

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

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**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2015**

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

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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*Required Supplemental Information (Part I)*  
*Management's Discussion and Analysis*

West Carroll Parish Police Jury  
Oak Grove, Louisiana  
Management's Discussion and Analysis  
December 31, 2015  
(Unaudited)

As management of the West Carroll Parish Police Jury, we offer readers of the police jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2015. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the West Carroll Parish Police Jury's basic financial statements. The police jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

***Government-wide Financial Statements.*** The government-wide financial statements are designed to provide readers with a broad overview of the West Carroll Parish Police Jury's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the West Carroll Parish Police Jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the police jury is improving or deteriorating.

The statement of activities presents information showing how the police jury's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

***Fund Financial Statements.*** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The West Carroll Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

***Governmental Funds.*** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The West Carroll Parish Police Jury maintains thirteen individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Parish Wide Road Tax Fund, Solid Waste, Communications District, Miscellaneous Emergency and Section 8 special revenue funds, which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

West Carroll Parish Police Jury adopts an annual appropriated budget for the General Fund and all special revenue funds. Budgetary comparison schedules are provided in the Required Supplemental Information (Part II) for the major funds to demonstrate compliance with this budget.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain other supplemental information concerning the West Carroll Parish Police Jury. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplemental information section.

The police jury issues primary government financial statements which means that only selected component units are included in the financial statements. Most component unit financial statements are available on the Louisiana Legislative Auditor's website.

**Government-Wide Financial Analysis.** As noted earlier, net position may serve over time as a useful indicator of a government's financial condition. At the close of the fiscal year, assets of the West Carroll Parish Police Jury exceeded liabilities by \$19,664,106. Of that amount, \$13,852,215 represents the police jury's investment in capital assets net of accumulated depreciation and debt associated with assets. These assets are not available for future spending. The remaining balance of net position is made up of bank balances and receivables. The tables below illustrate the changes in significant categories presented in the government-wide financial statements.

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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**Table 1**  
**Net Position**  
**Governmental Activities**

	<u>2015</u>	<u>2014</u>
Current and other assets	\$ 7,870,262	\$ 7,322,948
Deposits held in trust	871,963	784,477
Capital assets (net)	<u>13,933,687</u>	14,156,782
Total assets	<u>22,675,912</u>	<u>22,264,207</u>
Deferred outflows	<u>102,013</u>	-
Long-term debt	169,612	84,805
Landfill closure/post closure payable	2,604,250	2,442,440
Other liabilities	<u>315,308</u>	438,702
Total liabilities	<u>3,089,170</u>	<u>2,965,947</u>
Deferred inflows	<u>24,649</u>	31,601
Net position:		
Net investment in capital assets	13,852,215	14,057,844
Restricted	7,530,932	6,325,140
Unrestricted	<u>(1,719,041)</u>	<u>(1,116,325)</u>
Total net position	<u>\$19,664,106</u>	<u>\$ 19,266,659</u>

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

Table 2  
Changes in Net Position  
Governmental Activities

	<u>2015</u>	<u>2014</u>
<b>Revenues</b>		
<b>Program revenues:</b>		
Charges for services	\$ 2,537,798	\$ 3,099,152
Operating Grants	466,927	981,047
Capital Grants	20,392	-
<b>General revenues:</b>		
Property taxes	1,032,299	989,244
Sales taxes	2,752,159	2,563,840
Unrestricted grants and contributions	653,061	700,435
Unrestricted investment earnings	96,819	96,662
Gain (loss) on capital assets	-	-
Other general revenues	338,874	756,153
Total revenues	<u>7,898,329</u>	<u>9,186,533</u>
<b>Program expenses</b>		
General government	736,004	810,475
Public safety	639,876	502,093
Public works	3,583,637	4,051,801
Health and welfare	2,310,279	2,885,350
Culture and recreation	1,996	3,425
Economic development and assistance	151,981	142,390
Transportation	23,095	164,814
Total expenses	<u>7,446,868</u>	<u>8,560,348</u>
Increase (decrease) in net position	<u>\$ 451,461</u>	<u>\$ 626,185</u>

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

**Table 3  
Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
General government	\$ 736,004	\$ 810,475	\$ 586,580	\$ 683,462
Public safety	639,876	502,093	396,810	43,816
Public works	3,583,637	4,051,801	3,236,501	4,023,726
Health and welfare	2,310,279	2,885,350	61,509	2,313,490
Culture and recreation	1,996	-	1,996	(4,265,680)
Economic development and assistance	151,981	161,203	151,981	161,203
Transportation	23,095	103,039	(13,626)	(267,637)
Totals	<u>\$ 7,446,868</u>	<u>\$ 8,513,961</u>	<u>\$ 4,421,751</u>	<u>\$ 2,692,380</u>

Net position increased by two percent during 2015. Total revenues decreased by 14% while expenses decreased 13%.

Operating grants decreased \$514,120 or 52% due to fluctuations in the type and amount of projects in progress. Sales taxes increased \$188,319. The police jury received \$120,556 in insurance proceeds on damages to the jail. Other revenues decreased \$537,835 or 71%. In 2014, other revenues and capital outlay included \$500,000 for a building that was transferred to the police jury when a nonprofit dissolved.

Public safety expenses increased \$137,783 due to various fluctuations. Health and welfare expenses decreased 20% primarily due to a decrease in activity connected to the hospital. Transportation expenses decreased 86% or \$141,719 due to the end of a grant project to remove obstructions at the airport.

***Financial Analysis of the Government's Funds.***

West Carroll Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2015, combined governmental fund balances of \$8,540,450 showed an increase of \$791,120 over December 31, 2014. The General Fund's balance of \$1,595,273 showed an increase of \$115,768 over the 2014 balance of \$1,479,505. The increase is due to fluctuations in grants and the building mentioned above. The Solid Waste Fund increased \$422,145 to \$2,371,643 due to an increase in revenue and a decrease in transfers out. There were no other significant changes in other major funds' fund balances.



WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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***Budgetary Highlights***

Differences in the General Fund between the original budget and the final budgeted numbers were mainly due to changes in anticipated grant activity.

Differences in the Parish Wide Road Tax and Solid Waste Funds between the original budgeted amounts and the final budgeted numbers were minor.

Differences in original and final budgets amounts in the Miscellaneous Emergency Fund were due to differences in hospital activity.

***Capital Asset and Debt Administration.***

***Capital Assets.*** The West Carroll Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2015, is \$13,933,687 (\$55,222,219 cost less \$41,288,532 depreciation) and \$13,852,215 net accumulated depreciation and associated debt. This investment includes land, buildings and improvements, infrastructure roads and bridges, and furniture and equipment. The decrease in net capital assets was \$223,095 and was due to depreciation exceeding additions. There were no disposals. Additions included courthouse wind retrofit project, airport improvements, an air conditioning unit at the Library, a tractor, a backhoe, a wheel roller, two trucks and other minor equipment.

***Long-Term Debt.*** At the end of the year, West Carroll Parish Police Jury had total long-term obligations of \$2,785,122, which consisted of Compensated Absences, Bank Loans and Landfill Closure/Post Closure Care. During 2015, approximately \$17,466 was paid on the debt. Reductions for used or lost vacation totaled \$34,559. However, the increase in accrued compensated absences was a net \$1,325.

***Economic Factors and Next Year's Budgets***

The police jury's financial plan for this upcoming year is underway with the adoption of a realistic budget for 2016. No significant events or conditions are expected.

***Requests for Information***

This financial report is designed to be a summary of the West Carroll Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the West Carroll Parish Police Jury, at P.O. Drawer 630, Oak Grove, Louisiana 71263. Our telephone number is (318) 428-3390.



# BOSCH & STATHAM

Certified Public Accountants

## Independent Auditor's Report

To the Honorable Members of the Police Jury and  
Ms. Angela Griffis, Secretary-Treasurer  
**West Carroll Parish Police Jury**  
Oak Grove, Louisiana

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the basic financial statements of the West Carroll Parish's primary government as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

West Carroll Parish Police Jury  
 Oak Grove, Louisiana  
 Independent Auditor's Report  
 December 31, 2015

**Summary of Opinions**

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Governmental Fund - General Fund	Unmodified
Governmental Fund – ParishWide Road Tax Fund	Unmodified
Governmental Fund – Solid Waste Fund	Unmodified
Governmental Fund – Communications District Fund	Unmodified
Governmental Fund – Miscellaneous Emergency Fund	Unmodified
Governmental Fund – Section 8 Fund	Unmodified
Aggregate Remaining Fund Information	Qualified

**Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information**

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 accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units are understated by the amount of assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by the amount of assets, liabilities, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are not reasonably determinable.

**Adverse Opinion**

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2015, 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.

**Qualified Opinion**

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Police Jury as of December 31, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Police Jury, as of December 31, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 1-7), budgetary comparison information (pages 51-55), schedule of employer's proportionate share of net pension liability (page 56), and schedule of employer's contributions (page 57) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Carroll Parish Police Jury's basic financial statements. The combining financial statements; the schedule of compensation paid to police jurors; and the schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements, the schedule of compensation paid to police jurors and the schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements, the schedule of compensation paid police jurors, and the schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer are fairly stated in all material respects in relation to the basic financial statements as a whole.

West Carroll Parish Police Jury  
Oak Grove, Louisiana  
Independent Auditor's Report  
December 31, 2015

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2016, on our consideration of the West Carroll Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.

BOSCH & STATHAM, LLC



Jonesboro, Louisiana  
June 29, 2016

*Basic Financial Statements*

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2015

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ASSETS

Cash and cash equivalents	\$ 6,646,178
Receivables	1,224,084
Deposits held in trust	871,963
Capital assets, net of accumulated depreciation	13,933,687
<b>TOTAL ASSETS</b>	<u>22,675,912</u>

DEFERRED OUTFLOWS

Pension related	<u>102,013</u>
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LIABILITIES

Accounts, salaries and other payables	201,775
Compensated absences	99,400
Certificates of indebtedness due within one year	14,133
Certificates of indebtedness due in more than one	67,339
Net pension liability	102,273
Landfill closure/post closure care	2,604,250
<b>TOTAL LIABILITIES</b>	<u>3,089,170</u>

DEFERED INFLOWS

Pension related	<u>24,649</u>
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NET POSITION

Net investment in capital assets	13,852,215
Restricted for:	
Public works	5,564,983
Public safety	398,497
Health and welfare	533,945
Transportation	46,436
Economic development	115,108
Landfill closure/postclosure	871,963
Unrestricted	(1,719,041)
<b>TOTAL NET POSITION</b>	<u>\$ 19,664,106</u>

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

GOVERNMENTAL ACTIVITIES  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
General government	\$ 736,004	\$ 101,834	\$ 47,590	\$ -	\$ (586,580)
Public safety	639,876	124,684	118,382	-	(396,810)
Public works	3,583,637	347,136	-	-	(3,236,501)
Health and welfare	2,310,279	1,947,815	300,955	-	(61,509)
Culture and recreation	1,996	-	-	-	(1,996)
Economic development and assistance	151,981	-	-	-	(151,981)
Transportation	23,095	16,329	-	20,392	13,626
Total governmental activities	<u>7,446,868</u>	<u>2,537,798</u>	<u>466,927</u>	<u>20,392</u>	<u>(4,421,751)</u>
General revenues:					
Taxes:					
Ad valorem:					
					346,168
					686,131
Sales and use taxes:					
					688,041
					2,064,118
					653,061
					96,819
					338,874
Total general revenues					<u>4,873,212</u>
<b>Change in net position</b>					451,461
Net position at beginning of year, restated					19,212,645
<b>Net position at end of year</b>					<u>\$ 19,664,106</u>

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



WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET  
AS OF DECEMBER 31, 2015

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,289,627	\$ 2,124,269	\$ 1,412,281	\$ 310,916	\$ 290,398	\$ 11,027	\$ 1,207,660	\$ 6,646,178
Receivables	366,278	598,918	128,029	8,707	4,500	10,990	106,662	1,224,084
Deposits held in trust	-	-	871,963	-	-	-	-	871,963
<b>TOTAL ASSETS</b>	<b>\$ 1,655,905</b>	<b>\$ 2,723,187</b>	<b>\$ 2,412,273</b>	<b>\$ 319,623</b>	<b>\$ 294,898</b>	<b>\$ 22,017</b>	<b>\$ 1,314,322</b>	<b>\$ 8,742,225</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts, salaries, and related payables	\$ 47,807	\$ 72,611	\$ 40,630	\$ 6,029	\$ -	\$ 4,320	\$ 8,863	\$ 180,260
Retainage payable	12,825	-	-	-	8,690	-	-	21,515
<b>Total liabilities</b>	<b>60,632</b>	<b>72,611</b>	<b>40,630</b>	<b>6,029</b>	<b>8,690</b>	<b>4,320</b>	<b>8,863</b>	<b>201,775</b>
Fund equity - fund balances:								
Restricted	17,368	2,650,576	2,371,643	313,594	-	17,697	1,305,459	6,658,969
Assigned	61,368	-	-	-	286,208	-	-	358,703
Unassigned	1,356,265	-	-	-	-	-	-	1,522,778
<b>Total fund equity - fund balances (deficits)</b>	<b>1,595,273</b>	<b>2,650,576</b>	<b>2,371,643</b>	<b>313,594</b>	<b>286,208</b>	<b>17,697</b>	<b>1,305,459</b>	<b>8,540,450</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<b>\$ 1,655,905</b>	<b>\$ 2,723,187</b>	<b>\$ 2,412,273</b>	<b>\$ 319,623</b>	<b>\$ 294,898</b>	<b>\$ 22,017</b>	<b>\$ 1,314,322</b>	<b>\$ 8,742,225</b>

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS'  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2015

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Total fund balances - governmental funds	\$ 8,540,450
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources	13,933,687
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	102,013
Deferred inflows	(24,649)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(99,400)
Certificates of Indebtedness	(81,472)
Net pension liability	(102,273)
Landfill closure/post closure care	<u>(2,604,250)</u>
Net position of governmental activities	<u>\$ 19,664,106</u>

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

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

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY SECTION 8	NONMAJOR	TOTAL
Revenues:							
Taxes:							
Ad valorem	\$ 346,168	\$ 602,861	\$ -	\$ -	\$ -	\$ 83,270	\$ 1,032,299
Sales and use	688,041	688,041	1,376,077	-	-	-	2,752,159
Licenses and permits	62,192	-	-	-	-	-	62,192
Intergovernmental funds:							
Federal funds	20,392	-	-	-	-	300,955	469,837
State funds:							
Severance taxes	16,621	-	-	-	-	-	16,621
State revenue sharing	-	-	-	-	-	52,535	52,535
Parish transportation	-	215,576	-	-	-	-	215,576
Fire insurance rebate	55,277	-	-	-	-	-	55,277
Other state funds	281,209	-	-	-	-	31,843	313,052
Fees, charges and commissions							
for services	21,020	-	336,481	117,739	1,298,315	-	1,775,384
Fines and forfeitures	-	-	-	-	-	5,847	5,847
Use of money and property	20,392	2,630	99,735	516	649,866	14	791,194
Other revenues	79,456	111,333	15,813	1	-	2,889	218,318
Total revenues	<u>1,590,768</u>	<u>1,620,441</u>	<u>1,828,106</u>	<u>118,256</u>	<u>1,948,181</u>	<u>303,858</u>	<u>7,760,291</u>
Expenditures:							
Current:							
General government:							
Legislative	82,452	-	-	-	-	-	82,452
Judicial	70,531	-	-	-	-	2,816	73,347
Elections	30,579	-	-	-	-	-	30,579
Finance and administrative	257,570	-	-	-	-	-	257,570
Other general government	250,067	-	-	-	13,811	-	263,878
Public safety	342,754	-	-	162,669	-	74,635	580,058
Public works	-	1,417,341	1,289,603	-	-	144,291	2,851,235
Health and welfare	56,186	-	-	-	1,898,315	268,346	2,256,450
Economic development and assistance	31,474	-	-	-	-	-	31,474
Transportation	9,400	-	-	-	-	13,695	23,095

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

Debt service	7,466	-	-	-	-	-	10,000	17,466
Capital outlay	332,807	114,187	13,500	-	-	-	161,629	622,123
Total expenditures	<u>1,471,286</u>	<u>1,531,528</u>	<u>1,303,103</u>	<u>162,669</u>	<u>1,912,126</u>	<u>268,346</u>	<u>440,669</u>	<u>7,089,727</u>
Excess (deficiency) of revenues over expenditures	<u>119,482</u>	<u>88,913</u>	<u>525,003</u>	<u>(44,413)</u>	<u>36,055</u>	<u>35,512</u>	<u>(89,988)</u>	<u>670,564</u>
Other sources (uses):								
Operating transfers in	-	56,561	-	2,055	-	-	47,956	106,572
Proceeds from insurance	-	-	-	120,556	-	-	-	120,556
Operating transfers out	(3,714)	-	(102,858)	-	-	-	-	(106,572)
Total other sources (uses)	<u>(3,714)</u>	<u>56,561</u>	<u>(102,858)</u>	<u>122,611</u>	<u>-</u>	<u>-</u>	<u>47,956</u>	<u>120,556</u>
Net change in fund balances	115,768	145,474	422,145	78,198	36,055	35,512	(42,032)	791,120
Fund balances at beginning of year (restated)	<u>1,479,505</u>	<u>2,505,102</u>	<u>1,949,498</u>	<u>235,396</u>	<u>250,153</u>	<u>(17,815)</u>	<u>1,347,491</u>	<u>7,749,330</u>
Fund balances (deficits) at end of year	<u>\$ 1,595,273</u>	<u>\$ 2,650,576</u>	<u>\$ 2,371,643</u>	<u>\$ 313,594</u>	<u>\$ 286,208</u>	<u>\$ 17,697</u>	<u>\$ 1,305,459</u>	<u>\$ 8,540,450</u>

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2015

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Net change in fund balances - total governmental funds	\$ 791,120
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital outlay	622,124
Depreciation expense	(845,219)
<p>Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position.</p>	
Principal payments on debt	17,466
<p>Governmental funds do not report increases in the landfill closure/post closure care liability as a current expenditure because it does not require the use of current financial resources. However, in the statement of activities, such expenses are recognized as they accumulate.</p>	
	(161,810)
<p>Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.</p>	
Net change in compensated absences payable	(1,325)
Net change in net pension liability and deferred items	29,105
	<hr/>
Change in net position of governmental activities	<u>\$ 451,461</u>

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

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

**FIDUCIARY FUNDS - AGENCY FUNDS  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2015**

	<b>AMBULANCE DISRICT</b>	<b>FIRE DISTRICT</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Receivables	<u>\$ 50,056</u>	<u>\$ 50,056</u>	<u>\$ 100,112</u>
<b>LIABILITIES</b>			
Due to others	<u>\$ 50,056</u>	<u>\$ 50,056</u>	<u>\$ 100,112</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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**Introduction**

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2016.

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

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

**Reporting Entity**

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

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

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

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

Reporting Entity (Continued)

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

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

GASB Statement No. 14 as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

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



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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**Reporting Entity (Continued)**

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial report consists of Management's Discussion and Analysis (MD&A), basic financial statements, notes to basic financial statements, and required supplementary information other than the MD&A. The MD&A provides an overview of the financial activities of the police jury. The basic financial statements include the government-wide financial statements, fund financial statements, and the notes to the basic financial statements.

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

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

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Basis of Presentation (Continued)**

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

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

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

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

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

The following funds are major funds:

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

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

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Basis of Presentation (Continued)**

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

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

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

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

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

*Cash and Investments*

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

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

*Receivables and Payables*

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The West Carroll Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of West Carroll Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2015, taxes of 17.35 mills were levied on property with assessed valuations totaling \$73,321,803, as follows:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	5.82	Indefinite
Parishwide Road	10.13	10.13	2023
Drainage	1.40	1.40	2023

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 14 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2015 assessed valuation:

	2015 Assessed Valuation	Percent of Total Assesse Valuation
Trunkline Gas Company	\$21,692,100	28.80%
Agspring Mississippi Region, LLC	2,412,774	3.20%
Southern Natural Gas Company	1,924,320	2.55%
Entergy Louisiana Holdings, Inc.	1,694,510	2.25%
MacQuarie Commodities (USA) Inc.	1,227,000	1.63%
ANR Pipeline Company	993,090	1.32%
Northeast Louisiana Power Coop	894,040	1.19%
Mid-Valley Pipeline Co.	847,940	1.13%
Ruffin Building Systems, Inc.	792,187	1.05%
Centennial Pipeline, LLC	532,420	0.71%
Total	\$33,010,381	43.83%

*Sales Taxes*

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

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

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

On September 21, 1996, voters of West Carroll Parish approved a one-half per cent sales tax. The sales tax is dedicated for the purpose of providing fire protection in the eight fire protection districts in the parish through the acquisition, construction, improvement, operation and maintenance of equipment, property, and facilities to be used in providing such fire protection. The sales tax was last renewed on April 1, 2006, for a ten-year period beginning January 1, 2007.

On September 21, 1996, the voters of West Carroll Parish approved a one-half per cent sales tax to provide ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs. The sales tax was last renewed on April 1, 2006, for a ten-year period beginning January 1, 2007.

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

*Inventories and Prepaid Items*

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

*Restricted Assets*

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

*Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The capitalization threshold for buildings and improvements is \$1,000. For reporting purposes, the West Carroll Parish Police Jury defines capital assets as follows:

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

*Compensated absences*

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

At December 31, 2015, employees of the police jury had accumulated and vested \$99,400 of employee sick leave benefits, computed in accordance with GASB Codification C60.

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

*Long-Term Obligations*

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

**Fund Balance Classifications and Net Position**

Fund balances are reported under the following fund balance classifications:

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



WEST CARROLL PARISH POLICE JURY  
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NOTES TO THE FINANCIAL STATEMENTS  
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Fund Balance Classifications and Net Position (Continued)**

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

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

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

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

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

*Reconciliation of Government-wide and Fund Financial Statements*

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Budgets*

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

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

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

For the year ended December 31, 2015, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

*Use of estimates*

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

**NOTE 2 - CASH AND EQUIVALENTS**

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - CASH AND EQUIVALENTS (CONTINUED)

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2015, the police jury has cash and cash equivalents (book balances) totaling \$6,646,178 as follows:

Demand deposits	\$ 852,003
Time deposits	5,794,125
Petty cash	50
Total	<u>\$6,646,178</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2015, \$5,496,008 of the police jury's bank balances of \$6,223,305 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 500,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>6,223,305</u>
Total balances exposed to custodial credit risk	<u>6,223,305</u>
<b>Total bank balances</b>	<b><u>\$ 6,723,305</u></b>

NOTE 3 - RECEIVABLES

The receivables of \$1,324,196 at December 31, 2015, are as follows:

	Taxes		Due From Other Governments		Fees, Charges, and Commissions	Accounts and Other	Total
	Ad Valorem	Sales	Federal	State			
General	\$ 300,846	\$ 50,056	\$ 3,926	\$ -	\$ 130	\$ 11,320	\$ 366,278
Parishwide Road Tax	523,635	50,056	-	15,119	5,131	4,977	598,918
Solid Waste	-	100,112	-	-	27,917	-	128,029
Communications Dist.	-	-	-	-	8,507	200	8,707
Misc. Emergency	-	-	-	-	-	4,500	4,500
Section 8	-	-	10,990	-	-	-	10,990
Other governmental	72,368	-	-	34,294	-	-	106,662
Total governmental funds	<u>896,849</u>	<u>200,224</u>	<u>14,916</u>	<u>49,413</u>	<u>41,685</u>	<u>20,997</u>	<u>1,224,084</u>
Fiduciary funds	-	100,112	-	-	-	-	100,112
	<u>\$ 896,849</u>	<u>\$ 300,336</u>	<u>\$ 14,916</u>	<u>\$ 49,413</u>	<u>\$ 41,685</u>	<u>\$ 20,997</u>	<u>\$ 1,324,196</u>

WEST CARROLL PARISH POLICE JURY  
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NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2015:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Capital assets not being depreciated:</b>				
Land	\$ 936,927	\$ -	\$ -	\$ 936,927
Assets under capital lease	89,589	-	-	89,589
Construction in progress	434,063	345,509	(428,407)	351,165
Total capital assets not being depreciated	<u>1,460,579</u>	<u>345,509</u>	<u>(428,407)</u>	<u>1,377,681</u>
<b>Capital assets being depreciated:</b>				
Infrastructure:				
Roads	36,130,051	-	-	36,130,051
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	6,863,281	115,500	-	6,978,781
Improvements other than buildings	2,852,261	428,407	-	3,280,668
Office furniture and equipment	288,941	-	-	288,941
Heavy equipment	2,298,842	124,615	-	2,423,457
Other equipment	887,140	-	-	887,140
Vehicles	2,174,552	36,500	-	2,211,052
Total capital assets being depreciated	<u>53,139,516</u>	<u>705,022</u>	<u>-</u>	<u>53,844,538</u>
<b>Less accumulated depreciation for:</b>				
Infrastructure:				
Roads	(30,638,137)	(367,854)	-	(31,005,991)
Bridges	(977,688)	(35,663)	-	(1,013,351)
Buildings and improvements	(3,226,181)	(148,250)	-	(3,374,431)
Improvements other than buildings	(944,675)	(75,768)	-	(1,020,443)
Office furniture and equipment	(79,633)	(22,873)	-	(102,506)
Heavy equipment	(1,850,316)	(93,851)	-	(1,944,167)
Other equipment	(718,017)	(37,685)	-	(755,702)
Vehicles	(2,008,665)	(63,275)	-	(2,071,940)
Total accumulated depreciation	<u>(40,443,313)</u>	<u>(845,219)</u>	<u>-</u>	<u>(41,288,532)</u>
<b>Total capital assets being depreciated, net</b>	<u>12,696,203</u>	<u>(140,197)</u>	<u>-</u>	<u>12,556,006</u>
<b>Total capital assets, net</b>	<u>\$ 14,156,782</u>	<u>\$ 205,312</u>	<u>\$ (428,407)</u>	<u>\$ 13,933,687</u>

The adjustments were made to correct for the duplication of a road in a prior year. Depreciation expense for the year was charged to the following governmental functions:

General government	\$ 40,120
Public safety	59,669
Public works	568,830
Health and welfare	54,097
Culture and recreation	1,996
Economic development and assistance	120,507
	<u>\$ 845,219</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE 4 - CAPITAL ASSETS (CONTINUED)**

The West Carroll Parish Hospital is leased to West Carroll Health System. The lease expires on February 28, 2022. The lessee pays \$3,500 per month to the police jury, and is subject to certain other provisions of the lease agreement.

**NOTE 5 – NET POSITION/FUND BALANCES**

Restricted net position for funds with revenues derived from enabling legislation is as follows:

<u>Fund</u>	<u>Public Works</u>	<u>Public Safety</u>	<u>Health and Welfare</u>	<u>Transportation</u>	<u>Economic Development</u>	<u>Landfill Closure/ Postclosure</u>	<u>Total</u>
Road	\$ 2,650,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,650,576
Solid Waste	2,371,643	-	-	-	-	-	2,371,643
Communications	-	313,594	-	-	-	-	313,594
Section 8	-	-	17,697	-	-	-	17,697
Drainage Maintenance	542,764	-	-	-	-	-	542,764
Emergency Preparedness	-	82,848	-	-	-	-	82,848
Kelly Airport Authority	-	-	-	46,436	-	-	46,436
Health Unit Maintenance	-	-	516,248	-	-	-	516,248
Witness Fee	-	1,927	-	-	-	-	1,927
Substance Abuse	-	128	-	-	-	-	128
Industrial Development	-	-	-	-	115,108	-	115,108
Landfill	-	-	-	-	-	871,963	871,963
<b>Totals</b>	<b>\$ 5,564,983</b>	<b>\$ 398,497</b>	<b>\$ 533,945</b>	<b>\$ 46,436</b>	<b>\$ 115,108</b>	<b>\$ 871,963</b>	<b>\$ 7,530,932</b>

During 2014, protested taxes were settled but the related deferred inflows were not cleared from the books. Therefore, the following beginning fund balances have been adjusted as if those amounts had been cleared during 2014:

	<b>Beginning Fund Balance as Previously Stated</b>	<b>Adjustment</b>	<b>Beginning Fund Balance Restated</b>
General	\$ 1,435,001	\$ 44,504	\$ 1,479,505
Parish Wide Road Tax	2,424,946	80,156	2,505,102
Drainage Maintenance	530,587	11,993	542,580
Health Unit Maintenance	531,372	12,111	543,483
	<b>\$ 4,921,906</b>	<b>\$ 148,764</b>	<b>\$ 5,070,670</b>

Beginning net position of the governmental activities was adjusted from \$19,117,895 to \$19,212,645.

As of December 31, 2015, \$61,368 of fund balance in the General Fund was assigned to the parish's driver's license office. The remaining fund balance of the General Fund balance is unassigned. Fund balances of all special revenue funds except Miscellaneous Emergency Fund are restricted as they are funded by ad valorem taxes, sales taxes, or grants. The Miscellaneous Emergency Fund is assigned as described in Note 1.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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**NOTE 6 – RETIREMENT SYSTEMS**

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

*Plan Description*

The West Carroll Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

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

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

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

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

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

For the year ended December 31, 2015, the West Carroll Parish Police Jury's total payroll for all employees was \$1,292,392. Total covered payroll was \$1,059,242. Covered payroll refers to all compensation paid by the West Carroll Parish Police Jury to active employees covered by the Plan.

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

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2015, the actual employer contribution rate was 14.50% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Police Jury to the System monthly. The West Carroll Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2015 were \$153,590.

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

At December 31, 2015, the Employer reported a liability of \$69,310 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2014 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The West Carroll Parish Policy Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2014, the Police Jury's proportion was 0.189132%, which was an increase of 0.011167% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the West Carroll Parish Police Jury recognized pension expense of \$137,599 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$4,375. Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2015 was \$141,974.

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

At December 31, 2015, the West Carroll Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$17,240
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	\$85,893	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$12,530	-
Employer contributions subsequent to the measurement date	\$595	-
Total	\$99,018	\$17,240

The \$595 reported as deferred outflows of resources related to pensions resulting from the West Carroll Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2016	\$31,595
2017	31,595
2018	31,595
2019	21,473



WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2014, are as follows:

Valuation Date	December 31, 2014
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.25%, per annum
Salary increases	5.75% (2.75% merit, 3.0% inflation)
Inflation rate	2.3%, per annum
Mortality rates	RP-2000 Employee Table for active members RP-2000 Healthy Annuitant Table for healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	4 years for Plan A
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM 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 ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table:

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
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NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	34%	1.30%
Equity	51%	3.55%
Alternatives	12%	0.77%
Real Assets	3%	0.19%
Totals	100%	5.81%
Inflation		2.30%
Expected arithmetic nominal return		8.11%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

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

The following presents the West Carroll Parish Police Jury’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Police Jury’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.25%) or one percentage-point higher (8.25%) than the current rate:

	1.0% Decrease (6.25%)	Current Discount Rate (7.25%)	1.0% Increase (8.25%)
Employer’s proportionate share of net pension liability	\$747,548	\$69,310	\$(537,866)

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

**NOTES TO THE FINANCIAL STATEMENTS  
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**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$21,223, which is the legally required contribution due at December 31, 2015. This amount is recorded in accrued expenses.

*Plan Fiduciary Net Position*

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at [www.persla.org](http://www.persla.org).

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

*Plan Description*

The West Carroll Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish.

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

5. Age 55 after 20 years of creditable service.
6. Age 60 after 10 years of creditable service.
7. Any age after 30 years of creditable service.

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

4. Age 55 after 30 years of creditable service.
5. Age 60 after 20 years of creditable service.
6. Age 62 after 10 years of creditable service.

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

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

For the year ended December 31, 2015, the West Carroll Parish Registrar of Voters' total payroll for all employees was \$19,126. Total covered payroll was \$17,318. Covered payroll refers to all compensation paid by the West Carroll Parish Registrar of Voters to active employees covered by the Plan.

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NOTES TO THE FINANCIAL STATEMENTS  
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NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

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

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2015, the actual employer contribution rate was 22.50%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Registrar of Voters to the System monthly. The West Carroll Parish Registrar of Voters' contributions to the System for the year ending December 31, 2015 were \$4,487.

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

At December 31, 2015, the Employer reported a liability of \$32,965 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2014 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The West Carroll Parish Policy Jury's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the Registrar of Voters' proportion was 0.137242%, which was a decrease of 0.000201% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the West Carroll Parish Registrar of Voters recognized pension expense of \$4,475 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$6. Total pension expense for the West Carroll Registrar of Voters for the year ended December 31, 2015 was \$4,481.

WEST CARROLL PARISH POLICE JURY  
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NOTES TO THE FINANCIAL STATEMENTS  
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NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

At December 31, 2015, the West Carroll Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$3,918
Changes in assumption	\$2,950	
Net difference between projected and actual earnings on pension plan investments	-	\$3,463
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	\$28
Employer contributions subsequent to the measurement date	\$45	-
Total	\$2,995	\$7,409

The \$45 reported as deferred outflows of resources related to pensions resulting from the West Carroll Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2016	\$3,161
2017	3,161
2018	3,161
2019	866

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2014, are as follows:

Valuation Date	June 30, 2014
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00%
Salary increases	6.00% (2.75% inflation, 3.25 % merit)
Inflation rate	2.75%
Mortality rates	RP-2000 Combined Healthy Annuitant Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	4 years for Plan A
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. Future cost of living increases are only granted if specific target ratios are met and excess interest earnings are available to fund the cost of the benefit increase.

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

The long-term expected rate of return on the pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.0% for the year ended June 30, 2014. Best estimates of arithmetic real rates of return for each major asset class based on the System’s target asset allocation as of June 30, 2014 is as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity securities	60%	7.78%	4.67%
Bonds	35%	2.84%	0.99%
Alternative Investments	5%	4.50%	0.23%
Cash and Cash Equivalents	0	0	0
Totals	100%		5.89%
Inflation			2.50%
Expected arithmetic nominal return			8.39%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

*Sensitivity of the West Carroll Parish Registrar of Voters’ Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)

The following presents the West Carroll Parish Registrar of Voters’ proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Registrar of Voters’ proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00%) or one percentage-point higher (8.00%) than the current rate:

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Employer’s proportionate share of net pension liability	\$46,630	\$32,965	\$18,948

*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$1,317, which is the legally required contribution due at December 31, 2015. This amount is recorded in accrued expenses.

*Plan Fiduciary Net Position*

Detailed information about the Plan’s fiduciary net position is available in the separately issued Registrar of Voters’ Employees’ Retirement System of Louisiana at [www.larover.com](http://www.larover.com).

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

The following schedule presents interfund transfers for the year ended December 31, 2015:

	Transfers Out		
	General	Solid Waste	Total
Transfers In			
Parishwide Road Tax	\$ -	\$ 56,561	\$ 56,561
Communications District	2,055	-	2,055
Other Governmental Funds	1,659	46,297	47,956
Total	<u>\$ 3,714</u>	<u>\$ 102,858</u>	<u>\$ 106,572</u>

The Solid Waste Fund transferred tipping fees to the Parishwide Road Tax and Drainage Maintenance Funds. The General Fund transferred supplemental support to the Communications District and the Airport Authority.



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE 8 - BANK LOANS PAYABLE**

During the year ended December 31, 2006, the police jury secured two zero interest bank loans to finance the purchase of a building for additional office space for the police jury and a fuel system for the airport. The amount of the first loan was \$112,000. The principal is due in semi-annual installments of \$3,333 through 2021. The amount of the second loan was \$100,000. The principal is due in semi-annual installments of \$3,733 through 2021. Loan payments are made from the General Fund and the West Kelly Airport Authority Fund.

The follow is a summary of future payments of bank loans and leases:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 14,133	-	14,133
2017	14,133	-	14,133
2018	14,133	-	14,133
2019	14,133	-	14,133
2020	14,133	-	14,133
2021	10,807	-	10,807
Totals	<u>\$ 81,472</u>	<u>\$ -</u>	<u>\$ 81,472</u>

**NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2015:

	<u>Compensated Absences</u>	<u>Bank Loans</u>	<u>Net Pension Liability</u>	<u>Landfill Closure/Post Closure Care</u>	<u>Total</u>
Balance at beginning of year	\$ 98,075	\$ 98,938	\$ 54,014	\$ 2,442,440	\$ 2,693,467
Additions	39,179	-	142,074	161,810	343,063
Deductions	(34,559)	(17,466)	(158,078)	-	(210,103)
Adjustments	(3,295)	-	64,263	-	60,968
Balance at end of year	<u>\$ 99,400</u>	<u>\$ 81,472</u>	<u>\$ 102,273</u>	<u>\$ 2,604,250</u>	<u>\$ 2,887,395</u>
Due within one year		<u>\$ 14,133</u>			

As discussed in note 1, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for annual leave resulting from the differences between beginning and ending rates of pay and to reflect the maximum sixty days that can be paid at separation.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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**NOTE 10 - RISK MANAGEMENT**

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

**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

At December 31, 2015, the police jury is not involved in any litigation.

**NOTE 12 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS**

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

The \$2,604,250 reported as landfill closure and post closure care liability at December 31, 2015, represents 72.98 percent of the estimated capacity of the landfill. Of that amount, \$161,810 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and post closure care of \$964,050 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2015. The police jury expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Actual closure costs will be incurred on an ongoing basis. Final cover will be completed for cells as they reach total capacity. Therefore, closure costs will be incurred as cells are filled and final closure costs will involve no more than five acres, which is the largest currently planned cell size.

To provide assurances that it will be financially able to pay all post closure care costs (financial assurance plan), the police jury, on April 3, 1998, entered into a Solid Waste Facility Trust Agreement. Under the terms of the agreement, the police jury transfers at least a minimum calculated amount per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$866,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty-year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 2015, the trust held \$871,963, which is reflected as restricted for post closure care on the Statement of Net Position.

**NOTE 13 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 29, 2016, the date on which the financial statements were available to be issued.

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

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NOTE 14 – NEW ACCOUNTING STANDARDS

Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, is effective for fiscal year ending December 31, 2015. Management has implemented this statement in these financial statements.

GASB has also issued the following statements:

1. GASB 72 – February 2015 - *Fair Value Measurement and Application* – Effective for reporting periods beginning after June 15, 2015.
2. GASB 73 – June 2015 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* – Effective for fiscal years beginning after June 15, 2016.
3. GASB 74 – June 2015 - *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* – Effective for fiscal years beginning after June 15, 2016
4. GASB 75 – June 2015 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* – Effective for fiscal years beginning after June 15, 2017.
5. GASB 76 – June 2015 - *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* – Effective for reporting periods beginning after June 15, 2015.
6. GASB 77 – August 2015 - *Tax Abatement Disclosures* – Effective for reporting periods beginning after December 15, 2015.
7. GASB 78 – December 2015 - *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans* – Effective for reporting periods beginning after December 15, 2015.
8. GASB 79 – December 2015 - *Certain External Investment Pools and Pool Participants* – Effective for reporting periods beginning after June 15, 2015 with some exceptions.

The Police Jury has not yet evaluated the statements to determine how the statements will affect reporting of the entity’s financial position and results of operations.

**Required Supplemental Information (Part II)**

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

**REQUIRED SUPPLEMENTARY INFORMATION –  
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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

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

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

For the year ended December 31, 2015, modified accrual based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 280,000	\$ 326,514	\$ 346,168	\$ 19,654
Sales and use	620,000	667,966	688,041	20,075
Licenses and permits	59,000	62,136	62,192	56
Intergovernmental funds:				
Federal funds	-	53,985	20,392	(33,593)
State funds:				
Severance taxes	3,000	12,695	16,621	3,926
Fire insurance rebate	49,300	55,277	55,277	-
Other state funds	-	287,631	281,209	(6,422)
Fees, charges, and commissions for services	25,000	21,172	21,020	(152)
Use of money and property	18,813	19,278	20,392	1,114
Other revenues	58,400	73,130	79,456	6,326
Total revenues	<u>1,113,513</u>	<u>1,579,784</u>	<u>1,590,768</u>	<u>10,984</u>
Expenditures:				
Current:				
General government:				
Legislative	81,092	81,901	82,452	551
Judicial	71,871	70,889	70,531	(358)
Elections	50,632	40,564	30,579	(9,985)
Finance and administrative	227,195	297,794	257,570	(40,224)
Other general government	309,555	197,280	250,067	52,787
Public safety	325,880	342,577	342,754	177
Health and welfare	65,438	58,519	56,186	(2,333)
Economic development and assistance	31,200	42,069	31,474	(10,595)
Transportation	11,400	78,130	9,400	(68,730)
Debt service	7,466	-	7,466	7,466
Capital outlay	11,500	296,952	332,807	35,855
Total expenditures	<u>1,193,229</u>	<u>1,506,675</u>	<u>1,471,286</u>	<u>(35,389)</u>
Excess (deficiency) of revenues over expenditures	(79,716)	73,109	119,482	46,373
Other sources (uses):				
Operating transfers out	(2,000)	-	(3,714)	(3,714)
<b>Net change in fund balances</b>	<u>(81,716)</u>	<u>73,109</u>	<u>115,768</u>	<u>42,659</u>
Fund balances at beginning of year (restated)	927,295	1,188,074	1,479,505	291,431
<b>Fund balances at end of year</b>	<u>\$ 845,579</u>	<u>\$ 1,261,183</u>	<u>\$ 1,595,273</u>	<u>\$ 334,090</u>

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

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Ad valorem	\$ 500,000	\$ 581,698	\$ 602,861	\$ 21,163
Sales and use	620,000	667,967	688,041	20,074
Intergovernmental funds:				
State funds:				
Parish transportation	200,000	220,000	215,576	(4,424)
Use of money and property	1,000	2,619	2,630	11
Other revenues	124,000	123,192	111,333	(11,859)
Total revenues	<u>1,445,000</u>	<u>1,595,476</u>	<u>1,620,441</u>	<u>24,965</u>
Expenditures:				
Current:				
Public works	1,616,412	1,495,659	1,417,341	(78,318)
Capital outlay	-	-	114,187	114,187
Total expenditures	<u>1,616,412</u>	<u>1,495,659</u>	<u>1,531,528</u>	<u>35,869</u>
Excess (deficiency) of revenues over expenditures	(171,412)	99,817	88,913	(10,904)
Other sources (uses):				
Operating transfers in	<u>57,000</u>	<u>64,514</u>	<u>56,561</u>	<u>(7,953)</u>
<b>Net change in fund balances</b>	(114,412)	164,331	145,474	(18,857)
Fund balances at beginning of year (restated)	<u>1,734,386</u>	<u>1,928,188</u>	<u>2,505,102</u>	<u>576,914</u>
<b>Fund balances at end of year</b>	<u>\$ 1,619,974</u>	<u>\$ 2,092,519</u>	<u>\$ 2,650,576</u>	<u>\$ 558,057</u>

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Sales and use	\$ 1,240,000	\$ 1,335,929	\$ 1,376,077	\$ 40,148
Fees, charges, and commissions for services	342,500	323,900	336,481	12,581
Use of money and property	11,665	12,210	99,735	87,525
Other revenues	1,000	24,000	15,813	(8,187)
Total revenues	<u>1,595,165</u>	<u>1,696,039</u>	<u>1,828,106</u>	<u>132,067</u>
Expenditures:				
Current:				
Public works	1,571,588	1,372,733	1,289,603	(83,130)
Capital outlay	-	-	13,500	13,500
Total expenditures	<u>1,571,588</u>	<u>1,372,733</u>	<u>1,303,103</u>	<u>(69,630)</u>
Excess (deficiency) of revenues over expenditures	23,577	323,306	525,003	201,697
Other sources (uses):				
Operating transfers out	-	-	(102,858)	(102,858)
<b>Net change in fund balances</b>	23,577	323,306	422,145	98,839
Fund balances at beginning of year	904,233	1,068,171	1,949,498	881,327
<b>Fund balances at end of year</b>	<u>\$ 927,810</u>	<u>\$ 1,391,477</u>	<u>\$ 2,371,643</u>	<u>\$ 980,166</u>



WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Fees, charges, and commissions for services	\$ -	\$ 1,298,315	\$ 1,298,315	\$ -
Use of money and property	54,150	654,363	649,866	(4,497)
Total revenues	54,150	1,952,678	1,948,181	(4,497)
Expenditures:				
Current:				
General government:				
Other general government	56,100	-	13,811	13,811
Health and welfare	-	1,912,126	1,898,315	(13,811)
Total expenditures	56,100	1,912,126	1,912,126	-
<b>Net change in fund balances</b>	(1,950)	40,552	36,055	(4,497)
Fund balances at beginning of year	236,472	254,343	250,153	(4,190)
<b>Fund balances at end of year</b>	<b>\$ 350,308</b>	<b>\$ 236,331</b>	<b>\$ 286,208</b>	<b>\$ 13,822</b>

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

**REQUIRED SUPPLEMENTARY INFORMATION –  
SCHEDULE OF EMPLOYER’S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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**PERS:**

Employer's proportion of the net pension liability	0.189132%
Employer's proportionate share of the net pension liability	\$ 69,310
Employer's covered employee payroll	\$ 1,059,242
Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll	6.54%
Plan fiduciary net pension as a percentage of the total pension liability	99.00%

**Registrar of Voters:**

Employer's proportion of the net pension liability	0.137242%
Employer's proportionate share of the net pension liability	\$ 32,965
Employer's covered employee payroll	\$ 17,318
Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll	190.35%
Plan fiduciary net pension as a percentage of the total pension liability	77.68%

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

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

**REQUIRED SUPPLEMENTARY INFORMATION –  
SCHEDULE OF EMPLOYER’S CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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**PERS:**

Contractually required contribution	\$	153,590
Contributions in relation to contractually required contribution	\$	153,590
Contribution deficiency (excess)	\$	0
Employer's covered employee payroll	\$	1,059,242
Contributions as a percentage of covered employee payroll		14.50%

**Registrar of Voters:**

Contractually required contribution	\$	4,107
Contributions in relation to contractually required contribution	\$	4,487
Contribution deficiency (excess)	\$	(380)
Employer's covered employee payroll	\$	17,318
Contributions as a percentage of covered employee payroll		25.91%

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

**Other Supplemental Schedules**

**WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES –  
NONMAJOR FUNDS – COMBINING SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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**DRAINAGE MAINTENANCE FUND**

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

**EMERGENCY PREPAREDNESS FUND**

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

**KELLY AIRPORT AUTHORITY FUND**

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

**HEALTH UNIT MAINTENANCE FUND**

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

**WITNESS FEE FUND**

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

**SUBSTANCE ABUSE FUND**

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

**WEST CARROLL INDUSTRIAL DEVELOPMENT FUND**

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

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

**NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2015**

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$ 439,725	\$ 86,836	\$ 46,436	\$ 517,300	\$ 2,127	\$ 128	\$ 115,108	\$ 1,207,660
Receivables	106,662	-	-	-	-	-	-	106,662
<b>TOTAL ASSETS</b>	<b>\$ 546,387</b>	<b>\$ 86,836</b>	<b>\$ 46,436</b>	<b>\$ 517,300</b>	<b>\$ 2,127</b>	<b>\$ 128</b>	<b>\$ 115,108</b>	<b>\$ 1,314,322</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities								
Accounts payable	\$ 3,623	\$ 3,988	\$ -	\$ 1,052	\$ 200	\$ -	\$ -	\$ 8,863
Fund balances:								
Restricted	542,764	82,848	46,436	516,248	1,927	128	115,108	1,305,459
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 546,387</b>	<b>\$ 86,836</b>	<b>\$ 46,436</b>	<b>\$ 517,300</b>	<b>\$ 2,127</b>	<b>\$ 128</b>	<b>\$ 115,108</b>	<b>\$ 1,314,322</b>

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

**NON MAJOR SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 83,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,270
Intergovernmental:								
Federal funds	-	148,490	-	-	-	-	-	148,490
State fund:								
State revenue sharing	52,535	-	-	-	-	-	-	52,535
Other state funds	23,667	-	8,176	-	-	-	-	31,843
Fees, charges, and commissions for services								
Fees and forfeitures	-	-	729	-	-	1,100	-	1,829
Fines and forfeitures	-	-	-	-	2,886	2,961	-	5,847
Use of money and property	501	161	15,602	1,613	-	-	164	18,041
Other revenues	-	-	8,826	-	-	-	-	8,826
Total revenues	<u>159,973</u>	<u>148,651</u>	<u>33,333</u>	<u>1,613</u>	<u>2,886</u>	<u>4,061</u>	<u>164</u>	<u>350,681</u>
Expenditures:								
Current:								
General government:								
Judicial	-	-	-	-	2,816	-	-	2,816
Public safety	-	73,676	-	-	959	-	-	74,635
Public works	144,291	-	-	-	-	-	-	144,291
Health and welfare	-	-	-	28,848	-	4,755	-	33,603
Transportation	-	-	13,695	-	-	-	-	13,695
Debt service	-	-	10,000	-	-	-	-	10,000
Capital outlay	61,795	99,834	-	-	-	-	-	161,629
Total expenditures	<u>206,086</u>	<u>173,510</u>	<u>23,695</u>	<u>28,848</u>	<u>3,775</u>	<u>4,755</u>	<u>-</u>	<u>440,669</u>

Excess (deficiency) of revenues over expenditures	<u>(46,113)</u>	<u>(24,859)</u>	<u>9,638</u>	<u>(27,235)</u>	<u>(889)</u>	<u>(694)</u>	<u>164</u>	<u>(89,988)</u>
Other sources (uses):								
Operating transfers in	<u>46,297</u>	<u>-</u>	<u>1,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,956</u>
<b>Net changes in fund balances</b>	184	(24,859)	11,297	(27,235)	(889)	(694)	164	(42,032)
Fund balances at beginning of year (res)	<u>542,580</u>	<u>107,707</u>	<u>35,139</u>	<u>543,483</u>	<u>2,816</u>	<u>822</u>	<u>114,944</u>	<u>1,347,491</u>
<b>Fund balances at end of year</b>	<u>\$ 542,764</u>	<u>\$ 82,848</u>	<u>\$ 46,436</u>	<u>\$ 516,248</u>	<u>\$ 1,927</u>	<u>\$ 128</u>	<u>\$ 115,108</u>	<u>\$ 1,305,459</u>



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

**SUPPLEMENTAL INFORMATION SCHEDULES –  
SCHEDULE OF COMPENSATION, PAID TO POLICE JURORS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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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. The president receives \$800 per month and the other jurors receive \$600 per month.

Eugene R. Crosby	\$ 7,200
Bill Ellerbe	7,200
Jack Madden, President	9,600
Eddie C. Russell	7,200
Johnny Simms	<u>7,200</u>
Total	<u>\$38,400</u>

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

**SUPPLEMENTAL INFORMATION SCHEDULES –  
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,  
AND OTHER PAYMENTS TO SECRETARY-TREASURER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

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

<b>Description</b>	<b>Amount</b>
<b>Martha Stephens, Secretary-Treasurer:</b>	
Salary	\$ 51,251.66
Benefits:	
Health insurance	3,471.84
Dental insurance	279.84
Retirement	7,431.49
Deferred compensation	1,537.55
Travel	132.60
	<u>\$ 64,104.98</u>

## **Other Reports**

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

To the Honorable Members of the Police Jury and  
Ms. Angela Griffis, Secretary-Treasurer  
**West Carroll Parish Police Jury**  
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise West Carroll Parish Police Jury's basic financial statements, and have issued our report thereon dated June 29, 2016.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

West Carroll Parish Police Jury  
Oak Grove, Louisiana  
Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance, etc.  
December 31, 2015

**Purpose of this Report**

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

BOSCH & STATHAM, LLC

*Bosch & Statham*

Jonesboro, Louisiana  
June 29, 2016

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

**SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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**A. SUMMARY OF AUDIT RESULTS**

1. The Police Jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and each major fund of West Carroll Parish Police Jury. Due to the omission of the financial statements of component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units and a qualified opinion on the aggregate remaining fund information. The component units issue separate financial statements.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the West Carroll Parish Police Jury are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings are reported. However, a management letter was issued.

## MANAGEMENT LETTER

To the Honorable Members of the Police Jury and  
Ms. Angela Griffis, Secretary-Treasurer  
**West Carroll Parish Police Jury**  
Oak Grove, Louisiana

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2015, which collectively comprise the Police Jury's basic financial statements, we considered the Police Jury's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

However, during the audit, we noted a certain matter that is presented for your consideration. This letter does not affect our report dated June 29, 2016, on the basic financial statements of the Police Jury. We will review the status of this comment during our next engagement. Our comment and recommendation, which have been discussed with appropriate members of management, is intended to result in an operating efficiency. We will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows.

### **ML2015-1 FAILURE TO USE REQUIRED BUDGET FORMAT**

#### **Issue**

The Local Government Budget Act requires certain columns to be included in the budget. The police jury did not prepare its 2015 budgets using this required format.

#### **Recommendation**

We recommend that management use the required format for its future budgets.

#### **Management's Response**

We will implement the auditor's recommendation.

Our audit procedures are designed primarily to enable us to form opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury, as of and for the year ended December 31, 2015, which collectively comprise the Police Jury's basic financial statements, and therefore, may not reveal all weaknesses in policies and procedures that may exist.

This letter is intended for the information and use of the Police Jury and its management, others within the entity, and the Louisiana Legislative Auditor and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document and it will be distributed to the appropriate public officials.

BOSCH & STATHAM, LLC



Jonesboro, Louisiana  
June 29, 2016

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

**STATUS OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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No findings were reported in the auditor's reports in the prior year.