

**East Carroll Parish Police Jury  
Lake Providence, Louisiana**

**Annual Financial Report  
As of and for the Year Ended December 31, 2024**



**East Carroll Parish Police Jury**

This page intentionally left blank.

# East Carroll Parish Police Jury

## TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT		5 - 8
REQUIRED SUPPLEMENTARY INFORMATION	9	
Management's Discussion and Analysis (MD&A)		10 - 19
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements (GWFS)		
Statement of Net Position	A	23
Statement of Activities	B	24 - 25
Fund Financial Statements (FFS)		27
Governmental Funds		
Balance Sheet	C	28 - 29
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position	D	31
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	32 - 35
Reconciliation of the Governmental Funds		
Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	36
Proprietary Fund Type – Enterprise Funds:		
Statement of Net Position	G	37
Statement of Revenues, Expenses, and Changes in Fund Net Position	H	38
Statement of Cash Flows	I	39
Notes to the Financial Statements		
Index		41
Notes		42 - 64
REQUIRED SUPPLEMENTARY INFORMATION		65
	Exhibit	
Schedule of the Police Jury’s Proportionate Share of the Net Pension Liability (Asset)	1-1	66
Schedule of the Policy Jury’s Contributions to the Pension Plan	1-2	66
Notes to Required Supplementary Information for Pensions		67
Budgetary Comparison Schedules		69
General	2-1	70
Road Maintenance and Construction	2-2	71
Garbage District No. 1	2-3	72
Library	2-4	73
Drainage Maintenance	2-5	74
Notes to Budgetary Comparison Schedules		75 - 76

(Continued)

**East Carroll Parish Police Jury**

**TABLE OF CONTENTS**

	<u>Exhibit</u>	<u>Page</u>
SUPPLEMENTARY INFORMATION		77
COMBINING NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE		79
Combining Balance Sheet - By Fund Type	3	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - By Fund Type	4	81
NONMAJOR SPECIAL REVENUE FUNDS		83
Combining Balance Sheet	5	84-85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	6	86-87
GENERAL		
Schedule of Compensation Paid Police Jurors	7	88
Schedule of Compensation, Benefits and Other Payments to Agency Head	8	89
Justice System Funding Schedule – Receiving Schedule	9	90
Housing Choice Voucher Financial Data Schedule	10	91 - 92
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		93 - 94
Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by Uniform Guidance		95 - 97
Schedule of Expenditures of Federal Awards	11	98
Notes to Schedule of Expenditures of Federal Awards		99
Schedule of Finding and Questioned Costs		100 - 102
Schedule of Prior Audit Findings		103
		(Concluded)

## **Independent Auditor's Report**

To the Jurors of the East Carroll Parish Police Jury  
Lake Providence, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Adverse and Unmodified Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of East Carroll Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

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

In our opinion, because of the significance of the matter described in the Basis for Adverse Opinion on Aggregate Discretely Presented Component Units paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of East Carroll Parish Police Jury as of December 31, 2024, or the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

#### **Unmodified Opinions on Governmental Activities, Business-Type Activities, and Each Major Fund**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities; the business-type activities; the major funds; and the aggregate remaining fund information of the primary government of East Carroll Parish Police Jury as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended, in accordance with U.S. GAAP.

#### **Basis for Adverse and Unmodified Opinions**

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

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

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page 10, the budgetary comparison schedules on pages 69 to 76, and the supplementary schedules required by Governmental Accounting Standards Board Statement No. 68 on pages 66 and 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is the responsibility of management and 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's primary government financial statements taken as a whole. The schedules listed in the table of contents as Exhibits 3 through 10 are presented for purposes of additional analysis and are not a required part of the Police Jury's basic financial statements. The accompanying 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* (Uniform Guidance), is presented for the purposes of additional analysis and is 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 GAAS. In our opinion, Exhibits 3 through 10 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2025 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "LaForte".

A Professional Accounting Corporation

Baton Rouge, LA  
June 20, 2025



**East Carroll Parish Police Jury**

This page intentionally left blank.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

---

---

**East Carroll Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2024**

---

---

Our discussion and analysis of East Carroll Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2024. Separate financial statements may be obtained from component units not included.

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

The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2024 by \$22,257,292 (net position). Of this amount, \$946,171 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.

The Police Jury's total net position changed \$370,881 during 2024. Significant changes in revenues include a decrease in operating and capital grants & contributions. During the prior fiscal year, the Louisiana Department of Transportation (LDOT) transferred to the Police Jury Route 882, a capital contribution of \$5,064,265 and an operating contribution of \$3,684,235. The Police Jury also experienced a reduction in sales tax collections because the Police Jury fail to renew its 1% sales tax that had expired. Significant changes in expenses include an increase in public works. During the current year, the Police Jury used part of prior year's LDOT contribution to reseal several parish roads and bridge repairs. Inflation also contributed to the increase costs of materials and supplies and maintenance.

At the end of 2024, the Police Jury's governmental funds reported combined fund balances of \$8,224,614, a change of \$(931,802) in comparison with prior year. \$227,287 or 3% of the combined fund balance is available for spending at the government's discretion (unassigned fund balance). \$235,074 of unassigned fund balance is reported in the General fund.

Total spending for all our governmental activities was \$6,265,132 for the year. Most of the Police Jury's property and sales taxes were used to support the net cost (after deducting restricted grants and fees charged to users) of these six areas: judicial \$113,607, finance and administrative \$362,922, other general government \$382,679, public safety \$287,895, public works \$2,520,068, and health and welfare \$186,242.

**NEW GASB STANDARD** In the current fiscal year, the Police Jury implemented Statement No. 101 – *Compensated Absences*. This Statement updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The adoption of this standard did not have a material impact on the financial statements of the Police Jury.

---

---

**East Carroll Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2024**

---

---

**USING THIS ANNUAL REPORT** The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our government funds, these statements tell how we financed our services in the short term as well as what remains for future spending. Fund statements also may give you some insights into the Police Jury's overall financial health. Fund financial statements also report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General, Road Maintenance and Construction, Garbage District No. 1, Library, Drainage Maintenance, and LCDBG Capital Projects.

**Required Supplementary Information**

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

**Basic Financial Statements**

**Government-wide  
Financial Statements**



**Fund  
Financial Statements**

**Notes to the Financial Statements**

**Required Supplementary Information**

**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability (Asset)  
Schedule of the Police Jury's Contributions to the Pension Plan  
Budgetary Comparison Schedules**

**Supplementary Information**

**Nonmajor Funds Combining Statements  
Schedule of Compensation Paid Police Jurors  
Schedule of Compensation, Benefits and Other Payments to Agency Head  
Justice System Funding Schedule – Receiving Entity  
Housing Choice Voucher Financial Data Schedule**

Our auditor will provide assurance in the independent auditor's report, which will be located immediately preceding this Management's Discussion and Analysis in the audited financial report, that the basic financial statements, after considering the fact that certain component units are not included, are fairly stated. Varying degrees of assurance will be provided by the auditor regarding the required supplementary information (RSI) and the supplementary information. A user of the audit report should read the independent auditor's report carefully to ascertain the level of assurance being provided by the auditor for each part of this report.

---

---

**East Carroll Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2024**

---

---

### **Reporting the Police Jury as a Whole**

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

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

In the Statement of Net Position and Statement of Activities, we divide the Police Jury into two kinds of activities:

*Governmental activities* - Most of the Police Jury's services are reported here, including public works and public safety. Property taxes, sales taxes, and state and federal grants finance most of these activities.

*Business-type activities* - The Police Jury manages the Section 8 Housing Choice Voucher program and receives an administrative fee for the activities. The Police Jury is the owner of the East Carroll Housing Development Corporation and receives a developer fee for its activities. These programs are reported here.

### **Reporting the Police Jury's Most Significant Funds**

***Fund Financial Statements*** The Police Jury's fund financial statements provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes (like the Road Maintenance and Construction fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the Police Jury receives for Section 8). The Police Jury's governmental funds use the following accounting approach:

Governmental funds - Most of the Police Jury's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Police Jury's operations and the services it provides.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or

**East Carroll Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2024**

differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliation on Statements D and F.

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

**THE POLICE JURY AS A WHOLE** As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The Police Jury's assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$22,257,292. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental and business-type activities.

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

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Other assets	\$ 8,665,071	\$ 10,997,223	\$ 140,722	\$ 134,067	\$ 8,805,793	\$ 11,131,290
Capital assets	14,235,281	13,105,224	509	1,526	14,235,790	13,106,750
Total assets	<u>22,900,352</u>	<u>24,102,447</u>	<u>141,231</u>	<u>135,593</u>	<u>23,041,583</u>	<u>24,238,040</u>
Deferred outflows of resources	<u>479,179</u>	<u>993,704</u>	<u>15,913</u>	<u>33,496</u>	<u>495,092</u>	<u>1,027,200</u>
Other liabilities	367,112	1,770,349	86	535	367,198	1,770,884
Long-term liabilities	833,326	1,479,045	6,108	26,711	839,434	1,505,756
Total liabilities	<u>1,200,438</u>	<u>3,249,394</u>	<u>6,194</u>	<u>27,246</u>	<u>1,206,632</u>	<u>3,276,640</u>
Deferred inflows of resources	<u>70,413</u>	<u>98,857</u>	<u>2,338</u>	<u>3,332</u>	<u>72,751</u>	<u>102,189</u>
Net position						
Net investment in capital assets	13,383,831	11,292,903	509	1,526	13,384,340	11,294,429
Restricted	7,926,781	8,834,537	-	7,422	7,926,781	8,841,959
Unrestricted	798,068	1,620,460	148,103	129,563	946,171	1,750,023
Total net position	<u>\$ 22,108,680</u>	<u>\$ 21,747,900</u>	<u>\$ 148,612</u>	<u>\$ 138,511</u>	<u>\$ 22,257,292</u>	<u>\$ 21,886,411</u>

The largest portion of the Police Jury's combined net position (\$13,384,340 or 60%) reflects its investment in capital assets (e.g., land, buildings, equipment, vehicles, and infrastructure), less accumulated depreciation and any related outstanding debt that was used to acquire those assets. The Police Jury uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Police Jury's investments in capital assets are reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Police Jury's combined net position (\$7,926,781 or 36%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$946,171 is unrestricted net position and may be used to meet the Police Jury's obligations to its citizens and creditors.

**East Carroll Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2024**

At the end of the current fiscal year, the Police Jury is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for the separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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

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

	<b>Governmental Activities</b>			<b>Business-Type Activities</b>		
	<b>2024</b>	<b>2023</b>	<b>Increase (Decrease)</b>	<b>2024</b>	<b>2023</b>	<b>Increase (Decrease)</b>
<b>Revenues:</b>						
Program revenues						
Charges for services	\$ 418,892	\$ 344,880	\$ 74,012	\$ -	\$ -	\$ -
Operating grants & contributions	798,174	4,638,487	(3,840,313)	774,001	712,441	61,560
Capital grants & contributions	1,350,560	5,869,865	(4,519,305)	-	-	-
General Revenues						
Ad valorem taxes	3,258,389	2,994,499	263,890	-	-	-
Sales taxes	257,733	819,167	(561,434)	-	-	-
Licenses and permits	125,501	161,398	(35,897)	-	-	-
Other general revenues	416,663	374,491	42,172	15,334	3,110	12,224
Total revenues	<u>6,625,912</u>	<u>15,202,787</u>	<u>(8,576,875)</u>	<u>789,335</u>	<u>715,551</u>	<u>73,784</u>
<b>Functions/Program Expenses:</b>						
General government:						
Legislative	108,653	108,947	(294)	-	-	-
Judicial	476,645	603,467	(126,822)	-	-	-
Elections	35,754	57,114	(21,360)	-	-	-
Finance and administrative	364,122	318,789	45,333	-	-	-
Other general government	419,598	476,777	(57,179)	-	-	-
Public safety	478,728	433,900	44,828	-	-	-
Public works	3,739,173	2,715,211	1,023,962	-	-	-
Health and welfare	186,242	167,881	18,361	779,234	718,436	60,798
Culture and recreation	402,523	404,750	(2,227)	-	-	-
Transportation	31,222	31,506	(284)	-	-	-
Interest on long-term debt	22,472	28,283	(5,811)	-	-	-
Total expenses	<u>6,265,132</u>	<u>5,346,625</u>	<u>918,507</u>	<u>779,234</u>	<u>718,436</u>	<u>60,798</u>
Increase (decrease) in net position	360,780	9,856,162	(9,495,382)	10,101	(2,885)	12,986
Net position - beginning	<u>21,747,900</u>	<u>11,891,738</u>	<u>9,856,162</u>	<u>138,511</u>	<u>141,396</u>	<u>(2,885)</u>
Net position - ending	<u>\$ 22,108,680</u>	<u>\$ 21,747,900</u>	<u>\$ 360,780</u>	<u>\$ 148,612</u>	<u>\$ 138,511</u>	<u>\$ 10,101</u>

The Police Jury's overall net position changed \$370,881 from the prior year. The reasons for this overall change are discussed in the following sections for governmental activities and business-type activities.

**East Carroll Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2024**

**Governmental Activities** During the current fiscal year, net position for the governmental activities changed \$360,780 from the prior fiscal year for an ending balance of \$22,108,680. The Police Jury's governmental activities experienced an overall decrease in revenues of \$8,576,875. Revenues received from operating grants & contributions (\$798,174), capital grants & contributions (\$1,350,560), sales taxes (\$257,733), and licenses and permits (\$125,501) experienced a decline from the amounts reported in the prior fiscal year, while charges for services (\$418,892), ad valorem taxes (\$3,258,389), and other general revenues (\$416,663) experienced an increase in revenues. The decrease in revenues can mainly be contributed to last year's transfer of Route 882 from the Louisiana Department of Transportation to the Police Jury and last year's receipt of \$750,000 from a private corporation to cover the cost of repairing the damage to Oswalt Road. These revenues were not received in the current year.

Expenses increased from \$5,346,625 reported in prior year to \$6,265,132. This change can mainly be contributed to an increase in public works. The Police Jury resurfaced several parish roads and made bridge repairs in the current year. The Police Jury also experienced an increase in costs for materials and supplies due to inflation.

**Business-type Activities** The Police Jury's business-type activities experienced a change of \$10,101 in net position from the prior fiscal year for an ending balance of \$148,612. Current year operating grants revenues experienced an increase of \$61,560 due to increased HUD funding primarily to cover the increase cost of the additional housing assistance payments of \$62,509.

**Governmental Activities – Cost of Services** As reported in the Statement of Activities, the cost of all of our governmental activities this year was \$6,265,132. However, the amount that our taxpayers ultimately financed for these activities through Police Jury taxes and general revenues was only \$3,697,506 because some of the cost was paid by those who benefited from the programs \$418,892 or by other governments and organizations who subsidized certain programs with grants and contributions \$2,148,734.

In Table 3 below, we have presented the cost of each of the Police Jury's six largest governmental activities functions - judicial, finance and administrative, other general government, public safety, public works, and culture and recreation, as well as each program's *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**  
**Costs of Services**  
**For the Years Ended December 31,**

	<b>Governmental Activities</b>			
	<b>Total Cost of Services</b>	<b>Net Cost of Services</b>	<b>Total Cost of Services</b>	<b>Net Cost of Services</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
Judicial	\$ 476,645	\$ 113,607	\$ 603,467	\$ 267,539
Finance and administrative	364,122	362,922	318,789	317,589
Other general government	419,598	382,679	476,777	476,777
Public safety	478,728	287,895	433,900	371,926
Public works	3,739,173	2,520,068	2,715,211	(7,652,265)
Culture and Recreation	402,523	(350,283)	404,750	323,675
All others	384,343	380,618	393,731	388,152
Totals	<u>\$ 6,265,132</u>	<u>\$ 3,697,506</u>	<u>\$ 5,346,625</u>	<u>\$ (5,506,607)</u>



---

---

**East Carroll Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2024**

---

---

**POLICE JURY'S FUNDS** As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

*Governmental Funds* As the Police Jury completed this year, our governmental funds reported a combined fund balance of \$8,224,614 which is a change of \$(931,802) from prior year. The primary reasons for the changes in fund balances are:

The General fund, our principal operating fund, experienced a change of \$(50,015) to reach an ending fund balance of \$262,690. At the end of the current fiscal year, unassigned fund balance of the general fund was \$235,074 or approximately 19% of total general fund expenditures. Revenues for the current fiscal year increased primarily from collecting more in ad valorem tax collections and other state grants in the current fiscal year in comparison with the prior year. Expenditures for the current fiscal year decreased mainly due to the Coronavirus Local Fiscal Recovery fund paying most of the costs for feeding prisoners and general liability insurance.

The Road Maintenance and Construction fund accounts for funds used to maintain parish roads and streets. This fund showed a change of \$(1,406,647) from the amount reported at the end of the prior fiscal year to \$3,205,461. In the current year, the Road fund completed the construction of the Oswalt Road project, resurfaced several parish roads, and purchased \$185 thousand in construction equipment. The Road fund also transferred \$91,180 to the LCDBG Capital Projects fund to cover the LCDBG Street Projects' administration and engineering costs.

The Garbage District No. 1 accounts for parish garbage collection services. This fund showed a fund balance change of \$7,069, from \$843,324 reported in the prior fiscal year to \$850,393. Significant changes from prior year include an increase in ad valorem tax collections of \$50 thousand and the purchase of a garbage truck for \$219 thousand.

The Library fund accounts for the public library. The Library's fund balance of \$1,352,635 showed an increase of \$229,222 for the current fiscal year. Significant changes from the amounts reported the prior year include an increase in ad valorem collections of \$50 thousand and an increase in state grant revenues of \$31 thousand.

The Drainage Maintenance fund accounts for maintenance of the parish drainage system. This fund showed a change of \$138,190 to \$541,795. This change is primarily due to the increase in ad valorem tax collections of \$50,000 and a \$100,000 reimbursement from the Road fund during the current fiscal year.

The LCDBG Capital Projects fund accounts for capital projects funded primarily from Community Development Block grants passed through the State of Louisiana. Currently, the Police Jury has two ongoing projects for park and street improvements. During the current fiscal year, this fund received \$1,350,560 in federal funding and transferred in \$130,682 from the General and Road funds to cover administration and engineering fees not covered by the federal grant.

The Nonmajor Governmental funds are comprised of the special revenue funds (Rural Fire Protection, LSU Cooperative Extension, Health Unit, Criminal Court, Opioid Settlement, and Coronavirus Local Fiscal Recovery), and the Fire Bond Debt Service fund. The combined funds showed a change of \$150,379 to \$2,011,640.

---



---

**East Carroll Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2024**

---



---

*Proprietary Funds*

The Section 8 Voucher fund accounts for the activity for HUD's Section 8 Housing Choice Voucher program. This fund showed a change of \$(1,413) from \$128,511 reported in prior year to \$127,098.

The East Carroll Housing Development fund accounts for the activity of the Police Jury's not-for-profit corporation, East Carroll Parish Development Corporation. This corporation was established to assist in providing affordable housing to East Carroll Parish and had an ending net position of \$21,514.

**General Fund Budgetary Highlights** Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the Police Jury's original and final budget amounts compared with amounts actually paid and received is presented later in this report).

The amounts available for appropriations for the General fund's final budget were \$178,337 less than the original budget mainly due to reducing the expected revenues from ad valorem, licenses and permits, and intergovernmental revenues. The charges to the appropriations for the General Fund's final budget were \$167,718 less than the original budget. These budget revisions were made to reflect the Police Jury's decision for the Coronavirus Local Fiscal Recovery fund to pay most of the costs for feeding prisoners and general liability insurance after the original budget was adopted.

The actual amounts available for appropriations for the General fund were \$2,873 less than the amount budgeted. This is due mainly to receiving less in feed, charges, and commissions for services than estimated. The actual charges to appropriations were \$56,145 more than budgeted. The variance was the result of unanticipated expenditures after the last budget revision.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** At December 31, 2024, the Police Jury had \$14,235,790 invested in a broad range of capital assets, including land, buildings, furniture and equipment and infrastructure assets such as roads and bridges. This amount represents a net increase (including additions, deductions, and depreciation) of \$1,129,040, or 9% from last year.

**Table 4**  
**Capital Assets at December 31,**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Land	\$ 375,665	\$ 375,665	\$ -	\$ -
Construction in progress	1,598,552	1,671,919	-	-
Buildings	641,799	690,160	-	-
Furniture and office equipment	92,172	70,041	509	1,526
Construction equipment	1,321,622	1,334,452	-	-
Vehicles	611,759	701,501	-	-
Infrastructure	9,593,712	8,261,486	-	-
Total capital assets	<u>\$ 14,235,281</u>	<u>\$ 13,105,224</u>	<u>\$ 509</u>	<u>\$ 1,526</u>

---

---

**East Carroll Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2024**

---

---

This year's major additions include the completion of asphalt overlay of Oswalt Road and Tensas Bayou weir projects. The Police Jury has the following ongoing construction-in progress at year end: 1) Love Louisiana Outdoors park improvements project in which the construction and engineering costs are funded through a federal grant (COVID-19 CDBG) and the administration fees are paid by the General fund; and 2) Street improvements project in which the construction is funded through a federal grant (CDBG) and the engineering and administration fees are paid by the Road fund.

We present more detailed information about our capital assets in Note 7 in the notes to the financial statements.

**Debt** On April 1, 2020, the Police Jury issued \$450,000 in general obligation bonds to fund constructing and improving buildings, machinery, and equipment to be used in giving fire protection to the citizens of East Carroll Parish. \$338,000 of the private placement general obligation bonds were issued with an interest rate of 3.5% and \$112,000 were issued with an interest rate of 1.75%. The \$391,000 in outstanding bonds are payable over 11 years with the final payment due on March 1, 2035.

The Police Jury has financed the purchase of various equipment through notes payable. Outstanding balance of notes payable at December 31, 2024 is \$259,607.

Other debt consists of accrued vacations (compensated absences). We present more detailed information about our long-term debt in Note 11 of the notes to the financial statements.

Information about the net pension liability (asset) is presented in Note 9 of the notes to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** Our elected and appointed officials and citizens consider many factors when setting the Police Jury's budget and tax rates. One of the most crucial factors affecting the budget is our ad valorem and sales tax collections. We originally budgeted changes in next year's budget for ad valorem and sales tax collections. Approximately 76% of total revenue less nonrecurring state and federal grants is from ad valorem and sales taxes. We have projected for the 2025 year with no major uncertainties anticipated for the future.

---

---

**East Carroll Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2024**

---

---

**CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT** Our financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Ronata Johnson, Secretary-Treasurer, at the East Carroll Parish Police Jury, 400 First Street, Lake Providence, Louisiana 71254, telephone number (318) 559-2256.

**East Carroll Parish Police Jury**

This page intentionally left blank.

**BASIC FINANCIAL STATEMENTS**

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

**East Carroll Parish Police Jury**

This page intentionally left blank.

**EAST CARROLL PARISH POLICE JURY**

**STATEMENT OF NET POSITION**

**December 31, 2024**

**Statement A**

	<b>PRIMARY GOVERNMENT</b>		
	<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,433,977	\$ 103,697	\$ 4,537,674
Investments	792,576	-	792,576
Receivables	3,330,733	13,578	3,344,311
Internal balances	(21,504)	21,504	-
Prepaid items	129,289	1,943	131,232
Capital assets not being depreciated	2,547,718	-	2,547,718
Capital assets, net of accumulated depreciation	11,687,563	509	11,688,072
<b>TOTAL ASSETS</b>	<b>22,900,352</b>	<b>141,231</b>	<b>23,041,583</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	479,179	15,913	495,092
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>479,179</b>	<b>15,913</b>	<b>495,092</b>
<b>LIABILITIES</b>			
Accounts, salaries, and other payables	362,671	86	362,757
Interest payable	4,441	-	4,441
Long-term liabilities			
Due within one year:			
Long-term debt: Bonds, notes, and compensated absences	99,454	1,141	100,595
Due in more than one year:			
Long-term debt: Bonds, notes, and compensated absences	584,301	-	584,301
Net pension liability	149,571	4,967	154,538
<b>TOTAL LIABILITIES</b>	<b>1,200,438</b>	<b>6,194</b>	<b>1,206,632</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions	70,413	2,338	72,751
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>70,413</b>	<b>2,338</b>	<b>72,751</b>
<b>NET POSITION</b>			
Net investment in capital assets	13,383,831	509	13,384,340
Restricted for:			
Roads	3,186,259	-	3,186,259
Garbage	836,819	-	836,819
Library	1,363,190	-	1,363,190
Drainage	529,069	-	529,069
Health Unit	633,604	-	633,604
Debt service	119,561	-	119,561
Rural fire protection	768,284	-	768,284
LSU Cooperative Extension	488,955	-	488,955
Opioid abatement	1,040	-	1,040
Unrestricted	798,068	148,103	946,171
<b>TOTAL NET POSITION</b>	<b>\$ 22,108,680</b>	<b>\$ 148,612</b>	<b>\$ 22,257,292</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.



**EAST CARROLL PARISH POLICE JURY**

**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2024

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
<i>Governmental Activities:</i>				
General government:				
Legislative	\$ 108,653	\$ -	\$ -	\$ -
Judicial	476,645	261,958	101,080	-
Elections	35,754	-	-	-
Finance and administrative	364,122	-	1,200	-
Other general government	419,598	-	36,919	-
Public safety	478,728	-	190,833	-
Public works	3,739,173	145,812	417,133	656,160
Health and welfare	186,242	-	-	-
Culture and recreation	402,523	7,397	51,009	694,400
Transportation	31,222	3,725	-	-
Interest on long-term debt	22,472	-	-	-
Total Governmental Activities	<u>6,265,132</u>	<u>418,892</u>	<u>798,174</u>	<u>1,350,560</u>
<i>Business-Type Activities:</i>				
Health and welfare	<u>779,234</u>	<u>-</u>	<u>774,001</u>	<u>-</u>
Total Primary Government	<u>\$ 7,044,366</u>	<u>\$ 418,892</u>	<u>\$ 1,572,175</u>	<u>\$ 1,350,560</u>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for debt services				
Sales taxes, levied for general purposes				
Other taxes				
Grants and contributions not restricted to specific programs				
Licenses and permits				
Interest and investment earnings				
Miscellaneous				
Total general revenues				
Changes in net position				
Net position - beginning				
Net position - ending				

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

**Statement B**

**PRIMARY GOVERNMENT**

**NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION**

<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>
\$ (108,653)	\$ -	\$ (108,653)
(113,607)	-	(113,607)
(35,754)	-	(35,754)
(362,922)	-	(362,922)
(382,679)	-	(382,679)
(287,895)	-	(287,895)
(2,520,068)	-	(2,520,068)
(186,242)	-	(186,242)
350,283	-	350,283
(27,497)	-	(27,497)
(22,472)	-	(22,472)
<u>(3,697,506)</u>	<u>-</u>	<u>(3,697,506)</u>
	(5,233)	(5,233)
<u>(3,697,506)</u>	<u>(5,233)</u>	<u>(3,702,739)</u>
3,216,200	-	3,216,200
42,189	-	42,189
257,733	-	257,733
30,151	-	30,151
139,764	-	139,764
125,501	-	125,501
79,350	-	79,350
167,398	15,334	182,732
<u>4,058,286</u>	<u>15,334</u>	<u>4,073,620</u>
360,780	10,101	370,881
<u>21,747,900</u>	<u>138,511</u>	<u>21,886,411</u>
<u>\$ 22,108,680</u>	<u>\$ 148,612</u>	<u>\$ 22,257,292</u>

**East Carroll Parish Police Jury**

This page intentionally left blank.

## **BASIC FINANCIAL STATEMENTS**

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

**EAST CARROLL PARISH POLICE JURY**

**GOVERNMENTAL FUNDS**

**Balance Sheet**

**December 31, 2024**

	<b>GENERAL</b>	<b>ROAD MAINTENANCE AND CONSTRUCTION</b>	<b>GARBAGE DISTRICT NO. 1</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 123,894	\$ 1,532,748	\$ 110,025
Investments	1,689	229,839	156,523
Receivables	576,162	497,016	597,766
Interfund receivables	166,675	958,957	-
Prepaid items	27,616	32,380	25,904
<b>TOTAL ASSETS</b>	<b>896,036</b>	<b>3,250,940</b>	<b>890,218</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries, and other payables	91,087	32,301	22,286
Interfund payables	527,657	-	5,209
<b>Total Liabilities</b>	<b>618,744</b>	<b>32,301</b>	<b>27,495</b>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue - property taxes	14,602	13,178	12,330
<b>Total Deferred inflow of resources</b>	<b>14,602</b>	<b>13,178</b>	<b>12,330</b>
<b>Fund Balances:</b>			
Nonspendable	27,616	32,380	25,904
Restricted	-	3,173,081	824,489
Unassigned	235,074	-	-
<b>Total Fund Balances</b>	<b>262,690</b>	<b>3,205,461</b>	<b>850,393</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 896,036</b>	<b>\$ 3,250,940</b>	<b>\$ 890,218</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

Statement C

LIBRARY	DRAINAGE MAINTENANCE	LCDBG CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL	TOTAL
\$ 649,504	\$ 193,227	\$ 254,268	\$ 1,570,311	\$ 4,433,977
211,203	73,992	-	119,330	792,576
520,102	497,016	165,281	477,390	3,330,733
2,560	23,776	-	27,845	1,179,813
2,590	25,904	-	14,895	129,289
<u>1,385,959</u>	<u>813,915</u>	<u>419,549</u>	<u>2,209,771</u>	<u>9,866,388</u>
20,179	-	165,281	31,537	362,671
-	258,942	254,268	155,241	1,201,317
<u>20,179</u>	<u>258,942</u>	<u>419,549</u>	<u>186,778</u>	<u>1,563,988</u>
13,145	13,178	-	11,353	77,786
<u>13,145</u>	<u>13,178</u>	<u>-</u>	<u>11,353</u>	<u>77,786</u>
2,590	25,904	-	14,895	129,289
1,350,045	515,891	-	2,004,532	7,868,038
-	-	-	(7,787)	227,287
<u>1,352,635</u>	<u>541,795</u>	<u>-</u>	<u>2,011,640</u>	<u>8,224,614</u>
<u>\$ 1,385,959</u>	<u>\$ 813,915</u>	<u>\$ 419,549</u>	<u>\$ 2,209,771</u>	<u>\$ 9,866,388</u>

**East Carroll Parish Police Jury**

This page intentionally left blank.

# **EAST CARROLL PARISH POLICE JURY**

## **Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2024**

### **Statement D**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds	\$ 8,224,614
--	--------------

The cost of capital assets (land, buildings, furniture and equipment and infrastructure ) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Police Jury as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$ 34,264,456	
Accumulated depreciation	<u>(20,029,175)</u>	
		14,235,281

Long-term assets that are not available to pay current period expenditures are reported as deferred inflows of resources: unavailable revenue - property taxes in the governmental funds and are reported as revenue in the government-wide statements.	77,786
---	--------

Deferred outflows of resources related to pensions are not available to pay current period expenditures and therefore are not reported in the governmental funds.	479,179
---	---------

Deferred inflows of resources related to pensions are not due and payable in the current period and accordingly are not reported in the governmental funds.	(70,413)
---	----------

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

Balances at year end are:

Long-term liabilities

Bonds payable	(391,000)	
Notes payable	(259,607)	
Compensated absences	(33,148)	
Net pension liability	(149,571)	
Interest payable	<u>(4,441)</u>	
		<u>(837,767)</u>

Net position of governmental activities	<u>\$ 22,108,680</u>
---	----------------------

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.



**EAST CARROLL PARISH POLICE JURY**

**GOVERNMENTAL FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances**  
**For the Year Ended December 31, 2024**

	<b>GENERAL</b>	<b>ROAD MAINTENANCE AND CONSTRUCTION</b>	<b>GARBAGE DISTRICT NO. 1</b>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 583,677	\$ 526,708	\$ 605,034
Sales and use	24,773	232,960	-
Other taxes	14,616	-	-
Licenses and permits	125,501	-	-
Fines and forfeitures	-	-	-
Fees, charges, and commissions for services	190,126	-	144,514
Use of money and property	30,459	27,692	9,740
Other revenues	31,490	29,254	24,464
Intergovernmental revenues:			
State sources:			
Parish transportation funds	-	116,863	-
State revenue sharing	8,974	8,099	5,522
Other	186,545	-	-
Federal sources - federal grants	5,284	-	-
<b>Total Revenues</b>	<b>1,201,445</b>	<b>941,576</b>	<b>789,274</b>
<b>EXPENDITURES</b>			
Current:			
General government:			
Legislative	108,653	-	-
Judicial	139,137	-	-
Elections	33,728	-	-
Finance and administrative	249,910	-	-
Other general government	396,491	-	-
Public safety	171,245	-	-
Public works	73,883	2,043,650	782,205
Health and welfare	9,456	-	-
Culture and recreation	26,500	-	-
Transportation	2,955	-	-
Capital outlay	-	193,996	-
Debt service:			
Principal retirement	-	49,303	-
Interest and bank charges	-	10,169	-
<b>Total Expenditures</b>	<b>1,211,958</b>	<b>2,297,118</b>	<b>782,205</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (10,513)</b>	<b>\$ (1,355,542)</b>	<b>\$ 7,069</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

Statement E				
LIBRARY	DRAINAGE MAINTENANCE	LCDBG CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL	TOTAL
\$ 525,422	\$ 526,708	\$ -	\$ 488,267	\$ 3,255,816
-	-	-	-	257,733
-	-	-	-	14,616
-	-	-	-	125,501
-	-	-	261,958	261,958
7,397	1,298	-	-	343,335
7,667	5,406	-	13,386	94,350
15,889	-	-	32,687	133,784
-	-	-	-	116,863
8,078	8,098	-	3,272	42,043
44,300	-	-	25,823	256,668
-	-	1,350,560	510,371	1,866,215
608,753	541,510	1,350,560	1,335,764	6,768,882
-	-	-	-	108,653
-	-	-	349,892	489,029
-	-	-	-	33,728
-	-	-	114,645	364,555
-	-	-	36,919	433,410
-	-	-	238,572	409,817
-	395,827	-	47,653	3,343,218
-	-	-	169,241	178,697
379,779	-	-	-	406,279
-	-	-	-	2,955
-	7,493	1,481,242	185,846	1,868,577
-	-	-	30,000	79,303
-	-	-	12,617	22,786
379,779	403,320	1,481,242	1,185,385	7,741,007
\$ 228,974	\$ 138,190	\$ (130,682)	\$ 150,379	\$ (972,125)

(Continued)

**EAST CARROLL PARISH POLICE JURY**

**GOVERNMENTAL FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances**  
**For the Year Ended December 31, 2024**

	<b>GENERAL</b>	<b>ROAD MAINTENANCE AND CONSTRUCTION</b>	<b>GARBAGE DISTRICT NO. 1</b>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ -	\$ -
Transfers out	(39,502)	(91,180)	-
Insurance recoveries	-	40,075	-
Total Other Financing Sources (Uses)	<u>(39,502)</u>	<u>(51,105)</u>	<u>-</u>
Net Change in Fund Balances	(50,015)	(1,406,647)	7,069
FUND BALANCES - BEGINNING	<u>312,705</u>	<u>4,612,108</u>	<u>843,324</u>
FUND BALANCES - ENDING	<u><u>\$ 262,690</u></u>	<u><u>\$ 3,205,461</u></u>	<u><u>\$ 850,393</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

Statement E				
<u>LIBRARY</u>	<u>DRAINAGE MAINTENANCE</u>	<u>LCDBG CAPITAL PROJECTS</u>	<u>NONMAJOR GOVERNMENTAL</u>	<u>TOTAL</u>
\$ -	\$ -	\$ 130,682	\$ 100,000	\$ 230,682
-	-	-	(100,000)	(230,682)
248	-	-	-	40,323
248	-	130,682	-	40,323
229,222	138,190	-	150,379	(931,802)
1,123,413	403,605	-	1,861,261	9,156,416
<u>\$ 1,352,635</u>	<u>\$ 541,795</u>	<u>\$ -</u>	<u>\$ 2,011,640</u>	<u>\$ 8,224,614</u>

(Concluded)

# **EAST CARROLL PARISH POLICE JURY**

## **Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended December 31, 2024**

### **Statement F**

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

Total net change in fund balances - governmental funds	\$	(931,802)
--	----	-----------

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

Capital outlay	\$	1,917,143	
Depreciation expense		<u>(787,086)</u>	
			1,130,057

Repayment of bond principal and notes payable are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		79,303
---	--	--------

In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).		(20,858)
--	--	----------

The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the governmental funds are the amounts actually paid.		101,193
---	--	---------

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		2,573
---	--	-------

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		<u>314</u>
--	--	------------

Change in net position of governmental activities	\$	<u><u>360,780</u></u>
---	----	-----------------------

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

**EAST CARROLL PARISH POLICE JURY**

**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**

**Statement of Net Position**

**December 31, 2024**

**Statement G**

	<b>SECTION 8 VOUCHER</b>	<b>EAST CARROLL HOUSING DEVELOPMENT</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Current Assets:			
Cash and cash equivalents	\$ 103,697	\$ -	\$ 103,697
Receivables	13,578	-	13,578
Interfund receivables	-	21,514	21,514
Prepaid items	1,943	-	1,943
Total Current Assets	<u>119,218</u>	<u>21,514</u>	<u>140,732</u>
Non-Current Assets:			
Capital assets, net of accumulated depreciation	<u>509</u>	<u>-</u>	<u>509</u>
Total Non-Current Assets	<u>509</u>	<u>-</u>	<u>509</u>
<b>TOTAL ASSETS</b>	<u>119,727</u>	<u>21,514</u>	<u>141,241</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	<u>15,913</u>	<u>-</u>	<u>15,913</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>15,913</u>	<u>-</u>	<u>15,913</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	86	-	86
Interfund payables	10	-	10
Compensated absences payable	1,141	-	1,141
Total Current Liabilities	<u>1,237</u>	<u>-</u>	<u>1,237</u>
Noncurrent Liabilities:			
Net pension liability	<u>4,967</u>	<u>-</u>	<u>4,967</u>
Total Noncurrent Liabilities	<u>4,967</u>	<u>-</u>	<u>4,967</u>
<b>TOTAL LIABILITIES</b>	<u>6,204</u>	<u>-</u>	<u>6,204</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	<u>2,338</u>	<u>-</u>	<u>2,338</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>2,338</u>	<u>-</u>	<u>2,338</u>
<b>NET POSITION</b>			
Net investment in capital assets	509	-	509
Unrestricted	126,589	21,514	148,103
<b>TOTAL NET POSITION</b>	<u>\$ 127,098</u>	<u>\$ 21,514</u>	<u>\$ 148,612</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

**EAST CARROLL PARISH POLICE JURY**

**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**

**Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
For the Year Ended December 31, 2024**

**Statement H**

	<b>SECTION 8 VOUCHER</b>	<b>EAST CARROLL HOUSING DEVELOPMENT</b>	<b>TOTAL</b>
<b>OPERATING REVENUES</b>			
Federal Grants	\$ 774,001	\$ -	\$ 774,001
Miscellaneous income	3,820	11,514	15,334
Total operating revenues	777,821	11,514	789,335
<b>OPERATING EXPENSES</b>			
Administration	98,401	-	98,401
Housing assistance payments	679,816	-	679,816
Depreciation	1,017	-	1,017
Total operating expenses	779,234	-	779,234
 NET CHANGE IN NET POSITION	 (1,413)	 11,514	 10,101
 NET POSITION - BEGINNING OF YEAR	 128,511	 10,000	 138,511
 NET POSITION - END OF YEAR	 \$ 127,098	 \$ 21,514	 \$ 148,612

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

**EAST CARROLL PARISH POLICE JURY**

**PROPRIETARY FUND TYPE - ENTERPRISE FUND**

**Statement of Cash Flows**

**For the Year Ended December 31, 2024**

**Statement I**

	<b>SECTION 8 VOUCHER</b>	<b>EAST CARROLL HOUSING DEVELOPMENT</b>	<b>TOTAL</b>
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments to vendors	\$ (60,701)	\$ -	\$ (60,701)
Payments to employees	(50,733)	-	(50,733)
Payments to private landlords and others	(679,816)	-	(679,816)
Federal grants	766,135	-	766,135
Miscellaneous receipts	3,276	-	3,276
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(21,839)</u>	<u>-</u>	<u>(21,839)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(21,839)	-	(21,839)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	125,536	-	125,536
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>103,697</u>	<u>-</u>	<u>103,697</u>
RECONCILIATION TO THE STATEMENT OF NET POSITION:			
Cash and cash equivalents	103,697	-	103,697
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>103,697</u>	<u>-</u>	<u>103,697</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	(1,413)	11,514	10,101
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	1,017	-	1,017
(Increase) decrease in accounts receivable	(7,866)	-	(7,866)
(Increase) decrease in interfund receivable	-	(11,514)	(11,514)
(Increase) decrease in prepaid expenses	(281)	-	(281)
(Increase) decrease in deferred outflows related to pensions	17,583	-	17,583
(Increase) decrease in net pension asset/liability	(19,871)	-	(19,871)
Increase (decrease) in accounts payable	(449)	-	(449)
Increase (decrease) in interfund payable	(8,833)	-	(8,833)
Increase (decrease) in compensated absences	(732)	-	(732)
Increase (decrease) in deferred inflows related to pensions	(994)	-	(994)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (21,839)</u>	<u>\$ -</u>	<u>\$ (21,839)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.



**East Carroll Parish Police Jury**

This page intentionally left blank.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

<u><b>INDEX</b></u>	<u><b>Page</b></u>
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES .....	42
A. REPORTING ENTITY .....	42
B. FUNDS .....	44
C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING .....	45
D. ENCUMBRANCES .....	46
E. CASH AND CASH EQUIVALENTS .....	46
F. INVESTMENTS .....	46
G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES (FFS).....	47
H. ELIMINATION AND RECLASSIFICATIONS .....	47
I. PREPAID ITEMS .....	47
J. CAPITAL ASSETS.....	47
K. COMPENSATED ABSENCES.....	48
L. LIABILITIES .....	48
M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES.....	49
N. PENSION PLAN.....	49
O. RESTRICTED NET POSITION.....	49
P. FUND BALANCES OF FUND FINANCIAL STATEMENTS.....	49
Q. INTERFUND TRANSACTIONS.....	50
R. SALES TAXES.....	50
S. UNEARNED REVENUES .....	50
T. USE OF ESTIMATES .....	50
NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY .....	50
NOTE 3 - LEVIED TAXES .....	51
NOTE 4 - DEPOSITS .....	52
NOTE 5 - INVESTMENTS .....	53
NOTE 6 - RECEIVABLES.....	53
NOTE 7 - CAPITAL ASSETS .....	54
NOTE 8 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY).....	55
NOTE 9 - PENSION PLAN .....	56
NOTE 10 - ACCOUNTS, SALARIES, AND OTHER PAYABLES.....	60
NOTE 11 - LONG-TERM DEBT.....	61
NOTE 12 - COMPENSATED ABSENCES.....	62
NOTE 13 - LITIGATION, CLAIMS, AND COMMITMENTS .....	62
NOTE 14 - RISK MANAGEMENT.....	62
NOTE 15 - OPIOID SETTLEMENT.....	63
NOTE 16 - FUND BALANCE CLASSIFICATIONS DETAILS.....	63
NOTE 17 - NEW GASB STANDARD .....	64
NOTE 18 - CHANGES IN PRESENTATION .....	64

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The East Carroll Parish Police Jury (the Police Jury) is the governing authority for East 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 December 2027.

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, beer and alcoholic beverage permits, 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, airport facilities, and health care facilities.

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

The Governmental Accounting Standards Board (GASB) establishes criteria for determining the governmental reporting entity and component units that should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB standards have set forth criteria to be considered in determining financial accountability. This criterion includes:

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

**East Carroll Parish Police Jury  
Notes to the Financial Statements  
December 31, 2024**

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

<u>Component Unit</u>	<u>Method of Inclusion</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Included within the reporting entity:			
Sixth Judicial District Criminal Court (East Carroll Parish)	Blended	December 31	2 and 3
LSU Cooperative Extension Service	Blended	December 31	2 and 3
East Carroll Housing Development Corporation	Blended	December 31	1 and 3
Not included within the reporting entity:			
East Carroll Parish:			
Sheriff	Discrete	June 30	3
Assessor	Discrete	December 31	3
Clerk of Court	Discrete	June 30	3
Community Action Agency of East Carroll Parish	Discrete	December 31	2 and 3
Lakeshore Family Homes GP, LLC	Discrete	December 31	2 and 3

The Police Jury has chosen not to include the following component units in the basic financial statements: Sheriff, Assessor, Clerk of Court, and Community Action Agency of East Carroll Parish. Separate financial statements for each of these component units can be obtained by contacting the component unit.

The Police Jury is also responsible for appointing a majority of the members of the boards of the East Carroll Hospital Service District and the East Carroll Parish Housing Authority but the Police Jury's accountability for these organizations does not extend beyond making appointments so these entities should not be included in the financial reporting entity. The East Carroll Recreation District financial statements are not material to the financial statements of the Police Jury.

Additionally, it was determined that the East Carroll Parish Library is not a component unit of the East Carroll Parish Police Jury reporting entity because they do not have separate corporate powers that would distinguish it as being legally separate from the primary government, primarily due to the fact that East Carroll Parish Library does not have the right to buy, sell, lease, and mortgage property in its own name. Furthermore, it was determined that the East Carroll Parish Police Jury holds East Carroll Parish Library's corporate powers and that the East Carroll Parish Library financial statements should be included in the financial statements of the East Carroll Parish Police Jury as a special revenue fund.

East Carroll Housing Development Corporation (Corporation) is a legally separate entity, which is a not-for-profit corporation and has a December 31st year end. Per the Bylaws, the Board of Directors of the Corporation is the same individuals that serve as the East Carroll Parish Police Jury members. This provides the Police Jury with a voting majority of the governing body of the Corporation. Additionally, the Corporation imposes a financial benefit and burden on the Police Jury. Based on the above, the Corporation is considered to be a component unit of the Police Jury and should be included under blended presentation.

In 2018, Lakeshore Family Homes GP II, LLC (GP II) was created as a legally separate entity, which is a Louisiana limited liability company. The operating agreement for GP II lists East Carroll Housing Development Corporation as having 100% membership and the managing member. The Corporation has the power to bind and the power to impose its will on GP II as well as the Board of GP II is made up of the members of the Police Jury. Therefore, GP II is considered to be a component unit of the Police Jury and should be included under blended presentation. The GP II financial statements are not material to the financial statements of the Police Jury.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

In 2018, Lakeshore Family Homes GP, LLC was created as a legally separate entity, which is a Louisiana limited liability company. In the operating agreement for Lakeshore Family Homes GP, LLC, lists Lakeshore Family Homes GP II, LLC as having 51% membership; however, GP II is not the managing partner. The GP II has the power to bind and the power to impose its will on Lakeshore Family Homes GP, LLC. Therefore, Lakeshore Family Homes GP, LLC is considered to be a component unit of the Police Jury under discrete presentation.

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

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

**General** - The General fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

**Road Maintenance and Construction** - This fund accounts for the maintenance of parish highways, streets, and bridges. Major means of financing are provided by a one percent sales tax and by ad valorem taxes.

**Garbage District No. 1** - This fund accounts for parish garbage collection services. The main source of revenue is ad valorem tax and collection fees.

**Library** - This fund accounts for the operations of the parish library. The primary source of financing is provided by ad valorem taxes.

**Drainage Maintenance** - This fund accounts for the maintenance of the parish drainage system. Financing is provided by ad valorem taxes.

**LCDBG Capital Projects** - The fund accounts for capital projects funded primarily from Community Development Block grants passed through the State of Louisiana.

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

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

**East Carroll Housing Development** - This fund accounts for the activity of the Police Jury's not-for-profit corporation, East Carroll Parish Development Corporation. This corporation was established to assist tax credit partnerships in providing affordable housing in East Carroll Parish.

**East Carroll Parish Police Jury  
Notes to the Financial Statements  
December 31, 2024**

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

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

**Program revenues** Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

**Allocation of indirect expenses** The Police Jury reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

**Fund Financial Statements (FFS)**

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

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

**Revenues** Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar-year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are susceptible to accrual.

Federal and state grants are recognized when the Police Jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

Interest income on time deposits is recognized when the time deposits have matured, and the interest is available.

Substantially all other revenues are recognized when they become available to the Police Jury.

Based on the above criteria, ad valorem taxes, sales taxes, federal and state grants, fines, forfeitures, and court costs have been treated as susceptible to accrual.

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

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

**Proprietary Funds**

**Operating Revenues and Expenses** Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations, which is providing affordable housing. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

**E. CASH AND CASH EQUIVALENTS** Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

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

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

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**Definitions:**

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

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

The Police Jury participates in the Louisiana Asset Management Pool, Inc., (LAMP) which is an external investment pool that is not SEC-registered. Because the LAMP is an arrangement sponsored by a type of governmental entity, it is exempt by statute from regulation by the SEC.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. An annual audit of LAMP is conducted by the Louisiana Legislative Auditor and can be obtained by writing: LAMP, Inc., 650 Poydras Street, Suite 2220, New Orleans, LA 70130 or at [www.lamppool.com](http://www.lamppool.com) or at [www.lla.la.gov](http://www.lla.la.gov).

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

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

**I. PREPAID ITEMS** Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**J. CAPITAL ASSETS** Capital assets exceeding \$1,000 are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their acquisition value at the date of donation. General and infrastructure assets (e.g., roads, bridges, and other assets that are immovable and of value only to the government) are capitalized and valued at historical cost or estimated historical cost. Estimated useful life is management's estimate of how long the asset is expected to meet service demands.



**East Carroll Parish Police Jury  
Notes to the Financial Statements  
December 31, 2024**

Straight line depreciation is used based on the following estimated useful lives:

Buildings	40 years
Portable buildings	10 to 20 years
Office equipment	6 or 10 years
Furniture and fixtures	6 or 10 years
Construction equipment	4 to 10 years
Vehicles	4 or 9 years
Books, periodicals, and law books	10 years
Infrastructure:	
Airport hangars	40 years
Road surface	25 years
Bridges	40 to 50 years
Drainage	25 to 40 years

**K. COMPENSATED ABSENCES** The Police Jury recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

*Vacation*

The Police Jury's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment. All full-time employees of the Police Jury earn annual leave at rates varying from ten to 20 days per year, depending on length of service. Employees may accumulate and carry forward no more than five days of annual leave.

Full-time employees of the East Carroll Parish Library earn from ten to 15 days of vacation leave, depending on their length of service and position with the library. Part-time employees earn six days of vacation leave each year. Vacation leave cannot be accumulated.

*Sick Leave*

All full-time permanent employees of the Police Jury earn one sick day per month of continuous employment. Sick leave can be accumulated up to 30 days. All 12-month employees of the East Carroll Parish Library earn ten days of sick leave each year. Sick leave can be accumulated for up to 20 days. Part-time employees earn six days of sick leave each year.

All sick leave lapses when employees leave the employ of the Police Jury and the Library and, upon separation from service, no monetary obligation exists. However, a liability for the estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

**L. LIABILITIES** For government-wide reporting, debt issuance costs, with the exception of any portion related to prepaid insurance costs, is recognized as an expense in the period incurred.

For fund financial reporting, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES** In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow or resources (expense/expenditure) until then. The Police Jury has one item, deferred outflows related to pensions that qualifies in this category and is reported only in the governmental activities.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources until that time. The Police Jury has one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable* revenue, is reported only in the governmental funds balance sheet as unavailable property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The Police Jury also has one item, deferred inflows related to pensions that qualifies in this category and is reported only in the governmental activities.

**N. PENSION PLAN** For purposes measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments.

Imposed by law through constitutional provisions or enabling legislation. All of the Police Jury's restricted net position are restricted by enabling legislation except for net position restricted for housing assistance payments and opioid abatement.

It is the Police Jury's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**P. FUND BALANCES OF FUND FINANCIAL STATEMENTS** Fund balance amounts are reported within the fund balance categories as follows:

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

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

**Committed:** Fund balance that can only be used for specific purposes determined by the Police Jury's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Police Jury removes or changes the specified use by taking the same type of action it employed to previously commit the funds. Committed fund balance is the result of resolutions passed at a Jury meeting committing the funds.

**East Carroll Parish Police Jury  
Notes to the Financial Statements  
December 31, 2024**

**Assigned:** Fund balance that is constrained by the Police Jury's intent to be used for specific purposes but is neither restricted nor committed. Intent should be expressed by the Jury or a committee of the Jury.

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

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

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

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

**R. SALES TAXES** The Police Jury has a one percent sales and use tax, which was originally passed by the voters on October 16, 1993, for a period of five years and has been subsequently renewed through December 31, 2023. The net proceeds of the tax (after necessary costs of collection) are to be used to construct, operate, and maintain parish public roads, drainage canals, and public bridges, with ten percent of the proceeds used exclusively for insurance premiums. The Police Jury failed to renew the tax before the tax lapsed on December 31, 2023. In November 2024, an election was held that approved the tax for collections beginning January 1, 2025, to December 31, 2035.

**S. UNEARNED REVENUES** Unearned revenues arise when resources are received by the Police Jury before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the Police Jury has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and the revenue is recognized.

**T. 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Excess of Actual Expenditures Over Budgeted Expenditures in Individual Funds** The following funds had actual expenditures which exceeded budgeted expenditures for the year ended December 31, 2024:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General	\$ 1,231,877	\$ 1,288,022	\$ (56,145)
Road	2,858,735	2,959,447	(100,712)

The negative budget variances are a result of expenditures exceeding the budget in the last month of the year.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**B. Deficit Fund Balance** The following fund had a deficit fund balance at December 31, 2024:

Fund	Deficit Amount
Criminal Court	\$ (7,787)

**NOTE 3 - LEVIED TAXES** The Police Jury levies taxes on real and business personal property located within East Carroll Parish's boundaries. Property taxes are levied by the Police Jury on property values assessed by the East Carroll Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The East Carroll Parish sheriff's office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly.

Property Tax Calendar

Millage rates adopted	September 10, 2024
Tax bills mailed	November 2024
Due date	December 31, 2024
Lien date	January 1, 2024
Tax sale – 2023 delinquent property	April 24, 2024

Assessed values are established by the East Carroll Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value.

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed in 2024. Louisiana state law exempts the first \$75,000 of the assessed value of a taxpayer's primary residence from parish property taxes. For calendar year 2024, the total assessed value was \$69,525,933 and the homestead exemption was \$5,554,446 of the assessed value.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the *Constitution of the State of Louisiana* to sell the least quantity of property necessary to settle the taxes and interest owed.

All property taxes are recorded in the General fund, Road Maintenance and Construction special revenue fund, Drainage Maintenance special revenue fund, Garbage District No. 1 special revenue fund, Library special revenue fund, Rural Fire special revenue fund, LSU Cooperative Extension Service special revenue fund, Health Unit special revenue fund, and the Fire Bond Debt Service fund. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Available means due, or past due, and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property tax receivables are considered available because they are substantially collected within 60 days subsequent to year end.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

The tax roll is prepared by the parish tax assessor in November of each year; therefore, the amount of 2024 property taxes to be collected occurs in December and January and February of the next year. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, there is no allowance for uncollectible taxes.

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2024:

	Maximum Allowed <u>Millage</u>	Levied <u>Millage</u>	Expiration <u>Date</u>
Parish-wide taxes:			
General fund	6.60	6.60	Indefinite
Courthouse maintenance	2.53	2.53	2024
Roads and bridges	8.24	8.24	2032
Drainage maintenance	8.24	8.24	2032
Library and bookmobile	8.22	8.22	2029
Health unit	2.00	2.00	2027
Cooperative extension program	2.74	2.74	2024
District taxes:			
Rural fire protection	2.76	2.76	2028
Rural fire protection debt service	Variable	0.81	2034
Garbage collection and disposal	11.67	11.67	2025

**NOTE 4 - DEPOSITS** At December 31, 2024, the Police Jury had cash and cash equivalents (book balances) as follows:

Demand deposits (cash and cash equivalents per Statement A)	\$ 4,537,674
Time deposits (reported as investments)	<u>116,023</u>
Total	<u><u>\$ 4,653,697</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 the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**Custodial Credit Risk-Deposits.** At year end, the Police Jury had a bank balance of \$4,767,985 of which \$431,000 was covered by federal depository insurance and \$4,336,986 was secured by collateral held by the Police Jury's agent but not in the Police Jury's name. The Police Jury's policy does not address custodial credit risk.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**Interest Rate Risk-Deposits.** The Police Jury's policy does not address interest rate risk.

**NOTE 5 - INVESTMENTS** 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 process in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares (Level 2). The nonnegotiable certificate of deposit is measured at cost. At year end, the Police Jury investment balances were as follows:

<u>Type of investment</u>	Carrying Amount
	Fair Value
Certificate of deposit	\$ 116,023
LAMP	676,553
Total	<u>\$ 792,576</u>

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

**Credit risk:** Lamp is rated AAAM by Standard & Poor's.

**Custodial credit risk:** LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

**Concentration of credit risk:** Pooled investments are excluded from the 5 percent disclosure requirement.

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

**Foreign currency risk:** Not applicable.

**NOTE 6 - RECEIVABLES** The following is a summary of receivables at December 31, 2024:

	<u>Ad Valorem</u>	<u>Other Taxes</u>	<u>Intergovernmental</u>	<u>Other</u>	<u>Total</u>
General	\$ 550,699	\$ 778	\$ 14,326	\$ 10,359	\$ 576,162
Road Maintenance and Construction	497,016	-	-	-	497,016
Garbage District No. 1	574,325	-	-	23,441	597,766
Library	495,802	-	24,300	-	520,102
Drainage Maintenance	497,016	-	-	-	497,016
LCDBG Capital Projects	-	-	165,281	-	165,281
Nonmajor Governmental	461,599	-	-	15,791	477,390
Section 8 Voucher	-	-	13,578	-	13,578
Total	<u>\$ 3,076,457</u>	<u>\$ 778</u>	<u>\$ 217,485</u>	<u>\$ 49,591</u>	<u>\$ 3,344,311</u>

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

Historically, virtually all ad valorem tax receivables were collected since they are secured by property; therefore, no allowance for doubtful accounts has been established for ad valorem taxes. The remaining balances of accounts receivable are expected to be collected in full.

**NOTE 7 - CAPITAL ASSETS**

The following schedule presents changes in capital assets for the Police Jury's governmental activities:

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental activities				
Nondepreciable capital assets:				
Land	\$ 274,665	\$ -	\$ -	\$ 274,665
Airport land	101,000	-	-	101,000
Infrastructure: Road right-of-way	573,501	-	-	573,501
Construction in progress	1,671,919	1,662,507	1,735,874	1,598,552
Total non-depreciable capital assets	<u>2,621,085</u>	<u>1,662,507</u>	<u>1,735,874</u>	<u>2,547,718</u>
Depreciable capital assets:				
Buildings	2,800,297	-	-	2,800,297
Furniture & office equipment	486,897	48,566	12,400	523,063
Construction equipment	3,597,056	206,070	-	3,803,126
Vehicles	3,973,755	-	-	3,973,755
Infrastructure:				
Airport	1,155,666	-	-	1,155,666
Road surface	13,748,158	1,041,774	-	14,789,932
Bridges	2,200,776	-	-	2,200,776
Drainage	1,776,023	694,100	-	2,470,123
Total depreciable capital assets	<u>29,738,628</u>	<u>1,990,510</u>	<u>12,400</u>	<u>31,716,738</u>
Less accumulated depreciation:				
Buildings	2,110,137	48,361	-	2,158,498
Furniture & equipment	416,856	26,435	12,400	430,891
Construction equipment	2,262,604	218,900	-	2,481,504
Vehicles	3,272,254	89,742	-	3,361,996
Infrastructure:				
Airport	512,706	28,267	-	540,973
Road surface	8,881,028	240,723	-	9,121,751
Bridges	1,444,796	54,941	-	1,499,737
Drainage	354,108	79,717	-	433,825
Total accumulated depreciation	<u>19,254,489</u>	<u>787,086</u>	<u>12,400</u>	<u>20,029,175</u>
Total depreciable capital assets, net	<u>10,484,139</u>	<u>1,203,424</u>	<u>-</u>	<u>11,687,563</u>
Governmental activities				
Capital assets, net	<u>\$13,105,224</u>	<u>\$ 2,865,931</u>	<u>\$ 1,735,874</u>	<u>\$ 14,235,281</u>

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

Depreciation expense was charged to governmental activities for the Police Jury as follows:

Elections	\$ 2,026
Finance and administration	5,224
Other general government	4,493
Public safety	87,663
Public works	626,354
Health & welfare	26,205
Culture & recreation	6,854
Transportation	28,267
Total	<u><u>\$ 787,086</u></u>

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

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Business-type activities				
Depreciable capital assets				
Furniture & office equipment	\$ 8,219	\$ -	\$ -	\$ 8,219
Vehicles	16,508	-	-	16,508
Total	<u>24,727</u>	<u>-</u>	<u>-</u>	<u>24,727</u>
Less accumulated depreciation				
Furniture & equipment	6,693	1,017	-	7,710
Vehicles	16,508	-	-	16,508
Total	<u>23,201</u>	<u>1,017</u>	<u>-</u>	<u>24,218</u>
Business-type activities capital assets, net	<u><u>\$ 1,526</u></u>	<u><u>\$ (1,017)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 509</u></u>

**NOTE 8 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

***Interfund receivable/payable:***

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Garbage District No. 1	\$ 5,209
General	LCDBG Capital Projects	6,215
General	Nonmajor Governmental	155,241
Road Maintenance and Construction	General	451,962
Road Maintenance and Construction	Drainage Maintenance	258,942
Road Maintenance and Construction	LCDBG Capital Projects	248,053
Library	General	2,560
Drainage Maintenance	General	23,776
Nonmajor Governmental	General	27,845
General	Section 8 Voucher	10
East Carroll Housing Development	General	21,514
Total		<u><u>\$1,201,327</u></u>

Interfund balances result from fund reimbursements not made before year end. The General fund and Drainage fund interfund payables to the Road fund will not be paid within one year.



**East Carroll Parish Police Jury  
Notes to the Financial Statements  
December 31, 2024**

***Interfund transfers:***

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
LCDBG Capital Projects	General	\$ 39,502
LCDBG Capital Projects	Road Maintenance and Construction	91,180
Nonmajor Governmental	Coronavirus Local Fiscal Recovery	100,000
Total		<u>\$ 230,682</u>

The General and Roads fund transferred to the LCDBG Capital Projects fund to provide funding to cover the project costs not covered by the federal grant. The Coronavirus Local Fiscal Recovery fund transferred funds to the Nonmajor Governmental fund to provide funding for the Criminal Court's shortfall.

**NOTE 9 - PENSION PLAN** The Police Jury is a participating employer in a statewide, public employee retirement system, the Parochial Employees' Retirement System of Louisiana (System). The System has a separate board of trustees and administers a cost-sharing, multiple-employer defined benefit pension plan. The System is composed of two plans, Plan A and Plan B, with separate asset and benefit provisions. All employees of the Police Jury are members of Plan A. The authority to establish and amend the benefit terms of the System was granted to the Board of Trustees and the Louisiana Legislature by Title 11 of the Louisiana Revised Statutes. The System issues a public report that includes financial statements and required supplementary information. Copies of the report for the System may be obtained at [www.persla.org](http://www.persla.org).

**General Information about the Pension Plan**

**Plan Descriptions/Benefits Provided**

The System administers a plan to provide retirement, disability, and survivor's benefits to employees of taxing districts of a parish or any branch or section of a parish within the state which does not have their own retirement system, and which elect to become members of the System. The age and years of creditable service (service) required in order for a member to receive retirement benefits are established by R.S. 11:1901 and vary depending on the member's hire date.

A member who joined the System prior to January 1, 2007 is eligible for normal retirement if the member has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, 10 years of creditable service and is at least age 60, or 7 years of creditable service and is at least age 65. A member who joined the System on or after January 1, 2007 is eligible for normal retirement if the member has at least 30 years of creditable service and is at least age 55, 10 years of creditable service and is at least age 62, or 7 years of creditable service and is at least age 67.

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

A member hired prior to January 1, 2007 is eligible to retire and receive disability benefits if the member has at least 5 years of creditable service, is not eligible for normal retirement and has become totally and permanently disabled and is certified as disabled by the State Medical Disability Board. A member who joins the System on or after January 1, 2007, must have at least 7 years of service to qualify for disability benefits.

Upon the death of a member with five or more years of creditable service who is not eligible for retirement, the plan provides benefits for surviving spouses and minor children, as outlined in the statutes.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**Deferred Retirement Option Plan**

In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for 3 years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at the participant's option, a lump sum from the account equal to the payments into the account, a true annuity based upon the account balance in that fund or roll over the fund to an individual retirement account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

**Cost of Living Adjustments**

The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55. These ad hoc COLAs are not considered to be substantively automatic.

**Contributions**

Contributions for all members are established by statute at 9.5% of compensation and are deducted from the member's salary and remitted by the participating employer. According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actuarially determined contribution rate was 7.34% of member's compensation. However, the actual rate for fiscal year ending December 31, 2024 was 11.50% or \$150,274. According to state statute, the System also receives ¼ 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-contributing entities. The Police Jury's proportionate share of non-employer contributions was \$16,051 and was recognized as revenue by the Police Jury.

**Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2024, the Police Jury reported a net pension liability (asset) of \$154,538, \$149,571 for governmental activities and \$4,967 for business-type activities, for its proportionate share of the net pension liability (asset) (NPL). The NPL will be liquidated through contributions to the pension plan from the governmental fund in which the related salary was paid. The NPL was measured as of December 31, 2023, and the total pension liability (assets) used to calculate the NPL were determined by actuarial valuations as of that date. The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year December 31, 2023 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2023. As of December 31, 2023, the most recent measurement date, the Police Jury's proportions and the changes in proportion from the prior measurement date was 0.162207%, or a decrease of 0.035695%.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

For the year ended December 31, 2024, the Police Jury recognized a total pension expense of \$61,851, \$59,863 for governmental activities and \$1,988 for business-type activities. The Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions as components of unrestricted net position from the following sources:

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>
Differences between expected and actual experience	\$ 70,827	\$ 40,148	\$ 2,352	\$ 1,333	\$ 73,179	\$ 41,481
Changes in assumptions	-	26,059	-	865	-	26,924
Net difference between projected and actual earnings on pension plan investments	241,056	-	8,005	-	249,061	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	21,852	4,206	726	140	22,578	4,346
Employer contributions subsequent to the measurement date	145,444	-	4,830	-	150,274	-
Total	<u>\$ 479,179</u>	<u>\$ 70,413</u>	<u>\$ 15,913</u>	<u>\$ 2,338</u>	<u>\$ 495,092</u>	<u>\$ 72,751</u>

Deferred outflows of resources related to pensions resulting from the Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the NPL in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
2025	\$ 28,012	\$ 930	\$ 28,942
2026	126,831	4,212	131,043
2027	206,457	6,856	213,313
2028	(97,978)	(3,253)	(101,231)

**East Carroll Parish Police Jury  
Notes to the Financial Statements  
December 31, 2024**

*Actuarial 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 Cost
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.40%, net of investment expense, including inflation
Inflation Rate	2.30%
Mortality	For annuitant and beneficiary mortality, the Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees was used. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees was used. For disabled annuitants, the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees was used. These mortality tables were multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.
Termination, Disability, Retirement	Projected based on a 5 year (January 1, 2018 - December 31, 2022) experience study
Projected Salary Increases	4.75% (2.45% merit / 2.30% inflation)
Cost of Living Adjustments	Not substantively automatic

*Discount Rate:* The discount rate used to measure the total pension liability was 6.40%. 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 pension plan'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 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

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%

*Sensitivity of the proportionate share of the NPL to changes in the discount rate.* The following presents the Police Jury's proportionate share of the NPL using the current discount rate as well as what the Police Jury's proportionate share of the NPL 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:

1.0% Decrease	Current	1.0% Increase
5.40%	Discount Rate	7.40%
	6.40%	
\$ 1,102,658	\$ 154,538	\$ (641,314)

*Pension plan fiduciary net position:* Detailed information about fiduciary net position is available in the separately issued financial report referenced above.

*Payables to the Pension Plan:* At December 31, 2024, the Police Jury did not have any payables for employee and employer legally required contributions.

*Changes in the net pension liability (asset):* As of December 31, 2023, the net pension liability (asset) was \$761,683 and as of December 31, 2024, the net pension liability (asset) was \$154,538 which is a change of \$607,145.

**NOTE 10 - ACCOUNTS, SALARIES, AND OTHER PAYABLES** Payables at December 31, 2024 are as follows:

	Accounts Payable	Salaries Payable	Construction Payable	Bank Overdraft	Total
General	\$ 69,085	\$ -	\$ 22,002	\$ -	\$ 91,087
Road Maintenance and Construction	14,979	3,762	13,560	-	32,301
Garbage District No. 1	19,200	3,086	-	-	22,286
Library	20,179	-	-	-	20,179
LCDBG Capital Projects	-	-	165,281	-	165,281
Nonmajor Governmental	15,886	856	-	14,795	31,537
Section 8 Voucher	86	-	-	-	86
Total	\$ 139,415	\$ 7,704	\$ 200,843	\$ 14,795	\$ 362,757

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**NOTE 11 - LONG-TERM DEBT** The following is a summary of the long-term debt transactions and balances for the year ended December 31, 2024:

**Governmental Activities**

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One year
Governmental Activities:					
Private Placement: Bonds payable:					
General obligation debt	\$ 421,000	\$ -	\$ 30,000	\$ 391,000	\$ 31,000
Other Debt:					
Notes payable	308,910	-	49,303	259,607	51,082
Compensated absences *	12,290	20,858	-	33,148	17,372
Total Governmental Activities					
Long-term debt	<u>\$ 742,200</u>	<u>\$ 20,858</u>	<u>\$ 79,303</u>	<u>\$ 683,755</u>	<u>\$ 99,454</u>

\* The change in compensated absences above is a net change for the year.

Payments on the general obligation bonds payable that pertain to the Police Jury's governmental activities are made by the Debt Service fund. Notes payables were paid from the Road Maintenance and Construction fund and the Garbage District No. 1 fund.

Information about the changes in the net pension liability (asset) is contained in Note 9.

The general obligation bond payable at December 31, 2024 consists of the following issue:

Series	Original Amount	Interest Rates	Final Payment Due	Interest to Maturity	Principal Outstanding
2020	<u>\$ 450,000</u>	1.75% - 3.50%	March 1, 2035	<u>\$ 76,197</u>	<u>\$ 391,000</u>

All principal and interest requirements on the general obligation debt are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. In accordance with Louisiana Revised Statute 39:562, the Police Jury and its component units are legally restricted from incurring long-term bonded debt in excess of ten percent of the assessed value of taxable property in the parish or district. At December 31, 2024, the statutory limit is \$6,952,593 and the debt service fund balance is \$123,146.

Notes payable at December 31, 2024 consists of the following:

Issued	Original Amount	Interest Rate	Final Payment Due	Interest to Maturity	Principal Outstanding
2019	<u>\$ 500,000</u>	3.550%	September 16, 2029	<u>\$ 22,885</u>	<u>\$ 259,607</u>

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

The bonds and notes payable are due as follows:

	<u>BONDS PAYABLE</u>		<u>NOTES PAYABLE</u>		<u>TOTAL</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 31,000	\$ 11,795	\$ 51,082	\$ 8,390	\$ 82,082	\$ 20,185
2026	31,000	10,955	52,925	6,547	83,925	17,502
2027	32,000	10,097	54,835	4,637	86,835	14,734
2028	33,000	9,205	56,813	2,659	89,813	11,864
2029	34,000	9,278	43,952	652	77,952	9,930
2030-2034	188,000	24,132	-	-	188,000	24,132
2035	42,000	735	-	-	42,000	735
	<u>\$ 391,000</u>	<u>\$ 76,197</u>	<u>\$ 259,607</u>	<u>\$ 22,885</u>	<u>\$ 650,607</u>	<u>\$ 99,082</u>

**Business-Type Activities**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One year</u>
Business-type Activities:					
Other debt:					
Compensated absences *	\$ 1,873	\$ -	\$ 732	\$ 1,141	\$ 1,141
Total Business-type Activities					
Long-term debt	<u>\$ 1,873</u>	<u>\$ -</u>	<u>\$ 732</u>	<u>\$ 1,141</u>	<u>\$ 1,141</u>

\* The change in compensated absences above is a net change for the year.

**NOTE 12 - COMPENSATED ABSENCES** At December 31, 2024, employees of the Police Jury have accumulated and vested \$34,289 of employee leave benefits, which includes \$3,931 of employee related benefits. These benefits were computed in accordance with GASB standards.

**NOTE 13 - LITIGATION, CLAIMS, AND COMMITMENTS**

**Litigation** The Police Jury is a defendant in ongoing litigation. Management and legal counsel for the Policy Jury believe that the potential claim against the Police Jury not covered by insurance would not materially affect the Police Jury's financial position.

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

**Construction Commitments** The Police Jury has several ongoing construction projects as of December 31, 2024, which include the, the LCDBG Love Louisiana Outdoors Park Improvements project and the LCDBG Street Improvement project. As of December 31, 2024, the Police Jury had approximately \$6 thousand remaining on the LCDBG Love Louisiana Outdoors Park Improvements construction contract and approximately \$3 thousand for the LCDGE Street Improvements construction contract.

**NOTE 14 - RISK MANAGEMENT** The Police Jury is at risk for property damage, liability and theft which are covered by commercial insurance through the Louisianan Rural Parish Insurance Cooperative, a self-insurance fund. This self-insurance program is a public entity risk pool which was approved by the State of Louisiana Insurance Commission. The cooperative operates like any other commercial insurance company. Three insurance companies currently share the excess coverage insurance. The first \$100,000 of all coverage is

**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

self-funded by the combined contributions of the members. No additional assessments can be made against the Police Jury. The Police Jury is responsible only for the payment of premiums. Settlement amounts have not exceeded insurance coverage for any of the past three years.

**NOTE 15 - OPIOID SETTLEMENT** The State of Louisiana and participating local governments have reached settlement agreements with certain opioid pharmaceutical manufacturers and distributors that resolved opioid litigation brought by states, local political subdivisions, and special districts against opioid pharmaceutical supply chain participants. As provided under the settlement agreements, the amounts distributed are net of amounts attributable to prior settlements between the defendants and certain states/subdivisions, including amounts for attorneys' fees and costs.

Louisiana settlement proceeds are to be distributed directly to parish governments and sheriffs. The Louisiana Opioid Litigation Memorandum of Understanding (MOU) established guidelines and details regarding the limitations on expenditures and amounts to be received by each entity. According to the MOU, East Carroll Parish is to receive 0.08% of current and future settlement amounts over an 18-year projected settlement period. East Carroll Parish Police Jury received \$30,540 in fiscal year 2024 for the fourth year of collected settlements. Future settlement amounts are contingent upon the solvency of the settling defendants.

**NOTE 16 - FUND BALANCE CLASSIFICATION DETAILS**

	General	Road Maintenance and Construction	Garbage District No. 1	Library	Drainage Maintenance	Nonmajor Governmental	Total
Nonspendable:							
Prepays	\$ 27,616	\$ 32,380	\$ 25,904	\$ 2,590	\$ 25,904	\$ 14,895	\$ 129,289
Restricted for:							
Road Maintenance and Construction	-	3,173,081	-	-	-	-	3,173,081
Garbage	-	-	824,489	-	-	-	824,489
Library	-	-	-	1,350,045	-	-	1,350,045
Drainage Maintenance	-	-	-	-	515,891	-	515,891
Debt Service	-	-	-	-	-	123,146	123,146
Rural Fire Protection	-	-	-	-	-	765,368	765,368
LSU Cooperative Extension	-	-	-	-	-	484,573	484,573
Health Unit	-	-	-	-	-	630,405	630,405
Opioid Abatement	-	-	-	-	-	1,040	1,040
Unassigned	235,074	-	-	-	-	(7,787)	227,287
Total	<u>\$ 262,690</u>	<u>\$ 3,205,461</u>	<u>\$ 850,393</u>	<u>\$1,352,635</u>	<u>\$ 541,795</u>	<u>\$ 2,011,640</u>	<u>\$ 8,224,614</u>



**East Carroll Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2024**

**NOTE 17 - NEW GASB STANDARD** In the current fiscal year, the Police Jury implemented Statement No. 101 –*Compensated Absences*. This Statement updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. In additions to the value of unused vacation time owed to employees upon separation of employment, the Police Jury now recognizes an estimated of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences The adoption of this standard did not have a material impact on beginning net position and therefore was not restated.

**NOTE 18 - CHANGES IN PRESENTATION** The LCDBG Capital Projects fund changed from being reported as a nonmajor fund for fiscal year 2023 to a major fund for fiscal year 2024.

The Coronavirus Local Fiscal Recovery fund changed from being reported as a major fund for fiscal year 2023 to a nonmajor fund for fiscal year 2024.

## **REQUIRED SUPPLEMENTARY INFORMATION**

# East Carroll Parish Police Jury

## Schedule of the Police Jury's Proportionate Share of the Net Pension Liability (Asset) Last Ten Fiscal Years

Exhibit 1-1

Fiscal Year	Police Jury's Proportion of the Net Pension Liability	Police Jury's Proportionate Share of the Net Pension Liability (Asset)	Police Jury's Covered Payroll	Police Jury's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.216628%	\$ 60,666	\$ 1,080,876	5.6%	99.15%
2016	0.209121%	550,467	1,180,476	46.6%	92.23%
2017	0.207826%	428,020	1,211,777	35.3%	94.15%
2018	0.201541%	(149,593)	1,198,208	-12.5%	101.98%
2019	0.217903%	967,132	1,210,391	79.9%	88.86%
2020	0.209337%	9,854	1,286,870	0.8%	99.89%
2021	0.184811%	(324,050)	1,308,302	-24.8%	104.00%
2022	0.211642%	(996,926)	1,285,019	-77.6%	110.46%
2023	0.197902%	761,683	1,341,233	56.8%	91.74%
2024	0.162207%	154,538	1,287,988	12.0%	98.03%

### Notes:

The amounts presented have a measurement date of the previous fiscal year end.

## Schedule of the Police Jury's Contributions to the Pension Plan Last Ten Fiscal Years

Exhibit 1-2

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Police Jury's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 171,169	\$ 171,169	\$ -	\$ 1,180,476	14.50%
2016	157,531	157,531	-	1,211,777	13.00%
2017	149,776	149,776	-	1,198,208	12.50%
2018	139,195	139,195	-	1,210,391	11.50%
2019	147,990	147,990	-	1,286,870	11.50%
2020	160,267	160,267	-	1,308,302	12.25%
2021	157,415	157,415	-	1,285,019	12.25%
2022	154,242	154,242	-	1,341,233	11.50%
2023	148,119	148,119	-	1,287,988	11.50%
2024	150,274	150,274	-	1,306,730	11.50%

### Notes:

The amounts presented were determined as of the fiscal year end.

(Continued)

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

# East Carroll Parish Police Jury

## Notes to Required Supplementary Information for Pensions

**Changes in Benefit Terms** A 2.5% COLA effective January 1, 2015, provided by State statutes. This COLA is reflected in amounts reported after 2015.

**Change in Assumptions:** The following is a detail description of the changes in assumptions:

Report Date	Valuation Date	Investment Rate of Return	Inflation Rate	Mortality Rate - Annuitant and Beneficiary	Mortality Rate - Employees	Mortality Rate - Disabled Annuitants	Salary Increases
December 31,							
2015	2014	7.25%	3.00%	RP-2000 Healthy Annuitant Mortality Table set back 1 year for males and RP-2000 Combined Healthy Female Table for females	RP-2000 Employee Mortality Table set back 1 year for males and females	RP-2000 Disabled Lives Mortality Table	5.75%
2016 & 2017	2015 & 2016	7.00%	2.50%	RP-2000 Healthy Annuitant Sex Distinct Tables set forward 2 years for males and set forward 1 year for females projected to 2031 using Scale AA	RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females	RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females	5.25%
2018	2017	6.75%	2.50%	RP-2000 Healthy Annuitant Sex Distinct Tables set forward 2 years for males and set forward 1 year for females projected to 2031 using Scale AA	RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females	RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females	5.25%
2019 & 2020	2018 & 2019	6.50%	2.40%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	4.75%
2021, 2022, & 2023	2020, 2021, & 2022	6.40%	2.30%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	4.75%
2024	2023	6.40%	2.30%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale	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	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	4.75%

(Concluded)

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**East Carroll Parish Police Jury**

This page intentionally left blank.

## **East Carroll Parish Police Jury**

### **Budgetary Comparison Schedules**

#### **General Fund and Major Special Revenue Funds with Legally Adopted Annual Budgets**

**GENERAL** The General fund is the general operating fund of the Police Jury. This accounts for all activities of the Police Jury except those that are accounted for in other funds.

**ROAD MAINTENANCE AND CONSTRUCTION** This fund accounts for the maintenance of parish highways, streets, and bridges. Major means of financing are provided by a one percent sales tax and by ad valorem taxes.

**GARBAGE DISTRICT NO. 1** This fund accounts for parish garbage collection services. The main source of revenue is ad valorem tax and collection fees.

**LIBRARY** This accounts for the operations of the parish library. The primary source of financing is provided by ad valorem taxes.

**DRAINAGE MAINTENANCE** This accounts for the maintenance of the parish drainage system. Financing is provided by ad valorem taxes.

**EAST CARROLL PARISH POLICE JURY**

**GENERAL**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2024**

**Exhibit 2-1**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>(BUDGETARY BASIS)</b>	
BUDGETARY FUND BALANCES, BEGINNING	\$ (130,684)	\$ (126,184)	\$ (126,184)	\$ -
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	537,585	468,338	468,337	(1)
Sales and use	60,000	31,483	31,483	-
Other taxes	23,561	17,744	17,744	-
Licenses and permits	221,056	165,709	165,709	-
Fees, charges, and commissions				
for services	191,201	192,301	190,126	(2,175)
Use of money and property	41,160	30,458	30,459	1
Other revenues	30,661	62,171	62,030	(141)
Intergovernmental revenues:				
State sources:				
State revenue sharing	30,477	12,090	12,004	(86)
Other	152,940	181,263	180,792	(471)
Federal sources - federal grants	75,584	19,831	19,831	-
Amounts available for appropriations	<u>1,233,541</u>	<u>1,055,204</u>	<u>1,052,331</u>	<u>(2,873)</u>
Charges to appropriations (outflows)				
Current:				
General government:				
Legislative	110,284	108,653	108,653	-
Judicial	141,400	134,897	134,887	10
Elections	36,000	41,986	42,195	(209)
Finance and administrative	230,595	238,369	240,831	(2,462)
Other general government	480,867	395,535	406,506	(10,971)
Public safety	286,999	187,633	187,980	(347)
Public works	40,500	24,400	62,816	(38,416)
Health and welfare	9,500	52,657	52,657	-
Culture and recreation	3,200	26,500	26,500	-
Economic development and assistance	6,325	-	-	-
Transportation	3,925	2,947	2,947	-
Capital outlay	-	4,550	4,550	-
Transfers out	50,000	13,750	17,500	(3,750)
Total charges to appropriations	<u>1,399,595</u>	<u>1,231,877</u>	<u>1,288,022</u>	<u>(56,145)</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ (166,054)</u>	<u>\$ (176,673)</u>	<u>\$ (235,691)</u>	<u>\$ (59,018)</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED BUDGETARY INFORMATION AND  
INDEPENDENT AUDITOR'S REPORT.

**EAST CARROLL PARISH POLICE JURY**

**ROAD MAINTENANCE AND CONSTRUCTION**

**Budgetary Comparison Schedule  
For the Year Ended December 31, 2024**

**Exhibit 2-2**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>(BUDGETARY BASIS)</b>	
BUDGETARY FUND BALANCES, BEGINNING	\$ 3,917,456	\$ 4,000,312	\$ 4,000,312	\$ -
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	482,925	422,724	422,611	(113)
Sales and use	660,000	283,349	283,351	2
Use of money and property	5,848	27,762	27,692	(70)
Other revenues	752,750	779,141	779,254	113
Intergovernmental revenues:				
State sources:				
Parish transportation funds	161,000	115,184	116,863	1,679
State revenue sharing	-	8,203	10,833	2,630
Insurance proceeds	-	40,075	40,075	-
Amounts available for appropriations	5,979,979	5,676,750	5,680,991	4,241
Charges to appropriations (outflows)				
Current:				
Public works	1,471,565	1,991,563	2,086,745	(95,182)
Capital outlay	620,000	764,562	764,842	(280)
Transfers out	-	102,610	107,860	(5,250)
Total charges to appropriations	2,091,565	2,858,735	2,959,447	(100,712)
BUDGETARY FUND BALANCES, ENDING	\$ 3,888,414	\$ 2,818,015	\$ 2,721,544	\$ (96,471)

SEE ACCOMPANYING NOTES TO THE REQUIRED BUDGETARY INFORMATION AND  
INDEPENDENT AUDITOR'S REPORT.



**EAST CARROLL PARISH POLICE JURY**

**GARBAGE DISTRICT NO. 1  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2024**

**Exhibit 2-3**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>(BUDGETARY BASIS)</b>	
BUDGETARY FUND BALANCES, BEGINNING	\$ 382,762	\$ 374,020	\$ 374,020	\$ -
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	560,432	498,744	498,744	-
Fees, charges, and commissions for services	150,645	145,009	144,514	(495)
Use of money and property	6,100	9,771	9,740	(31)
Other revenues	-	24,464	24,464	-
Intergovernmental revenues:				
State sources:				
State revenue sharing	-	5,571	7,379	1,808
Amounts available for appropriations	1,099,939	1,057,579	1,058,861	1,282
Charges to appropriations (outflows)				
Current:				
Public works	661,757	801,324	775,186	26,138
Total charges to appropriations	661,757	801,324	775,186	26,138
BUDGETARY FUND BALANCES, ENDING	\$ 438,182	\$ 256,255	\$ 283,675	\$ 27,420

SEE ACCOMPANYING NOTES TO THE REQUIRED BUDGETARY INFORMATION AND  
INDEPENDENT AUDITOR'S REPORT.

**EAST CARROLL PARISH POLICE JURY**

**LIBRARY**

**Budgetary Comparison Schedule  
For the Year Ended December 31, 2024**

**Exhibit 2-4**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>(BUDGETARY BASIS)</b>	
BUDGETARY FUND BALANCES, BEGINNING	\$ (752,314)	\$ 739,599	\$ 739,599	\$ -
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	481,744	421,579	421,579	-
Fees, charges, and commissions for services	7,650	7,382	7,397	15
Use of money and property	6,362	7,685	7,667	(18)
Other revenues	2,826	12,995	15,889	2,894
Intergovernmental revenues:				
State sources:				
State revenue sharing	8,210	8,210	10,805	2,595
Other	24,300	44,300	20,000	(24,300)
Insurance proceeds	-	-	248	248
Amounts available for appropriations	(221,222)	1,241,750	1,223,184	(18,566)
Charges to appropriations (outflows)				
Current:				
Culture and recreation	356,638	363,966	360,035	3,931
Total charges to appropriations	356,638	363,966	360,035	3,931
BUDGETARY FUND BALANCES, ENDING	\$ (577,860)	\$ 877,784	\$ 863,149	\$ (14,635)

SEE ACCOMPANYING NOTES TO THE REQUIRED BUDGETARY INFORMATION AND  
INDEPENDENT AUDITOR'S REPORT.

**EAST CARROLL PARISH POLICE JURY**

**DRAINAGE MAINTENANCE**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2024**

**Exhibit 2-5**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>(BUDGETARY BASIS)</b>	
BUDGETARY FUND BALANCES, BEGINNING	\$ (45,330)	\$ 1,305	\$ 1,305	\$ -
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	482,925	422,611	422,611	-
Fees, charges, and commissions for services	2,000	1,298	1,298	-
Use of money and property	2,215	5,423	5,406	(17)
Intergovernmental revenues:				
State sources:				
State revenue sharing	-	8,203	10,832	2,629
Amounts available for appropriations	441,810	438,840	441,452	2,612
Charges to appropriations (outflows)				
Current:				
Public works	413,167	423,887	401,906	21,981
Capital outlay	10,000	-	7,493	(7,493)
Total charges to appropriations	423,167	423,887	409,399	14,488
BUDGETARY FUND BALANCES, ENDING	\$ 18,643	\$ 14,953	\$ 32,053	\$ 17,100

SEE ACCOMPANYING NOTES TO THE REQUIRED BUDGETARY INFORMATION AND  
INDEPENDENT AUDITOR'S REPORT.

## East Carroll Parish Police Jury

### Notes to Budgetary Comparison Schedules For the Year Ended December 31, 2024

#### A. BUDGETS

**General Budget Policies** Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. 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 of the adoption is then published in the official journal.

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. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems 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 functional level. Within functions the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. Formal budgetary integration is employed as a management control device.

For the year ended December 31, 2024, cash basis budgets were adopted for the General fund and all special revenue funds, except for the Criminal Court which is exempt from the requirements per Louisiana Revised Statutes 39:1301-1314 (Local Government Budget Act).

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

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the cash basis of accounting. Budgeted amounts are as originally adopted or as amended by the Jury. Legally, the Jury must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Jury to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more.

#### B. UNFAVORABLE BUDGET VARIANCE

The following funds had actual appropriations exceed budgeted appropriations:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General	\$ 1,231,877	\$ 1,288,022	\$ (56,145)
Road	2,858,735	2,959,447	(100,712)

The negative budget variance is a result of expenditures exceeding the budget in the last month of the year.

# East Carroll Parish Police Jury

## Notes to Budgetary Comparison Schedules For the Year Ended December 31, 2024

### C. BUDGET TO GAAP RECONCILIATION – EXPLANATION OF DIFFERENCES BETWEEN BUDGETARY INFLOWS AND OUTFLOWS AND GAAP REVENUES AND EXPENDITURES

	General	Road Maintenance and Construction	Garbage District No. 1	Library	Drainage Maintenance
<u>Sources/inflows of resources:</u>					
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 1,052,331	\$ 5,680,991	\$ 1,058,861	\$ 1,223,184	\$ 441,452
The fund balance at the beginning of the year is a budgetary resource but is not a current-year revenue for financial reporting purposes	126,184	(4,000,312)	(374,020)	(739,599)	(1,305)
Insurance recoveries from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	-	-	-	(248)	-
Adjustments for conversion from cash basis to modified accrual for financial reporting purposes	<u>22,930</u>	<u>(739,103)</u>	<u>104,433</u>	<u>125,416</u>	<u>101,363</u>
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 1,201,445</u>	<u>\$ 941,576</u>	<u>\$ 789,274</u>	<u>\$ 608,753</u>	<u>\$ 541,510</u>
<u>Uses/Outflows of resources:</u>					
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	\$ 1,288,022	\$ 2,959,447	\$ 775,186	\$ 360,035	\$ 409,399
Adjustments for conversion from cash basis to modified accrual for financial reporting purposes	(58,564)	(554,469)	7,019	19,744	(6,079)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(17,500)</u>	<u>(107,860)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 1,211,958</u>	<u>\$ 2,297,118</u>	<u>\$ 782,205</u>	<u>\$ 379,779</u>	<u>\$ 403,320</u>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

## **SUPPLEMENTARY INFORMATION**

**East Carroll Parish Police Jury**

This page intentionally left blank.

**COMBINING  
NONMAJOR GOVERNMENTAL FUNDS -  
BY FUND TYPE**



**EAST CARROLL PARISH POLICE JURY**

**NONMAJOR GOVERNMENTAL FUNDS  
Combining Balance Sheet - By Fund Type  
December 31, 2024**

**Exhibit 3**

	<b>SPECIAL REVENUE</b>	<b>FIRE BOND DEBT SERVICE</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,486,099	\$ 84,212	\$ 1,570,311
Investments	119,330	-	119,330
Receivables	437,527	39,863	477,390
Interfund receivables	27,845	-	27,845
Prepaid items	14,895	-	14,895
<b>TOTAL ASSETS</b>	<u>2,085,696</u>	<u>124,075</u>	<u>2,209,771</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries, and other payables	31,537	-	31,537
Interfund payables	155,168	73	155,241
<b>Total Liabilities</b>	<u>186,705</u>	<u>73</u>	<u>186,778</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue - property taxes	10,497	856	11,353
<b>Total Deferred inflow of resources</b>	<u>10,497</u>	<u>856</u>	<u>11,353</u>
<b>Fund Balances:</b>			
Nonspendable	14,895	-	14,895
Restricted	1,881,386	123,146	2,004,532
Unassigned	(7,787)	-	(7,787)
<b>Total Fund Balances</b>	<u>1,888,494</u>	<u>123,146</u>	<u>2,011,640</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 2,085,696</u>	<u>\$ 124,075</u>	<u>\$ 2,209,771</u>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**EAST CARROLL PARISH POLICE JURY**

**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - By Fund Type**  
**For the Year Ended December 31, 2024**

**Exhibit 4**

	<b>SPECIAL REVENUE</b>	<b>FIRE BOND DEBT SERVICE</b>	<b>TOTAL</b>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 446,078	\$ 42,189	\$ 488,267
Fines and forfeitures	261,958	-	261,958
Use of money and property	12,939	447	13,386
Other revenues	32,687	-	32,687
Intergovernmental revenues:			
State sources:			
State revenue sharing	3,272	-	3,272
Other	25,823	-	25,823
Federal sources - federal grants	510,371	-	510,371
<b>Total Revenues</b>	<b>1,293,128</b>	<b>42,636</b>	<b>1,335,764</b>
<b>EXPENDITURES</b>			
Current:			
General government:			
Judicial	349,892	-	349,892
Finance and administrative	113,229	1,416	114,645
Other general government	36,919	-	36,919
Public Safety	238,572	-	238,572
Public works	47,653	-	47,653
Health and welfare	169,241	-	169,241
Capital outlay	185,846	-	185,846
Debt service:			
Principal retirement	-	30,000	30,000
Interest and bank charges	-	12,617	12,617
<b>Total Expenditures</b>	<b>1,141,352</b>	<b>44,033</b>	<b>1,185,385</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>151,776</b>	<b>(1,397)</b>	<b>150,379</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	100,000	-	100,000
Transfers out	(100,000)	-	(100,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>151,776</b>	<b>(1,397)</b>	<b>150,379</b>
<b>FUND BALANCES - BEGINNING</b>	<b>1,736,718</b>	<b>124,543</b>	<b>1,861,261</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 1,888,494</b>	<b>\$ 123,146</b>	<b>\$ 2,011,640</b>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**East Carroll Parish Police Jury**

This page intentionally left blank.

## **East Carroll Parish Police Jury**

### **NONMAJOR SPECIAL REVENUE FUNDS**

**RURAL FIRE PROTECTION** This fund accounts for the revenues provided by ad valorem taxes and State grants which are to be used in providing fire protection to the citizens of East Carroll Parish.

**LSU COOPERATIVE EXTENSION** This fund accounts for the LSU Cooperative Extension program which sponsors 4-H events, provides literature and information to local farmers, and provides educational seminars. Financing is provided by ad valorem taxes.

**HEALTH UNIT** This fund accounts for the parish health center. Financing is provided by ad valorem taxes.

**CRIMINAL COURT** This fund accounts for the activities of the parish court. The main source of revenue is fines and forfeitures.

**OPIOID SETTLEMENT** This fund accounts for the Police Jury's portion of the settlement agreements that resolved opioid litigation against certain opioid pharmaceutical supply chain participants. Funding is to be used to provide treatment, prevention, and other opioid abatement strategies as outlined in the Louisiana Opioid Memorandum of Understanding.

**CORONAVIRUS LOCAL FISCAL RECOVERY** This fund accounts for federal grants received to respond to the public health emergency, COVID-19 or its negative economic impacts, respond to workers performing essential work during the COVID-19 pandemic by providing premium pay to eligible workers, and to provide government services, to the extent COVID-19 caused a reduction in revenues.

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**December 31, 2024**

	<b>RURAL FIRE PROTECTION</b>	<b>LSU COOPERATIVE EXTENSION</b>	<b>HEALTH UNIT</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 526,429	\$ 326,241	\$ 487,987
Investments	84,810	-	34,520
Receivables	135,830	165,271	120,635
Interfund receivables	24,876	-	-
Prepaid items	12,952	-	1,943
<b>TOTAL ASSETS</b>	<b><u>784,897</u></b>	<b><u>491,512</u></b>	<b><u>645,085</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries, and other payables	3,661	514	1,855
Interfund payables	-	2,043	7,683
<b>Total Liabilities</b>	<b><u>3,661</u></b>	<b><u>2,557</u></b>	<b><u>9,538</u></b>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue - property taxes	2,916	4,382	3,199
<b>Total Deferred inflow of resources</b>	<b><u>2,916</u></b>	<b><u>4,382</u></b>	<b><u>3,199</u></b>
<b>Fund Balances:</b>			
Nonspendable	12,952	-	1,943
Restricted	765,368	484,573	630,405
Unassigned	-	-	-
<b>Total Fund Balance</b>	<b><u>778,320</u></b>	<b><u>484,573</u></b>	<b><u>632,348</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b><u>\$ 784,897</u></b>	<b><u>\$ 491,512</u></b>	<b><u>\$ 645,085</u></b>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**Exhibit 5**

<b>CRIMINAL COURT</b>	<b>OPIOID SETTELEMENT</b>	<b>CORONAVIRUS LOCAL FISCAL RECOVERY</b>	<b>TOTAL</b>
\$ -	\$ -	\$ 145,442	\$ 1,486,099
-	-	-	119,330
15,791	-	-	437,527
1,929	1,040	-	27,845
-	-	-	14,895
<u>17,720</u>	<u>1,040</u>	<u>145,442</u>	<u>2,085,696</u>
25,507	-	-	31,537
-	-	145,442	155,168
<u>25,507</u>	<u>-</u>	<u>145,442</u>	<u>186,705</u>
-	-	-	10,497
-	-	-	10,497
-	-	-	14,895
-	1,040	-	1,881,386
<u>(7,787)</u>	<u>-</u>	<u>-</u>	<u>(7,787)</u>
<u>(7,787)</u>	<u>1,040</u>	<u>-</u>	<u>1,888,494</u>
<u>\$ 17,720</u>	<u>\$ 1,040</u>	<u>\$ 145,442</u>	<u>\$ 2,085,696</u>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**EAST CARROLL PARISH POLICE JURY**

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 2024**

	<b>RURAL FIRE PROTECTION</b>	<b>LSU COOPERATIVE EXTENSION</b>	<b>HEALTH UNIT</b>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 143,093	\$ 175,144	\$ 127,841
Fines and forfeitures	-	-	-
Use of money and property	6,823	1,717	4,399
Other revenues	797	-	879
Intergovernmental revenues:			
State sources:			
State revenue sharing	1,307	-	1,965
Other	25,823	-	-
Federal sources - federal grants	-	-	-
<b>Total Revenues</b>	<b>177,843</b>	<b>176,861</b>	<b>135,084</b>
<b>EXPENDITURES</b>			
Current:			
General government:			
Judicial	-	-	-
Finance and administrative	-	112,029	-
Other general government	-	-	-
Public Safety	99,819	-	-
Public works	-	-	-
Health and welfare	-	-	135,241
Capital outlay	-	-	-
<b>Total Expenditures</b>	<b>99,819</b>	<b>112,029</b>	<b>135,241</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>78,024</b>	<b>64,832</b>	<b>(157)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>78,024</b>	<b>64,832</b>	<b>(157)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>700,296</b>	<b>419,741</b>	<b>632,505</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 778,320</b>	<b>\$ 484,573</b>	<b>\$ 632,348</b>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**Exhibit 6**

<b>CRIMINAL COURT</b>	<b>OPIOID SETTELEMENT</b>	<b>CORONAVIRUS LOCAL FISCAL RECOVERY</b>	<b>TOTAL</b>
\$ -	\$ -	\$ -	\$ 446,078
261,958	-	-	261,958
-	-	-	12,939
471	30,540	-	32,687
-	-	-	3,272
-	-	-	25,823
-	-	510,371	510,371
262,429	30,540	510,371	1,293,128
349,892	-	-	349,892
-	-	1,200	113,229
-	-	36,919	36,919
-	-	138,753	238,572
-	-	47,653	47,653
-	34,000	-	169,241
-	-	185,846	185,846
349,892	34,000	410,371	1,141,352
(87,463)	(3,460)	100,000	151,776
100,000	-	-	100,000
-	-	(100,000)	(100,000)
100,000	-	(100,000)	-
12,537	(3,460)	-	151,776
(20,324)	4,500	-	1,736,718
\$ (7,787)	\$ 1,040	\$ -	\$ 1,888,494

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.



**East Carroll Parish Police Jury**

**GENERAL**

**Exhibit 7**

**Schedule of Compensation Paid Police Jurors  
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. Under this method, the president received \$2,000 per month and other jurors receive \$1,600 per month.

Kendall L. Thompson, President	\$ 24,000
Kofi Darden-Hawkins, Vice President	19,200
Roger O. Clement	19,200
Randy E. Walters	19,200
Loyd Whaley	19,200
Total	<u>\$ 100,800</u>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**East Carroll Parish Police Jury**

**GENERAL**

**Exhibit 8**

**Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2024**

**Natasha Davis, Secretary Treasurer: January 1, 2024 to August 31, 2024**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 52,294
Benefits-insurance	10,506
Benefits-retirement	6,014
Benefits-medicare	758
Dues	430
Reimbursements	21
Registration fees	920
Conference travel	4,640
	<u>\$ 75,583</u>

**Ronata Johnson, Secretary Treasurer: November 6, 2024 to December 31, 2024**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 5,390
Benefits-Social Security	334
Benefits-medicare	78
Dues	300
	<u>\$ 6,102</u>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

East Carroll Parish Police Jury

GENERAL

Exhibit 9

**Justice System Funding Schedule - Receiving Schedule  
As Required by LA R.S. 24:515.2**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2024</b>	<b>Second Six Month Period Ended 12/31/2024</b>
<b>Receipts From:</b>		
East Carroll Parish Sheriff, Criminal Fines -Other/Non-Contempt	\$ 71,154	\$ 97,867
East Carroll Parish Sheriff, Criminal Court Costs/Fees	16,660	21,875
East Carroll Parish Sheriff, Cash Bonds	2,375	3,313
<b>Total Receipts:</b>	<b>\$ 90,189</b>	<b>\$ 123,055</b>

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**East Carroll Parish Police Jury (LA195)**  
**Lake Providence, LA**  
**Program Balance Sheet Summary**  
**14.871 Housing Choice Vouchers**

**Exhibit 10**

**Fiscal Year End: 12/31/2024**

	<b>14.871 Housing Choice Vouchers</b>	<b>Total</b>
111 Cash - Unrestricted	\$ 103,697	\$ 103,697
100 Total Cash	103,697	103,697
122 Accounts Receivable - HUD Other Projects	13,578	13,578
120 Total Receivables, Net of Allowances for Doubtful Accounts	13,578	13,578
142 Prepaid Expenses and Other Assets	1,943	1,943
150 Total Current Assets	119,218	119,218
164 Furniture, Equipment & Machinery - Administration	24,727	24,727
166 Accumulated Depreciation	(24,218)	(24,218)
160 Total Capital Assets, Net of Accumulated Depreciation	509	509
180 Total Non-Current Assets	509	509
200 Deferred Outflow of Resources	15,913	15,913
290 Total Assets and Deferred Outflow of Resources	<u>135,640</u>	<u>135,640</u>
312 Accounts Payable <= 90 Days	10	10
322 Accrued Compensated Absences - Current Portion	1,141	1,141
331 Accounts Payable - HUD PHA Programs	86	86
347 Inter Program - Due To	-	-
310 Total Current Liabilities	1,237	1,237
357 Accrued Pension and OPEB Liabilities	4,967	4,967
350 Total Non-Current Liabilities	4,967	4,967
300 Total Liabilities	6,204	6,204
400 Deferred Inflow of Resources	2,338	2,338
508.4 Net Investment in Capital Assets	509	509
511.4 Restricted Net Position	-	-
512.4 Unrestricted Net Position	126,589	126,589
513 Total Equity - Net Assets / Position	127,098	127,098
600 Total Liabilities, Deferred Inflows of Resources and Equity	<u>\$ 135,640</u>	<u>\$ 135,640</u>

(Continued)

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

**East Carroll Parish Police Jury (LA195)**  
**Lake Providence, LA**  
**Program Revenue and Expense Summary**  
**14.871 Housing Choice Vouchers**

**Exhibit 10**

**Fiscal Year End: 12/31/2024**

	<b>14.871 Housing Choice Vouchers</b>	<b>Total</b>
70600 HUD PHA Operating Grants	\$ 774,001	\$ 774,001
71500 Other Revenue	3,820	3,820
70000 Total Revenue	<u>777,821</u>	<u>777,821</u>
91100 Administrative Salaries	50,734	50,734
91200 Auditing Fees	4,100	4,100
91500 Employee Benefit contributions - Administrative	13,906	13,906
91600 Office Expenses	16,263	16,263
91700 Legal Expense	1,700	1,700
91800 Travel	6,993	6,993
91000 Total Operating - Administrative	<u>93,696</u>	<u>93,696</u>
96110 Property Insurance		
96120 Liability Insurance	3,065	3,065
96130 Workmen's Compensation	120	120
96100 Total insurance Premiums	<u>3,185</u>	<u>3,185</u>
96200 Other General Expenses	2,253	2,253
96210 Compensated Absences	(733)	(733)
96000 Total Other General Expenses	<u>1,520</u>	<u>1,520</u>
96900 Total Operating Expenses	<u>98,401</u>	<u>98,401</u>
97000 Excess of Operating Revenue over Operating Expenses	679,420	679,420
97300 Housing Assistance Payments	677,116	677,116
97350 HAP Portability-In	2,700	2,700
97400 Depreciation Expense	1,017	1,017
90000 Total Expenses	<u>779,234</u>	<u>779,234</u>
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	(1,413)	(1,413)
11030 Beginning Equity	<u>128,511</u>	<u>128,511</u>
11170 Administrative Fee Equity	127,098	127,098
11180 Housing Assistance Payments Equity	<u>\$ -</u>	<u>\$ -</u>
11190 Unit Months Available	1,427	1,427
11210 Number of Unit Months Leased	1,423	1,423

(Concluded)

SEE ACCOMPANYING INDEPENDENT AUDITOR'S REPORT.

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

Independent Auditor's Report

To the Jurors of the East Carroll Parish Police Jury  
Lake Providence, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information of the East Carroll Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 20, 2025. Our report expresses an adverse opinion on the aggregate discretely presented component units due to their exclusion from the financial statements.

**Report on Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or 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 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 deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which is described as findings 2024-001, 2024-002, and 2024-003 in the accompanying schedule of findings and questioned costs.

### **East Carroll Parish Police Jury's Responses to Findings**

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

### **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 Police Jury'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 Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA  
June 20, 2025

**REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

Independent Auditor's Report

To the Jurors of the East Carroll Parish Police Jury  
Lake Providence, Louisiana

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

**Opinion on Each Major Federal Program**

We have audited East Carroll Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2024. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

**Basis for Opinion on Each 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 Awards Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

**Responsibilities of Management for Compliance**

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



### **Auditor's Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Police Jury's compliance with the requirements of 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 the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **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 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, 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 have not been 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.

A handwritten signature in cursive script, appearing to read "LaPorte".

A Professional Accounting Corporation

Baton Rouge, LA  
June 20, 2025

**East Carroll Parish Police Jury**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Identifying Number	Total Federal Expenditures
United States Department of Housing and Urban Development			
Direct Program:			
Housing Voucher Cluster:			
Section 8 Housing Choice Vouchers	14.871		\$ 774,001
Total Housing Voucher Cluster			774,001
Passed Through Louisiana Department of Administration:			
COVID-19 Community Development Block Grant - States Program	14.228	2000727013	694,400
Community Development Block Grant - States Program	14.228	2000811406	656,160
Total United States Department of Housing and Urban Development			1,350,560
United States Department of Homeland Security Passed through the Louisiana Governor's Office of Homeland Security and Emergency			
Emergency Management Performance Grants	97.042	EMT-2021-EP-00001-S01	5,284
United States Department of the Treasury Direct Program:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		410,371
COVID-19 Local Assistance and Tribal Consistency Fund	21.032		100,000
Total United States Department of the Treasury			
TOTAL FEDERAL AWARDS			\$ 2,640,216

The accompanying notes are an integral part of this schedule.

**East Carroll Parish Police Jury**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

**NOTE 1 - GENERAL** The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the East Carroll Parish Police Jury, Lake Providence, Louisiana. The East Carroll Parish Police Jury (the "Police Jury") reporting entity is defined in Note 1 to the Police Jury's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule. 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 of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Police Jury, it is not intended to and does not present the financial position or changes in net position of the Police Jury.

**NOTE 2 - BASIS OF ACCOUNTING** The accompanying 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. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

**NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS** Federal awards revenues are reported in the Police Jury's fund financial statements as follows:

Governmental Activities:	
General	\$ 5,284
LCDBG Capital Projects	1,350,560
Nonmajor Governmental:	
Coronavirus Local Fiscal Recovery	510,371
Business-Type Activities:	
Section 8 Voucher	774,001
Total	<u><u>\$2,640,216</u></u>

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS** Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**NOTE 5 - 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). In addition, the entire amount of operating subsidy received during the fiscal year is considered to be "expended during the fiscal year."

**NOTE 6 - INDIRECT COST RATE** The Police Jury has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**East Carroll Parish Police Jury**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2024**

---

**Part I - Summary of Auditor's Results**

Financial Statements

- |  |            |
|--|------------|
| 1. Type of auditor's report                            | Unmodified |
| 2. Internal control over financial reporting           |            |
| a. Material weaknesses identified?                     | None       |
| b. Significant deficiencies identified?                | None       |
| c. Noncompliance material to the financial statements? | Yes        |
| d. Other matters identified?                           | None       |
| e. Management letter                                   | None       |

Federal Awards

- |   |            |
|---|------------|
| 1. Internal control over major programs   |            |
| a. Material weaknesses identified?  | None       |
| b. Significant deficiencies identified?   | None       |
| 2. Type of auditor's report issued on compliance for each major program               |            |
|   | Unmodified |
| 3. Audit findings disclosed that are required in accordance with the Uniform Guidance |            |
|   | No         |
| 4. Identification of major programs   |            |
| 14.228 Community Development Block Grant – States Program                             |            |
| 5. Dollar threshold used to distinguish between Type A and B programs                 | \$750,000  |
| 6. Auditee qualified as a low-risk auditee?   | No         |

**Part II - Findings and Responses Related to the Financial Statements**

**2024-001    Accounting and Reporting to the Internal Revenue Service and Possible Violation of Article 7, Section 14 of the Louisiana Constitution**

<i>Criteria:</i>	Internal Revenue Code Section 61 requires that employers report the personal use of an employer provided vehicle as a taxable fringe benefit on the employee's W-2. Article 7, Section 14 of the Louisiana Constitution prohibits local governments from donating, pledging or loan public funds to any person association, or corporation, public or private.
------------------	--

## East Carroll Parish Police Jury

### Schedule of Findings and Questioned Costs For the Year Ended December 31, 2024

---

<i>Condition:</i>	We noted that the Police Jury has adopted a Police Juror Usage of Parish Vehicles Policy. However, in reviewing 2024 W-2 forms, we noted that there has been no accounting or reporting of personal and commuting use of parish vehicles as required by Internal Revenue Service Publication 15-B. We further noted instances where a police juror was reimbursed for mileage for travel to conferences while also using a parish vehicle for that travel.
<i>Cause:</i>	Unknown.
<i>Effect:</i>	The Police Jury did not comply with Internal Revenue Service Code and possible violation of Article 7, Section 14 of the Louisiana Constitution.
<i>Recommendation:</i>	We recommend that the Police Jury properly account for personal and commuting mileage while using parish vehicles and report such usage on Internal Revenue Form W-2. We further recommend that reimbursement for mileage only be made when employees and police jurors use their personal vehicles for Police Jury travel.
<i>Management's Response:</i>	The Police Jury will institute procedures to account for personal and commuting miles and report that on Internal Revenue Form W-2. The Police Jury will ensure that mileage reimbursements are only made when police jurors and employees use their personal vehicles for Police Jury travel.

#### 2024-002 Violations of Open Meetings Law

<i>Criteria:</i>	Louisiana Revised Statutes 42:20 requires that public bodies keep written minutes of all open meetings. Louisiana Revised Statutes 43:143 requires the police jury to publish all minutes, ordinances and resolutions in the official journal of the parish.
<i>Condition:</i>	Minutes of the Police Jury's monthly meetings from June to September 2024 were not present at the office of the Police Jury. We noted that during the year ended December 31, 2024, the Police Jury failed to publish minutes of monthly meetings for the months of January and February and the months from May to September in the official journal.
<i>Cause:</i>	Unknown.
<i>Effect:</i>	Noncompliance with state open meetings law.
<i>Recommendation:</i>	We recommend that the Police Jury maintain minutes of all meetings and publish those minutes in the official journal.
<i>Management's</i>	

**East Carroll Parish Police Jury**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2024**

---

*Response:* The Police Jury will ensure that minutes are maintained of all meetings and that they are published in the official journal.

**2024-003 Mandatory Ethics Training**

*Criteria:* Louisiana Revised Statutes 42:1170 requires that each employee/official complete a one hour ethics training during the calendar year and Louisiana Revised Statutes 42:343 requires that each employee/official complete a one hour prevention of sexual harassment training. .

*Condition:* During our performance of statewide agreed-upon procedures we selected 5 employees/officials for testing of the training requirement during 2024 and we noted that 4 out of 5 employees/officials did not take the ethics training and all 5 employees did not take the prevention of sexual harassment training.

*Cause:* Unknown.

*Effect:* Noncompliance with state law.

*Recommendation:* We recommend that the Police Jury ensure that all employees and officials obtain the required annual ethics training in future years.

*Management's Response:* Management will ensure that all employees and officials will obtain the 1 hour ethics training.

**East Carroll Parish Police Jury**  
**Schedule of Prior Audit Findings**  
**For the Year Ended December 31, 2023**

---

**2023-001    Failure to Amend Budget (R.S. 39:1310)**

This finding has been resolved.

**2023-002    Mandatory Training**

This finding has not been resolved. See current year finding 2024-003.



## AGREED-UPON PROCEDURES REPORT

East Carroll Parish Police Jury

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

**For the Period January 1, 2024 - December 31, 2024**

To the Board Members of the  
East Carroll Parish Police Jury  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the East Carroll Parish Police Jury's (the Police Jury) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2023 through December 31, 2024. The Police Jury's management is responsible for those C/C areas identified in the SAUPs.

The Police Jury 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 the LLA's SAUPs for the fiscal year January 1, 2024 through December 31, 2024. Additionally, the 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 results 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:
  - i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - 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.
  - iii. ***Disbursements***, including processing, reviewing, and approving.

- 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).
- 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.
- 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.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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).
- 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.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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.
- 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.

**Results:** We did not identify any written policies and procedures for iv, vi, x, and xi. We observed that the payroll/personnel policy does not include the approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules. We observed the ethics policy does not include actions to be taken if an ethics violation occurs or a system to monitor violations. We observed the purchasing policy does not include procedures on adding vendors to the vendor list. We observed that the travel policy does not include procedures for documentation requirements or required approvers. We also observed for the sexual harassment policy, there were no written procedures on annual training or annual reporting. No other exceptions observed.

### 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:
- 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);
  - 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
  - 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.

**Results:** We observed that there was no written evidence that anyone has reviewed the reconciliations. No other exceptions observed.

### 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).
- 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:
- i. Employees responsible for cash collections do not share cash drawers/registers;
  - 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;
  - 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
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

- 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.
- 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:
  - i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - 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).
  - v. Trace the actual deposit per the bank statement to the general ledger.

**Results:** We observed that for one of the funds, one employee is responsible for collecting payments and preparing bank deposits. Of the ten deposits tested under procedure 'D.', support was not present for six collections were not deposited within one business day. A collection date could not be determined for two of the ten deposits. As such, timeliness of those two deposits could not be determined. No other exceptions observed.

#### **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).
- 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:
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
  - ii. At least two employees are involved in processing and approving payments to vendors;
  - 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;

- 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
- 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.

*[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*

- 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
  - 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
  - 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.
- 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.*

**Results:** We observed that one employee at the Library fund payment location is responsible for processing payments and also responsible for adding/modifying vendor files and mailing checks. No other exceptions observed.

## **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.

- 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:
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized 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
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B 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.

**Results:** We were unable to perform the procedures on one of the three credit cards as credit card statements and support for charges was not provided for the month selected for testing. We observed a finance charge was assessed on one of the cards tested. We observed that there was no support for five out of fifteen credit card charges tested. No other exceptions observed.

## **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.
- 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:
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity’s cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

- 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.
- 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) have been paid, and any associated forms have been filed, by required deadlines.

**Results:** We observed that timesheets are not required for salaried employees. We observed that one of the five employees tested there was no documentation of approved pay rate and for another employee, the documentation of approved pay rate differed from the amount actually paid. We observed that the termination payment for one employee included payment of unused vacation leave for which there was no support and that leave was calculated based on a 35 hour work week while the Police Jury's policy states that leave is paid based on a 40 hour work week. No other exceptions were found as a result of these procedures.

#### **10) Ethics**

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:
  - 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
  - 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.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

**Results:** We observed that four of the five employees/officials tested did not have documentation of ethics training during the year. Management indicated that the ethics training was held but it was not submitted properly for the certificates to be produced.

#### **14) Prevention of 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.
- 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).

- 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.

**Results:** We observed that none of the employees tested had sexual harassment training during the year. Management indicated that the training was held but it was not submitted properly for the certificates to be produced. We were unable to obtain the annual sexual harassment report. No other exceptions were observed.

We were engaged by the Police Jury 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 Police Jury 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 on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results 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 Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA  
June 20, 2025



Mr. Michael J. Waguespack  
Louisiana Legislative Auditor  
1600 N 3<sup>rd</sup> St.  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

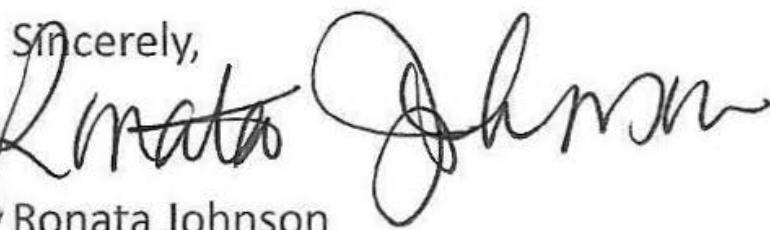
RE: Statewide Agreed-upon Procedures

The management of the East Carroll Parish Police Jury wishes to provide the following responses relative to the results of the 2024 statewide agreed-upon procedures engagement:

1. Policies and Procedures: The Police Jury will amend its policies and procedures to include the missing items.
2. Bank reconciliations: The Police Jury will implement a review process for bank reconciliations and ensure that all future bank reconciliations are dated and signed to indicate review.
3. Collections: Due to the small nature of the Library and the small amount of collections it receives, the Police Jury does not consider it cost beneficial to further segregate the collection duties. The Police Jury will make sure that documentation is maintained of all collections and that documentation includes the date of collection.
4. Non-Payroll Disbursements: Due to the small nature of the Library and the Section 8 office and the small number of disbursements that are processed, the Police Jury does not consider it cost beneficial to further segregate these duties.
5. Credit Cards: The Police Jury will ensure that no late fees or finance charges are assessed. The Police Jury will ensure in the future support is obtained for all charges and that credit card statements and support are maintained for each of the credit cards.
6. Payroll and Personnel: The Police Jury will implement a policy to maintain daily attendance and leave records for all employees. Moving forward, documentation of approved pay rate for every employee will be maintained and updated in every employee's file. Termination payments of annual leave will be calculated in accordance with the Police Jury's policy.
7. Ethics: The Police Jury will ensure that all employees/officials complete the required ethics training annually.

8. Sexual Harassment: The Police Jury will ensure that all employees/officials complete the required sexual harassment training annually. The Police Jury will prepare the required annual sexual harassment report.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronata Johnson". The signature is fluid and cursive, with the first name "Ronata" written in a larger, more prominent script than the last name "Johnson".

Ronata Johnson

Secretary-Treasurer