077	5,121	29,848	1,531,967
Fiduciary funds	-	129,670	-	-	-	129,670
	<u>\$ 1,217,581</u>	<u>\$ 389,010</u>	<u>\$ 20,077</u>	<u>\$ 5,121</u>	<u>\$ 29,848</u>	<u>\$ 1,661,637</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 5 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,001,927	\$ -	\$ -	\$ 1,001,927
Construction in progress	2,231,156	1,304,754	(3,535,910)	-
Total capital assets not being depreciated	<u>3,233,083</u>	<u>1,304,754</u>	<u>(3,535,910)</u>	<u>1,001,927</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	37,736,534	-	-	37,736,534
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	8,378,889	21,610	-	8,400,499
Improvements other than buildings	5,986,109	3,368,081	-	9,354,190
Office furniture and equipment	298,464	-	(224,562)	73,902
Heavy equipment	4,252,197	209,260	(467,625)	3,993,832
Other equipment	1,035,803	167,829	-	1,203,632
Vehicles	2,529,548	247,380	(197,303)	2,579,625
Total capital assets being depreciated	<u>61,861,992</u>	<u>4,014,160</u>	<u>(889,490)</u>	<u>64,986,662</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	(33,838,414)	(343,887)	-	(34,182,301)
Bridges	(1,289,436)	(28,227)	-	(1,317,663)
Buildings and improvements	(4,607,168)	(176,453)	-	(4,783,621)
Improvements other than buildings	(2,214,516)	(260,576)	-	(2,475,092)
Office furniture and equipment	(274,429)	(19,612)	224,562	(69,479)
Heavy equipment	(2,708,038)	(231,328)	466,797	(2,472,569)
Other equipment	(950,196)	(27,683)	-	(977,879)
Vehicles	(2,298,924)	(86,758)	197,303	(2,188,379)
Total accumulated depreciation	<u>(48,181,121)</u>	<u>(1,174,524)</u>	<u>888,662</u>	<u>(48,466,983)</u>
Total capital assets being depreciated, net	<u>13,680,871</u>	<u>2,839,636</u>	<u>(828)</u>	<u>16,519,679</u>
Total capital assets, net	<u>\$ 16,913,954</u>	<u>\$ 4,144,390</u>	<u>\$ (3,536,738)</u>	<u>\$ 17,521,606</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 5 - CAPITAL ASSETS (CONTINUED)

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

General government	\$ 63,791
Public safety	41,134
Highways & Streets	620,418
Sanitation	142,848
Health and welfare	53,557
Culture and recreation	928
Economic development and assistance	251,848
	<u>\$ 1,174,524</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 plus a portion of audit fees 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, 2024, \$130,763 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, 2024, interfund balances reflect \$162,860 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, 2024, the General Fund transferred supplemental support to the Communications District in the amount of \$1,250.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024**

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, 2024, the West Carroll Parish Police Jury's total payroll for all employees was \$1,725,758. Total covered payroll was \$1,200,733. 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, 2024, the actual rate for the fiscal year was 11.50% for Plan A. The West Carroll Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2024, were \$138,083.

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, 2024**

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, 2024, the Employer reported a liability of \$146,938 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of December 31, 2023 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, 2023, the West Carroll Parish Police Jury's proportion was 0.154230%, which was a decrease of 0.012720% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the West Carroll Parish Police Jury recognized pension expense of \$58,127 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$141,747). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2024 was (\$83,620).

For the year ended December 31, 2024, 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	\$ 69,580	\$ 39,441
Changes in Assumption	-	25,600
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	236,812	-
Changes in Employer's Portion of Beginning Net Pension Liability	810	2,512
Differences Between Employer Contributions and Proportionate Share of Employer Contributions	-	253
Subsequent Measurement Contributions	138,083	-
Total	\$ 445,285	\$ 67,806

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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,	
2025	18,870
2026	117,324
2027	199,458
2028	(96,256)

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023, are as follows:

Valuation Date	December 31, 2023
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 MP2021 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 MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled.
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, 2024**

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, 2023.

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, 2023, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Totals	100%	5.10%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.50%

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2018 through December 31, 2022. 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 MP2021 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 MP2021 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 MP2021 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, 2024 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)	\$1,048,432	\$146,938	(\$609,776)

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, 2023. 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.lla.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, 2024**

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, 2024, the West Carroll Parish Police Jury's total payroll for all employees was \$1,725,758. 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, 2024**

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, 2024, 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, 2024.

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, 2024 were \$3,213.

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

At December 31, 2024, the Employer reported a liability of \$13,138 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of June 30, 2024 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, 2023, the Registrar of Voters' proportion was 0.119427%, which was a decrease of 0.002654% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the West Carroll Parish Police Jury recognized pension expense of \$8,196 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$8,193). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2024 was \$3.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

At December 31, 2024, 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	\$ 489	\$ 2,022
Changes in assumption	356	-
Net difference between projected and actual earnings on pension plan investments	-	2,243
Changes in employer's portion of beginning net pension liability	325	851
Differences between employer contributions and proportionate share of employer contributions	53	39
Subsequent measurement contributions	1,607	-
Total	\$ 2,829	\$ 5,155

The \$1,607 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, 2025. 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,	
2025	(1,828)
2026	2,892
2027	(2,873)
2028	(2,124)

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024, are as follows:

Valuation Date	June 30, 2024
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	2024 – 5 years 2023 – 5 years 2022 – 5 years 2021 – 5 years 2020 – 5 years 2019 – 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

During the year ended June 30, 2024, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014 through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality.

The 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 8.37% for the year ended June 30, 2024.

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, 2024 were as follows:

Asset Class	Target Asset Allocation	Long-Term Expected Rates of Return	
		Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0	8.50	1.70
Domestic Fixed Income	22.5	2.50	0.56
International Fixed Income	10.0	3.50	0.35
Real Estate	10.0	4.50	0.45
Totals	100%		5.87%
Inflation			2.50
Expected Nominal Return			8.37%

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2023. 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, 2024**

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, 2024.

	Changes in Discount Rate:		
	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net Pension Liability/(Asset)	\$32,119	\$13,138	(\$3,027)

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, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.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, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Compensated Absences	\$ 232,592	\$ 198,000	\$ (128,592)	\$ 302,000
Net Pension Liability (Asset) - PERS	642,556	-	(495,618)	146,938
Net Pension Liability (Asset) - ROV	23,201	-	(10,063)	13,138
Lanfill Closure/Post Closure Care	3,494,162	86,418	-	3,580,580
Total	<u>\$ 4,392,511</u>	<u>\$ 284,418</u>	<u>\$ (634,273)</u>	<u>\$ 4,042,656</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, 2024**

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, 2024, the police jury has several contracts in progress that are funded at least in part by grant funds. The police jury obligated \$162,860 from American Rescue Plan Act funds to local water systems.

The Police Jury consults attorneys when appropriate. At December 31, 2024, 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 \$3,580,580 reported as landfill closure and post closure care liability at December 31, 2024, represents 89.89 percent of the estimated capacity of the landfill. The police jury will recognize the remaining estimated cost of closure and post closure care of \$402,920 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, 2024, the trust held \$1,286,373, which is reflected as restricted for post closure care on the Statement of Net Position.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 13 - GRANTS

<u>Grantor</u>	<u>Program</u>	<u>Description</u>	<u>Revenues</u>	<u>Expenditures</u>
DHS	SHSP21	State Homeland Security Program	\$ 2,757	\$ 2,757
DHS	SHSP22	State Homeland Security Program	1,553	1,553
DHS	SHSP23	State Homeland Security Program	40,296	28,393
DHS	EMPG22	Emergency Management Performance Program	13,399	13,399
DHS	EMPG23	Emergency Management Performance Program	45,448	43,902
DHS	FEMA	Reimbursement	6,638	-
DOT	FAA	Kelly-Dumas Runway 18-36 Widening, Phase III	625,316	620,789
DOT	Aviation Cares Act	Grant #3-22-0041-019-2020	4,476	4,476
HUD	Section 8	Housing Voucher Program	299,290	302,333
Treasury	ARPA	American Rescue Plan Act		382,821
Total federal			<u>1,039,173</u>	<u>\$ 1,400,423</u>
DOA	CWEF 22-23	Potable Water Improvements	64,800	
DOA	LGAP 22-23	Equipment	60,000	
DOA	LGAP 23-24	Equipment	-	
DOTD	Aviation Improvements	Airport Improvements	4,335	
DOTD	H.015697	Kelly-Dumas Runway 18-36 Widening, Phase III	69,244	
DOTD	PTA	Road Maintenance	158,354	
Other	Act 397	Epps Water System Project	30,000	
Other	Act 397	Road Maintenance	124,996	
Other	Act 776	State Aid to Local Government Entities	-	
Total state			<u>511,729</u>	

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 26, 2025, the date on which the financial statements were available to be issued.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 15 –NEW ACCOUNTING STANDARDS

GASB Statement No. 102, *Certain Risk Disclosures*, was issued December 2023. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 103, Financial Reporting Model Improvements was issued April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Statement No. 104, Disclosure of Certain Capital Assets, was issued September 2024. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. 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, 2024**

NOTE 16- PRIOR PERIOD ADJUSTMENT(S)

Management noted an error in the presentation of construction in progress in the prior year financial statements. The corrections were as follows:

	<u>Beginning Balance</u>	<u>Adjustment</u>	<u>Beginning Balance, as Restated</u>
Governmental activities	\$ 25,277,131	\$ 113,341	\$ 25,390,472

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, 2024**

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, 2024, 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

BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 423,189	\$ 408,471	\$ 408,471	\$ -
Sales and use taxes	800,000	877,397	877,396	(1)
Other taxes				
Severance taxes	3,000	39	39	-
Other taxes	17,076	17,076	17,076	-
Licenses and permits	65,000.00	78,108.00	78,108.00	-
Intergovernmental funds:				
State government grants	905,000	144,783	144,783	-
State government payments in lieu	45,000	122,310	122,310	-
Charges for services	20,500	16,980	16,980	-
Investment earnings	3,000	3	3	-
Rents and royalties	21,000	19,463	19,463	-
Other revenues	32,500	69,846	71,046	1,200
Total revenues	2,335,265	1,754,476	1,755,675	1,199
Expenditures:				
Current:				
General government:				
Legislative	100,900	103,772	103,772	-
Judicial	91,241	108,801	108,800	1
Elections	39,060	29,389	29,389	-
Finance and administrative	270,410	320,050	320,408	(358)
Other general government	343,635	366,474	366,472	2
Public safety	403,550	404,963	404,963	-
Highways and streets	760,000	438,838	438,838	-
Utilities	205,000	47,200	47,200	-
Health and welfare	44,400	41,979	41,979	-
Culture and recreation	5,100	3	3	-
Economic development	36,700	31,385	31,385	-
Capital outlay	716,500	189,608	189,608	-
Total expenditures	3,016,496	2,082,462	2,082,817	(355)

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

BUDGET BASIS

FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Excess (deficiency) of revenues over expenditures	(681,231)	(327,986)	(327,142)	844
Other sources (uses):				
Operating transfers out	(2,000)	(1,250)	(1,250)	-
Net change in fund balances	(683,231)	(329,236)	(328,392)	844
Fund balances at beginning of year	2,861,199	2,837,002	2,836,979	(23)
Fund balances at end of year	<u>\$ 2,177,968</u>	<u>\$ 2,507,766</u>	<u>\$ 2,508,587</u>	<u>\$ 821</u>
Net change per budget statement above			\$ (328,392)	
Plus/(Less) net receivables			33,989	
(Plus)/Less net payables			154,304	
Plus/(Less) unrecorded revenues			93,394	
(Plus)/Less unrecorded expenses			(14,022)	
Less expenses recorded in ARPA Fund			382,821	
Net change per Statement of Revenues, Expenditures, and Changes in Fund Balance			<u>\$ 322,094</u>	

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

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND
BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Ad valorem	\$ 736,194	\$ 710,672	\$ 710,672	\$ -
Sales and use taxes	800,000	877,372	877,372	-
Intergovernmental funds:				
Federal government grants	-	6,638	6,638	-
State government grants	370,000	343,350	343,350	-
Investment earnings	5,000	-	-	-
Other revenues	87,500	96,615	96,614	(1)
Total revenues	<u>1,998,694</u>	<u>2,034,647</u>	<u>2,034,646</u>	<u>(1)</u>
Expenditures:				
Current:				
Highways and streets	2,442,330	2,255,305	2,259,801	(4,496)
Capital outlay	280,000	123,380	123,380	-
Total expenditures	<u>2,722,330</u>	<u>2,378,685</u>	<u>2,383,181</u>	<u>(4,496)</u>
Excess (deficiency) of revenues over expenditures	<u>(723,636)</u>	<u>(344,038)</u>	<u>(348,535)</u>	<u>(4,497)</u>
Other sources (uses):				
Proceeds from insurance	<u>-</u>	<u>2,113</u>	<u>2,112</u>	<u>(1)</u>
Net change in fund balances	<u>(723,636)</u>	<u>(341,925)</u>	<u>(346,423)</u>	<u>(4,498)</u>
Fund balances at beginning of year	<u>2,320,669</u>	<u>2,320,669</u>	<u>2,251,912</u>	<u>(68,757)</u>
Fund balances at end of year	<u>\$ 1,597,033</u>	<u>\$ 1,978,744</u>	<u>\$ 1,905,489</u>	<u>\$ (73,255)</u>

Net change per budget statement above	\$ (346,423)
Plus/(Less) net receivables	18,612
(Plus)/Less net payables	(64,639)
Plus/(Less) unrecorded revenues	100,890
(Plus)/Less unrecorded expenses	(47,689)
Net change per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ (339,249)</u>

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

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND
BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use taxes	\$ 1,500,000	\$ 1,754,738	\$ 1,754,739	\$ 1
Charges for services	420,000	636,767	636,837	70
Investment earnings	10,000	-	-	-
Rents and royalties	10,665	9,641	9,641	-
Other revenues	10,000	30,484	30,484	-
Total revenues	<u>1,950,665</u>	<u>2,431,630</u>	<u>2,431,701</u>	<u>71</u>
Expenditures:				
Current:				
Sanitation	1,981,215	1,790,154	1,790,033	121
Capital outlay	<u>539,000</u>	<u>1,027,862</u>	<u>1,027,862</u>	<u>-</u>
Total expenditures	<u>2,520,215</u>	<u>2,818,016</u>	<u>2,817,895</u>	<u>121</u>
Net change in fund balances	(569,550)	(386,386)	(386,194)	192
Fund balances at beginning of year	<u>2,856,419</u>	<u>2,856,419</u>	<u>2,741,075</u>	<u>(115,344)</u>
Fund balances at end of year	<u>\$ 2,286,869</u>	<u>\$ 2,470,033</u>	<u>\$ 2,354,881</u>	<u>\$ (115,152)</u>
Net change per budget statement above				\$ (386,194)
Plus/(Less) net receivables				(5,787)
(Plus)/Less net payables				240,763
Plus/(Less) unrecorded revenues				145,328
(Plus)/Less unrecorded expenses				(38,927)
Less payment correction				26,814
Plus/(Less) net change in FMV				<u>44,805</u>
Net change per Statement of Revenues, Expenditures, and Changes in Fund Balance				<u>\$ 26,802</u>

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

**BUDGETARY COMPARISON SCHEDULE - COMMUNICATIONS DISTRICT FUND
BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Charges for services	\$ 173,000	\$ 201,503	\$ 201,502	\$ (1)
Investment earnings	1,000	-	-	-
Other revenues	500	124	123	(1)
Total revenues	174,500	201,627	201,625	(2)
Expenditures:				
Current:				
Public safety	130,296	308,449	308,449	-
Capital outlay	1,000	-	-	-
Total expenditures	131,296	308,449	308,449	-
Excess (deficiency) of revenues over expenditures	43,204	(106,822)	(106,824)	(2)
Other sources (uses):				
Operating transfers in	2,000	1,265	1,265	-
Proceeds from insurance	-	149,276	149,276	-
Total other sources (uses)	2,000	150,541	150,541	-
Net change in fund balances	45,204	43,719	43,717	(2)
Fund balances at beginning of year	505,249	505,249	512,474	7,225
Fund balances at end of year	<u>\$ 550,453</u>	<u>\$ 548,968</u>	<u>\$ 556,191</u>	<u>\$ 7,223</u>
Net change per budget statement above			\$ 43,717	
Plus/(Less) net receivables			27,879	
(Plus)/Less net payables			108,087	
Plus/(Less) unrecorded revenues			10,640	
Net change per Statement of Revenues, Expenditures, and Changes in Fund Balance			<u>\$ 190,323</u>	

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

**BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND
BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Charges for services	\$ -	\$ 429,087	\$ 429,087	\$ -
Investment earnings	1,500	-	-	-
Rents and royalties	90,000	690,000	690,000	-
Other revenues	-	3,457	3,457	-
Total revenues	91,500	1,122,544	1,122,544	-
Expenditures:				
Current:				
Health and welfare	9,000	1,037,028	1,037,028	-
Capital outlay	50,000	18,764	18,764	-
Total expenditures	59,000	1,055,792	1,055,792	-
Excess (deficiency) of revenues over expenditures	32,500	66,752	66,752	-
Net change in fund balances	32,500	66,752	66,752	-
Fund balances at beginning of year	411,786	411,786	419,286	7,500
Fund balances at end of year	\$ 444,286	\$ 478,538	\$ 486,038	\$ 7,500
Net change per budget statement above			\$ 66,752	
Plus/(Less) unrecorded revenues			13,300	
Net change per Statement of Revenues, Expenditures, and Changes in Fund Balance			<u>\$ 80,052</u>	

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - PERS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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
2014	0.189132%	\$ 69,310	\$ 1,065,944	4.85%	99.00%
2015	0.184743%	\$ 486,295	\$ 1,059,242	45.91%	92.23%
2016	0.179049%	\$ 368,754	\$ 1,058,825	34.83%	94.15%
2017	0.181740%	\$ (134,889)	\$ 1,119,413	-12.05%	101.98%
2018	0.180940%	\$ 127,920	\$ 1,111,375	11.51%	88.86%
2019	0.166140%	\$ 7,821	\$ 1,050,787	0.74%	99.89%
2020	0.159570%	\$ (279,798)	\$ 1,065,904	-26.25%	104.00%
2021	0.160860%	\$ (757,716)	\$ 1,080,009	-70.16%	110.46%
2022	0.166950%	\$ 642,556	\$ 1,132,559	56.73%	91.74%
2023	0.154230%	\$ 146,938	\$ 1,117,817	13.15%	98.03%

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%
2023	\$ 128,549	\$ 128,549	\$ -	\$ 1,117,817	11.50%
2024	\$ 138,083	\$ 138,083	\$ -	\$ 1,200,733	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, 2024**

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%
2023	0.122080%	\$ 23,201	\$ 17,852	130.00%	86.73%
2024	0.119430%	\$ 13,138	\$ 17,852	74.00%	92.59%

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
2014	\$ 4,769	\$ 4,769	\$ -	\$ 22,853	20.87%
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%
2023	\$ 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, 2024**

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, 2024**

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
ASSETS								
Cash and cash equivalents	\$ 87,881	\$ 80,338	\$ 126,609	\$ 254,143	\$ 1,955	\$ 16,866	\$ 849	\$ 568,641
Investments	75,123	18,623	99,634	378,864	-	-	123,247	695,491
Receivables	135,179	-	-	62,045	-	-	-	197,224
TOTAL ASSETS	<u>\$ 298,183</u>	<u>\$ 98,961</u>	<u>\$ 226,243</u>	<u>\$ 695,052</u>	<u>\$ 1,955</u>	<u>\$ 16,866</u>	<u>\$ 124,096</u>	<u>\$ 1,461,356</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts, salaries, and related payables	\$ 12,437	\$ -	\$ 19,545	\$ 2,990	\$ -	\$ -	\$ -	\$ 34,972
Fund balances:								
Restricted	285,746	98,961	206,698	692,062	1,955	16,866	124,096	1,426,384
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 298,183</u>	<u>\$ 98,961</u>	<u>\$ 226,243</u>	<u>\$ 695,052</u>	<u>\$ 1,955</u>	<u>\$ 16,866</u>	<u>\$ 124,096</u>	<u>\$ 1,461,356</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, 2024**

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 104,490	\$ -	\$ -	\$ 72,798	\$ -	\$ -	\$ -	\$ 177,288
Intergovernmental funds:								
Federal government grants	-	103,453	629,792	-	-	-	-	733,245
State government shared revenue	46,296	-	-	-	-	-	-	46,296
Charges for services	-	-	44,880	-	-	-	-	44,880
Fines and forfeitures	-	-	-	-	1,521	2,144	-	3,665
Investment earnings	2,660	2,660	-	18,620	-	-	5,320	29,260
Rents and royalties	-	-	34,075	-	-	-	-	34,075
Other revenues	-	160	-	-	-	-	-	160
Total revenues	<u>153,446</u>	<u>106,273</u>	<u>708,747</u>	<u>91,418</u>	<u>1,521</u>	<u>2,144</u>	<u>5,320</u>	<u>1,068,869</u>
Expenditures:								
Current:								
Public safety	-	67,005	-	-	1,459	-	-	68,464
Flood control	210,417	-	-	-	-	-	-	210,417
Health and welfare	-	-	-	39,554	-	33	-	39,587
Economic development and assistance	-	-	-	-	-	-	15	15
Transportation	-	-	79,232	-	-	-	-	79,232
Capital outlay	-	-	640,060	-	-	-	-	640,060
Total expenditures	<u>210,417</u>	<u>67,005</u>	<u>719,292</u>	<u>39,554</u>	<u>1,459</u>	<u>33</u>	<u>15</u>	<u>1,037,775</u>
Excess (deficiency) of revenues over expenditures	<u>(56,971)</u>	<u>39,268</u>	<u>(10,545)</u>	<u>51,864</u>	<u>62</u>	<u>2,111</u>	<u>5,305</u>	<u>31,094</u>
Other sources (uses):								
Proceeds from insurance	-	-	32,272	-	-	-	-	32,272
Net changes in fund balances	(56,971)	39,268	21,727	51,864	62	2,111	5,305	63,366
Fund balances at beginning of year	<u>342,717</u>	<u>59,693</u>	<u>184,971</u>	<u>640,198</u>	<u>1,893</u>	<u>14,755</u>	<u>118,791</u>	<u>1,363,018</u>
Fund balances at end of year	\$ 285,746	\$ 98,961	\$ 206,698	\$ 692,062	\$ 1,955	\$ 16,866	\$ 124,096	\$ 1,426,384

**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, 2024**

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

Eugene R. Crosby, President	\$ 20,459
Bill Ellerbe	19,174
Jack Madden	18,041
Eddie C. Russell	18,341
Johnny Simms	<u>18,956</u>
Total	<u>\$ 94,971</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, 2024**

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	\$ 48,318
Benefits:	
Health insurance	13,421
Retirement	5,557
Deferred compensation	1,450
Travel	3,161

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

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2024**

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Receipts From:		
West Carroll Parish Sheriff, Criminal Court Costs/Fees	\$ 2,318	\$ 2,495
Total Receipts	<u>\$ 2,318</u>	<u>2,495</u>

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Award Information	AL/other #	Pass-Through Entity Name	Pass-Through Entity #	Name of Grant - Grant ID No.	Federal Expenditures
<i>Housing Voucher Cluster-Cluster</i>					
Department of Housing and Urban Development					
Section 8 Housing Choice Vouchers	14.871	Direct		HCV--LA233	\$ 302,333
Total Section 8 Housing Choice Vouchers					302,333
Total Department of Housing and Urban Development					302,333
Total Housing Voucher Cluster-Cluster					302,333
Other Programs (Treated individually for major program determination)					
Department of Transportation					
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	Direct			620,789
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	Direct		CARES ACT-3-22-0041-019-2020	4,476
Total Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs					625,265
Total Department of Transportation					625,265
Department of the Treasury					
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	Direct		American Rescue Plan	382,821
Total CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS					382,821
Total Department of the Treasury					382,821
Department of Homeland Security					
Emergency Management Performance Grants	97.042	Governor's OHSEP	EMT-2022-EP-00003-S01		13,399
Emergency Management Performance Grants	97.042	Governor's OHSEP	EMT-2023-EP-00001		43,902
Total Emergency Management Performance Grants					57,301
Homeland Security Grant Program	97.067	Governor's Office of OHSEP	EMW-2021-SS-00019-S01		2,757
Homeland Security Grant Program	97.067	Governor's Office of OHSEP	EMW-2022-SS-00042-S01		1,553
Homeland Security Grant Program	97.067	Governor's Office of OHSEP	EMW-2023-SS-00008		28,393
Total Homeland Security Grant Program					32,703
Total Department of Homeland Security					90,004
Total Other Programs (Treated individually for major program determination)					\$ 1,098,090
Total Expenditures of Federal Awards					\$ 1,400,423

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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.

Reconciliation to Federal Grant Revenues

Expenditures per SEFA	\$ 1,400,423
Section 8 revenues	299,290
Section 8 expenditures	(302,333)
ARPA revenues	-
ARPA expenditures	(382,821)
Airport program revenues	629,651
Airport program expenditures	(625,265)
OHSEP revenues	103,453
OHSEP expenditures	(90,004)
FEMA	6,638
	141
Revenues per financial statements	<u><u>\$ 1,039,173</u></u>

Relationship to Federal Financial Reports

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

Federal Awards

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

Indirect Costs

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate up to 15% 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, 2024, no indirect costs were charged to federal programs.

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, 2024, 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 September 26, 2025.

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 that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

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 finding identified in our audit and described in the accompanying schedule of findings and questioned costs. 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.

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance, etc.
December 31, 2024

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

September 26, 2025

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
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, 2024. 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, 2024.

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 the 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

September 26, 2025

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

A. SUMMARY OF AUDIT RESULTS

1. The Police Jury issues primary government financial statements. 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. Due to the Police Jury's decision not to implement GASB Statement No. 87, *Leases*, the auditor's report expresses qualified opinions on the financial statements of the Miscellaneous Emergency Fund and the Governmental Activities. The auditor's report expresses an unmodified opinion on other major funds and the aggregate remaining fund information.
2. No material weaknesses are reported in the Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. One instance of noncompliance material to the financial statements of West Carroll Parish Police Jury, required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.
4. No material weaknesses in internal control over major federal award programs are 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 the major federal program.
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 Airport Improvement Program (Assistance Listing 20.106).
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

First Reported

2024

2024-001: Late Submission of Annual Audit Report

Criteria

Louisiana Revised Statutes Title 24, Section 513, and the *Louisiana Governmental Audit Guide* require that annual audit reports for entities subject to audit by the legislative auditor be completed and submitted within six months of the close of the entity's fiscal year. For the year ended December 31, 2024, the audit report was due by June 30, 2025.

Condition

The audit report for the West Carroll Police Jury for the year ended December 31, 2024, was not submitted by the required deadline of June 30, 2025. The report will be submitted by September 30, 2025.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Cause

The primary reason for the late submission was a delay in completing the Single Audit. The audit team is unable to determine the major programs until work on revenues and receivables was complete. Issues related to revenues and receivables required further investigation, which extended the audit timeline. Additionally, once the major program was identified, we needed time to obtain documentation for the specific required testing.

Effect

Failure to submit the audit report by the statutory deadline constitutes noncompliance with Louisiana law and the Louisiana Governmental Audit Guide. When an extension is not granted, late submission may potentially impact the entity's eligibility for certain funding or subject it to other administrative consequences. The Police Jury was granted an extension.

Recommendation

We recommend that the West Carroll Police Jury implement procedures to ensure that all necessary information for the audit, particularly related to revenues and receivables, is available in a timely manner. This will help facilitate the timely completion of future audits and compliance with statutory deadlines.

Views of Responsible Officials

See Corrective Action Plan

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, 2024**

PRIOR AUDIT FINDINGS – FINANCIAL STATEMENTS AUDIT

No prior year findings were reported.

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

September 26, 2025

Bosch & Statham, LLC
Ruston, Louisiana

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA's statewide agreed-upon procedures (AUPs), for the fiscal period **January 1, 2024 through December 31, 2024**, 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; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas (should be customized by entity, as applicable).

Yes ☒ No ☐

2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

Yes ☒ No ☐

3. For the fiscal period **January 1, 2024 through December 31, 2024**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

Yes ☒ No ☐

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

Yes ☒ No ☐

5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.

Yes ☒ No ☐

Last Updated: January 2024

Home of Poverty Point State Park

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

Yes ☒ No ☐

7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **January 1, 2024 through December 31, 2024** and between **December 31, 2024, and September 26, 2025**, including any actual, suspected, or alleged fraud.

Yes ☒ No ☐

8. 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, 2024, and September 26, 2025**.

Yes ☒ No ☐

9. 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 ☐

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

Yes ☒ No ☐

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

Yes ☒ No ☐

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

Yes ☒ No ☐

13. 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 ☐

14. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and purchase (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 ☐

15. 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 ☐

16. 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 ☐

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

Yes ☒ No ☐

18. 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 ☐

19. 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 ☐

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

Yes ☒ No ☐

21. 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 ☐

22. 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 ☐

23. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.

Yes ☒ No ☐

24. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.

Yes ☒ No ☐

25. We have disclosed to you all items that we have deemed pertinent to completion of this year's audit.

Yes ☒ No ☐

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

Yes ☒ No ☐

27. We have disclosed to you all known events that have occurred subsequent to **December 31, 2024**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes ☒ No ☐

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

Signature Jack J. Madden Date 9/26/2025

Title President

Signature Angela Sniffus Date 9/26/2025

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, 2024, through December 31, 2024. 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, 2024, through December 31, 2024. 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 and procedures and observed the following.

- 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 did not include element (2).

Exceptions: See above.

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

- 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 did not include element (4).

Exceptions: See above.

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

- 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 includes all required elements.

Exceptions: None.

- 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 no exceptions for the Board. The finance committee did not meet in 2024.

Exceptions: See above.

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

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- 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 no exceptions for the Board.

- 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 in 2023.

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 of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly select 4 additional accounts. We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for each selected account.

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- 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);

There were two reconciliations. We noted one exception.

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 within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

We noted no exceptions.

- 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 exception.

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 management's representation that the listing is complete. We selected all (three) deposit sites.

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 selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site, obtained and inspected written policies and procedures relating to employee job duties and inquired of employees at each collection location.

- 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: None.

- 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.

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- 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 covering the Secretary-Treasurer and the Accounts Receivable/Payable Clerk. The three other employees who have access to cash are covered by an insurance policy. We observed that the bond and the insurance policy were in force during the fiscal period.

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 for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A. We obtained the available supporting documentation for each of the deposits.

- i. Observe that receipts are sequentially pre-numbered.

None of the deposits selected were of the type for which receipts are written.

Exceptions: None.

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

We noted no exceptions.

- 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).

We were able to test six deposits. Of the six deposits, which included seventeen receipts. The receipt date was documented for one receipt. Based on check or money order dates, we estimated the receipt date for three receipts. There was no evidence available for the remaining receipts. One of the four receipts tested, one receipt appeared to be deposited within one week.

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 noted two of the six deposits tested were not recorded in the general ledger.

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 and management's representation that the listing is complete. We noted one location.

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 the employees involved with non-payroll purchasing and payment functions. We obtained the written policies and procedures relating to the duties and inquired of management. We noted the following.

- 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 no exceptions.

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

We noted no exceptions.

- 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.

- 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

We noted the signed checks are given back to the employee responsible for processing payments to be mailed out.

Exceptions: See above.

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

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- 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.

Per management, only the Secretary/Treasurer is allowed to approve electronic disbursements. However, the policy requires two signatures on normal disbursements and does not address electronic disbursements.

Exceptions: See above.

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

- 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

For the one location listed, we obtained the disbursement transaction population and management's representation the listing is complete. We selected five disbursements and obtained the relevant documentation.

- 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 one exception.

- 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.

Using the entity's main operating account and month selected under procedure #3A, we selected the three non-payroll disbursements listed on the statement. No evidence was noted showing approval of any of the individual transactions during the test month.

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 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

Using the listing, we selected the three cards listed and selected one month's statement.

- 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 selected under procedure #6B, we noted a total of twelve charges. We noted the following:

(1) We noted no exceptions.

(2) We noted twelve exceptions.

(3) We noted no such charges.

We noted no missing receipts.

Exceptions: None.

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 of travel and travel-related expense reimbursements. We selected five and obtained the relevant documentation. We noted 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 no exceptions.
- 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.
- 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

We obtained from management a listing of all agreements/contracts that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We determined that only one agreement was applicable for the procedure.

- 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;

This procedure was 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);

We noted no exceptions.

- 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

We did not identify an amendment to the contract.

- 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.

We did not identify any contract payments following the renewal of the contract.

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 and management's representation the listing is complete. We selected five employees and obtained the related documentation. We agreed the paid rates to the authorized.

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 pay period during the fiscal period. We obtained the attendance and leave records for the employees selected.

- 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 four exceptions.

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.

We noted no exceptions.

- 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 of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. We noted no exceptions on one payment. The calculation for the other payment appears to have been made using incorrect hours.

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 the representation.

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/officials selected from procedure #9A, we obtained the required documentation.
- 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
We noted no exceptions.
- 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 had been made.
Exceptions: None
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.
Through inquiry, we identified the agency's appointed designee as the secretary/treasurer.
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 no misappropriations.

- 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 observed the required notice posted on the premises. The entity does not own an operational website.

Exceptions: None.

13) Information Technology Disaster Recovery/Business Continuity

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

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if 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.
- B. 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.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. 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.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedures 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 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, we obtained sexual harassment training documentation from management. We noted one exception.

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).

We observed that the entity has posted its sexual harassment policy and complaint procedure in a conspicuous location on the entity's 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 entity's annual sexual harassment report for the current fiscal period. The report was dated January 31, 2025, and included all required elements.

Exceptions: None.

WEST CARROLL PARISH POLICE JURY
STATEWIDE AGREED-UPON PROCEDURES
DECEMBER 31, 2024

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

September 26, 2025

West Carroll Parish Police Jury

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

ANGELA GRIFFIS
SECRETARY - TREASURER

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

CORRECTIVE ACTION PLAN

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, 2024.

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