

August 24, 2018

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
[ereports@lla.la.gov](mailto:ereports@lla.la.gov)

Re: West Carroll Parish Police Jury – Audit Report FYE December 31, 2017

Mr. Purpera:

We are resubmitting the West Carroll Parish Police Jury's financial statements as of and for the year ended December 31, 2017.

We discovered errors on as follows:

- Pages 68-69 – Report did not reflect that there were two findings
- Pages 70-71 – Report indicated there were findings related to major programs when there were none
- Pages 72-73 – Schedule of Findings did not reflect that there were two findings

Please let us know if you have any questions or require additional information.

Respectfully,

BOSCH & STATHAM, LLC

*Melissa E. Bosch*

Melissa E. Bosch, CPA

Enclosure

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 12 2018

REISSUE

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

---

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2017**



**BOSCH &  
STATHAM**

Certified Public Accountants

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

**TABLE OF CONTENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>CONTENTS</b>	
	<b>Page</b>
<b>REQUIRED SUPPLEMENTAL INFORMATION (PART I)</b>	
Management's Discussion and Analysis	1-6
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>7-10</b>
<b>BASIC FINANCIAL STATEMENTS</b>	<b>11</b>
Government-Wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	14
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances	16-17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	18
Fiduciary Fund -Agency Funds - Statement of Net Position	19
Notes to Financial Statements	20-49
<b>REQUIRED SUPPLEMENTAL INFORMATION (PART II)</b>	<b>50</b>
Budgetary Comparison Schedules - Major Funds	51-55
Supplemental Information Required by GASB No. 68 - PERS	56
Supplemental Information Required by GASB No. 68 - Registrar of Voters	57
<b>OTHER SUPPLEMENTAL SCHEDULES</b>	<b>58</b>
Nonmajor Governmental Funds:	
Fund descriptions	59
Combining Balance Sheet	60
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	61-62
Schedule of Compensation Paid Police Jurors	63
Schedule of Compensation, Reimbursements, Benefits and Other Payments to Secretary-Treasurer	64
Schedule of Expenditures of Federal Awards	65-66
<b>OTHER REPORTS</b>	<b>67</b>
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 <i>Government Auditing Standards</i>	68-69
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by <i>OMB Circular A-133</i>	70-71
Schedule of Findings	72-73
Statewide Agreed Upon Procedures Representation Letter	74-76
Independent Accountant's Report on Applying Statewide Agreed-Upon Procedures	77-94
Management's Corrective Action Plan	95-97

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, 2017  
(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, 2017. 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, 2017**

---

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 \$19,298,860. Of that amount, \$13,343,392 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, 2017**

---

**Table 1  
Net Position  
Governmental Activities**

	<u>2017</u>	<u>2016</u>
Current and other assets	\$ 8,699,248	\$ 8,393,870
Deposits held in trust	922,379	883,768
Capital assets (net)	<u>13,399,933</u>	<u>13,452,376</u>
Total assets	<u>23,021,560</u>	<u>22,730,014</u>
Deferred outflows	<u>504,539</u>	<u>702,608</u>
Long-term debt	439,769	579,107
Landfill closure/post closure payable	3,303,193	2,775,205
Other liabilities	<u>412,102</u>	<u>321,608</u>
Total liabilities	<u>4,155,064</u>	<u>3,675,920</u>
Deferred inflows	<u>72,175</u>	<u>104,585</u>
Net position:		
Net investment in capital assets	13,343,392	13,381,703
Restricted	922,379	883,768
Unrestricted	<u>5,033,089</u>	<u>5,386,646</u>
Total net position	<u>\$ 19,298,860</u>	<u>\$ 19,652,117</u>



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

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**Table 2  
Changes in Net Position  
Governmental Activities**

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
<b>Program revenues:</b>		
Charges for services	\$ 2,423,399	\$ 2,693,544
Operating Grants	585,402	442,692
Capital Grants	722,719	151,012
<b>General revenues:</b>		
Property taxes	1,072,849	989,074
Sales taxes	2,540,914	2,628,603
Unrestricted grants and contributions	3,750	451,865
Unrestricted investment earnings	1,418	21,561
Restricted investment earnings	43,772	
Gain (loss) on capital assets	(75)	-
Other general revenues	224,550	322,203
Total revenues	<u>7,618,698</u>	<u>7,700,554</u>
<b>Program expenses</b>		
General government	847,467	643,403
Public safety	616,884	709,973
Public works	4,203,424	3,736,812
Health and welfare	2,093,585	2,427,794
Culture and recreation	1,242	1,759
Economic development and assistance	180,398	172,619
Transportation	28,956	20,183
Total expenses	<u>7,971,956</u>	<u>7,712,543</u>
Increase (decrease) in net position	<u>\$ (353,258)</u>	<u>\$ (11,989)</u>

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**Table 3  
Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
General government	\$ 847,467	\$ 643,403	\$ (723,517)	\$ 488,962
Public safety	616,884	709,973	470,650	453,433
Public works	4,203,424	3,736,812	3,254,900	3,310,425
Health and welfare	2,093,585	2,427,794	1,115,901	111,499
Culture and recreation	1,242	1,759	1,242	1,759
Economic development and assistance	180,398	172,619	180,398	172,619
Transportation	28,956	20,183	(59,138)	(113,402)
Totals	<u>\$ 7,971,956</u>	<u>\$ 7,712,543</u>	<u>\$ 4,240,436</u>	<u>\$ 4,425,295</u>

Net position decreased by 2% during 2017. Total revenues decreased by 1% while expenses increased 3%.

Operating grants increased \$142,710 due to fluctuations in the type and amount of projects in progress. Sales taxes decreased \$87,689. Other revenues decreased \$97,653.

Public safety expenses decreased \$93,089 due to various fluctuations. Health and welfare expenses decreased 16%.

***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, 2017, combined governmental fund balances of \$9,334,292 showed an increase of \$279,535 over December 31, 2016. The General Fund's balance of \$1,529,451 showed a decrease of \$95,874 over the 2016 balance of \$1,625,325. The Solid Waste Fund increased \$393,150 to \$3,293,805 due to a decrease in expenditures and an increase in cash and deposits held in trust. The road fund decreased \$76,220 to \$2,539,487. 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, 2017**

---

***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 net investment in capital assets for its governmental activities as of December 31, 2017, is \$13,999,933 (\$56,177,077 cost less \$42,777,144 depreciation). This investment includes land, buildings and improvements, infrastructure roads and bridges, and furniture and equipment. The decrease in net capital assets was \$52,444 and was due to depreciation exceeding additions. There were disposals of various heavy equipment and vehicles. Additions included several vehicles, a GPS for the landfill, and several improvements to roads, the airport, and the courthouse.

***Long-Term Debt.*** At the end of the year, West Carroll Parish Police Jury had total long-term obligations of \$3,867,729, which consisted of Compensated Absences, Bank Loans, Net Pension Liability and Landfill Closure/Post Closure Care. During 2017, approximately \$14,132 was paid on the debt. Reductions for used or lost vacation totaled \$48,696. However, the increase in accrued compensated absences was a net \$2,886.

***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 2017. 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.



## 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, 2017, 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, 2017

**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, 2017, 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, 2017, 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.

West Carroll Parish Police Jury  
Oak Grove, Louisiana  
Independent Auditor's Report  
December 31, 2017

**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, 2017, 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 50-54), schedule of employer's proportionate share of net pension liability, and schedule of employer's contributions (page 55-56) 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

*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, other payments to the secretary-treasurer, and the schedule of expenditures of federal awards 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, other payments to the secretary-treasurer, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



West Carroll Parish Police Jury  
Oak Grove, Louisiana  
Independent Auditor's Report  
December 31, 2017

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2018, 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

*Bosch & Statham*

Ruston, Louisiana  
June 29, 2018



## Basic Financial Statements

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

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2017**

---

**ASSETS**

Cash and cash equivalents	\$ 7,404,208
Receivables	1,295,040
Deposits held in trust	922,379
Capital assets, net of accumulated depreciation	<u>13,399,933</u>
<b>TOTAL ASSETS</b>	<u><b>23,021,560</b></u>

**DEFERRED OUTFLOWS**

Pension related	<u>504,539</u>
-----------------	----------------

**LIABILITIES**

Cash overdraft	121,173
Accounts, salaries and other payables	166,162
Compensated absences	110,634
Certificates of indebtedness due within one year	14,133
Certificates of indebtedness due in more than one	42,408
Net pension liability	397,361
Landfill closure/post closure care	<u>3,303,193</u>
<b>TOTAL LIABILITIES</b>	<u><b>4,155,064</b></u>

**DEFERRED INFLOWS**

Pension related	<u>72,175</u>
<b>TOTAL DEFERRED INFLOWS</b>	<u><b>72,175</b></u>

**NET POSITION**

Net investment in capital assets	13,343,392
Restricted for:	
Landfill closure/postclosure	922,379
Unrestricted	<u>5,033,089</u>
<b>TOTAL NET POSITION</b>	<u><b>\$ 19,298,860</b></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, 2017**

	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	\$ 847,467	\$ 1,167,223	\$ 33,621	\$ 370,140	\$ 723,517
Public safety	616,884	146,234	-	-	(470,650)
Public works	4,203,424	401,686	264,747	282,091	(3,254,900)
Health and welfare	2,093,585	690,650	287,034	-	(1,115,901)
Culture and recreation	1,242	-	-	-	(1,242)
Economic development and assistance	180,398	-	-	-	(180,398)
Transportation	28,956	17,606	-	70,488	59,138
Interest expense	-	-	-	-	-
Total governmental activities	<u>7,971,956</u>	<u>2,423,399</u>	<u>585,402</u>	<u>722,719</u>	<u>(4,240,436)</u>
General revenues:					
Taxes:					
Ad valorem:					
General government					359,682
Public works					713,167
Sales and use taxes:					
General government					635,228
Public works					1,905,686
Grants and contributions not restricted to specific programs					3,750
Unrestricted investment earnings					1,418
Restricted investment earnings					43,772
Gain (loss) on disposal of assets					(75)
Other revenues					<u>224,550</u>
Total general revenues					<u>3,887,178</u>
<b>Change in net position</b>					<u>(353,258)</u>
Net position at beginning of year					<u>19,652,117</u>
<b>Net position at end of year</b>					<u>\$ 19,298,860</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, 2017

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,250,125	\$ 1,965,089	\$ 2,240,947	\$ 364,910	\$ 450,199	\$ 33,244	\$ 1,099,694	\$ 7,404,208
Receivables	410,214	623,177	139,307	24,572	-	2,610	95,160	1,295,040
Deposits held in trust	-	-	922,379	-	-	-	-	922,379
<b>TOTAL ASSETS</b>	<b>\$ 1,660,339</b>	<b>\$ 2,588,266</b>	<b>\$ 3,302,633</b>	<b>\$ 389,482</b>	<b>\$ 450,199</b>	<b>\$ 35,854</b>	<b>\$ 1,194,854</b>	<b>\$ 9,621,627</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>								
Liabilities:								
Cash overdraft	\$ 36,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,267	\$ 121,173
Accounts, salaries, and related payables	93,982	48,779	8,828	899	-	6,847	6,827	166,162
<b>Total liabilities</b>	<b>130,888</b>	<b>48,779</b>	<b>8,828</b>	<b>899</b>	<b>-</b>	<b>6,847</b>	<b>91,094</b>	<b>287,335</b>
Fund equity - fund balances:								
Restricted	-	2,539,487	3,293,805	388,583	450,199	29,007	1,104,572	7,709,779
Assigned	75,048	-	-	-	-	-	-	75,048
Unassigned	1,454,403	-	-	-	-	-	(812)	1,549,465
<b>Total fund equity - fund balances (deficits)</b>	<b>1,529,451</b>	<b>2,539,487</b>	<b>3,293,805</b>	<b>388,583</b>	<b>450,199</b>	<b>29,007</b>	<b>1,103,760</b>	<b>9,334,292</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<b>\$ 1,660,339</b>	<b>\$ 2,588,266</b>	<b>\$ 3,302,633</b>	<b>\$ 389,482</b>	<b>\$ 450,199</b>	<b>\$ 35,854</b>	<b>\$ 1,194,854</b>	<b>\$ 9,621,627</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, 2017**

---

Total fund balances - governmental funds	\$ 9,334,292
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources	13,399,933
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	504,539
Deferred inflows	(72,175)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(110,634)
Certificates of Indebtedness	(56,541)
Net pension liability	(397,361)
Landfill closure/post closure care	<u>(3,303,193)</u>
Net position of governmental activities	<u>\$ 19,298,860</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, 2017

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 359,682	\$ 626,497	\$ -	\$ -	\$ -	\$ -	\$ 86,670	\$ 1,072,849
Sales and use	635,228	635,228	1,270,458	-	-	-	-	2,540,914
Licenses and permits	62,790	-	-	-	-	-	-	62,790
Intergovernmental funds:								
Federal funds	172,187	75,357	-	-	-	287,034	386,847	921,425
State funds:								
Severance taxes	3,750	-	-	-	-	-	-	3,750
State revenue sharing	-	-	-	-	-	-	17,636	17,636
Parish transportation	-	171,754	-	-	-	-	-	171,754
Other state funds	155,392	25,000	-	-	-	-	-	180,392
Fees, charges and commissions for services	26,345	-	401,686	141,334	1,051,069	-	1,156	1,621,590
Fines and forfeitures	-	-	-	-	-	-	4,900	4,900
Use of money and property	17,772	2,214	50,775	62	690,335	18	18,133	779,309
Other revenues	48,772	105,142	9,855	-	8,690	3,972	1,785	178,216
Total revenues	1,481,918	1,641,192	1,732,774	141,396	1,750,094	291,024	517,127	7,555,525
Expenditures:								
Current:								
General government:								
Legislative	85,979	-	-	-	-	-	-	85,979
Judicial	79,434	-	-	-	-	-	-	79,434
Elections	34,626	-	-	-	-	-	-	34,626
Finance and administrative	219,732	-	-	-	-	-	-	219,732
Other general government	285,349	-	-	-	14,413	-	-	299,762
Public safety	437,692	-	-	83,067	-	-	57,835	578,594
Public works	85,452	1,549,190	1,321,896	-	-	-	163,985	3,120,523
Health and welfare	51,329	-	-	-	1,651,069	285,659	51,426	2,039,483
Economic development and assistance	30,186	-	-	-	-	-	-	30,186
Transportation	10,211	-	-	-	-	-	18,745	28,956

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

Debt service	7,466	-	-	-	-	-	6,667	14,133
Capital outlay	260,865	168,222	17,728	-	-	-	344,101	790,916
Total expenditures	<u>1,588,321</u>	<u>1,717,412</u>	<u>1,339,624</u>	<u>83,067</u>	<u>1,665,482</u>	<u>285,659</u>	<u>642,759</u>	<u>7,322,324</u>
Excess (deficiency) of revenues over expenditures	<u>(106,403)</u>	<u>(76,220)</u>	<u>393,150</u>	<u>58,329</u>	<u>84,612</u>	<u>5,365</u>	<u>(125,632)</u>	<u>233,201</u>
Other sources (uses):								
Operating transfers in	-	-	-	2,125	-	-	2,977	5,102
Proceeds from insurance	15,631	-	-	29,089	-	-	1,614	46,334
Operating transfers out	(5,102)	-	-	-	-	-	-	(5,102)
Total other sources (uses)	<u>10,529</u>	<u>-</u>	<u>-</u>	<u>31,214</u>	<u>-</u>	<u>-</u>	<u>4,591</u>	<u>46,334</u>
Net change in fund balances	(95,874)	(76,220)	393,150	89,543	84,612	5,365	(121,041)	279,535
Fund balances at beginning of year	<u>1,625,325</u>	<u>2,615,707</u>	<u>2,900,655</u>	<u>299,040</u>	<u>365,587</u>	<u>23,642</u>	<u>1,224,801</u>	<u>9,054,757</u>
Fund balances (deficits) at end of year	<u>\$ 1,529,451</u>	<u>\$ 2,539,487</u>	<u>\$ 3,293,805</u>	<u>\$ 388,583</u>	<u>\$ 450,199</u>	<u>\$ 29,007</u>	<u>\$ 1,103,760</u>	<u>\$ 9,334,292</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, 2017**

---

Net change in fund balances - total governmental funds	\$ 279,535
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	790,917
Depreciation expense	(843,286)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position.	
	(75)
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.	
Principal payments on debt	14,132
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.	
	(527,988)
Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.	
Net change in compensated absences payable	(2,886)
Net change in net pension liability and deferred items	(63,607)
Change in net position of governmental activities	<u>\$ (353,258)</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, 2017**

	<b>AMBULANCE DISRICT</b>	<b>FIRE DISTRICT</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Receivables	<u>\$ 52,540</u>	<u>\$ 52,540</u>	<u>\$ 105,080</u>
<b>LIABILITIES</b>			
Due to others	<u>\$ 52,540</u>	<u>\$ 52,540</u>	<u>\$ 105,080</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, 2017**

---

**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 2020.

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, 2017**

**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, 2017**

---

**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, 2017**

---

**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, 2017**

---

**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, 2017

---

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, 2017, taxes of 17.33 mills were levied on property with assessed valuations totaling \$78,606,194, as follows:

	Authorized Millage	Levied Millage	Expiration
Parishwide taxes:			
General	4.00	5.81	Indefinite
Parishwide Road	10.13	10.12	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, 2017**

---

**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 2017 assessed valuation:

	2017 Assessed Valuation	Percent of Total Assesse Valuation
Trunkline Gas Company	\$21,403,080	28.80%
BP America, INC	2,173,657	3.20%
Southern Natural Gas Company	1,964,050	2.55%
Agspring Mississippi Region, LLC	2,059,341	2.25%
Entergy Louisiana Holdings, Inc.	1,892,500	1.63%
ANR Pipeline Company	1,048,060	1.32%
Northeast Louisiana Power Coop	872,359	1.19%
Mid-Valley Pipeline Co.	774,230	1.13%
Crop Production Services	491,345	1.05%
Lamb Weston INC	391,904	0.71%
Total	<u>\$33,070,526</u>	<u>43.83%</u>

***Sales Taxes***

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

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

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

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

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

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

*Inventories and Prepaid Items*

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

*Restricted Assets*

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



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**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 \$5,000. For reporting purposes, the West Carroll Parish Police Jury defines capital assets as follows:

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

*Compensated absences*

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



WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

---

**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, 2017, employees of the police jury had accumulated and vested \$110,634 of employee sick leave benefits, computed in accordance with GASB Codification C60.

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

*Long-Term Obligations*

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

**Fund Balance Classifications and Net Position**

Fund balances are reported under the following fund balance classifications:

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**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.
------------	---

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, 2017**

---

**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, 2017, 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, 2017**

**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, 2017, the police jury has cash and cash equivalents (book balances) totaling \$7,283,035 as follows:

Demand deposits	\$1,674,071
Time deposits	5,608,914
Petty cash	50
Total	<u>\$7,283,035</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, 2017, \$6,889,948 of the police jury's bank balances of \$7,389,948 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>6,889,948</u>
Total balances exposed to custodial credit risk	<u>6,889,948</u>
<b>Total bank balances</b>	<b><u>\$7,389,948</u></b>

**NOTE 3 - RECEIVABLES**

The receivables of \$1,400,120 at December 31, 2017, are as follows:

	Taxes		Due From Other Governments		Fees, Charges, and Commissions	Accounts and Other	Total
	Ad Valorem	Sales	Federal	State			
General	\$ 319,776	\$ 52,540	\$ -	\$ 32,282	\$ 100	\$ 5,516	\$ 410,214
Parishwide Road Tax	556,995	52,540	-	-	-	13,642	623,177
Solid Waste	-	105,080	-	-	34,226	-	139,307
Communications Dist.	-	-	-	-	24,572	-	24,572
Section 8	-	-	-	-	-	2,610	2,610
Other governmental	77,055	-	-	17,636	-	470	95,160
Total governmental funds	953,826	210,160	-	49,918	58,898	22,238	1,295,040
Fiduciary funds	-	105,080	-	-	-	-	105,080
	<u>\$ 953,826</u>	<u>\$ 315,240</u>	<u>\$ -</u>	<u>\$ 49,918</u>	<u>\$ 58,898</u>	<u>\$ 22,238</u>	<u>\$ 1,400,120</u>



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE 4 - CAPITAL ASSETS**

The following schedule presents changes in capital assets for the year ended December 31, 2017:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital assets not being depreciated:</b>				
Land	\$ 936,927	\$ -	\$ -	\$ 936,927
Assets under capital lease	89,589	-	-	89,589
Construction in progress	183,700	619,742	(358,695)	444,747
Total capital assets not being depreciated	<u>1,210,216</u>	<u>619,742</u>	<u>(358,695)</u>	<u>1,471,263</u>
<b>Capital assets being depreciated:</b>				
Infrastructure:				
Roads	36,231,491	321,972	-	36,553,463
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	7,034,118	-	-	7,034,118
Improvements other than buildings	3,621,651	128,170	-	3,749,821
Office furniture and equipment	288,941	-	-	288,941
Heavy equipment	2,427,135	-	(141,465)	2,285,670
Other equipment	887,140	17,728	-	904,868
Vehicles	2,257,260	62,000	(74,775)	2,244,485
Total capital assets being depreciated	<u>54,392,184</u>	<u>529,870</u>	<u>(216,240)</u>	<u>54,705,814</u>
<b>Less accumulated depreciation for:</b>				
Infrastructure:				
Roads	(31,368,335)	(350,410)	-	(31,718,745)
Bridges	(1,049,014)	(35,664)	-	(1,084,678)
Buildings and improvements	(3,526,825)	(149,905)	-	(3,676,730)
Improvements other than buildings	(1,116,867)	(105,474)	-	(1,222,341)
Office furniture and equipment	(125,377)	(22,871)	-	(148,248)
Heavy equipment	(2,044,575)	(94,256)	141,390	(1,997,441)
Other equipment	(787,415)	(34,390)	-	(821,805)
Vehicles	(2,131,615)	(50,316)	74,775	(2,107,156)
Total accumulated depreciation	<u>(42,150,023)</u>	<u>(843,286)</u>	<u>216,165</u>	<u>(42,777,144)</u>
<b>Total capital assets being depreciated, net</b>	<u>12,242,161</u>	<u>(313,416)</u>	<u>(75)</u>	<u>11,928,670</u>
<b>Total capital assets, net</b>	<u>\$ 13,452,377</u>	<u>\$ 306,326</u>	<u>\$ (358,770)</u>	<u>\$ 13,399,933</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	\$ 46,885
Public safety	38,136
Public works	552,714
Health and welfare	54,097
Culture and recreation	1,242
Economic development and assistance	150,212
	<u>\$ 843,286</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**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**

As of December 31, 2017, \$75,048 of fund balance in the General Fund was assigned to the parish's driver's license office. The remaining fund balance of the General Fund balance is unassigned. Fund balances of all special revenue funds except Miscellaneous Emergency Fund are restricted as they are funded by ad valorem taxes, sales taxes, or grants. The Miscellaneous Emergency Fund is assigned as described in Note 1.

**NOTE 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 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.



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

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

For the year ended December 31, 2017, the West Carroll Parish Police Jury's total payroll for all employees was \$1,329,874. Total covered payroll was \$1,119,413. 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).

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, the actual employer contribution rate was 12.50% 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, 2017 were \$139,833.

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

At December 31, 2017, the Employer reported a liability of \$368,754 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2016 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 Police 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, 2016, the Police Jury's proportion was 0.179049%, which was a decrease of 0.005694% from its proportion measured as of December 31, 2015.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

For the year ended December 31, 2017, the West Carroll Parish Police Jury recognized pension expense of \$219,035 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$140,986). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2017 was \$78,049.

At December 31, 2017, 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	-	\$64,528
Changes in assumption	\$70,010	-
Net difference between projected and actual earnings on pension plan investments	\$286,167	-
Changes in employer's portion of beginning net pension liability	\$575	\$237
Differences between employer contributions and proportionate share of employer contributions	-	-
Subsequent measurement contributions	\$139,833	-
Total	\$496,585	\$64,765

The \$139,833 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, 2018. 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,	
2018	\$107,955
2019	\$107,955
2020	\$107,955
2021	\$107,955



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016, are as follows:

Valuation Date	December 31, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00% (net of investment expense, including inflation)
Salary increases	5.25% (2.75% merit, 2.50% inflation)
Mortality rates	RP-2000 Employee Sex Distinct Table was selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Expected remaining service lives	4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The discount rate used to measure the total pension liability was 7.00% for Plan A and 7.00% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.66% for the year ended December 31, 2016.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.63%
Alternatives	11%	0.67%
Real Assets	2%	0.12%
Totals	100%	5.66%
Inflation		2.00%
Expected arithmetic nominal return		7.66%

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



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

*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 7.00%, 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 (6.00%) 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	\$1,103,091	\$368,754	(\$252,150)

*Payables to the Pension Plan*

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

*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.



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

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, 2017, the West Carroll Parish Registrar of Voters' total payroll for all employees was \$17,852. Total covered payroll was \$17,852. Covered payroll refers to all compensation paid by the West Carroll Parish Registrar of Voters 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 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, 2017, the actual employer contribution rate was 20.00% for January through June and 17.00% for July through December, 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, 2017 were \$3,303.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

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

At December 31, 2017, the Employer reported a liability of \$28,609 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 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 Registrar of Voter'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, 2017, the Registrar of Voters' proportion was 0.130332%, which was an increase of 0.002495% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the West Carroll Parish Registrar of Voters recognized pension expense of \$5,482 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$3,010). Total pension expense for the West Carroll Registrar of Voters for the year ended December 31, 2017 was \$2,472.

At December 31, 2017, 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	-	\$5,319
Changes in assumption	\$2,748	\$925
Net difference between projected and actual earnings on pension plan investments	\$3,218	-
Changes in employer's portion of beginning net pension liability	\$470	\$1,166
Differences between employer contributions and proportionate share of employer contributions	-	-
Subsequent measurement contributions	\$1,517	-
Total	\$7,953	\$7,410



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

The \$1,517 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, 2018. 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,	
2018	\$109
2019	\$109
2020	\$109
2021	\$109
2022	\$109

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense
Salary increases	6.00% (2.5% inflation, 3.5% merit)
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2017-5 years 2016-5 years 2015-5 years 2014-4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.39% for the year ended June 30, 2017. The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2017, were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Domestic equities	40%	7.50%	3.00%
International equities	15	8.50	1.28
Domestic fixed income	20	2.50	0.50
International fixed income	10	3.50	0.35
Alternative investments	5	6.24	0.31
Real estate	10	4.50	0.45
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 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE 6 – RETIREMENT SYSTEMS (CONTINUED)**

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

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

The following presents the West Carroll Parish Registrar of Voters' proportionate share of the net pension liability calculated using the discount rate of 6.75%, 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 (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1.0% Decrease (5.75%)	Current Discount Rate (6.75%)	1.0% Increase (7.75%)
Employer's proportionate share of net pension liability	\$43,729	\$28,609	\$15,597

*Payables to the Pension Plan*

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

*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, 2017:

	Transfers Out	
	General	Total
Transfers In   Substance Abuse	\$ 2,977	\$ 2,977
Communications District	2,125	2,125
Total	<u>\$ 5,102</u>	<u>\$ 5,102</u>

The General Fund transferred supplemental support to the Communications District and Substance Abuse fund.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

**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>
2018	\$ 14,133	\$ -	\$ 14,133
2019	14,133	-	14,133
2020	14,133	-	14,133
2021	14,142	-	14,142
Totals	<u>\$ 56,541</u>	<u>\$ -</u>	<u>\$ 56,541</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, 2017:

	<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	\$ 107,748	\$ 70,673	\$ 522,567	\$ 2,775,205	\$ 3,476,193
Additions	44,748	-	-	527,988	572,736
Deductions	(48,696)	(14,132)	(125,206)	-	(188,034)
Adjustments	6,834	-	-	-	6,834
Balance at end of year	<u>\$ 110,634</u>	<u>\$ 56,541</u>	<u>\$ 397,361</u>	<u>\$ 3,303,193</u>	<u>\$ 3,867,729</u>

Due within one year \$ 14,133

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, 2017**

---

**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, 2017, the police jury has several contracts in progress that are funded at least in part by grant funds. Total contracts, expenditures to date, and contract balances remaining are \$1,347,820, \$429,791, and \$918,029.

At December 31, 2017, the police jury was 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 \$3,303,193 reported as landfill closure and post closure care liability at December 31, 2017, represents 82.92 percent of the estimated capacity of the landfill. Of that amount, \$527,988 is attributable to operations of the current year. The police jury will recognize the remaining estimated cost of closure and post closure care of \$680,307 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2017. 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, 2017, the trust held \$922,379, which is reflected as restricted for post closure care on the Statement of Net Position.

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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 13 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 29, 2018 the date on which the financial statements were available to be issued.

**NOTE 14 – NEW ACCOUNTING STANDARDS**

GASB has also issued the following statements:

Issued in June of 2015, GASB Statement 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans, and GASB Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, aim to improve accounting and financial reporting for OPEB, resulting from a comprehensive review of the effectiveness of existing standards. The requirements of these Statements will improve financial reporting through enhanced note disclosures and schedules of RSI that will be presented by OPEB plans. These Statements establish standards for recognizing and measuring liabilities, deferred outflows and inflows of resources, and expenses/expenditures. GASB 74 is effective for years beginning after May 26, 2016, and GASB 75 is effective for years beginning after June 15, 2017. The Police Jury is not impacted by the provisions of this Statement.

GASB Statement No. 80, Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14, was issued in January 2016. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged. This statement does not affect the Police Jury's financial statements.

GASB Statement No. 81, Irrevocable Split-Interest Agreements, was issued in March 2016. This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Earlier application is encouraged. This statement does not affect the Police Jury's financial statements.



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 14 – NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 82, *Pension Issues*—an amendment of GASB Statements No. 67, No. 68, and No. 73, was issued in March 2016. This Statement clarifies that a deviation, as the term is used in Actuarial Standards of Practice issued by the Actuarial Standards Board, from the guidance in an Actuarial Standard of Practice is not considered to be in conformity with the requirements of Statement 67, Statement 68, or Statement 73 for the selection of assumptions used in determining the total pension liability and related measures. This Statement clarifies that payments that are made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer's expense and expenditures for those amounts be recognized in the period for which the contribution is assessed and classified in the same manner as the employer classifies similar compensation other than pensions (for example, as salaries and wages or as fringe benefits). The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged. This statement will not have a significant effect on the Police Jury's financial statements.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, was issued in November 2016. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. This statement is not expected to affect the Police Jury's financial statements.

GASB Statement No. 84, *Fiduciary Activities*, was issued in January 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. This statement is not expected to affect the Police Jury's financial statements.

GASB Statement No. 85, *Omnibus 2017*, was issued in March 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged. This statement is not expected to have a significant impact on the Police Jury's financial statements.



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

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTE 14 – NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, was issued in May 2017. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged. This statement is not expected to affect the Police Jury's financial statements.

GASB Statement No. 87, *Leases*, was issued in June 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in April 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

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, 2017**

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, 2017, 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, 2017

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 300,000	\$ 331,345	\$ 359,682	\$ 28,337
Sales and use	640,000	616,560	635,228	18,668
Licenses and permits	62,000	62,946	62,790	(156)
Intergovernmental funds:				
Federal funds	171,739	185,115	172,187	(12,928)
State funds:				
Severance taxes	9,000	12,004	3,750	(8,254)
Fire insurance rebate	50,000	-	-	-
Other state funds	300,000	122,773	155,392	32,619
Fees, charges, and commissions for services	19,500	30,207	26,345	(3,862)
Use of money and property	18,480	19,200	17,772	(1,428)
Other revenues	41,000	46,380	48,772	2,392
Total revenues	1,611,719	1,426,530	1,481,918	55,388
Expenditures:				
Current:				
General government:				
Legislative	86,516	85,877	85,979	102
Judicial	81,914	78,934	79,434	500
Elections	39,812	35,142	34,626	(516)
Finance and administrative	216,850	203,783	219,732	15,949
Other general government	320,300	281,327	285,349	4,022
Public safety	405,700	418,920	437,692	18,772
Health and welfare	59,300	49,843	51,329	1,486
Economic development and assistance	31,400	30,400	30,186	(214)
Transportation	11,000	10,597	10,211	(386)
Debt service	7,466	7,466	7,466	-
Capital outlay	483,739	282,580	260,865	(21,715)
Total expenditures	1,743,997	1,570,321	1,588,321	18,000
Excess (deficiency) of revenues over expenditures	(132,278)	(143,791)	(106,403)	37,388
Other sources (uses):				
Proceeds from insurance	-	15,631	15,631	-
Operating transfers out	(2,500)	(5,477)	(5,102)	375
Net change in fund balances	(134,778)	(133,637)	(95,874)	37,763
Fund balances at beginning of year	958,284	1,193,548	1,625,325	431,777
Fund balances at end of year	\$ 823,506	\$ 1,059,911	\$ 1,529,451	\$ 469,540

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

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Ad valorem	\$ 500,000	\$ 577,140	\$ 626,497	\$ 49,357
Sales and use	640,000	616,561	635,228	18,667
Intergovernmental funds:				
State funds:				
Parish transportation	200,000	172,648	171,754	(894)
Use of money and property	3,000	2,223	2,214	(9)
Other revenues	62,500	104,520	105,142	622
Total revenues	<u>1,430,500</u>	<u>1,573,449</u>	<u>1,641,192</u>	<u>67,743</u>
Expenditures:				
Current:				
Public works	1,726,350	1,556,296	1,549,190	(7,106)
Capital outlay	300,000	172,337	168,222	(4,115)
Total expenditures	<u>2,026,350</u>	<u>1,728,633</u>	<u>1,717,412</u>	<u>(11,221)</u>
Net change in fund balances	(595,850)	(155,184)	(76,220)	78,964
Fund balances at beginning of year	<u>1,415,182</u>	<u>2,124,270</u>	<u>2,615,707</u>	<u>491,437</u>
Fund balances at end of year	<u>\$ 819,332</u>	<u>\$ 1,969,086</u>	<u>\$ 2,539,487</u>	<u>\$ 570,401</u>

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

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Sales and use	\$ 1,280,000	\$ 1,232,629	\$ 1,270,458	\$ 37,829
Fees, charges, and commissions for services	464,000	412,838	401,686	(11,152)
Use of money and property	12,365	12,147	50,775	38,628
Other revenues	14,000	14,000	9,855	(4,145)
Total revenues	<u>1,770,365</u>	<u>1,671,614</u>	<u>1,732,774</u>	<u>61,160</u>
Expenditures:				
Current:				
Public works	1,572,450	1,307,711	1,321,896	14,185
Capital outlay	35,000	32,400	17,728	(14,672)
Total expenditures	<u>1,607,450</u>	<u>1,340,111</u>	<u>1,339,624</u>	<u>(487)</u>
Excess (deficiency) of revenues over expenditures	162,915	331,503	393,150	61,647
Other sources (uses):				
Operating transfers out	(95,000)	(23,000)	-	23,000
Total other sources (uses)	<u>(95,000)</u>	<u>(23,000)</u>	<u>-</u>	<u>23,000</u>
Net change in fund balances	67,915	308,503	393,150	84,647
Fund balances at beginning of year	<u>1,485,227</u>	<u>1,412,281</u>	<u>2,900,655</u>	<u>1,488,374</u>
Fund balances at end of year	<u>\$ 1,553,142</u>	<u>\$ 1,720,784</u>	<u>\$ 3,293,805</u>	<u>\$ 1,573,021</u>



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

**BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
State funds:				
Fees, charges, and commissions for services	\$ -	\$ 1,049,521	\$ 1,051,069	\$ 1,548
Use of money and property	90,300	7,500	690,335	682,835
Total revenues	90,300	1,057,021	1,750,094	693,073
Expenditures:				
Current:				
General government:				
Other general government	5,300	-	14,413	14,413
Health and welfare	-	1,649,521	1,651,069	1,548
Capital outlay	50,000	-	-	-
Total expenditures	55,300	1,649,521	1,665,482	15,961
Net change in fund balances	35,000	(592,500)	84,612	677,112
Fund balances at beginning of year	324,210	290,398	365,587	75,189
Fund balances at end of year	\$ 395,210	\$ (302,102)	\$ 450,199	\$ 743,611

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA  
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - PERS  
FOR THE YEAR ENDED DECEMBER 31, 2017

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.189132%	\$ 69,310	\$ 1,065,944	4.85%	99.00%
2016	0.184743%	\$ 486,295	\$ 1,059,242	45.91%	92.23%
2017	0.179049%	368,754	\$ 1,058,825	34.83%	94.15%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 153,590	\$ 153,590	\$ -	\$ 1,059,242	14.50%
2016	\$ 137,684	\$ 137,647	\$ 37	\$ 1,058,825	13.00%
2017	\$ 139,833	\$ 139,927	\$ (94)	\$ 1,119,413	12.50%

WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA  
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - REGISTRAR OF VOTERS  
FOR THE YEAR ENDED DECEMBER 31, 2017

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.137242%	\$ 32,229	\$ 18,351	175.63%	77.68%
2016	0.131598%	\$ 36,272	\$ 17,560	206.56%	73.98%
2017	0.130332%	\$ 28,609	\$ 17,852	160.26%	80.51%

Schedule of Employer Contributions

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



### **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, 2017**

---

**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, 2017

	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	\$ 340,000	\$ 90,000	\$ 48,591	\$ 500,000	\$ 6,716	\$ -	\$ 114,387	\$ 1,099,694
Receivables	94,690	-	-	-	170	300	-	95,160
<b>TOTAL ASSETS</b>	<b>\$ 434,690</b>	<b>\$ 90,000</b>	<b>\$ 48,591</b>	<b>\$ 500,000</b>	<b>\$ 6,886</b>	<b>\$ 300</b>	<b>\$ 114,387</b>	<b>\$ 1,194,854</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities								
Cash overdraft	\$ 24,453	\$ 10,410	\$ -	\$ 48,292	\$ -	1,112	\$ -	84,267
Accounts payable	\$ 6,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,827
Total Liabilities	31,280	10,410	-	48,292	-	1,112	-	91,094
Fund balances:								
Restricted	403,410	79,590	48,591	451,708	6,886	-	114,387	1,104,572
Unassigned	-	-	-	-	-	(812)	-	(812)
Total fund balances	403,410	79,590	48,591	451,708	6,886	(812)	114,387	1,103,760
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 434,690</b>	<b>\$ 90,000</b>	<b>\$ 48,591</b>	<b>\$ 500,000</b>	<b>\$ 6,886</b>	<b>\$ 300</b>	<b>\$ 114,387</b>	<b>\$ 1,194,854</b>



WEST CARROLL PARISH POLICE JURY  
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2017

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 86,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,670
Intergovernmental:								
Federal funds	-	386,847	-	-	-	-	-	386,847
State fund:								
State revenue sharing	17,636	-	-	-	-	-	-	17,636
Fees, charges, and commissions for services	-	-	506	-	-	650	-	1,156
Fines and forfeitures	-	-	-	-	2,700	2,200	-	4,900
Use of money and property	384	90	17,100	456	3	-	105	18,138
Other revenues	1,785	-	-	-	-	-	-	1,785
Total revenues	<u>106,475</u>	<u>386,937</u>	<u>17,606</u>	<u>456</u>	<u>2,703</u>	<u>2,850</u>	<u>105</u>	<u>517,132</u>
Expenditures:								
Current:								
Public safety	-	57,578	-	-	257	-	-	57,835
Public works	163,485	-	-	-	-	-	500	163,985
Health and welfare	-	-	-	45,745	-	5,686	-	51,431
Transportation	-	-	18,745	-	-	-	-	18,745
Debt service	-	-	6,667	-	-	-	-	6,667
Capital outlay	-	344,101	-	-	-	-	-	344,101
Total expenditures	<u>163,485</u>	<u>401,679</u>	<u>25,412</u>	<u>45,745</u>	<u>257</u>	<u>5,686</u>	<u>500</u>	<u>642,764</u>

Excess (deficiency) of revenues over expenditures	<u>(57,010)</u>	<u>(14,742)</u>	<u>(7,806)</u>	<u>(45,289)</u>	<u>2,446</u>	<u>(2,836)</u>	<u>(395)</u>	<u>(125,632)</u>
Other sources (uses):								
Operating transfers in	-	-	-	-	-	2,977	-	2,977
Proceeds from insurance	-	-	1,614	-	-	-	-	1,614
Total other sources (uses)	<u>-</u>	<u>-</u>	<u>1,614</u>	<u>-</u>	<u>-</u>	<u>2,977</u>	<u>-</u>	<u>4,591</u>
<b>Net changes in fund balances</b>	(57,010)	(14,742)	(6,192)	(45,289)	2,446	141	(395)	(121,041)
Fund balances at beginning of year	460,420	94,332	54,783	496,997	4,440	(953)	114,782	1,224,801
<b>Fund balances at end of year</b>	<u><b>\$ 403,410</b></u>	<u><b>\$ 79,590</b></u>	<u><b>\$ 48,591</b></u>	<u><b>\$ 451,708</b></u>	<u><b>\$ 6,886</b></u>	<u><b>\$ (812)</b></u>	<u><b>\$ 114,387</b></u>	<u><b>\$ 1,103,760</b></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, 2017**

---

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, President	\$ 9,600
Bill Ellerbe	7,200
Jack Madden	7,200
Eddie C. Russell	7,200
Johnny Simms	7,200
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, 2017**

---

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>Angela Griffis, Secretary-Treasurer:</b>	
Salary	\$ 33,812
Benefits:	
Health insurance	7,157
Retirement	4,170
Deferred compensation	1,014
Travel	619
	<u>\$ 46,772</u>

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</b>	<b>CFDA NUMBER</b>	<b>PASS-THROUGH GRANTOR'S NUMBER</b>	<b>FEDERAL EXPENDITURE</b>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed through Office of the Governor, Division of Administration:			
Community Development Block Grant (States Program)	14.228	B-15-DC-22-0001	\$ 171,639
Direct - Section 8 Housing Choice Vouchers	14.871	LA233	287,034
Total United States Department of Housing and Urban Development			<u>458,673</u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
Federal Aviation Administration - Direct Program - Airport Improvem	20.106	3-22-0041-13-2012	548
Total United States Department of Transportation			<u>548</u>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness -			
Disaster Grants - Public Assistance			
(Presidentially Declared Disasters)	97.036	various PWs	75,357
Hazard Mitigation Grant Program	97.039	1603n-123-0008	344,101
State Homeland Security Grant Program	97.067	2016-SS-00124-S01	26,039
Emergency Management Performance Grant	97.067		16,707
Total United States Department of Homeland Security			<u>462,204</u>
Total federal expenditures			<u>\$ 921,425</u>

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**NOTES:**

**General**

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

**Basis of Accounting**

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



## **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, 2017, 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, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the West Carroll Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002, that we consider to be material weaknesses.

### **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's Response to Findings**

West Carroll Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. West Carroll Parish Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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*

Ruston, Louisiana  
June 29, 2018





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

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

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

We have audited the West Carroll Parish Police Jury compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the West Carroll Parish Police Jury's major federal programs for the year ended December 31, 2017. The West Carroll Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the West Carroll Parish Police Jury's compliance.

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

In our opinion, the West Carroll Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

## Report on Internal Control over Compliance

Management of the West Carroll Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the West Carroll Parish Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the West Carroll Parish Police Jury's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 29, 2018



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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**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. Two 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*.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each major Program and on Internal Control over Compliance Required by the Guidance.
5. The auditor's report on compliance for the major federal award programs for the West Carroll Parish Police Jury expresses an unmodified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs are required to be reported in accordance with 2 CFR section 200.516(a).
7. The following programs were tested as major programs
  - a. United States Department of Homeland Security – Passes through State of Louisiana – Governor's Office of Homeland Security and Emergency Preparedness – Hazard Mitigation Grant Program (CFDA 97.039)
  - b. United States Department of Homeland Security – Passes through State of Louisiana – Governor's Office of Homeland Security and Emergency Preparedness – Homeland Security Grant Program (CFDA 97.067)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The West Carroll Parish Police Jury was determined not to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2017-001 Funds with Cash Overdrafts in Master Bank**

**First Reported**

2017

**Type**

Material Weakness in Internal Control

**Condition**

The police jury utilizes a pooled cash system in a Master Bank Fund. At December 31, 2017, five funds were in an overdraft position.



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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

---

**Criteria**

Basic business practices include ensuring that cash is available before disbursing cash.

**Cause**

The internal control system is not properly designed. The action to detect such issues did not occur until after year end at which time transfers were made to correct the overdraft position.

**Effect**

Outside of a Master Bank/pooled cash system, an overdraft creates a liability to the bank and results in penalty fees. Inside a Master Bank/pooled cash system, overdrawing in one fund means that a fund has in effect borrowed from another fund. This could result in borrowing from restricted funds.

**Recommendation**

We recommend that management design procedures to ensure that overdrafts do not occur.

**Management's Response**

See management's corrective action plan.

**2017-002 Payroll Liabilities Not Reconciled**

**First Reported**

2017

**Type**

Material Weakness in Internal Control

**Condition**

The payroll liability accounts in Master Bank were not reconciled at year end. For example, the accounts incorrectly presented debit balances of \$7,192 and \$5,491, respectively in the retirement and insurance liability accounts.

**Criteria**

Payroll liability accounts should zero out when amounts withheld and accrued are remitted to the appropriate third parties.

**Cause**

The internal control system is not properly designed.

**Effect**

Internal financial statements do not properly reflect liabilities.

**Recommendation**

We recommend that management design and implement procedures to ensure that liabilities are properly reconciled.

**Management's Response**

See management's corrective action plan.

**C. FINDINGS – SINGLE AUDIT**

No findings are reported.

**D. STATUS OF PRIOR YEAR FINDINGS**

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

# West Carroll Parish Police Jury

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

Telephone (318) 428-3390

Fax (318) 428-4835

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

ANGELA GRIFFIS  
SECRETARY - TREASURER

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

June 29, 2018

Bosch & Statham, LLC  
P. O. Box 2377  
Ruston, LA 71273-2377

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2017 through December 31, 2017, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

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

Yes ☒ No ☐

2. For the fiscal period January 1, 2017 through December 31, 2017, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.

Yes ☒ No ☐

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

Yes ☒ No ☐

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

Yes ☒ No ☐

5. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2017, and June 29, 2018.

Yes ☒ No ☐

Last Updated: August 17, 2017

Home of Poverty Point State Park

6. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.
- Yes ☒ No ☐
7. We represent that the listing of bank accounts provided to you is complete.
- Yes ☒ No ☐
8. We represent that the listing of cash/check/money order (cash) collection locations provided to you is complete.
- Yes ☒ No ☐
9. We represent that the listing of entity disbursements or the general ledger population of entity disbursements provided to you is complete.
- Yes ☒ No ☐
10. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards, provided to you is complete.
- Yes ☒ No ☐
11. We represent that the listing of all travel and related expense reimbursements, by person, during the fiscal period or the general ledger population of travel and related expense reimbursements provided to you is complete.
- Yes ☒ No ☐
12. We represent that the listing of all contracts in effect during the fiscal period or the general ledger population of contract payments provided to you is complete.
- Yes ☒ No ☐
13. We represent that the listing of employees (and elected officials, if applicable) with their related salaries provided to you is complete.
- Yes ☒ No ☐
14. We represent that the listing of employees (and elected officials, if applicable) that terminated during the fiscal period provided to you is complete.
- Yes ☒ No ☐
15. We have disclosed to you *[list other matters as you have deemed appropriate]*.



Yes ☒ No ☐

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

Yes ☒ No ☐

17. We are not aware of any events that have occurred subsequent to December 31, 2017, that would require adjustment to or modification of the results of the agreed-upon procedures.

Yes ☒ No ☐

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

Signature Angela Sniffes Date 6/29/2018

Title Secretary - Treasurer

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by West Carroll Parish Police Jury (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

---

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

- a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

*The policy adopted in May 2017 addresses the referenced processes.*

*Exceptions: None*

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

*The purchasing policy does not address how vendors are added to the vendor list but does address the initiation of purchases, the approval process of purchase orders, controls to ensure bid law compliance, and the documentation required to be maintained for all bids and price quotes.*

*Exceptions: See above.*

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

**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- c) **Disbursements**, including processing, reviewing, and approving  
*The disbursements policy does not address the referenced activities.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan*
- d) **Receipts**, including receiving, recording, and preparing deposits  
*The receipts policy addresses the recording of receipts and the preparation of deposits but does not address receiving.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan*
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
*The payroll/personnel policy addresses the reviewing and approving time and attendance records including overtime worked but does not address payroll processing.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan*
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process  
*The contracting policy addresses the types of services requiring contracts, the standard terms and conditions, legal review, and the approval process. However, the policy does not address the monitoring process of contracts.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan*
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage  
*The credit card policy specifies the only type of cards to be opened in the police jury's name and addresses how the card(s) will be controlled, documentation requirements, required approvers, and monitoring of the card usage. The policy addresses what is not allowed as opposed to what is allowed.*  
*Exceptions: None.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

*The travel and expense reimbursement policy addresses all the described elements.*

*Exceptions: None*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

*The police jury revised its ethics policy during 2017. The policy states the jury will comply with LRS 42:1111-1121. The policy broadly addresses actions to be taken if a violation takes place by saying that disciplinary action will be taken. Monitoring is not addressed in the policy. The policy does require that all employees annually attest that they have read the ethics policy.*

*Exceptions: See above.*

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

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

*The Police Jury did not submit a debt service policy to us for testing.*

*Exceptions: See above.*

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

**Board (or Finance Committee, if applicable)**

---

2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

*We obtained and reviewed the board/committee minutes for the fiscal period. The managing board met at least monthly.*

*Exceptions: None*

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

*The minutes did not reference or include monthly budget-to-actual comparisons on the General Fund or the other major funds.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

*The minutes did not reference or include monthly budget-to-actual comparisons.*

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

*The minutes did include non-budgetary financial information.*

*Exceptions: None.*

**Bank Reconciliations**

---

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

*We obtained a listing of the client's bank accounts and management's representation that the listing is complete. We noted that the Section 8 account was not included in the list.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three-year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: Police Jury student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

*The police jury has four bank accounts including Section 8. Therefore, we tested all bank accounts.*

- a) Bank reconciliations have been prepared;

*For the three accounts we tested, all bank reconciliations had been prepared.*

*Exceptions: None*

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

*Bank reconciliations for one of the three accounts do not include evidence of review by a member of management or a board member.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

*Bank reconciliations for two of the three accounts tested did not include documentation reflecting that management has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.*

*Exceptions: See above*

*Management's Response: See management's corrective action plan.*

**Collections**

---

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

*We obtained a listing of cash collection locations and management's representation that the listing was complete.*

*Exceptions: None*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three-year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School Board student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected:**

*The entity has four cash collection locations. Therefore, all locations were selected.*

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

*We obtained the invoice for bonding insurance and noted that only the secretary/treasurer and assistant secretary/treasurer are bonded though cash is also collected at the airport, the landfill and the 911 office. The police jury has a \$200,000 employee theft policy. Based on the policy manual and interviews of employees, the collectors are not responsible for depositing the cash in the bank, recording the related transactions, or reconciling the related bank account. Based on observation, the employees are not required to share the same cash register or drawer with another employees.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

*The Police Jury does not have a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions by a person who is not responsible for cash collections.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

*We scanned the general ledger of the Master Bank account for the highest collections. We identified the week of November 13, 2017 through November 17, 2017 as the week with the highest collections.*

- d) Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

*We were given deposit documentation; however, we were unable to determine whether receipts were deposited within one day of collection because the receipt date was not documented for any of the 35 collections tested.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

*The agency does not use prenumbered receipts. The landfill has a software system. The airport and 911 office prepare a report of receipts. The police jury office prepares deposits and attaches collection documentation to the deposit slips. We noted no exceptions when comparing deposits to supporting documentation.*

*Exceptions: None.*

**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

*We noted no such policy.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

**Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)**

---

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

*We obtained the check register from the entity and management's representation the listing is complete.*

*Exceptions: None*

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

*Due the inability to select a random sample, we selected twenty-five disbursements haphazardly.*

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

*Five out of the twenty-five disbursements were from the Section 8 program. Those disbursements did not require purchase orders. Of the twenty remaining disbursements, two were not supported by a purchase requisition and one was not supported by a purchase order.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

*Of the disbursements that were supported by purchase orders, the purchase orders were approved by persons who did not initiate the purchases.*

*Exceptions: None.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

*See above comments regarding purchase requisitions, purchase orders, and receiving reports. All disbursements were supported by invoices or other appropriate support.*

*Exceptions: None*

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

*Per inquiry of management, the Assistant Secretary/Treasurer is responsible for processing payments and is also able to add vendors to the purchasing/disbursement system.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

*From inquiries and inspection of documents, we determined that persons with signatory authority or who make the final authorization for disbursements sometimes have responsibility for initiating or recording purchases.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

*The office staff includes the Secretary/Treasurer and two others. All three persons have access to the unused checks and can print checks from the accounting software. The Secretary-Treasurer can also sign checks.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

*From inquiry of management, we determined that there is one signature stamp for the Secretary/Treasurer in the Assistant Secretary/Treasurer's custody. The stamp is used when the Secretary/Treasurer is not in the office. Unwritten policy requires that the stamp be used in the presence of another person with signatory authority.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

---

**Credit Cards/Debit Cards/Fuel Cards/P-Cards**

---

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

*We obtained the listing of all credit cards used by the police jury, including the names of those who maintain possession of the cards, and management's representation that the listing is complete.*

*Exceptions: None*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

*The police jury has only two credit cards. Both cards were selected for testing.*

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.])

*We requested the monthly statements. The jury staff was unable to provide fourteen out of twenty-four statements. The jury staff explained that the two vendors do not send statements for months that do not have activity. However, for at least one statement period, we noted evidence that there was activity. While performing these procedures, we also noted a payment during May 2017 for December 2016 for which there was no statement.*

*One out of two accounts included evidence of review and approval by someone other than the authorized card holder.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

*We noted no exceptions.*

*Exceptions: None*

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)
- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

*We noted no exceptions when comparing receipts to charges.*

*The business/public purpose was not documented on any of the receipts we inspected.*

*Per the police jury's policy, purchase orders are required for all credit card purchases. We noted no exceptions.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*We noted no transactions that violated either the police jury's policies or the Louisiana Public Bid Law.*

*Exceptions: None*

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*We noted no transactions that appeared to violate the requirements of Article 7, Section 14 of the Louisiana Constitution.*

*Exceptions: None*



WEST CARROLL PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2017

---

*Travel and Expense Reimbursement*

---

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

*We obtained the listing and management's representation that the listing complete.*

*Exceptions: None*

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

*We obtained the written policies. The police jury's policies include per diem amounts for meals but not lodging. Lodging is reimbursed at actual rates.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

*Using the listing or general ledger from #17 above, we selected the three persons who incurred the most travel cost during the fiscal period. We obtained the expense reimbursement reports of each selected person, including the supporting documentation, and chose the largest travel expense for each person to review in detail.*

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

*We compared the expense documentation to written policies. Each expense was reimbursed in accordance with written policy. However, we noted that lodging rates are typically higher than the GSA rates.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

*Each expense was supported by an original itemized receipt that identifies precisely what was purchased.*

*One of the three reimbursements tested was not supported by documentation of the business/public purpose.*

*We note no such requirements.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*We compared the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution.*

*Exceptions: None*

d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.*

*Exceptions: None*

---

**Contracts**

20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

*We obtained a listing of contracts and management's representation that the listing was complete. However, when reviewing the general ledger, we noted several more payments that appeared to be to contract vendors. We requested information on those vendors as well.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

*Using the listing above, we selected the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). We requested the related contracts and paid invoices. However, the police jury did not have contracts for three of the five selected vendors. The three vendors were paid for engineering, building improvements, and human resource services.*

*We were given a contract that supports the services and amount paid for two contracts of the five selected. There were no formal written contracts for the other three selected vendors. We inspected quotes for one of the contracts that did not have a formal written contract. The quote did outline the scope of services to be performed and amount to be paid for those services.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

*None of the selected contracts were subject to the Louisiana Public Bid Law.*

*The entity solicited quotes for one of the five contracts.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

*We noted no amendments to the two contracts we received.*

*Exceptions: None*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

*We selected the largest payment from each of the five vendors. Since we were only able to obtain contracts for two vendors, we compared those vendors' invoices to those contracts.*

*Exceptions: None*

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

*We obtained the minutes. There was documentation of jury approval for the two contracts which we were able to obtain. For two of the three vendors we received contracts for, there was documentation in the minutes of the jury approving quotes. For one of the three vendors, we noted no documentation of the vendor being approved in the minutes.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

***Payroll and Personnel***

---

22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

*We obtained a listing of employees and elected officials with their related salaries. We also obtained management's representation that the listing is complete. We selected five employees/officials and obtained their personnel files.*

*We reviewed compensation paid to each employee during the fiscal period. Four out of five payments were made in accordance with the approved pay rate. We did not receive documentation of the authorization of a pay rate change for one employee.*

*Exceptions: See above.*

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

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

*We reviewed changes made to hourly pay rates/salaries during the fiscal period. For four out of five employees, those changes were approved in writing and in accordance with written policy. The policy jury records pay rate changes on a history form in each personnel file. For one employee, the change was not recorded. However, all employees received a cost of living raise.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

*Exceptions: See above.*

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

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*We obtained attendance and leave records and randomly selected one pay period in which leave was taken by at least one employee. Within that pay period, we selected twenty-five employees/officials for testing.*

*We received attendance/leave records for all selected employees/officials.*

*Exceptions: None.*

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

*There was written documentation that supervisors approved, in writing, the attendance and leave of the selected employees/officials. Ten employees were absent during the selected pay period.*

*Exceptions: None*

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

*There is written documentation that the entity maintained written leave records on those selected employees/officials that earn leave.*

*Exceptions: None*

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

*We obtained a list of employees/officials that were terminated within the fiscal period. We selected the two largest payments from the list provided by management and obtained the personnel files for the two employees/officials. One of the termination payments was paid in accordance with the prior revision of the policy. The second payment included payment for unused sick leave which appears not to be allowed in either version of the policy. Neither payment was approved by management.*

*Exceptions: See above.*

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

**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

*We obtained supporting documentation relating to payroll taxes and retirement contributions during the fiscal period. The agency did not always document the filing date of forms. In those instances, we could not determine whether the form was timely filed. We also noted penalties and interest totaling \$11.03 paid during 2017 on 2016 state withholding filing periods.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

**Ethics (excluding nonprofits)**

---

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity-maintained documentation to demonstrate that required ethics training was completed.

*Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel", we requested ethics compliance documentation from management. Management was unable to provide documentation for one of five employees.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

*We inquired of management whether any alleged ethics violations were reported to the entity during the fiscal period. Management asserted it has received no such allegations.*

*Exceptions: None noted.*

**Debt Service (excluding nonprofits)**

---

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

*We noted no indications that debt was issued during the fiscal period.*

*Exceptions: None.*



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

*During the fiscal period, the entity had two bank loans outstanding. We obtained the amortization schedules and traced the required payments to payments posted in the general ledgers. We noted no requirements for debt reserves or covenants.*

*Exceptions: None noted.*

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

*The entity does not appear to have tax millages relating to debt service.*

*Exceptions: None noted.*

**Other**

---

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*We inquired of management. We did not identify any misappropriations of public funds or assets.*

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

*We observed the notice required by R.S. 24:523.1 is posted on the entry way door of the Police Jury building. The entity does have a website. However, it was created with donations and has not been maintained by the entity. The website does not include the notice.*

*Exceptions: None.*

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

*We reported the exceptions in response to other procedures.*

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



**WEST CARROLL PARISH POLICE JURY**  
**REPORT ON STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

---

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

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 29, 2018

# West Carroll Parish Police Jury

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

Telephone (318) 428-3390

Fax (318) 428-4835

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

ANGELA GRIFFIS  
SECRETARY - TREASURER

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

June 29, 2018

Bosch & Statham  
Certified Public Accountants  
P.O. Box 2377  
Ruston, LA 71273-2377

Re: Audit Findings/Statewide AUP  
Year Ended December 31, 2017

Dear Melissa:

## AUDIT FINDINGS:

### 2017-01 Funds with Cash Overdrafts in Master Bank

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

### 2017-002 Payroll Liabilities Not Reconciled

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

## STATEWIDE AUPs:

### Written Policies and Procedures

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

### Board (or Finance Committee, if applicable)

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Bank Reconciliations

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Collections

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Disbursements – General (excluding credit card/debit card/P-Card purchases or payments)

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Travel and Expense Reimbursement

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Contracts

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Payroll and Personnel

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Ethics (excluding nonprofits)

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

Debt Service (excluding nonprofits)

Person Responsible: Angela Griffis, Secretary – Treasurer

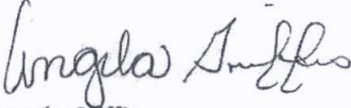
We will consider the auditor's recommendations and take action as considered necessary.



Other

Person Responsible: Angela Griffis, Secretary – Treasurer

We will consider the auditor's recommendations and take action as considered necessary.

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

Angela Griffis  
Secretary – Treasurer  
West Carroll Parish Police Jury