

**EAST FELICIANA PARISH POLICE JURY**  
Clinton, Louisiana

**Annual Financial Statements**

As of and for the Year Ended December 31, 2021  
With Supplementary Information

# **EAST FELICIANA PARISH POLICE JURY**

**Clinton, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended December 31, 2021  
With Supplementary Information**

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## **EAST FELICIANA PARISH POLICE JURY**

### **Annual Financial Statements As of and for the Year Ended December 31, 2021 With Supplementary Information**

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# *Minda B. Raybourn*

*Certified Public Accountant  
Limited Liability Company*

820 11<sup>th</sup> Avenue  
Franklin, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
wrcpa@huntbrothers.com

Member  
AICPA

Member  
LCPA

## **INDEPENDENT AUDITOR'S REPORT**

To the East Feliciana Parish Police Jury  
Clinton, LA 70722

### **Adverse, Qualified, and Unmodified Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the East Feliciana Parish Police Jury's basic financial statements as listed in the table of contents.

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse, Qualified, and Unmodified Opinions" section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the East Feliciana Parish Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Qualified Opinion on Governmental Activities**

In our opinion, except for the matter described in the "Basis for Adverse, Qualified, and Unmodified Opinions" section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the East Feliciana Parish Police Jury, as of December 31, 2021, and the changes in financial position and, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major funds and aggregate remaining fund information of East Feliciana Parish Police Jury, as of December 31, 2021, and the respective changes in financial position and, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

### **Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units and Qualified Opinion on the Governmental Activities**

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

As described in Note 15, there is a potential contingent liability to the financial statements of the governmental activities related to the parish coroner. The impact, if any, to the assets, deferred outflows of resources, liabilities, net position, and expenses of the governmental activities have not been determined.

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as well as the information presented in the Schedules of the Police Jury's Proportionate Share of the Net Pension Liability and the Schedules of the Police Jury's Contributions, 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 response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

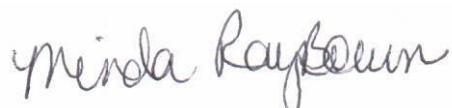
### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise the East Feliciana Parish Police Jury's basic financial statements. The accompanying schedules listed as Other Supplementary Information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Cost 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.

The accompanying schedules listed as Other Supplementary Information in the table of contents 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 schedules listed as Other Supplementary Information in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2022, on our consideration of the East Feliciana 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 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 East Feliciana Parish Police Jury's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Minda Raybourn". The signature is fluid and cursive, with "Minda" on top and "Raybourn" below it, slightly overlapping.

Minda Raybourn, CPA

Franklin, LA

October 25, 2022

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# **Required Supplementary Information (Part I)**

## **Management's Discussion and Analysis**

**East Feliciana Parish Police Jury  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2021**

## **Introduction**

The East Feliciana Parish Police Jury is pleased to present its Annual Financial Statements developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments* (GASB 34), as amended. The amendment of GASB Statement No. 34, including the adoption of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and applicable standards are more fully described in *Footnote 1 – Summary of Significant Accounting Policies*.

The Police Jury's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Police Jury's financial activity, (c) identify changes in the Police Jury's financial position, (d) identify any significant variations from the Police Jury's financial plan, and (e) identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplementary Information ("RSI") that is provided in addition to this MD&A.

## **Financial Highlights**

- At December 31, 2021, the Police Jury's assets exceeded its liabilities by \$21,512,097 (net position). Of this amount, \$131,046 (unrestricted net position) may be used to meet the Police Jury's ongoing obligations to its citizens.
- For the year ended December 31, 2021, the total net position increased by \$451,829.

## **Overview of the Annual Financial Report**

This discussion and analysis is intended to serve as an introduction to the East Feliciana Parish Police Jury's financial statements. The East Feliciana Parish 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 East Feliciana 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 East Feliciana Parish Police Jury's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities is 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 East Feliciana Parish Police Jury is improving or deteriorating.

The *statement of activities* presents information showing how the government'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 the 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 (e.g., uncollected taxes).

**East Feliciana Parish Police Jury  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2021**

The governmental activities of the East Feliciana Parish Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The East Feliciana Parish Police Jury does not at this time have any business-type activities.

The government-wide financial statements can be found on pages 20-21 of this report.

**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 East Feliciana Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. All of the funds of the Police Jury can be divided into two categories: governmental funds and fiduciary 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, government 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.

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 effects of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The East Feliciana Parish Police Jury maintains six individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Roads and Bridges, and Solid Waste, each of which are considered to be major funds. Data from the other three governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The East Feliciana Parish Police Jury adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements for the major funds have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 23-28 of this report.

**East Feliciana Parish Police Jury  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2021**

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are reflected in the government-wide financial statements because the resources of those funds are *not* available to support the East Feliciana Parish Police Jury's own programs.

The basic fiduciary fund financial statements can be found on pages 30-31 of this report.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33 through 59 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes the combined and combining and individual fund statements and schedules which can be found on pages 71-72 of this report.

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Police Jury's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on page 20 of this report.

**East Feliciana Parish Police Jury**  
**Management's Discussion and Analysis**  
**As of and for the Year Ended December 31, 2021**

**Net Position**  
**2021 and 2020**

|                                      | <b>Governmental Activities</b> |                      |
|--------------------------------------|--------------------------------|----------------------|
|                                      | <b>12/31/2021</b>              | <b>12/31/2020</b>    |
| Assets:                              |                                |                      |
| Current and Other Assets             | \$ 10,262,961                  | \$ 9,770,914         |
| Capital Assets                       | 15,172,554                     | 12,996,144           |
| Other Assets                         | -                              | -                    |
| Total Assets                         | <u>25,435,515</u>              | <u>22,767,058</u>    |
| Deferred Outflows of Resources       |                                |                      |
| Pension Related                      | 356,260                        | 288,640              |
| Total Deferred Outflows of Resources | <u>356,260</u>                 | <u>288,640</u>       |
| Liabilities:                         |                                |                      |
| Long-Term Debt Outstanding           | 704,353                        | 370,504              |
| Other Liabilities                    | 1,029,681                      | 1,222,490            |
| Total Liabilities                    | <u>1,734,034</u>               | <u>1,592,994</u>     |
| Deferred Inflows of Resources        |                                |                      |
| Unavailable Revenue                  | 1,858,374                      | -                    |
| Pension Related                      | 687,270                        | 402,436              |
| Total Deferred Inflows of Resources  | <u>2,545,644</u>               | <u>402,436</u>       |
| Net Position:                        |                                |                      |
| Net Investment in Capital Assets     | 14,653,346                     | 12,615,784           |
| Restricted                           | 6,727,705                      | 7,510,739            |
| Unrestricted                         | 131,046                        | 933,745              |
| Total Net Position                   | <u>\$ 21,512,097</u>           | <u>\$ 21,060,268</u> |

One of the largest portions of the East Feliciana Parish Police Jury's net position (68 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The East Feliciana Parish Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the East Feliciana Parish Police Jury's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the East Feliciana Parish Police Jury's net position (31 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance or *unrestricted net position* (1 percent) may be used to meet the government's on-going obligations to its citizens.

The Police Jury's activities increased its total net position by \$451,829 during the current fiscal year.

In order to further understand what makes up the changes in net position, the table on the following page provides a summary of the results of the Police Jury's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 21 of this report.

**East Feliciana Parish Police Jury**  
**Management's Discussion and Analysis**  
**As of and for the Year Ended December 31, 2021**

**Changes in Net Position**

**For the years ended December 31, 2021 and 2020**

|                                     | Governmental Activities |                      | Variance          |             |
|-------------------------------------|-------------------------|----------------------|-------------------|-------------|
|                                     | 12/31/2021              | 12/31/2020           | Amount            | Percentage  |
| <b>Revenues:</b>                    |                         |                      |                   |             |
| Program Revenues:                   |                         |                      |                   |             |
| Charges for Services                | \$ 502,182              | \$ 480,416           | \$ 21,766         | 5%          |
| Operating Grants and Contributions  | 612,455                 | 857,371              | (244,916)         | -29%        |
| Capital Grants and Contributions    | 716,108                 | 2,121,579            | (1,405,471)       | -66%        |
| General Revenues:                   |                         |                      |                   |             |
| Property Taxes                      | 1,429,412               | 1,121,758            | 307,654           | 27%         |
| Sales Taxes                         | 5,072,279               | 4,506,701            | 565,578           | 13%         |
| Severance Taxes                     | 262,167                 | 261,158              | 1,009             | 0%          |
| Franchise Taxes                     | 10,426                  | 13,375               | (2,949)           | -22%        |
| Fire Insurance Rebates              | 81,578                  | 81,917               | (339)             | -           |
| Intergovernmental                   | 185,520                 | 148,814              | 36,706            | 25%         |
| Interest Income                     | 719                     | 3,943                | (3,224)           | -82%        |
| Donations                           | -                       | 40,000               | (40,000)          | 100%        |
| Miscellaneous                       | 82,585                  | 69,091               | 13,494            | 20%         |
| Total Revenues                      | <u>8,955,431</u>        | <u>9,706,123</u>     | <u>(750,692)</u>  | <u>-8%</u>  |
| <b>Expenses:</b>                    |                         |                      |                   |             |
| General Government                  | 2,564,866               | 1,127,777            | 1,437,089         | 127%        |
| Public Safety                       | 939,842                 | 1,464,702            | (524,860)         | -36%        |
| Public Works                        | 139,988                 | 32,767               | 107,221           | 327%        |
| Sanitation                          | 2,389,566               | 1,887,586            | 501,980           | 27%         |
| Health and Welfare                  | 386,199                 | 666,715              | (280,516)         | -42%        |
| Streets                             | 2,037,906               | 4,171,746            | (2,133,840)       | -51%        |
| Recreation                          | 8,445                   | 23,260               | (14,815)          | -64%        |
| Economic Development                | 3,458                   | 4,025                | (567)             | -14%        |
| Capital Lease Interest              | 33,332                  | 26,583               | 6,749             | 25%         |
| Total Expenses                      | <u>8,503,602</u>        | <u>9,405,161</u>     | <u>(901,559)</u>  | <u>-10%</u> |
| Increase (Decrease) in Net Position | <u>451,829</u>          | <u>300,962</u>       | <u>150,867</u>    | <u>50%</u>  |
| Net Position - Beginning            | 21,060,268              | 20,759,306           | 300,962           | -           |
| Net Position, Ending                | <u>\$ 21,512,097</u>    | <u>\$ 21,060,268</u> | <u>\$ 451,829</u> | <u>2%</u>   |

**East Feliciana Parish Police Jury  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2021**

## **Governmental Activities**

Governmental activities decreased the East Feliciana Parish Police Jury's net position by \$451,829. Key elements of this change in net position as shown on the previous page are as follows:

- Total Revenues decreased by \$750,692 or eight percent during the year primarily due to the decrease in capital and operating grants in the amount of \$1,650,387 offset by increases in property and sales taxes the amount of \$873,232.
- Total Expenses decreased by \$901,559 or by approximately ten percent during the year. The largest decreases during 2021 streets of \$2,133,840 and public safety of \$524,860. This was offset by increases in general government of \$1,437,089 and sanitation of \$501,980.
- The increase in net position for 2021 was \$451,829, which was an increase from the previous year by \$150,867.

## **Fund Financial Analysis**

As noted earlier, the Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Police Jury's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the East Feliciana Parish Police Jury's governmental funds reported combined ending fund balances of \$7,411,130, an decrease of \$731,202. Approximately nine percent of this total amount, \$683,254 constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the East Feliciana Parish Police Jury. At the end of the current fiscal year, unassigned fund balance of the general fund was \$683,425. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating expenditures plus other financing uses totaling \$3,381,800. Unassigned fund balance represents approximately 20 percent of total general fund operating expenditures and other financing source outflows.

The fund balance of the East Feliciana Parish Police Jury's general fund increased by \$51,834 during the current fiscal year.

The Roads and Bridges Fund had a decrease in fund balance for the current year of \$582,754, for an ending total of \$1,130,036 at December 31, 2021.

The Solid Waste Fund has a total fund balance of \$4,636,238, which increased by \$103,245.

**East Feliciana Parish Police Jury  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2021**

### **Major Fund Budgetary Highlights**

Total revenues and other sources and total expenditures and other uses for the East Feliciana Parish Police Jury were within five percent of budgeted revenues and other sources and expenditures and other uses for the fiscal year ending December 31, 2021, except as follows:

- Roads and Bridges fund expenditures and other uses were above budgeted expenditures and other uses by 5.42 percent. This was due to capital outlay expenditures that were not budgeted high enough at the end of the fiscal year.
- Solid Waste fund expenditures and other uses were above budgeted expenditures and other uses by 30.82 percent. This was primarily due to actual expenditures related to waste collections being higher than anticipated and budgeted due to Hurricane Ida debris cleanup.

### **Capital Assets and Debt Administration**

#### **Capital Assets**

The East Feliciana Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2021, amounted to \$15,172,554 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

The following table provides a summary of the Police Jury's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 7 to the financial statements on page 44 of this report.

**Capital Assets (Net of Depreciation)  
2021 and 2020**

| <b>Capital Assets</b>          | <b>Governmental Activities</b> |                      | <b>Increase<br/>(Decrease)</b> | <b>Percentage<br/>Increase<br/>(Decrease)</b> |
|--------------------------------|--------------------------------|----------------------|--------------------------------|---|
|                                | <b>12/31/2021</b>              | <b>12/31/2020</b>    |                                |   |
| Land                           | \$ 259,230                     | \$ 259,230           | \$ -                           | -   |
| Construction in Progress       | 2,557,906                      | 489,195              | 2,068,711                      | 423%  |
| Buildings and Improvements     | 11,130,621                     | 10,755,621           | 375,000                        | 3%  |
| Equipment and Vehicles         | 5,728,154                      | 5,241,979            | 486,175                        | 9%  |
| Streets and Bridges            | 9,006,640                      | 8,807,479            | 199,161                        | 0   |
| <b>Subtotal Capital Assets</b> | <b>28,682,551</b>              | <b>25,553,504</b>    | <b>3,129,047</b>               | <b>12%</b>                                    |
| Less: Accumulated Depreciation | (13,509,997)                   | (12,557,360)         | (952,637)                      | -8%   |
| <b>Capital Assets, Net</b>     | <b>\$ 15,172,554</b>           | <b>\$ 12,996,144</b> | <b>\$ 2,176,410</b>            | <b>17%</b>                                    |

**East Feliciana Parish Police Jury  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2021**

### **Long-Term Obligations**

At December 31, 2021, the Police Jury had total long-term obligations of \$850,429. The following table provides a summary of the Police Jury's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 11 to the financial statements on pages 46 of this report.

**Outstanding Debt  
2021 and 2020**

|                               | <b>Governmental Activities</b> |                   |
|-------------------------------|--------------------------------|-------------------|
|                               | <b>12/31/2021</b>              | <b>12/31/2020</b> |
| Long Term Debt                |                                |                   |
| Compensated Absences          | \$ 11,675                      | \$ 23,087         |
| Net Pension Liability         | 319,546                        | 54,491            |
| Other Non-Current Liabilities |                                |                   |
| Capital Leases                | 519,208                        | 380,360           |
| Total Long Term Debt          | <u>\$ 850,429</u>              | <u>\$ 457,938</u> |

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

The following factors were considered in preparing the East Feliciana Parish Police Jury's budget for the 2021 fiscal year:

- The two major revenue sources for the general fund, excluding sales taxes, are ad valorem taxes and severance taxes. Ad valorem taxes increased \$307,654 in 2021. Ad valorem taxes were budgeted at \$682,347 for 2022. Severance tax increased \$1,009 in 2021. Severance tax for the General Fund was budgeted at \$240,000 for 2022.
- Sales tax revenues increased by approximately \$565,578 in 2021. The General Fund, Roads and Bridges Fund, and Solid Waste Fund combined have budgeted sales tax revenues at \$4,828,368 for 2022.

### **Request for Information**

This financial report is designed to provide a general overview of the East Feliciana Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Jody Moreau, Parish Manager, P.O. Box 427, Clinton, Louisiana 70722; telephone (225) 683-8577.

# **Basic Financial Statements**

## Government-Wide Financial Statements

**Statement A**

**EAST FELICIANA PARISH POLICE JURY**  
**Statement of Net Position**  
**As of December 31, 2021**

|   | <b>Primary<br/>Government<br/>Governmental<br/>Activities</b> |
|---|---|
| <b>Assets</b>                               |   |
| Current Assets:                             |   |
| Cash and Cash Equivalents                   | \$ 7,448,046  |
| Receivables, Net:                           | 2,763,499   |
| Prepaid Insurance and Other Assets          | 51,416  |
| Total Current Assets                        | <u>10,262,961</u>   |
| Capital Assets:                             |   |
| Land  | 259,230   |
| Construction in Progress                    | 2,557,906   |
| Capital Assets, Net                         | <u>12,355,418</u>   |
| Total Capital Assets                        | <u>15,172,554</u>   |
| <b>Total Assets</b>                         | <u>25,435,515</u>   |
| <b>Deferred Outflows of Resources</b>       |   |
| Pension Related                             | <u>356,260</u>  |
| <b>Total Deferred Outflows of Resources</b> | <u>356,260</u>  |
| <b>Liabilities</b>                          |   |
| Current Liabilities:                        |   |
| Accounts Payable                            | 781,530   |
| Other Accrued Payables                      | 102,075   |
| Current Portion of Long Term Indebtedness   |   |
| Capital Leases                              | 146,076   |
| Total Current Liabilities                   | <u>1,029,681</u>  |
| Long Term Liabilities:                      |   |
| Capital Leases                              | 373,132   |
| Compensated Absences Payable                | 11,675  |
| Net Pension Liability                       | <u>319,546</u>  |
| Total Long Term Liabilities                 | <u>704,353</u>  |
| <b>Total Liabilities</b>                    | <u>1,734,034</u>  |
| <b>Deferred Inflows of Resources</b>        |   |
| Unavailable Revenue                         | 1,858,374   |
| Pension Related                             | <u>687,270</u>  |
| <b>Total Deferred Inflows of Resources</b>  | <u>2,545,644</u>  |
| <b>Net Position</b>                         |   |
| Net Investment in Capital Assets            | 14,653,346  |
| Restricted for:                             |   |
| Other Purposes                              | 6,727,705   |
| Unrestricted                                | <u>131,046</u>  |
| <b>Total Net Position</b>                   | <u>\$ 21,512,097</u>  |

The accompanying notes are an integral part of this statement.

**Statement B**

**EAST FELICIANA PARISH POLICE JURY**  
**Statement of Activities**  
**For the year ended December 31, 2021**

|   | <b>Program Revenues</b> |                                 |   |   | <b>Net (Expenses)<br/>Revenues and Changes<br/>in Net Position</b> |
|---|-------------------------|---------------------------------|---|---|--|
|   | <b>Expenses</b>         | <b>Charges for<br/>Services</b> | <b>Operating<br/>Grants &amp;<br/>Contributions</b> | <b>Capital Grants<br/>&amp;<br/>Contributions</b> | <b>Primary Government<br/>Governmental<br/>Activities</b>          |
| <b>Governmental Activities</b>              |                         |                                 |   |   |  |
| General Government                          | \$ 2,564,866            | \$ 173,558                      | \$ 21,326   | \$ -  | \$ (2,369,982)   |
| Public Safety                               | 939,842                 | 324,624                         | 71,920  | -   | (543,298)  |
| Public Works                                | 139,988                 | -                               | -   | 112,988   | (27,000)   |
| Sanitation                                  | 2,389,566               | -                               | -   | -   | (2,389,566)  |
| Health and Welfare                          | 386,199                 | -                               | 293,010   | -   | (93,189)   |
| Transportation                              | 2,037,906               | 4,000                           | 226,199   | 603,120   | (1,204,587)  |
| Recreation                                  | 8,445                   | -                               | -   | -   | (8,445)  |
| Economic Development                        | 3,458                   | -                               | -   | -   | (3,458)  |
| Capital Lease Interest                      | 33,332                  | -                               | -   | -   | (33,332)   |
| <b>Total Governmental Activities</b>        | <b>8,503,602</b>        | <b>502,182</b>                  | <b>612,455</b>                                      | <b>716,108</b>                                    | <b>(6,672,857)</b>   |
| <b>General Revenues:</b>                    |                         |                                 |   |   |  |
| Taxes:                                      |                         |                                 |   |   |  |
| Property Taxes                              |                         |                                 |   |   | 1,429,412  |
| Sales Taxes                                 |                         |                                 |   |   | 5,072,279  |
| Franchise Taxes                             |                         |                                 |   |   | 10,426   |
| Severance Taxes                             |                         |                                 |   |   | 262,167  |
| Fire Insurance Rebates                      |                         |                                 |   |   | 81,578   |
| Intergovernmental                           |                         |                                 |   |   |  |
| State Revenue Sharing                       |                         |                                 |   |   | 95,035   |
| Other                                       |                         |                                 |   |   | 90,485   |
| Investment Earnings                         |                         |                                 |   |   | 719  |
| Sale of Fixed Asset                         |                         |                                 |   |   | 929  |
| Miscellaneous                               |                         |                                 |   |   | 81,656   |
| <b>Total General Revenues and Transfers</b> |                         |                                 |   |   | <b>7,124,686</b>   |
| <b>Change in Net Position</b>               |                         |                                 |   |   | <b>451,829</b>   |
| <b>Net Position - Beginning</b>             |                         |                                 |   |   | <b>21,060,268</b>  |
| <b>Net Position - Ending</b>                |                         |                                 |   |   | <b>\$ 21,512,097</b>   |

The accompanying notes are an integral part of this statement.

# **Basic Financial Statements**

## Fund Financial Statements

**EAST FELICIANA PARISH POLICE JURY**  
**Balance Sheet, Governmental Funds**  
**As of As of December 31, 2021**

|  | <b>Major Funds</b>      |                                    |                             | <b>Nonmajor Funds</b>                   |             | <b>Total<br/>Governmental<br/>Funds</b> |
|--|-------------------------|------------------------------------|-----------------------------|---|-------------|---|
|  | <b>General<br/>Fund</b> | <b>Road &amp;<br/>Bridges Fund</b> | <b>Solid Waste<br/>Fund</b> | <b>Other<br/>Governmental<br/>Funds</b> |             |   |
| <b>Assets</b>  |                         |                                    |                             |   |             |   |
| Cash and Equivalents   | \$ 442,670              | \$ 4,282,012                       | \$ 2,504,281                | \$ 219,084                              | \$ -        | \$ 7,448,047                            |
| Investments  |                         |                                    |                             |   |             |   |
| Receivables, Net:  | 1,047,140               | 500,952                            | 467,807                     | 747,600                                 |             | 2,763,499                               |
| Due From Other Funds   | 3,738                   |                                    | 1,925,000                   | 41,737                                  |             | 1,970,475                               |
| Restricted Cash  |                         |                                    |                             |   |             |   |
| <b>Total Assets</b>  | <b>\$ 1,493,548</b>     | <b>\$ 4,782,964</b>                | <b>\$ 4,897,088</b>         | <b>\$ 1,008,421</b>                     | <b>\$ -</b> | <b>\$ 12,182,021</b>                    |
| <b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>       |                         |                                    |                             |   |             |   |
| Liabilities:   |                         |                                    |                             |   |             |   |
| Accounts Payable   | \$ 189,530              | \$ 321,738                         | \$ 260,850                  | \$ 9,412                                | \$ 781,530  |   |
| Other Accrued Liabilities  | 74,005                  |                                    |                             | 28,070                                  |             | 102,075                                 |
| Due to Other Funds   | 541,737                 | 1,428,738                          |                             | -                                       |             | 1,970,475                               |
| <b>Total Liabilities</b>   | <b>\$ 805,272</b>       | <b>\$ 1,750,476</b>                | <b>\$ 260,850</b>           | <b>\$ 37,482</b>                        | <b>\$ -</b> | <b>\$ 2,854,080</b>                     |
| Deferred Inflows of Resources:   |                         |                                    |                             |   |             |   |
| Unavailable Ad Valorem Taxes   | 4,851                   | -                                  | -                           | 9,508                                   |             | 14,359                                  |
| Unavailable Revenue  | -                       | 1,858,374                          | -                           | -                                       |             | 1,858,374                               |
| Unavailable FEMA Grants  | -                       | 44,078                             | -                           | -                                       |             | 44,078                                  |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>\$ 4,851</b>         | <b>\$ 1,902,452</b>                | <b>\$ -</b>                 | <b>\$ 9,508</b>                         | <b>\$ -</b> | <b>\$ 1,916,811</b>                     |
| Fund Balances:   |                         |                                    |                             |   |             |   |
| Restricted   | -                       | 1,130,036                          | 4,636,238                   | 961,431                                 |             | 6,727,705                               |
| Unassigned   | 683,425                 | -                                  | -                           | -                                       |             | 683,425                                 |
| <b>Total Fund Balances</b>   | <b>\$ 683,425</b>       | <b>\$ 1,130,036</b>                | <b>\$ 4,636,238</b>         | <b>\$ 961,431</b>                       | <b>\$ -</b> | <b>\$ 7,411,130</b>                     |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 1,493,548</b>     | <b>\$ 4,782,964</b>                | <b>\$ 4,897,088</b>         | <b>\$ 1,008,421</b>                     | <b>\$ -</b> | <b>\$ 12,182,021</b>                    |

The accompanying notes are an integral part of this statement.

**Statement D**

**EAST FELICIANA PARISH POLICE JURY**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Government-Wide Financial Statement of Net Position**  
**As of December 31, 2021**

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

|  |              |
|--|--------------|
| <b>Fund Balances, Total Governmental Funds (Statement C)</b> | \$ 7,411,130 |
|--|--------------|

Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.

|   |            |
|---|------------|
| Governmental capital assets net of depreciation | 15,172,554 |
|---|------------|

|   |        |
|---|--------|
| Prepaid Insurance not recorded in the fund basis financial statements | 51,416 |
|---|--------|

Ad valorem taxes collected after year-end, but not available soon enough to pay for current expenditures

|  |        |
|--|--------|
|  | 14,359 |
|--|--------|

FEMA payments collected after year-end, but not available soon enough to pay for current expenditures

|  |        |
|--|--------|
|  | 44,078 |
|--|--------|

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental funds.

|                        |           |
|------------------------|-----------|
| Capital Leases Payable | (519,208) |
|------------------------|-----------|

|                              |          |
|------------------------------|----------|
| Compensated Absences Payable | (11,675) |
|------------------------------|----------|

|                       |           |
|-----------------------|-----------|
| Net Pension Liability | (319,546) |
|-----------------------|-----------|

Deferred outflows and inflows of resources pertaining to pension are not reported in governmental funds:

|                                |         |
|--------------------------------|---------|
| Deferred Outflows of Resources | 356,260 |
|--------------------------------|---------|

|                               |           |
|-------------------------------|-----------|
| Deferred Inflows of Resources | (687,270) |
|-------------------------------|-----------|

|  |                      |
|--|----------------------|
| <b>Net Position of Governmental Activities (Statement A)</b> | <u>\$ 21,512,097</u> |
|--|----------------------|

The accompanying notes are an integral part of this statement.

**Statement E**

**EAST FELICIANA PARISH POLICE JURY**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2021**

|                       | <b>Major Funds</b>      |                                    |                             | <b>Nonmajor Funds</b>                   |                  | <b>Total<br/>Governmental<br/>Funds</b> |
|-----------------------|-------------------------|------------------------------------|-----------------------------|---|------------------|---|
|                       | <b>General<br/>Fund</b> | <b>Road &amp;<br/>Bridges Fund</b> | <b>Solid Waste<br/>Fund</b> | <b>Other<br/>Governmental<br/>Funds</b> |                  |   |
|                       |                         |                                    |                             |   |                  |   |
| <b>Revenues</b>       |                         |                                    |                             |   |                  |   |
| Taxes                 |                         |                                    |                             |   |                  |   |
| Ad valorem            | \$ 700,625              | \$ -                               | -                           | \$ 758,591                              | \$ 1,459,216     |   |
| Franchise             | 10,426                  | -                                  | -                           | -                                       | 10,426           |   |
| Sales and Use         | 787,657                 | 2,136,650                          | 2,147,973                   | -                                       | 5,072,280        |   |
| Licenses and Permits  | 398,660                 | 4,000                              | -                           | -                                       | 402,660          |   |
| Intergovernmental     |                         |                                    |                             |   |                  |   |
| Grants - Federal      | 293,010                 | 959,918                            | -                           | -                                       | 1,252,928        |   |
| Grants - State        | 31,920                  | 224,919                            | -                           | -                                       | 256,839          |   |
| Other                 | 279,718                 | -                                  | -                           | 1,280                                   | 280,998          |   |
| Severance Taxes       | 152,901                 | 109,266                            | -                           | -                                       | 262,167          |   |
| State Revenue Sharing | 55,813                  | -                                  | -                           | 39,222                                  | 95,035           |   |
| Charges for Services  | 16,991                  | -                                  | -                           | -                                       | 16,991           |   |
| Fines and Forfeitures | -                       | -                                  | -                           | 87,864                                  | 87,864           |   |
| Investment Earnings   | 75                      | 302                                | 269                         | 74                                      | 720              |   |
| Rent                  | 25,000                  | -                                  | -                           | -                                       | 25,000           |   |
| Donations             | 40,000                  | -                                  | -                           | -                                       | 40,000           |   |
| Miscellaneous         | 40,838                  | 1,572                              | 6,097                       | 8,149                                   | 56,656           |   |
| <b>Total Revenues</b> | <b>2,833,634</b>        | <b>3,436,627</b>                   | <b>2,154,339</b>            | <b>895,180</b>                          | <b>9,319,780</b> |   |

(Continued)

The accompanying notes are an integral part of this statement.

**Statement E**

**EAST FELICIANA PARISH POLICE JURY**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2021**

|                                   | <b>General<br/>Fund</b> | <b>Road &amp;<br/>Bridges Fund</b> | <b>Solid Waste<br/>Fund</b> | <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|-----------------------------------|-------------------------|------------------------------------|-----------------------------|---|---|
| <b>Expenditures</b>               |                         |                                    |                             |   |   |
| General Government                |                         |                                    |                             |   |   |
| Salaries                          | \$ 455,990              | \$ -                               | \$ -                        | \$ -                                    | \$ 455,990                              |
| Benefits and Payroll Taxes        | 117,444                 | -                                  | -                           | -                                       | 117,444                                 |
| General and Administrative        | 118,460                 | -                                  | -                           | -                                       | 118,460                                 |
| Insurance                         | 57,676                  | -                                  | -                           | -                                       | 57,676                                  |
| Other operating                   | 212,980                 | -                                  | -                           | -                                       | 212,980                                 |
| Professional Fees                 | -                       | -                                  | -                           | -                                       | -                                       |
| Repairs and Maintenance           | -                       | -                                  | -                           | -                                       | -                                       |
| Statutory Payments to Assessor    | 23,591                  | -                                  | -                           | -                                       | 23,591                                  |
| <b>Total General Government</b>   | <b>986,141</b>          | <b>-</b>                           | <b>-</b>                    | <b>-</b>                                | <b>986,141</b>                          |
| Public Safety                     |                         |                                    |                             |   |   |
| Salaries                          | 302,309                 | -                                  | -                           | 57,000                                  | 359,309                                 |
| Benefits and Payroll Taxes        | 87,760                  | -                                  | -                           | 7,748                                   | 95,508                                  |
| General and Administrative        | 8,627                   | -                                  | -                           | -                                       | 8,627                                   |
| Insurance                         | 677                     | -                                  | -                           | -                                       | 677                                     |
| Fuel                              | 7,529                   | -                                  | -                           | -                                       | 7,529                                   |
| Other operating                   | 269,910                 | -                                  | -                           | -                                       | 269,910                                 |
| Payments for Prisoners            | 622,188                 | -                                  | -                           | -                                       | 622,188                                 |
| Repairs and Maintenance           | 4,797                   | -                                  | -                           | -                                       | 4,797                                   |
| Supplies                          | -                       | -                                  | -                           | 79,221                                  | 79,221                                  |
| Telephone                         | 5,738                   | -                                  | -                           | -                                       | 5,738                                   |
| Utilities                         | 10,456                  | -                                  | -                           | -                                       | 10,456                                  |
| Fire                              | -                       | -                                  | -                           | -                                       | -                                       |
| <b>Total Public Safety</b>        | <b>1,319,991</b>        | <b>-</b>                           | <b>-</b>                    | <b>143,969</b>                          | <b>1,463,960</b>                        |
| Public Works                      |                         |                                    |                             |   |   |
| Salaries                          | -                       | 554,351                            | -                           | -                                       | 554,351                                 |
| Benefits and Payroll Taxes        | -                       | 164,880                            | -                           | -                                       | 164,880                                 |
| General and Administrative        | -                       | 29,281                             | -                           | -                                       | 29,281                                  |
| Insurance                         | -                       | 163,255                            | -                           | -                                       | 163,255                                 |
| Other operating                   | 139,988                 | 37,837                             | -                           | -                                       | 177,825                                 |
| Professional Fees                 | -                       | 22,782                             | -                           | -                                       | 22,782                                  |
| Repairs and Maintenance           | -                       | 107,805                            | -                           | -                                       | 107,805                                 |
| Road Materials                    | -                       | 191,300                            | -                           | -                                       | 191,300                                 |
| Supplies                          | -                       | 90,724                             | -                           | -                                       | 90,724                                  |
| Utilities                         | -                       | 27,598                             | -                           | -                                       | 27,598                                  |
| Vehicle Expenses                  | -                       | 76,698                             | -                           | -                                       | 76,698                                  |
| <b>Total Public Works</b>         | <b>139,988</b>          | <b>1,466,511</b>                   | <b>-</b>                    | <b>-</b>                                | <b>1,606,499</b>                        |
| Sanitation                        |                         |                                    |                             |   |   |
| Salaries                          | -                       | -                                  | 247,057                     | -                                       | 247,057                                 |
| Benefits and Payroll Taxes        | -                       | -                                  | 65,080                      | -                                       | 65,080                                  |
| General and Administrative        | -                       | -                                  | 11,801                      | -                                       | 11,801                                  |
| Insurance                         | -                       | -                                  | 99,287                      | -                                       | 99,287                                  |
| Fuel                              | -                       | -                                  | 87,047                      | -                                       | 87,047                                  |
| Other operating                   | -                       | -                                  | -                           | -                                       | -                                       |
| Repairs and Maintenance           | -                       | -                                  | -                           | -                                       | -                                       |
| Waste Collection                  | -                       | -                                  | 1,788,192                   | -                                       | 1,788,192                               |
| <b>Total Sanitation</b>           | <b>-</b>                | <b>-</b>                           | <b>2,298,464</b>            | <b>-</b>                                | <b>2,298,464</b>                        |
| Health and Welfare                |                         |                                    |                             |   |   |
| Salaries                          | -                       | -                                  | -                           | 241,523                                 | 241,523                                 |
| Benefits and Payroll Taxes        | -                       | -                                  | -                           | 34,202                                  | 34,202                                  |
| Insurance                         | -                       | -                                  | -                           | 8,588                                   | 8,588                                   |
| Fuel                              | -                       | -                                  | -                           | 16,820                                  | 16,820                                  |
| Other operating                   | 273,047                 | -                                  | -                           | 61,604                                  | 334,651                                 |
| Statutory Payments to Assessor    | -                       | -                                  | -                           | 23,591                                  | 23,591                                  |
| Utilities                         | -                       | -                                  | -                           | -                                       | -                                       |
| <b>Total Health and Welfare</b>   | <b>273,047</b>          | <b>-</b>                           | <b>-</b>                    | <b>386,328</b>                          | <b>659,375</b>                          |
| Recreation                        |                         |                                    |                             |   |   |
| Other operating                   | 8,445                   | -                                  | -                           | -                                       | 8,445                                   |
| <b>Total Recreation</b>           | <b>8,445</b>            | <b>-</b>                           | <b>-</b>                    | <b>-</b>                                | <b>8,445</b>                            |
| Economic Development              |                         |                                    |                             |   |   |
| Insurance                         | -                       | -                                  | -                           | -                                       | -                                       |
| Other operating                   | 3,458                   | -                                  | -                           | -                                       | 3,458                                   |
| <b>Total Economic Development</b> | <b>3,458</b>            | <b>-</b>                           | <b>-</b>                    | <b>-</b>                                | <b>3,458</b>                            |
| Capital Outlays                   | -                       | 864,351                            | 195,985                     | -                                       | 1,060,336                               |
| Debt Service                      |                         |                                    |                             |   |   |
| Principal                         | -                       | 147,852                            | -                           | -                                       | 147,852                                 |
| Interest                          | -                       | 33,332                             | -                           | -                                       | 33,332                                  |
| <b>Total Expenditures</b>         | <b>2,731,070</b>        | <b>2,512,046</b>                   | <b>2,494,449</b>            | <b>530,297</b>                          | <b>8,267,862</b>                        |

**Excess (Deficiency) of Revenues Over (Under)**

|                       |                |                |                  |                |                  |
|-----------------------|----------------|----------------|------------------|----------------|------------------|
| <b>(Expenditures)</b> | <b>102,564</b> | <b>924,581</b> | <b>(340,110)</b> | <b>364,883</b> | <b>1,051,918</b> |
|-----------------------|----------------|----------------|------------------|----------------|------------------|

(Continued)

The accompanying notes are an integral part of this statement.

**Statement E**

**EAST FELICIANA PARISH POLICE JURY**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2021**

|   | <b>General<br/>Fund</b> | <b>Road &amp;<br/>Bridges Fund</b> | <b>Solid Waste<br/>Fund</b> | <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|---|-------------------------|------------------------------------|-----------------------------|---|---|
| <b>Other Financing Sources (Uses)</b>       |                         |                                    |                             |   |   |
| Operating Transfers In                      | \$ 600,000              | \$ 600,000                         | \$ 236,865                  | \$ 188,080                              | \$ 1,624,945                            |
| Operating Transfers (Out)                   | (650,730)               | (324,215)                          | -                           | (650,000)                               | (1,624,945)                             |
| Capital Lease Proceeds                      | -                       | 277,095                            | -                           | -                                       | 277,095                                 |
| Sale of Capital Assets                      | -                       | 929                                | -                           | -                                       | 929                                     |
| Flood Expenses                              | -                       | (2,061,144)                        | -                           | -                                       | (2,061,144)                             |
| <b>Total Other Financing Sources (Uses)</b> | <b>(50,730)</b>         | <b>(1,507,335)</b>                 | <b>236,865</b>              | <b>(461,920)</b>                        | <b>(1,783,120)</b>                      |
| <b>Net Change in Fund Balances</b>          | <b>51,834</b>           | <b>(582,754)</b>                   | <b>(103,245)</b>            | <b>(97,037)</b>                         | <b>(731,202)</b>                        |
| <b>Fund Balances, Beginning</b>             | <b>631,591</b>          | <b>1,712,790</b>                   | <b>4,739,483</b>            | <b>1,058,468</b>                        | <b>8,142,332</b>                        |
| <b>Fund Balances, Ending</b>                | <b>\$ 683,425</b>       | <b>\$ 1,130,036</b>                | <b>\$ 4,636,238</b>         | <b>\$ 961,431</b>                       | <b>\$ 7,411,130</b>                     |

(Concluded)

The accompanying notes are an integral part of this statement.

**Statement F**

**EAST FELICIANA PARISH POLICE JURY**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Government-Wide Statement of Activities**  
**For the year ended December 31, 2021**

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

|   |              |
|---|--------------|
| <b>Net Change in Fund Balances, Total Governmental Funds, Statement E</b> | \$ (731,202) |
|---|--------------|

Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period, net of the gain on the sale of capital assets, which also is not reflected in the fund basis financial statements.

|                                 |                  |
|---------------------------------|------------------|
| Expenditures for capital assets | \$ 3,129,047     |
| Less:                           |                  |
| Current year depreciation       | <u>(952,637)</u> |
|                                 | 2,176,410        |

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

|                           |                |
|---------------------------|----------------|
| Lease Obligation proceeds | (277,095)      |
| Repayment of Principal    | <u>138,247</u> |
|                           | (138,848)      |

Some expenses do not require the use of current financial resources and, therefore, are not recorded as an expenditure in the governmental funds, but are recorded as an expense in the statement of activities:

|                                |                  |
|--------------------------------|------------------|
| Change in compensated absences | 11,412           |
| Pension expense                | <u>(503,595)</u> |

Insurance which covers future periods is reflected in expenditures on the governmental funds. However, the statement of net position accounts for the expenses as a prepaid

2,928

Some revenues in the statement of activities do not provide current financial resources and are not reported as revenue in the governmental funds:

|   |                  |
|---|------------------|
| Deferred inflows of resources for ad valorem taxes collected after year end, but not available soon enough to pay for current expenditures changed by the following | (29,804)         |
| Deferred inflows of resources for FEMA payments collected after year end, but not available soon enough to pay for current expenditures changed by the following    | <u>(356,798)</u> |
| Non-employer contributions to cost-sharing pension plan   | 21,326           |

|   |                   |
|---|-------------------|
| <b>Change in Net Position of Governmental Activities, Statement B</b> | \$ <u>451,829</u> |
|---|-------------------|

The accompanying notes are an integral part of this statement.

# **Basic Financial Statements**

## Fiduciary Fund Financial Statements

**Statement G****EAST FELICIANA PARISH POLICE JURY**  
**Statement of Fiduciary Net Position - Fiduciary Funds**  
**As of December 31, 2021**

|                                 | <b><u>Custodial Funds</u></b>     |
|---------------------------------|-----------------------------------|
| <b>Assets</b>                   |                                   |
| Cash and Cash Equivalents       | \$                 8              |
| Receivables, Net:               | -                                 |
| Property Taxes                  | -                                 |
| Sales Tax                       | 257,611                           |
| Due from Others                 | -                                 |
| <b>Total Assets</b>             | <u>\$                 257,619</u> |
| <b>Liabilities</b>              |                                   |
| Due to Audubon Regional Library | \$                 -              |
| Held for Taxing Bodies          | 257,619                           |
| <b>Total Liabilities</b>        | <u>\$                 257,619</u> |

The accompanying notes are an integral part of this statement.

**Statement H**

**EAST FELICIANA PARISH POLICE JURY**  
**Statement of Changes in Fiduciary Net Position - Fiduciary Funds**  
**For the year ended December 31, 2021**

|                                 | <b>Custodial Funds</b> |
|---------------------------------|------------------------|
| <b>Additions</b>                |                        |
| Ad Valorem Tax                  | \$ 477,055             |
| Sales Tax                       | 6,344,661              |
| State Revenue Sharing           | 41,934                 |
| Interest                        | 52                     |
| <b>Total Additions</b>          | <b>6,863,702</b>       |
| <b>Deductions</b>               |                        |
| Payments to Library             | 518,989                |
| Software and Licensing Fee      | 2,880                  |
| Transfers to Other Governments  | 6,341,833              |
| <b>Total Deductions</b>         | <b>6,863,702</b>       |
| <b>Change in Net Position</b>   | <b>-</b>               |
| <b>Net Position - Beginning</b> |                        |
| <b>Net Position - Ending</b>    | <b>\$ -</b>            |

The accompanying notes are an integral part of this statement.

# **Basic Financial Statements**

## Notes to the Financial Statements

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**Introduction**

The East Feliciana Parish Police Jury is the governing authority for East Feliciana Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing various districts within the parish. The jurors serve four-year terms.

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 power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and 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, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

East Feliciana Parish is located in the southeast portion of Louisiana, and has a population of approximately 19,531 residents. The area of East Feliciana Parish includes 455 square miles wherein 288 miles of road are maintained. The East Feliciana Parish Police Jury employs an estimated 66 employees.

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, water distribution, sewerage collection and disposal, and health care facilities.

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

Governmental Accounting Standards Board (GASB) Statement No.14, as amended, established criteria for determining the governmental reporting entity and component units that should be considered part of the East Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. These criteria include:

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

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

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

| <b>Component Unit</b>                                     | <b>Criteria Used</b> |
|---|----------------------|
| Audubon Regional Library                                  | 2, 3                 |
| Water District No. 7                                      | 1, 3                 |
| Gas Utility District No. 1                                | 1, 3                 |
| Gas Utility District No. 2                                | 1, 3                 |
| East Feliciana Council on Aging                           | 2, 3                 |
| East Feliciana Parish Sheriff                             | 2, 3                 |
| East Feliciana Parish Clerk of Court                      | 2, 3                 |
| East Feliciana Parish Tax Assessor                        | 2, 3                 |
| 20th Judicial District Attorney                           | 2, 3                 |
| East Feliciana Parish Emergency Communications Commission | 1, 2                 |
| East Feliciana Parish Fire Protection District            | 1, 3                 |

The primary government's (Police Jury) financial statements include all funds under the Police Jury's control and certain organizations for which the Jury maintains the accounting records. The Police Jury maintains the accounting records for the 20<sup>th</sup> Judicial District Criminal Court Fund. This fund is considered a part of the Police Jury and is included in the primary government financial statements as it is not considered to be a separate reporting entity. The Police Jury has chosen to issue financial statements of the primary government (Police Jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements. The effect of the omission of these component units is unknown. The financial statements for the above component units can be found at the Louisiana Legislative Auditor at [www.lla.la.gov](http://www.lla.la.gov).

GASB Statement No. 14 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) 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. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

Also considered in the determination of component units of the reporting entity were the various municipalities and nonprofit entities of the Parish. It was determined that these governmental and nonprofit entities are not component units of East Feliciana Parish Police Jury reporting entity. These entities have separately elected governing bodies, are legally separate, and are fiscally independent of the Police Jury. They are considered by the Police Jury to be separate autonomous entities and issue financial statements separate from those of East Feliciana Parish Police Jury reporting entity.

## **1. Summary of Significant Accounting Policies**

### **A. Government-Wide and Fund Financial Statements**

The accompanying basic financial statements of the East Feliciana Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's*

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

*Discussion and Analysis, for State and Local Governments.* Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Police Jury has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Police Jury to be presented as a change in net position.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J – Net Position and Fund Balance*. The Police Jury adopted GASB Statement No. 63 for the fiscal year ended December 31, 2012.

The East Feliciana Parish Police Jury has also previously adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The application of this standard to long-term debt offerings of the Police Jury is more fully described in *Footnote I – Long-Term Obligations*.

At December 31, 2021 the Police Jury had deferred outflows and deferred inflows of resources in the governmental activities Statement of Net Position of \$356,260 and \$2,545,644 respectively, related to pension. At December 31, 2021 the Police Jury had deferred inflows of resources in the governmental funds Balance Sheet of \$14,359 related to accounts receivable on Ad Valorem taxes not collected in the period of availability, \$44,078 related to accounts receivable on grants not collected in the period of availability, and \$1,858,374 related to American Rescue Plan Act funds which have been received but not used in the period of availability.

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all nonfiduciary activities of the primary government and its component units. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental 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.
- The *Road District and Maintenance Fund* is a special revenue fund used to account for the operations and road maintenance of parish roads.
- The *Solid Waste Management Sales Tax Fund* is a special revenue fund used to account for the operations of a solid waste program for the Parish of East Feliciana.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule, if applicable, are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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,

**East Feliciana Parish Police Jury  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 2021**

including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted net positions are available for use, it is the Police Jury's policy to use restricted resources first, then unrestricted resources as they are needed.

When restricted, committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restrictions, commitment, or assignment actions.

**C. Deposits and Investments**

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy limits the Police Jury to investments allowed under R.S. 33:2955.

Investments for the Police Jury are reported at fair value, except nonparticipating investment contracts which are reported at cost.

**D. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/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). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible amounts. Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

**Property Taxes**

Property taxes are levied on or about October 1<sup>st</sup> for the current year and are invoiced/collected by the East Feliciana Parish Sheriff. Taxes are due by December 31<sup>st</sup> following the levy date and are considered delinquent after the due date. The General, Health Unit, and Library Funds benefit from authorized and levied ad valorem taxes on property located within the Parish, (1) General Fund – 2.77 mills except the Town of Jackson which is 1.38 mills; (2) Health Unit – 3.00 mills; and (3) Library Fund – 2.5 mills.

**Sales and Use Taxes**

The Police Jury receives the following sales taxes approved by the voters of the Parish: (1) 1% designated for roads and bridges; (2) 1% designated for solid waste management; and (3) 1% split between the General Fund and Roads and Bridges fund.

The Police Jury and the East Feliciana Parish School Board have entered into an agreement in which the School Board is to collect the sales and use taxes for a stipulated fee. The School Board remits the tax proceeds to the Police Jury on a monthly basis.

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**E. Inventories and Prepaid Items**

The Police Jury utilizes the “purchase method” of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Police Jury did not record any inventory at December 31, 2021, as the amount is not material. Certain payments for insurance reflect cost applicable to future accounting periods. The Government Wide financial statements reflect prepaid insurance cost applicable to future accounting periods. The Police Jury recognizes expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

**F. Restricted Net Position**

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments and are imposed by law through constitutional provisions or enabling legislation.

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$2,500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <b>Description</b>                 | <b>Estimated Lives</b> |
|------------------------------------|------------------------|
| Buildings                          | 40 Years               |
| Roads, Bridges, and Infrastructure | 40 - 50 Years          |
| Equipment                          | 5 - 10 Years           |
| Furniture/Computers                | 7 Years                |
| Vehicles                           | 5 Years                |

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**H. Compensated Absences**

Full-time employees of the Police Jury earn annual leave depending on length of service as follows: a) one week after one year of service; b) two weeks after two years of service; c) three weeks after five years of service; and d) four weeks after ten years of service.

Hourly employees of the Police Jury earn annual leave depending on length of service as follows: a) one week after one year of service; b) two weeks after three years of service; c) three weeks after six years of service; and d) four weeks after twelve years of service. Only one week of annual leave may be carried over to the next calendar year. Employees are not paid for their unused annual leave at year end, but are paid accumulated, unused leave upon termination at the employee's current rate of pay.

Sick leave shall be earned on the basis of years of employment as follows:

- 1) Full-time employees – forty hours after one year, plus twelve hours for each additional year of service
- 2) Part-time employees – prorated on the number of days worked per year as follows:
  - a) three days a week (156 days yearly) = 62% or seven hours per year
  - b) two days a week (104 days yearly) = 40% or five hours per year
  - c) five days per month (60 days yearly) = 23% or three hours per year

Employees can carry over 80 hours of annual leave per year. Any carry over hours in excess of 40 shall be used by June 1. Two weeks is the maximum amount of sick time that can be earned in one year. Employees are not paid for any accumulated sick leave at termination.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized in the governmental funds as a current-year expenditure when leave is actually taken. The compensated absences payable balance is recorded in the government-wide financial statement of net position.

**I. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, were previously deferred and amortized over the life of the bonds using the effective interest method. Bonds payable were reported net of the applicable bond premium or discount.

The Police Jury adopted GASB 65 for the fiscal year end December 31, 2012, which required governmental entities to expense bond issuance costs in the period incurred. The Police Jury also adopted GASB 63, which has changed net assets to net position and utilizes deferred inflows and outflows.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are now expended in the period occurred under GASB 65.

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**J. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

• **Net Investment in Capital Assets Component of Net Position**

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

• **Restricted Component of Net Position**

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

• **Unrestricted Component of Net Position**

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The Police Jury adopted GASB 54 for the year ended December 31, 2011. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

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- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority, which is the Board. To be reported as committed amounts, they cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed, but are intended to be used for specific purposes based on the discretion of the Board.
- **Unassigned.** These are all other spendable amounts that are available for any purpose, based on the discretion of the Board. Positive amounts are reported only in the general fund.

**K. Comparative Data/Reclassifications**

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation. All prior period adjustments recorded in the current period have been reflected in prior period data presented wherever possible.

**L. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Police Jury, which are either unusual in nature or infrequent in occurrence.

**M. 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 amount 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 reported period. Actual results could differ from those estimates.

**N. Reconciliations of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

**2. Stewardship, Compliance and Accountability**

There were no funds that had deficit balances at December 31, 2021.

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**3. Cash and Cash Equivalents**

At December 31, 2021, the Police Jury has cash and cash equivalents (book balances) totaling, as follows:

|                           | <b>2021</b>         |
|---------------------------|---------------------|
| Demand Deposits           | \$ 143,158          |
| Time and Savings Deposits | <u>7,304,888</u>    |
|                           | <u>\$ 7,448,046</u> |

These demand deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Even though the pledged securities may be considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 has failed to pay deposited funds upon demand.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. The Police Jury does not have a formal policy for custodial risk. At December 31, 2021, the Police Jury has \$7,541,131 in deposits (collected bank balances), consisting of \$158,582 in demand deposits and \$7,382,549 in time and savings deposits. The demand deposits are secured from risk by \$250,000 of federal deposit insurance. The time and savings deposits are secured from risk by \$250,000 of federal deposit insurance and the remaining \$7,132,549 is secured by pledged securities. The remaining \$7,132,549 secured by pledged securities is exposed to custodial credit risk because while the amount is secured, such securities are held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**4. Investments**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Police Jury's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Police Jury's name

The Police Jury's investments are carried at fair value, except nonparticipating investment contracts which are reported at cost.

*Interest Rate Risk:* The Police Jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

The Police Jury had no investments at December 31, 2021.

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
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## 5. Receivables

The Governmental Fund receivables at December 31, 2021 consist of the following:

| Government Receivables              | General<br>Fund     | Road and<br>Bridges<br>Fund | Solid<br>Waste<br>Fund | Other Funds       | Total               |
|-------------------------------------|---------------------|-----------------------------|------------------------|-------------------|---------------------|
| Accounts                            | \$ -                | \$ -                        | \$ -                   | \$ -              | \$ -                |
| Ad Valorem Taxes                    | 677,294             | -                           | -                      | 738,440           | 1,415,734           |
| Sales and Use Taxes                 | 120,274             | 401298                      | 467,807                | -                 | 989,379             |
| Severance Taxes                     | 44,730              | 36,886                      | -                      | -                 | 81,616              |
| Federal Grants                      | -                   | 44,060                      | -                      | -                 | 44,060              |
| Due from Other Governments          | 33,713              | 18,708                      | -                      | -                 | 52,421              |
| Other                               | 171,129             | -                           | -                      | 9,160             | 180,289             |
| <b>Total Government Receivables</b> | <b>\$ 1,047,140</b> | <b>\$ 500,952</b>           | <b>\$ 467,807</b>      | <b>\$ 747,600</b> | <b>\$ 2,763,499</b> |

## 6. Interfund Receivables/Payables and Transfers

The following is a detailed list of interfund balances reported in the fund financial statements on December 31, 2021:

|                                 | <u>Due From<br/>Other Funds</u> | <u>Due To Other<br/>Funds</u> |
|---------------------------------|---------------------------------|-------------------------------|
| <b>Interfund Balances</b>       |                                 |                               |
| <b>Major Funds:</b>             |                                 |                               |
| General Fund                    | \$ 3738                         | \$ 541,737                    |
| Roads and Bridges Fund          | -                               | 1,428,738                     |
| Solid Waste Fund                | 1,925,000                       | -                             |
| <b>Non-Major Funds:</b>         |                                 |                               |
| Criminal Court Fund             | -                               | -                             |
| Health Unit                     | 29,519                          | -                             |
| Coroner Fund                    | 12,218                          | -                             |
| <b>Total Interfund Balances</b> | <b>\$ 1,970,475</b>             | <b>\$ 1,970,475</b>           |

The reason for the interfund receivables/payables balances is the General Fund pays payroll expenses and accounts payable for other funds. The interfund balances are generally repaid on a monthly basis.

The following is a detailed list of interfund transfers reported in the fund financial statements during the year ended December 31, 2021:

**East Feliciana Parish Police Jury**  
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|                                  | <b>Transfers In<br/>From Other<br/>Funds</b> | <b>Transfers Out<br/>To Other<br/>Funds</b> |
|----------------------------------|--|---|
| <b>Interfund Transfers</b>       |  |   |
| <b>Major Funds:</b>              |  |   |
| General Fund                     | \$ 600,000                                   | \$ 650,730                                  |
| Roads and Bridges Fund           | 600,000                                      | 324,215                                     |
| Solid Waste Fund                 | 236,865                                      | -   |
| <b>Non-Major Funds:</b>          |  |   |
| Criminal Court Fund              | 50,730                                       | -   |
| Health Unit                      | -  | 650,000                                     |
| Coroner Fund                     | 137,350                                      | -   |
| <b>Total Interfund Transfers</b> | <b>\$ 1,624,945</b>                          | <b>\$ 1,624,945</b>                         |

The primary reason for the operating transfers was to fund operating requirements per budget approvals.

## 7. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2021 for governmental activities is as follows:

|  | <b>Beginning<br/>Balance</b> | <b>Increases</b>    | <b>Decreases</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|---------------------|------------------|---------------------------|
| <b>Governmental Activities Capital Assets:</b>           |                              |                     |                  |                           |
| Capital Assets Not Being Depreciated:                    |                              |                     |                  |                           |
| Land   | \$ 259,230                   | \$ -                | \$ -             | \$ 259,230                |
| Construction in Progress                                 | 489,185                      | 2,068,711           | -                | 2,557,896                 |
| <b>Total Capital Assets Not Being Depreciated</b>        | <b>748,415</b>               | <b>2,068,711</b>    | <b>-</b>         | <b>2,817,126</b>          |
| Capital Assets Being Depreciated:                        |                              |                     |                  |                           |
| Buildings and Improvements                               | 10,755,621                   | 375,000             | -                | 11,130,621                |
| Machinery and Equipment                                  | 5,241,979                    | 486,175             | -                | 5,728,154                 |
| Infrastructure   | 8,807,479                    | 199,161             | -                | 9,006,640                 |
| <b>Total Capital Assets Being Depreciated</b>            | <b>24,805,079</b>            | <b>1,060,336</b>    | <b>-</b>         | <b>25,865,415</b>         |
| Less Accumulated Depreciation for:                       |                              |                     |                  |                           |
| Buildings and Improvements                               | (5,843,661)                  | (232,282)           | -                | (6,075,943)               |
| Machinery and Equipment                                  | (3,404,261)                  | (270,503)           | -                | (3,674,764)               |
| Infrastructure   | (3,309,438)                  | (449,852)           | -                | (3,759,290)               |
| <b>Total Accumulated Depreciation</b>                    | <b>(12,557,360)</b>          | <b>(952,637)</b>    | <b>-</b>         | <b>(13,509,997)</b>       |
| <b>Total Capital Assets Being Depreciated, Net</b>       | <b>12,247,719</b>            | <b>107,699</b>      | <b>-</b>         | <b>12,355,418</b>         |
| <b>Total Governmental Activities Capital Assets, Net</b> | <b>\$ 12,996,134</b>         | <b>\$ 2,176,410</b> | <b>\$ -</b>      | <b>\$ 15,172,544</b>      |

Depreciation was charged to governmental functions as follows:

|                    |                   |
|--------------------|-------------------|
| General Government | \$ 185,995        |
| Public Safety      | 91,077            |
| Public Works       | 106,164           |
| Streets            | 569,401           |
|                    | <b>\$ 952,637</b> |

Capital asset additions consisted of \$179,920 in tractors and machinery, two vehicles for \$29,159, \$375,000 for a building, \$277,095 for an asphalt zipper, and \$199,161 in improvements on Mill Creek Lane. The Police Jury also incurred \$769,711 in construction in progress related to the John Thomas Lane Bridge replacement and \$1,298,940 in construction in progress related to the Curruth Road Bridge replacement. Both of these projects were still in progress at year-end.

**East Feliciana Parish Police Jury**  
**Notes to the Financial Statements**  
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**8. Prepaid Insurance**

Insurance costs which cover future periods are recognized in the governmental fund financial statements when the expenditure is made. However, in the government-wide financial statements the expenditure for insurance applicable to future periods is reclassified as prepaid insurance on the statement of net position. Total insurance expense on a government wide basis, excluding insurance related to employees such as health and workers compensation insurance was \$207,053. Prepaid insurance was \$51,416.

**9. Accounts, Salaries, and Other Payables**

| <b>Governmental Funds Payable</b>     | <b>General</b>    | <b>Road &amp; Bridges</b> | <b>Solid Waste</b> | <b>Other Funds</b> | <b>Total</b>        |
|---------------------------------------|-------------------|---------------------------|--------------------|--------------------|---------------------|
|                                       | <b>Fund</b>       | <b>Fund</b>               | <b>Fund</b>        | <b>Funds</b>       | <b></b>             |
| Accounts                              | \$ 189,530        | \$ 321,738                | \$ 260,850         | \$ 9,412           | \$ 781,530          |
| Other Accrued Liabilities             | 74,005            | -                         | -                  | 28,070             | 102,075             |
| Due to Other Funds                    | 541,737           | 1,428,738                 | -                  | -                  | 1,970,475           |
| Retainage Payable                     |                   | -                         | -                  | -                  | -                   |
| <b>Total Government Funds Payable</b> | <b>\$ 805,272</b> | <b>\$ 1,750,476</b>       | <b>\$ 260,850</b>  | <b>\$ 37,482</b>   | <b>\$ 2,854,080</b> |

**10. Leases**

The Police Jury records items under capital leases as an asset and an obligation in the government wide financial statements. Only payments on capital leases are recorded in the fund basis financial statements. Capital Leases at December 31, 2021 are as follows:

The Police Jury entered into a lease purchase agreement to purchase a John Deere Motor Grader for a total lease amount of \$232,913. The lease is payable in sixty monthly payments of \$4,530.56 due on the 20th of each month. The motor grader is being depreciated over its estimated useful life of 15 years. This lease is recorded within the governmental funds as a capital lease in the Roads & Bridges Fund.

\$ 144,585 \$ 46,650

The Police Jury entered into a lease purchase agreement to purchase a John Deere Motor Grader for a total lease amount of \$232,913. The lease is payable in sixty monthly payments of \$4,530.56 due on the 18th of each month. The motor grader is being depreciated over its estimated useful life of 15 years. This lease is recorded within the governmental funds as a capital lease in the Roads & Bridges Fund.

148,342 46,408

The Police Jury entered in a lease agreement to Purchase an Asphalt Zipper for a total lease amount of \$277,095. The lease is payable in 5 yearly installments of \$62,845.48 due on August 3rd of each year. The asphalt zipper is being depreciated over its estimated useful life of 10 years. The lease is recorded within the governmental funds as a capital lease in the Roads and Bridges Fund.

226,281 53,018  
\$ 519,208 \$ 146,076

**East Feliciana Parish Police Jury**  
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The following are the assets recorded as capital leases:

|   | <u>Cost</u>       | <u>Accumulated<br/>Depreciation</u> | <u>Net Book<br/>Value</u> |
|---|-------------------|-------------------------------------|---------------------------|
| <b>Equipment</b>                        |                   |                                     |                           |
| John Deere Motor Grader                 | \$ 232,913        | \$ (32,349)                         | \$ 200,564                |
| John Deere Motor Grader                 | 232,913           | (32,349)                            | 200,564                   |
| Asphalt Zipper                          | 227,095           | (27,709)                            | 199,386                   |
| <b>Total Equipment</b>                  | <b>692,921</b>    | <b>(92,407)</b>                     | <b>600,514</b>            |
| Total Assets Recorded as Capital Leases | <u>\$ 692,921</u> | <u>\$ (92,407)</u>                  | <u>\$ 600,514</u>         |

## 11. Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2021:

|                   | <u>Capital<br/>Leases</u> | <u>Compensated<br/>Absences</u> | <u>Net Pension<br/>Liability</u> | <u>Total<br/>Long-Term<br/>Obligations</u> |
|-------------------|---------------------------|---------------------------------|----------------------------------|--|
| Beginning Balance | \$ 380,360                | \$ 23,087                       | \$ 54,491                        | \$ 457,938                                 |
| Additions         | 277,095                   | -                               | 265,055                          | 542,150                                    |
| Deletions         | (138,247)                 | (11,412)                        | -                                | (149,659)                                  |
| Ending Balance    | <u>\$ 519,208</u>         | <u>\$ 11,675</u>                | <u>\$ 319,546</u>                | <u>\$ 850,429</u>                          |

The annual requirements to amortize all debt outstanding at December 31, 2021, including principal and interest payments are as follows:

| <b>Year Ending</b> | <b>Capital Leases</b> |                  |                   |              |
|--------------------|-----------------------|------------------|-------------------|--------------|
|                    | <b>12/31/2021</b>     | <b>Principal</b> | <b>Interest</b>   | <b>Total</b> |
| 2022               | \$ 146,076            | \$ 25,502        | \$ 171,578        |              |
| 2023               | 154,365               | 17,214           | 171,579           |              |
| 2024               | 158,536               | 8,455            | 166,991           |              |
| 2025               | 60,231                | 2,615            | 62,846            |              |
| 2026               | -                     | -                | -                 |              |
| 2027 to 2031       | <u>-</u>              | <u>-</u>         | <u>-</u>          |              |
|                    | <u>\$ 519,208</u>     | <u>\$ 53,786</u> | <u>\$ 572,994</u> |              |

## 12. Retirement Systems

Substantially all Police Jury employees are members of the Parochial Employees' Retirement System of Louisiana (System) or Registrar of Voters Employees' Retirement System. These systems are cost-sharing multiple-employer defined benefit pension plans administered by a separate board of trustees.

**East Feliciana Parish Police Jury**  
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The Police Jury implemented Governmental Accounting Standards Board (GASB) Statement 68 on *Accounting and Financial Reporting for Pensions* and Statement 71 on *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB 68. These standards require the Police Jury to record its proportional share of each of the pension plans' net pension liability and report the following disclosures:

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

*Plan Description:* Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by Louisiana Revised Statute (LRS) Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana. The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elect to become members of the System.

Substantially all full-time employees of the Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A.

**Eligibility Requirements:**

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace and parish presidents may no longer join the Retirement System.

**Retirement Benefits:**

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

**Survivor Benefits:**

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit as outlined in the statutes.

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**DROP Benefits:**

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

**Disability Benefits:**

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007 and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

**Cost of Living Increases:**

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

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**Funding Policy.** Contributions for all members are established by state statute. Under Plan A, members are required to contribute 11.11 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate, according to state statute. The current rate is 12.25 percent of annual covered payroll. Contributions to the System include one-fourth (1/4) of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. These tax dollars and revenue sharing are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2021. During the year ending December 31, 2021, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$15,028 for its participation in Parochial Employees' Retirement System of Louisiana-Plan A.

The East Feliciana Parish Police Jury's contributions to the System under Plan A for the years ending 2021 and 2020 were \$161,951, and \$146,247, respectively, equal to the required contributions for each year.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:** At December 31, 2021, the Police Jury reported a liability of \$313,416 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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 contribution of all participating, actuarially determined. At December 31, 2020, the Police Jury's proportion was 0.178746%, which was a decrease of 0.000844% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Police Jury recognized pension expense for the Parochial Employees' Retirement System of (\$59,141) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Parochial Employees' Retirement System from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows of<br>Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience  | \$ 76,306                         | \$ (37,408)                      |
| Changes of assumptions  | 102,450                           | -                                |
| Net difference between projected and actual earnings on pension plan investments                              | -                                 | (611,696)                        |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 2,810                             | (997)                            |
| Employer contributions subsequent to the measurement date   | 161,951                           | -                                |
| <b>Total</b>  | <b>\$ 343,517</b>                 | <b>\$ (650,101)</b>              |

The Police Jury reported a total of \$161,951 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2020 which will be recognized as a reduction in net pension liability in the year ended December 31, 2021.

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

| <b><u>Year</u></b> |                           |
|--------------------|---------------------------|
| 2021               | \$ (124,080)              |
| 2022               | \$ (43,982)               |
| 2023               | \$ (194,205)              |
| 2024               | \$ (99,948)               |
|                    | <hr/> <u>\$ (462,216)</u> |

*Actuarial Assumptions.* A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020 is as follows:

|                                  |  |
|----------------------------------|--|
| <b>Valuation Date</b>            | December 31, 2020  |
| <b>Actuarial Cost Method</b>     | Entry Age Normal   |
| <b>Actuarial Assumptions:</b>    |  |
| Expected Remaining Service Lives | 4 years  |
| Investment Rate of Return        | 6.40%, net of investment expense, including inflation  |
| Salary Increases                 | Plan A—4.75%   |
| Cost of Living Adjustments       | The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.   |
| Mortality                        | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the PUB-2010 Public Retirement Plans Mortality Tables for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. |
| Inflation Rate                   | 2.30%  |

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial

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Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

Best estimates of real rates of return for each major asset class included in Parochial Employees' Retirement System target asset allocation as of December 31, 2020 are summarized in the following table:

| Asset Class                        | Target Asset Allocation | Long-Term Expected Portfolio Real Rate of Return |
|------------------------------------|-------------------------|--|
| Fixed Income                       | 33%                     | 0.86%  |
| Equity                             | 51%                     | 3.36%  |
| Alternatives                       | 14%                     | 0.67%  |
| Real Assets                        | 2%                      | 0.11%  |
| Totals                             | <u>100%</u>             | <u>5.00%</u>                                     |
| Inflation                          |                         | 2.00%  |
| Expected Arithmetic Nominal Return |                         | <u>7.00%</u>                                     |

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

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability of the participating employers calculated using the discount rate of 6.40%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of December 31, 2020:

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|                              | 1% Decrease | Current<br>Discount Rate | 1% Increase    |
|------------------------------|-------------|--------------------------|----------------|
| Rates                        | 5.40%       | 6.40%                    | 7.40%          |
| East Feliciana Parish Police |             |                          |                |
| Jury Share of NPL            | \$ 657,141  | \$ 313,416               | \$ (1,126,237) |

*Pension Plan Fiduciary Net position.* The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2020. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.lla.state.la.us](http://www.lla.state.la.us)

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

*Plan Description:* The Registrar of Voters Employee's Retirement system of Louisiana (System) is a cost-sharing multiple-employer defined benefit pension plan established by Act 215 of the 1954 under Revised Statute 11:2032, as amended, to provide retirement benefits to registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

Any member hired prior to January 1, 2013, is eligible for normal retirement after he has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.22% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance.

The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service

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(not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service and is not eligible to retire, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with Option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic Option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund or the member's accumulated contributions.

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60; 20 or more years of service at age 55; or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and received a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments in the plan fund cease, and the person resumes active contributing membership in the System.

Cost of living provision for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Requests for further information should be directed to Registrar of Voters Employees' Retirement System of Louisiana, P.O. Box 57, Jennings, Louisiana 70546.

**Funding Policy:** Members are required by state statute to contribute 7% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The 2021 Employer current rate is 18% of annual covered payroll. Contributions to the System include ad valorem taxes and state revenue sharing funds. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021. During the

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year ending December 31, 2021, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$6,298 for its participation in System.

The East Feliciana Parish Police Jury's contribution to the Registrar of Voters employees' Retirement System for the years ending December 31, 2021, and 2020 was \$5,211 and \$5,211 respectively equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At December 31, 2021, the Police Jury reported a liability of \$6,130 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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 contribution of all participating, actuarially determined. At June 30, 2021, the Police Jury's proportion was 0.193242%, which was an decrease of 0.002458% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Police Jury recognized pension expense of \$1,444 representing its proportionate share of the system's net expense including amortization of deferred amounts.

At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Registrar of Voters' Pension System from the following sources:

|  | Deferred Outflows<br>of Resources | Deferred Inflows of<br>Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual experience   | \$ 2,825                          | \$ (3,543)                       |
| Changes of assumptions   | 6,745                             | -                                |
| Net difference between projected and actual earnings on pension plan investments                                   | -                                 | (30,118)                         |
| Changes in proportion and differences between employer contributions and proportionate share of contributions date | 567<br>2,606                      | (3,822)<br>-                     |
| Total  | <hr/> <hr/> \$ 12,743             | <hr/> <hr/> \$ (37,483)          |

The Police Jury reported a total of \$2,606 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the year ended December 31, 2021.

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

| <b><u>Year</u></b>      |
|-------------------------|
| 2022                    |
| 2023                    |
| 2024                    |
| 2025                    |
| <hr/> <hr/> <hr/> <hr/> |

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*Actuarial Assumptions:* A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 is as follows:

|                                  |  |
|----------------------------------|--|
| <b>Valuation Date</b>            | June 30, 2021  |
| <b>Actuarial Cost Method</b>     | Entry Age Normal   |
| <b>Actuarial Assumptions:</b>    |  |
| Investment Rate of Return        | 6.25%, net of investment expense   |
| Projected Salary Increases       | 5.25%  |
| Inflation Rate                   | 2.30%  |
| Mortality Rates                  | RP-2010 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries  |
|                                  | RP-2010 Disabled Lives Mortality Table for disabled annuitants   |
| Expected Remaining Service Lives | 2021 - 5 years   |
| Cost of Living Adjustments       | The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic. |

During the year ended June 30, 2021, mortality assumptions were set after reviewing an experience study performed on plan data for the period July 1, 2014 through June 30, 2019. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

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 expenses 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 rate of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2021.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2021 are summarized in the following table:

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| Asset Class                      | Target Asset Allocation | Real Return Arithmetic Basis | Long-Term Expected Portfolio Real Rate of Return |
|----------------------------------|-------------------------|------------------------------|--|
| Domestic Equities                | 37.5%                   | 7.50%                        | 2.81%  |
| International Equities           | 20.0%                   | 8.50%                        | 1.70%  |
| Domestic Fixed Income            | 12.5%                   | 2.50%                        | 0.31%  |
| International Fixed Income       | 10.0%                   | 3.50%                        | 0.35%  |
| Alternative Investments          | 10.0%                   | 6.33%                        | 0.63%  |
| Real Estate                      | 10.0%                   | 4.50%                        | 0.45%  |
| Totals                           | <u>100.0%</u>           |                              | 6.25%  |
| Inflation                        |                         |                              | <u>2.50%</u>                                     |
| Expected Arithmetic Nominal Rate |                         |                              | <u>8.75%</u>                                     |

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:* The following presents the net pension liability of the participating employers calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2021:

|  | 1% Decrease | Current<br>Discount Rate | 1% Increase |
|--|-------------|--------------------------|-------------|
| Rates  | 5.25%       | 6.25%                    | 7.25%       |
| East Feliciana Parish Police Jury Share of NPL | \$ 34,966   | \$ 6,130                 | \$ (18,414) |

*Pension Plan Fiduciary Net position.* The Registrar of Voters Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended June 30, 2021. Access to the audit report can be found on the System's website: [www.larovers.com](http://www.larovers.com) or on the Office of Louisiana Legislative Auditor's official website: [www.llla.state.la.us](http://www.llla.state.la.us).

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**13. Tax Abatements**

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state incentive program, which offers an attractive tax incentive for manufacturers who make a commitment to jobs and payroll in the state. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2021, an estimated \$90,892 in Police Jury ad valorem tax revenues were abated by the State of Louisiana through this abatement program.

**14. Constraints on Fund Balance and Net Position**

At December 31, 2021, the Police Jury had \$6,727,705 in restricted fund balance and restricted net position related to special revenue funds resources that have been legally restricted for the purpose of road improvements, fire protection, and other services as required by the designation of ad valorem and sales taxes.

**15. Contingent Liabilities**

Coroners hold a unique position in Louisiana. They are state officials who perform state functions yet their jurisdiction is limited to the parish in which they hold office. Further, the Legislature places the responsibility of compensating coroners for their services on the parish in which they hold office. In all cases, parishes are responsible for paying the necessary and unavoidable expenses for the operation of the coroner's office. The East Feliciana Parish Police Jury compensates the parish coroner by salary and fees. Since 2016, the Police Jury has approved the Coroner's budget at less than requested. In August 2018, the Police Jury president appointed a two-person committee to help resolve these differences. There were two meetings held. After the second meeting, on July 2, 2019, all the outstanding fees, not including salaries or mileage reimbursements, for 2018 and 2019 were approved and paid. Salary issues and some mileage reimbursements for all years since 2016 are still not settled. Any amount exceeding \$30,000 in salaries, plus benefits, has not been approved by the Police Jury. During the entire term of the current coroner, payroll checks have been processed for the amount allowed in the adopted budgets. The coroner has returned all of his salary checks. Those checks have been voided. As a result of the July 2, 2019 meeting, \$40,500 was transferred from the General Fund to the Coroner's Fund to help pay the majority of the 2018 invoices. These 2018 invoices were paid during the year ended December 31, 2019. The 2018 expenses paid did not include salaries nor mileage reimbursements. 2019 and 2020 invoices were paid from the adopted budget. 2021 invoices were paid from the current adopted budget for the respective years. No further funds have been identified at this time to cover any of the prior years' unpaid requests. In March 2020, the Police Jury was served a suit regarding salary, mileage, and expenses of the coroner's office. The amount of unpaid expenses and salary has not been determined, and no liability has been recorded in the financial statements of the East Feliciana Police Jury. The potential liabilities may be material to the governmental activities as reported in the auditor's opinion.

**16. Construction Commitments**

The Police Jury has active construction projects as of December 31, 2021.

Road and Bridges Fund – Federal grants have been awarded to the Police Jury for the following projects:

- a) Road Repairs – At December 31, 2021, the award amount and estimated cost of the project is \$4,351,660. Cost incurred through December 31, 2021 are \$3,937,289 for this project. In 2019, the Police Jury executed a professional services contract for Engineering services for all three projects. The cost under this contract for this project was \$372,222. As of December 31, 2021 all costs have been incurred under this contract

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for this project. In 2019 the Police Jury entered into a construction contract for this project with a contract cost of \$3,654,692. In October 2020, a change order was executed on this contract revising the contract cost to \$3,641,685.32. As of December 31, 2021, the construction under this contract was complete at a final cost of \$3,251,087. As construction was completed and accepted in 2020, there is no remaining commitment on this contract and the contract was complete with an underrun of \$390,597.91. Subsequent to year end, the project began the federal award closeout process. No final cost for the project has been finalized and approved to date.

- b) Carruth Road Bridge Replacement - At December 31, 2021, the award amount and estimated cost of the project is \$2,215,798. Cost incurred through December 31, 2021 are \$1,647,226 for this project. In 2019, the Police Jury executed a professional services contract for Engineering services for all three projects. The cost under this contract for this project was \$144,380. As of December 31, 2021, \$148,223 has been incurred under this contract for this project leaving a deficit of \$3,844. Following bidding, a change to the project was requested by the Police Jury which encompassed: (1) A change in cost for overall increases in construction costs since project estimate and (2) a change in scope of work for an alternate concrete bridge as a least cost alternative. An updated project worksheet version with the updated cost and revised scope was approved August 18, 2021 revising the award and estimated cost of the project to \$2,215,798. On October 15, 2020 the Police Jury entered into a construction contract for this project with a contract cost of \$1,948,469. A change order of \$23,000 was executed bringing the total contract cost to \$1,971,469. The construction contract is for the construction of the alternate concrete bridge in lieu of the planned, estimated and approved timber bridge thus reflecting a significant change in scope of work for the project. As of December 31, 2021, \$1,358,820 has been incurred under this construction contract for this project leaving a remaining commitment of \$612,649. Of these construction costs, \$1,099,040 while incurred and reported within expenditures in the fund financial statements, are not expenditures of federal awards in the year ending December 31, 2021. If deemed eligible, they will be expenditures of federal awards in the year the project worksheet revision with the change in scope of work is approved – 2022. Additionally, during the year ended December 31, 2021, additional engineering costs of \$110,045, were incurred related to the change in scope of work. While incurred and reported within expenditures in the fund financial statements, the \$110,045 in additional engineering costs are not expenditures of federal awards in the year ending December 31, 2021. If deemed eligible, they will be expenditures of federal awards in the year the project worksheet revision with the change in scope of work is approved – 2022.
- c) John Thomas Lane Bridge Replacement - At December 31, 2021, the award amount and estimated cost of the project is \$846,097. Cost incurred through December 31, 2021 are \$932,500, for this project. In 2019, the Police Jury executed a professional services contract for Engineering services for all three projects. The cost under this contract for this project was \$84,939. As of December 31, 2021, \$89,709 has been incurred under this contract for this project leaving a deficit of \$4,770. In 2020, the Police Jury accepted bids for construction on this project. Following bidding, a change to the project was requested by the Police Jury which encompassed: (1) A change in cost for overall increases in construction costs since project estimate and (2) a change in scope of work for an alternate concrete bridge as a least cost alternative. An updated project worksheet version with the updated cost and revised scope was approved April 1, 2021 revising the award and estimated cost of the project to \$846,097. The construction contract for this project was executed on January 4, 2021 for the construction of the alternate concrete bridge. Of these construction costs, \$322,510 while incurred and reported within

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expenditures in the fund financial statements, are not expenditures of federal awards in the year ending December 31, 2021. If deemed eligible, they will be expenditures of federal awards in the year the project worksheet revision with the change in scope of work is approved – 2022. During the year ended December 31, 2021, additional engineering costs of \$78,403 were incurred related to the change in scope of work. While incurred and reported within expenditures in the fund financial statements, the \$78,403 in additional engineering costs are not expenditures of federal awards in the year ending December 31, 2021. If deemed eligible, they will be expenditures of federal awards in the year the project worksheet revision with the change in scope of work is approved – 2022.

**17. COVID-19 Pandemic**

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic and this pandemic has resulted in federal, state, and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders, and quarantining of people that may have been exposed to the virus. As the COVID-19 pandemic is complex and rapidly evolving, we cannot reasonably estimate the duration or severity of this pandemic nor its full impact on the entity, its financial position, change in financial position, or cash flows.

COVID-19 and actions taken to mitigate it have and are expected to continue to have adverse effects on the economy. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by the federal government to alleviate some of the effects of the COVID-19 pandemic. Among the CARES Act key provisions were funds designated for programs for state and local governments, which included the creation of the Coronavirus Relief Fund for direct aid for state and local governments to assist in expenditures associated with COVID-19. During 2021, the Police Jury received \$1,858,374 in American Rescue Plan Act funding.

**18. Subsequent Events**

Subsequent events have been evaluated by management through October 25, 2022, the date the report was available for issuance. No other events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2021.

## Required Supplementary Information (Part II)

**Schedule 1**

**EAST FELICIANA PARISH POLICE JURY**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) to Actual  
General Fund**

**For the year ended December 31, 2021**

|   | <b>Budgeted Amounts</b> |                   | <b>Actual Amounts</b> |                   | <b>Variance</b>                          |
|---|-------------------------|-------------------|-----------------------|-------------------|--|
|   | <b>Original</b>         | <b>Final</b>      | <b>GAAP Basis</b>     |                   | <b>Favorable</b><br><b>(Unfavorable)</b> |
| <b>Revenues</b>                             |                         |                   |                       |                   |  |
| Taxes                                       | \$ 1,427,600            | 1,556,503         | \$ 1,498,708          | \$ (57,795)       |  |
| Licenses and Permits                        | 380,484                 | 367,234           | 398,660               | 31,426            |  |
| Intergovernmental                           | 408,993                 | 452,399           | 813,362               | 360,963           |  |
| Charges for Services                        | 15,679                  | 17,566            | 16,991                | (575)             |  |
| Interest                                    | 661                     | 68                | 75                    | 7                 |  |
| Rent  | -                       | -                 | 25,000                | 25,000            |  |
| Donations                                   | 40,000                  | 20,000            | 40,000                | 20,000            |  |
| Miscellaneous                               | 9,052                   | 13,855            | 40,838                | 26,983            |  |
| <b>Total Revenues</b>                       | <u>2,282,469</u>        | <u>2,427,625</u>  | <u>2,833,634</u>      | <u>406,009</u>    |  |
| <b>Expenditures</b>                         |                         |                   |                       |                   |  |
| General Government                          | 891,470                 | 883,622           | 986,141               | (102,519)         |  |
| Public Safety                               | 1,276,368               | 1,303,509         | 1,319,991             | (16,482)          |  |
| Public Works                                | -                       | -                 | 139,988               | (139,988)         |  |
| Health and Welfare                          | 237,000                 | 249,992           | 273,047               | (23,055)          |  |
| Recreation                                  | 3,150                   | 8,585             | 8,445                 | 140               |  |
| Economic Development                        | 30,693                  | 29,938            | 3,458                 | 26,480            |  |
| Capital Outlays                             | 10,000                  | 7,020             | -                     | 7,020             |  |
| <b>Total Expenditures</b>                   | <u>2,448,681</u>        | <u>2,482,666</u>  | <u>2,731,070</u>      | <u>(248,404)</u>  |  |
| <b>Excess Revenues (Expenditures)</b>       | <u>(166,212)</u>        | <u>(55,041)</u>   | <u>102,564</u>        | <u>157,605</u>    |  |
| <b>Other Financing Sources (Uses)</b>       |                         |                   |                       |                   |  |
| Operating Transfers In                      | 100,000                 | 700,000           | 600,000               | (100,000)         |  |
| Operating Transfers (Out)                   | (123,500)               | (753,978)         | (650,730)             | 103,248           |  |
| <b>Total Other Financing Sources (Uses)</b> | <u>(23,500)</u>         | <u>(53,978)</u>   | <u>(50,730)</u>       | <u>3,248</u>      |  |
| <b>Net Change in Fund Balances</b>          | <u>(189,712)</u>        | <u>(109,019)</u>  | <u>51,834</u>         | <u>160,853</u>    |  |
| <b>Fund Balances, Beginning</b>             | <u>631,591</u>          | <u>631,591</u>    | <u>631,591</u>        | <u>-</u>          |  |
| <b>Fund Balances, Ending</b>                | <u>\$ 441,879</u>       | <u>\$ 522,572</u> | <u>\$ 683,425</u>     | <u>\$ 160,853</u> |  |

See Independent Auditor's Report.

**Schedule 2**

**EAST FELICIANA PARISH POLICE JURY**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) to Actual  
Roads and Bridges Fund**

**For the year ended December 31, 2021**

|   | <b>Budgeted Amounts</b> |                    | <b>Actual Amounts</b> |                   | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|---|-------------------------|--------------------|-----------------------|-------------------|---|
|   | <b>Original</b>         | <b>Final</b>       | <b>GAAP Basis</b>     |                   |   |
| <b>Revenues</b>                             |                         |                    |                       |                   |   |
| Taxes                                       | \$ 1,826,521            | \$ 2,078,368       | \$ 2,136,650          | \$ 58,282         |   |
| Licenses and Permits                        | 4,750                   | 3,850              | 4,000                 | 150               |   |
| Intergovernmental                           | 379,659                 | 1,123,278          | 1,294,103             | 170,825           |   |
| Interest                                    | 1,763                   | 261                | 302                   | 41                |   |
| Miscellaneous                               | -                       | 571                | 1,572                 | 1,001             |   |
| <b>Total Revenues</b>                       | <b>2,212,693</b>        | <b>3,206,328</b>   | <b>3,436,627</b>      | <b>230,299</b>    |   |
| <b>Expenditures</b>                         |                         |                    |                       |                   |   |
| Highways and Streets                        | 1,747,075               | 1,467,851          | 1,466,511             | 1,340             |   |
| Capital Outlays                             | -                       | 407,267            | 864,351               | (457,084)         |   |
| Debt Service                                |                         |                    |                       |                   |   |
| Principal                                   | 171,600                 | 177,885            | 147,852               | 30,033            |   |
| Interest                                    | -                       | -                  | 33,332                | (33,332)          |   |
| <b>Total Expenditures</b>                   | <b>1,918,675</b>        | <b>2,053,003</b>   | <b>2,512,046</b>      | <b>(459,043)</b>  |   |
| <b>Excess Revenues (Expenditures)</b>       | <b>294,018</b>          | <b>1,153,325</b>   | <b>924,581</b>        | <b>(228,744)</b>  |   |
| <b>Other Financing Sources (Uses)</b>       |                         |                    |                       |                   |   |
| Operating Transfers In                      |                         | 600,000            | 600,000               | -                 |   |
| Operating Transfers (Out)                   | (50,000)                | (50,000)           | (324,215)             | (274,215)         |   |
| Flood Expenses                              | (15,000)                | (2,542,812)        | (2,061,144)           | 481,668           |   |
| Proceeds from Lease                         | -                       | -                  | 277,095               | 277,095           |   |
| Sale of Fixed Assets                        | -                       | 929                | 929                   | -                 |   |
| <b>Total Other Financing Sources (Uses)</b> | <b>(65,000)</b>         | <b>(1,991,883)</b> | <b>(1,507,335)</b>    | <b>484,548</b>    |   |
| <b>Net Change in Fund Balances</b>          | <b>229,018</b>          | <b>(838,558)</b>   | <b>(582,754)</b>      | <b>255,804</b>    |   |
| <b>Fund Balances, Beginning</b>             | <b>1,712,790</b>        | <b>1,712,790</b>   | <b>1,712,790</b>      | <b>-</b>          |   |
| <b>Fund Balances, Ending</b>                | <b>\$ 1,941,808</b>     | <b>\$ 874,232</b>  | <b>\$ 1,130,036</b>   | <b>\$ 255,804</b> |   |

See Independent Auditor's Report.

**Schedule 3**

**EAST FELICIANA PARISH POLICE JURY**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) to Actual**

**Solid Waste Fund**

**For the year ended December 31, 2021**

|   | <b>Budgeted Amounts</b> |                     | <b>Actual Amounts</b> | <b>Variance</b>                    |
|---|-------------------------|---------------------|-----------------------|------------------------------------|
|   | <b>Original</b>         | <b>Final</b>        | <b>GAAP Basis</b>     | <b>Favorable<br/>(Unfavorable)</b> |
| <b>Revenues</b>                             |                         |                     |                       |                                    |
| Taxes                                       | \$ 1,800,000            | \$ 1,915,254        | \$ 2,147,973          | \$ 232,719                         |
| Intergovernmental                           | -                       | 156,097             | -                     | (156,097)                          |
| Interest                                    | 1,582                   | 237                 | 269                   | 32                                 |
| Miscellaneous                               | -                       | -                   | 6,097                 | 6,097                              |
| <b>Total Revenues</b>                       | <b>1,801,582</b>        | <b>2,071,588</b>    | <b>2,154,339</b>      | <b>82,751</b>                      |
| <b>Expenditures</b>                         |                         |                     |                       |                                    |
| Sanitation                                  | 1,814,600               | 1,780,901           | 2,298,464             | (517,563)                          |
| Capital Outlays                             | -                       | 125,897             | 195,985               | (70,088)                           |
| <b>Total Expenditures</b>                   | <b>1,814,600</b>        | <b>1,906,798</b>    | <b>2,494,449</b>      | <b>(587,651)</b>                   |
| <b>Excess Revenues (Expenditures)</b>       | <b>(13,018)</b>         | <b>164,790</b>      | <b>(340,110)</b>      | <b>(504,900)</b>                   |
| <b>Other Financing Sources (Uses)</b>       |                         |                     |                       |                                    |
| Operating Transfers In                      | 50,000                  | -                   | 236,865               | 236,865                            |
| Operating Transfers (Out)                   | -                       | -                   | -                     | -                                  |
| <b>Total Other Financing Sources (Uses)</b> | <b>50,000</b>           | <b>-</b>            | <b>236,865</b>        | <b>236,865</b>                     |
| <b>Net Change in Fund Balances</b>          | <b>36,982</b>           | <b>164,790</b>      | <b>(103,245)</b>      | <b>(268,035)</b>                   |
| <b>Fund Balances, Beginning</b>             | <b>4,739,483</b>        | <b>4,739,483</b>    | <b>4,739,483</b>      | <b>-</b>                           |
| <b>Fund Balances, Ending</b>                | <b>\$ 4,776,465</b>     | <b>\$ 4,904,273</b> | <b>\$ 4,636,238</b>   | <b>\$ (268,035)</b>                |

See Independent Auditor's Report.

**Schedule 4**

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Parochial Plan A**  
**Last 10 Fiscal Years\***

**Parochial Employees' Retirement System of Louisiana:**

|             | <b>Employer's Proportionate Share of the Net Pension Liability (Assets)</b> | <b>Employer's Proportionate Share of the Net Pension Liability (Asset)</b> | <b>Employer's Covered-Employee Payroll</b> | <b>Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll</b> | <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> |
|-------------|---|--|--|---|---|
| <b>2015</b> | 0.191870%   | \$ 52,459  | \$ 858,019                                 | 6.1140%   | 99.1464%  |
| <b>2016</b> | 0.191244%   | \$ 503,409   | \$ 930,109                                 | 54.1237%  | 92.2301%  |
| <b>2017</b> | 0.158474%   | \$ 326,379   | \$ 939,727                                 | 34.7313%  | 94.1489%  |
| <b>2018</b> | 0.159164%   | \$ (118,139)   | \$ 977,355                                 | -12.0876%   | 101.9768%   |
| <b>2019</b> | 0.179304%   | \$ 795,816   | \$ 1,100,963                               | 72.2836%  | 88.8618%  |
| <b>2020</b> | 0.179590%   | \$ 8,454   | \$ 1,138,731                               | 0.7424%   | 99.8851%  |
| <b>2021</b> | 0.178746%   | \$ 313,416   | \$ 1,193,850                               | 26.2525%  | 103.9981%   |

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

\* The amounts presented for each fiscal year were determined as of the fiscal year end.

See Independent Auditor's Report.

**Schedule 5****EAST FELICIANA PARISH POLICE JURY****Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Registrar of Voters  
Last 10 Fiscal Years\***

State of Louisiana Registrar of Voters Retirement System:

|             | <b>Employer's<br/>Proportion of the<br/>Net Pension<br/>Liability (Assets)</b> | <b>Employer's<br/>Proportionate<br/>Share of the Net<br/>Pension Liability<br/>(Asset)</b> | <b>Employer's Covered-<br/>Employee Payroll</b> | <b>Employer's Proportionate<br/>Share of the Net Position<br/>Liability (Asset) as a<br/>Percentage of its Covered-<br/>Employee Payroll</b> | <b>Plan Fiduciary Net<br/>Position as a<br/>Percentage of the<br/>Total Pension<br/>Liability</b> |
|-------------|--|--|---|--|---|
| <b>2015</b> | 0.213433%  | \$ 52,271  | \$ 29,193                                       | 179.0532%  | 76.86%  |
| <b>2016</b> | 0.138651%  | \$ 33,956  | \$ 18,808                                       | 180.5402%  | 73.98%  |
| <b>2017</b> | 0.211379%  | \$ 46,400  | \$ 28,951                                       | 160.2708%  | 80.51%  |
| <b>2018</b> | 0.208679%  | \$ 49,257  | \$ 28,951                                       | 170.1392%  | 80.57%  |
| <b>2019</b> | 0.210799%  | \$ 39,420  | \$ 28,951                                       | 136.1611%  | 84.83%  |
| <b>2020</b> | 0.213700%  | \$ 46,037  | \$ 28,951                                       | 159.0170%  | 83.32%  |
| <b>2021</b> | 0.193242%  | \$ 6,130   | \$ 28,951                                       | 21.1737%   | 97.68%  |

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

\* The amounts presented for each fiscal year were determined as of 6/30 within the fiscal year.

See Independent Auditor's Report.

**Schedule 6**

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of the Police Jury's Contributions-Parochial Plan A**  
**For the year ended December 31, 2021**

**Parochial Employees' Retirement System of Louisiana:**

|             | <b>Contractually Required Contribution</b> | <b>Contributions in Relation to Contractually Required Contributions</b> | <b>Contribution Deficiency (Excess)</b> | <b>Employer's Covered Employee Payroll</b> | <b>Contributions as a % of Covered Employee Payroll</b> |
|-------------|--|--|---|--|---|
| <b>2015</b> | \$ 134,867                                 | \$ 134,867   | \$ -                                    | \$ 930,109                                 | 14.5001%  |
| <b>2016</b> | 122,165                                    | 122,165  | -                                       | 939,727                                    | 13.0001%  |
| <b>2017</b> | 139,539                                    | 139,539  | -                                       | 1,204,358                                  | 11.5862%  |
| <b>2018</b> | 126,612                                    | 126,612  | -                                       | 1,100,963                                  | 11.5001%  |
| <b>2019</b> | 130,955                                    | 130,955  | -                                       | 1,138,731                                  | 11.5001%  |
| <b>2020</b> | 146,247                                    | 146,247  | -                                       | 1,193,850                                  | 12.2500%  |
| <b>2021</b> | 161,951                                    | 161,951  | -                                       | 1,322,046                                  | 12.2500%  |

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

See Independent Auditor's Report.

**Schedule 7**

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of the Police Jury's Contributions-Registrar of Voters**  
**For the year ended December 31, 2021**

**State of Louisiana Registrar of Voters Retirement System**

|             | <b>Contributions in<br/>Relation to<br/>Contractually<br/>Required<br/>Contributions</b> |   |   | <b>Employer's<br/>Covered<br/>Employee<br/>Payroll</b> | <b>Contributions as a<br/>% of Covered<br/>Employee Payroll</b> |
|-------------|--|---|---|--|---|
|             | <b>Contractually<br/>Required<br/>Contribution</b>                                       | <b>Contractually<br/>Required<br/>Contributions</b> | <b>Contribution<br/>Deficiency<br/>(Excess)</b> |  |   |
| <b>2015</b> | \$ 6,767   | \$ 6,767  | \$ -  | \$ 28,951  | 23.3740%  |
| <b>2016</b> | 6,152  | 6,152   | -   | 28,951   | 21.2497%  |
| <b>2017</b> | 5,284  | 5,284   | -   | 28,951   | 18.2515%  |
| <b>2018</b> | 4,922  | 4,922   | -   | 28,951   | 17.0011%  |
| <b>2019</b> | 5,066  | 5,066   | -   | 28,951   | 17.4985%  |
| <b>2020</b> | 5,211  | 5,211   | -   | 28,951   | 17.9994%  |
| <b>2021</b> | 5,211  | 5,211   | -   | 28,951   | 17.9994%  |

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

See Independent Auditor's Report.

**EAST FELICIANA PARISH POLICE JURY**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

**Pension Plan Schedules - Parochial Employees' Retirement System**

**A. Changes of Benefit Terms**

There were no changes in benefit terms during any of the years presented.

**B. Changes of Assumptions**

| Fiscal Year Ended<br>December 31, | Measurement Date -<br>December 31, | Discount<br>Rate | Investment Rate<br>of Return | Inflation<br>Rate | Expected Remaining<br>Service Lives | Projected Salary<br>Increase |
|-----------------------------------|------------------------------------|------------------|------------------------------|-------------------|-------------------------------------|------------------------------|
| 2015                              | 2014                               | 7.25%            | 7.25%                        | 3.00%             | 4                                   | 5.75%                        |
| 2016                              | 2015                               | 7.00%            | 7.00%                        | 2.50%             | 4                                   | 5.25%                        |
| 2017                              | 2016                               | 7.00%            | 7.00%                        | 2.50%             | 4                                   | 5.25%                        |
| 2018                              | 2017                               | 6.75%            | 6.75%                        | 2.50%             | 4                                   | 5.25%                        |
| 2019                              | 2018                               | 6.50%            | 6.50%                        | 2.40%             | 4                                   | 4.75%                        |
| 2020                              | 2019                               | 6.50%            | 6.50%                        | 2.40%             | 4                                   | 4.75%                        |
| 2021                              | 2020                               | 6.40%            | 7.00%                        | 2.30%             | 4                                   | 4.75%                        |

Additionally, the following mortality tables were used to develop mortality rates:

| Fiscal Year Ended<br>December 31, | Measurement Date -<br>December 31, | Mortality  |
|-----------------------------------|------------------------------------|--|
| 2015                              | 2014                               | RP-2000 Employee Mortality Table for active employees; RP-2000 Healthy Annuitant Mortality Table for healthy annuitants and beneficiaries; and RP-2000 Disabled Lives Mortality Table for disabled annuitants.   |
| 2016                              | 2015                               | RP-2000 Employees Sex Distinct Table for employees; RP-2000 Healthy Annuitant Sex Distinct Tables for annuitants and beneficiaries; and RP-2000 Disabled Lives Mortality Table for disabled annuitants.  |
| 2017                              | 2016                               | RP-2000 Employees Sex Distinct Table for employees; RP-2000 Healthy Annuitant Sex Distinct Tables for annuitants and beneficiaries; and RP-2000 Disabled Lives Mortality Table for disabled annuitants.  |
| 2018                              | 2017                               | RP-2000 Employees Sex Distinct Table for employees; RP-2000 Healthy Annuitant Sex Distinct Tables for annuitants and beneficiaries; and RP-2000 Disabled Lives Mortality Table for disabled annuitants.  |
| 2019                              | 2018                               | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale for employees; Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitants and beneficiaries; and Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. |
| 2020                              | 2019                               | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale for employees; Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitants and beneficiaries; and Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. |
| 2021                              | 2020                               | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale for employees; Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitants and beneficiaries; and Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.  |

See Independent Auditor's Report.

**EAST FELICIANA PARISH POLICE JURY**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

**Pension Plan Schedules - Registrars of Voters Employees' Retirement System**

**A. Changes of Benefit Terms**

There were no changes in benefit terms during any of the years presented.

**B. Changes of Assumptions**

| Fiscal Year Ended<br>December 31, | Measurement<br>Date - June 30, | Discount<br>Rate | Investment<br>Rate of Return | Inflation<br>Rate | Expected<br>Remaining Service<br>Lives | Projected Salary<br>Increase |
|-----------------------------------|--------------------------------|------------------|------------------------------|-------------------|--|------------------------------|
| 2015                              | 2015                           | 7.00%            | 7.00%                        | 2.50%             | 5                                      | 6.00%                        |
| 2016                              | 2016                           | 7.00%            | 7.00%                        | 2.50%             | 5                                      | 6.00%                        |
| 2017                              | 2017                           | 6.75%            | 6.75%                        | 2.50%             | 5                                      | 6.00%                        |
| 2018                              | 2018                           | 6.50%            | 6.50%                        | 2.40%             | 5                                      | 6.00%                        |
| 2019                              | 2019                           | 6.50%            | 6.50%                        | 2.40%             | 5                                      | 6.00%                        |
| 2020                              | 2020                           | 6.40%            | 6.40%                        | 2.30%             | 5                                      | 5.25%                        |
| 2021                              | 2021                           | 6.25%            | 6.25%                        | 2.30%             | 5                                      | 5.25%                        |

Additionally, the following mortality tables were used to develop mortality rates:

| Fiscal Year Ended<br>December 31, | Measurement<br>Date - June 30, | Mortality  |
|-----------------------------------|--------------------------------|--|
| 2015                              | 2015                           | RP-2000 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. |
| 2016                              | 2016                           | RP-2000 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. |
| 2017                              | 2017                           | RP-2000 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. |
| 2018                              | 2018                           | RP-2000 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. |
| 2019                              | 2019                           | RP-2000 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. |
| 2020                              | 2020                           | RP-2000 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. |
| 2021                              | 2021                           | RP-2010 Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP-2010 Disabled Lives Mortality Table for disabled annuitants. |

See Independent Auditor's Report.

## Other Supplementary Information

**Schedule 8**

**EAST FELICIANA PARISH POLICE JURY**

**Combined Balance Sheet**

**Nonmajor Special Revenue Funds**

**As of December 31, 2021**

|  | <b>Criminal Court</b> | <b>Health Unit</b> | <b>Coroner</b>   | <b>Total Non<br/>Major Special<br/>Revenue Funds</b> |
|--|-----------------------|--------------------|------------------|--|
| <b>Assets</b>  |                       |                    |                  |  |
| Cash and Equivalents   | \$ 1,910              | \$ 195,874         | \$ 21,300        | \$ 219,084   |
| Receivables, Net   | 6,449                 | 738,440            | 2,711            | 747,600  |
| Due From Other Funds   |                       | 29,519             | 12,218           | 41,737   |
| <b>Total Assets</b>  | <b>\$ 8,359</b>       | <b>\$ 963,833</b>  | <b>\$ 36,229</b> | <b>\$ 1,008,421</b>                                  |
| <b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>       |                       |                    |                  |  |
| Liabilities:   |                       |                    |                  |  |
| Accounts Payable   | \$ 5,045              | \$ 1,168           | \$ 3,199         | \$ 9,412   |
| Other Accrued Liabilities  |                       | 28,070             |                  | 28,070   |
| Due to Other Funds   |                       |                    |                  | -  |
| <b>Total Liabilities</b>   | <b>5,045</b>          | <b>29,238</b>      | <b>3,199</b>     | <b>37,482</b>  |
| Deferred Inflows of Resources:   |                       |                    |                  |  |
| Unavailable Ad Valorem Taxes   | -                     | 9,508              | -                | 9,508  |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>-</b>              | <b>9,508</b>       | <b>-</b>         | <b>9,508</b>   |
| Fund Balances:   |                       |                    |                  |  |
| Restricted   | 3,314                 | 925,087            | 33,030           | 961,431  |
| <b>Total Fund Balances</b>   | <b>3,314</b>          | <b>925,087</b>     | <b>33,030</b>    | <b>961,431</b>                                       |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 8,359</b>       | <b>\$ 963,833</b>  | <b>\$ 36,229</b> | <b>\$ 1,008,421</b>                                  |

See Independent Auditor's Report.

**Schedule 9**

**EAST FELICIANA PARISH POLICE JURY**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for Nonmajor Special Revenue Funds**  
**For the year ended December 31, 2021**

|  | <b>Criminal<br/>Court</b> | <b>Health Unit</b> | <b>Coroner</b>   | <b>Total Nonmajor<br/>Special<br/>Revenue Funds</b> |
|--|---------------------------|--------------------|------------------|---|
| <b>Revenues</b>  |                           |                    |                  |   |
| Taxes  |                           |                    |                  |   |
| Ad valorem   | \$ -                      | 758,591            | -                | \$ 758,591  |
| Intergovernmental  | -                         | -                  | -                | -   |
| Grants - Federal   | -                         | -                  | -                | -   |
| Other  | -                         | 1,280              | -                | 1,280   |
| State Revenue Sharing  | -                         | 39,222             | -                | 39,222  |
| Fines and Forfeitures  | 82,741                    | -                  | 5,123            | 87,864  |
| Investment Earnings  | 2                         | 69                 | 3                | 74  |
| Miscellaneous  | -                         | -                  | 8,149            | 8,149   |
| <b>Total Revenues</b>  | <b>82,743</b>             | <b>799,162</b>     | <b>13,275</b>    | <b>895,180</b>                                      |
| <b>Expenditures</b>  |                           |                    |                  |   |
| Public Safety  |                           |                    |                  |   |
| Salaries   | 57,000                    | -                  | -                | 57,000  |
| Benefits and Payroll Taxes   | 7,748                     | -                  | -                | 7,748   |
| Other operating  | -                         | -                  | -                | -   |
| Supplies   | 79,221                    | -                  | -                | 79,221  |
| Utilities  | -                         | -                  | -                | -   |
| <b>Total Public Safety</b>   | <b>143,969</b>            | <b>-</b>           | <b>-</b>         | <b>143,969</b>                                      |
| Health and Welfare   |                           |                    |                  |   |
| Salaries   | -                         | 122,903            | 118,620          | 241,523   |
| Benefits and Payroll Taxes   | -                         | 25,128             | 9,074            | 34,202  |
| Insurance  | -                         | 8,588              | -                | 8,588   |
| Fuel   | -                         | 2,917              | 13,903           | 16,820  |
| Other operating  | -                         | 35,819             | 25,785           | 61,604  |
| Statutory Payments to Assessor   | -                         | 23,591             | -                | 23,591  |
| Utilities  | -                         | -                  | -                | -   |
| <b>Total Health and Welfare</b>  | <b>-</b>                  | <b>218,946</b>     | <b>167,382</b>   | <b>386,328</b>                                      |
| Capital Outlays  | -                         | -                  | -                | -   |
| <b>Total Expenditures</b>  | <b>143,969</b>            | <b>218,946</b>     | <b>167,382</b>   | <b>530,297</b>                                      |
| <b>Excess (Deficiency) of Revenues Over<br/>(Under) (Expenditures)</b> | <b>(61,226)</b>           | <b>580,216</b>     | <b>(154,107)</b> | <b>364,883</b>                                      |
| <b>Other Financing Sources (Uses)</b>                                  |                           |                    |                  |   |
| Operating Transfers In   | 50,730                    | -                  | 137,350          | 188,080   |
| Operating Transfers (Out)  | -                         | (650,000)          | -                | (650,000)   |
| <b>Total Other Financing Sources (Uses)</b>                            | <b>50,730</b>             | <b>(650,000)</b>   | <b>137,350</b>   | <b>(461,920)</b>                                    |
| <b>Net Change in Fund Balances</b>                                     | <b>(10,496)</b>           | <b>(69,784)</b>    | <b>(16,757)</b>  | <b>(97,037)</b>                                     |
| <b>Fund Balances, Beginning</b>  | <b>13,810</b>             | <b>994,871</b>     | <b>49,787</b>    | <b>1,058,468</b>                                    |
| <b>Fund Balances, Ending</b>   | <b>\$ 3,314</b>           | <b>\$ 925,087</b>  | <b>\$ 33,030</b> | <b>\$ 961,431</b>                                   |

See Independent Auditor's Report.

**Schedule 10**

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of Compensation Paid to Board Members**  
**For the year ended December 31, 2021**

| Name and Title                                    | Address                                  | Term             | Salary         |
|---|--|------------------|----------------|
| Cristel O'Quin - District 1-A<br>(Vice President) | P.O. Box 8629<br>Clinton, LA 70722       | Jan 2020 to 2024 | 14,400         |
| Chris Hall - District 1-B                         | 8311 Highway 955 E<br>Ethel, LA 70730    | Jan 2020 to 2024 | 14,400         |
| Ronald Johnson - District 2                       | 5969 Dennis Mack Lane<br>Ethel, LA 70730 | Jan 2020 to 2024 | 15,000         |
| Jason McCray - District 3                         | P.O. Box 1332<br>Jackson, LA 70748       | Jan 2020 to 2024 | 14,400         |
| Keith Mills - District 4-A                        | P.O. Box 1672<br>Jackson, LA 70748       | Jan 2020 to 2024 | 14,400         |
| Richard Oliveaux - District 4-B                   | 1350 Colonial Drive<br>Jackson, LA 70748 | Jan 2020 to 2024 | 14,400         |
| Michael Cheatham - District 5                     | P.O. Box 707<br>Clinton, LA 70722        | Jan 2020 to 2024 | 14,400         |
| Lyman Fleniken - District 6                       | 2133 Hartner Lane<br>Clinton, LA 70722   | Jan 2020 to 2024 | 14,400         |
| Louis Kent - District 7<br>(President)            | P.O. Box 7996<br>Clinton, LA 70722       | Jan 2020 to 2024 | 15,600         |
|   |  | \$               | <u>131,400</u> |

This schedule is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

See Independent Auditor's Report.

**Schedule 11**

**EAST FELICIANA PARISH POLICE JURY**

**Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head**  
**For the year ended December 31, 2021**

**Jody Moreau, Parish Manager**

|                        |           |                       |
|------------------------|-----------|-----------------------|
| Salary                 | \$        | 88,354                |
| Benefits-Insurance     |           | 1,815                 |
| Benefits-Retirement    |           | 10,823                |
| Employer Paid Medicare |           | 1,281                 |
| Cell phone             |           | 606                   |
| Parish Owned Vehicle:  |           |                       |
| Fuel                   |           | 2,454                 |
| Tires                  |           | 975                   |
| <b>Total</b>           | <b>\$</b> | <b><u>106,308</u></b> |

See Independent Auditor's Report.

**Schedule 12**

**EAST FELICIANA PARISH POLICE JURY  
Justice System Funding Schedule - Receiving Entity  
For the year ended December 31, 2021**

| <b>Cash Basis Presentation</b>                               | <b>First Six Month<br/>Period Ended</b> | <b>Second Six<br/>Month Period<br/>Ended</b> |
|--|---|--|
|  | <u>06/30/2021</u>                       | <u>12/31/2021</u>                            |
| <b>Receipts From:</b>  |   |  |
| <i>East Feliciana Parish Sheriff, Criminal Fines - Other</i> | \$ 42,682                               | \$ 37,553                                    |
| <b>Total Receipts</b>  | <u>\$ 42,682</u>                        | <u>\$ 37,553</u>                             |

See Independent Auditor's Report.

Schedule 13

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended December 31, 2021**

| <b>Federal Grantor/Pass-Through Grantor/Program Title/Project</b>                              | <b>Assistance Listing Number</b> | <b>Pass-Through Entity Identifying Number</b> | <b>Federal Expenditures</b> | <b>Totals</b>     |
|--|----------------------------------|---|-----------------------------|-------------------|
| <u>United States Department of Homeland Security</u>   |                                  |   |                             | \$                |
| Pass-thru from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness |                                  |   |                             |                   |
| Disaster Grants - Public Assistance (Presidentially Declared Disaster)                         |                                  |   |                             |                   |
| Disaster Grant-Public Assistance - Road Repairs  | 97.036                           | FEMA-4277-PA-LA - PW1000                      | \$ 3,469                    |                   |
| Disaster Grant-Public Assistance - Carruth Road Bridge Replacement                             | 97.036                           | FEMA-4277-PA-LA- PW 1178                      | 242,267                     |                   |
| Disaster Grant-Public Assistance - John Thomas Bridge Replacement                              | 97.036                           | FEMA-4277-PA-LA-PW 1190                       | <u>396,355</u>              | 642,091           |
| Homeland Security Grant Program  | 97.067                           | EMW-2019-SS-00014-S01                         | 15,990                      |                   |
| Homeland Security Grant Program  | 97.067                           | EMW-2019-SS-00014-S01                         | <u>15,930</u>               | 31,920            |
| Total United States Department of Homeland Security  |                                  |   |                             | <u>674,011</u>    |
| <u>United States Department of Transportation</u>  |                                  |   |                             |                   |
| Pass-thru from the Louisiana Department of Transportation                                      |                                  |   |                             |                   |
| Federal Transits Administration (FTA) Formula Grants to Rural Areas                            | 20.509                           | LA-2020-007                                   | 110,553                     |                   |
| Federal Transits Administration (FTA) Formula Grants to Rural Areas                            | 20.509                           | LA-2020-007                                   | <u>147,199</u>              |                   |
| Total United States Department of Transportation   |                                  |   |                             | <u>257,752</u>    |
| <b>Total Expenditures of Federal Awards</b>  |                                  |   |                             | \$ <u>931,763</u> |

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the primary government, East Feliciana Parish Police Jury, under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the East Feliciana Parish Police Jury, it is not intended to and does not present the financial position, changes in net position, or cash flows of the East Feliciana Parish Police Jury.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost Rate

The East Feliciana Parish Police Jury has elected not to use the 10-percent de minimis direct cost rate allowed under the Uniform Guidance.

Note 4 - Subsequent Events - Disaster Grants - Public Assistance (Presidentially Declared Disaster)

Disaster Grant-Public Assistance - During the year ended December 31, 2021, expenditures of federal awards of \$269,186 was incurred related to the Carruth Road Bridge Replacement project and \$440,408 related to the John Thomas Bridge Replacement project. Additionally, during the year ended December 31, 2021, \$1,209,086 in expenditures were incurred related to the Carruth Road Bridge Replacement incident and \$400,913 related to the John Thomas Bridge Replacement incident, but which are not included above as an expenditure of federal awards. These additional \$1,209,086 and \$400,913 in additional expenditures, if included in the Project Worksheets and deemed eligible, will be reported in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2022.

See Independent Auditor's Report.

*Minda B. Raybourn*  
*Certified Public Accountant*  
*Limited Liability Company*

820 11<sup>th</sup> Avenue  
Franklin, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
wrcpa@huntbrothers.com

Member  
AICPA

Member  
LCPA

**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 East Feliciana Parish Police Jury  
Clinton, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of East Feliciana Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise East Feliciana Parish Police Jury's basic financial statements, and have issued our report thereon dated October 25, 2022. The financial statements of the East Feliciana Parish Police Jury's legally separate component units were not audited in accordance with *Government Auditing Standards* and as a result, our report included an adverse opinion on the aggregate discretely presented component units of the East Feliciana Parish Police Jury. Accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Police Jury's legally separate component units.

**Report on Internal Control over Financial Reporting**

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

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

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

control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

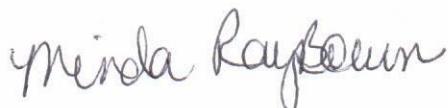
As part of obtaining reasonable assurance about whether East Feliciana Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questions costs as findings 2021-001 and 2021-002.

### **East Feliciana Parish Police Jury's Response to Findings**

The East Feliciana Parish Police Jury's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The East Feliciana 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.

A handwritten signature in black ink that reads "Minda Raybourn". The signature is fluid and cursive, with "Minda" on top and "Raybourn" below it, though the two words are connected.

Minda Raybourn, CPA

Franklin, LA

October 25, 2022

# *Minda B. Raybourn*

*Certified Public Accountant  
Limited Liability Company*

820 11<sup>th</sup> Avenue  
Franklinton, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
wrcpa@huntbrothers.com

Member  
AICPA

Member  
LCPA

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

To the East Feliciana Parish Police Jury  
Clinton, Louisiana

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

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

We have audited East Feliciana Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of East Feliciana Parish Police Jury's major federal programs for the year ended December 31, 2021. East Feliciana 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.

In our opinion, East Feliciana 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, 2021.

#### ***Basis for Opinion on Each Major Federal Program***

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

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

#### ***Responsibilities of Management for Compliance***

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

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

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

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

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

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

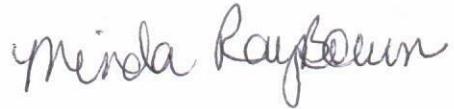
### **Report on Internal Control over Compliance**

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

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

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

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

A handwritten signature in black ink that reads "Minda Raybourn". The signature is fluid and cursive, with "Minda" on top and "Raybourn" below it, though the two words are connected.

Minda Raybourn, CPA

Franklin, LA  
October 25, 2022

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2021**

**Section I Summary of Auditor's Reports**

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified  Qualified   
Disclaimer  Adverse

Internal control over financial reporting:

Material Weakness(es) identified?  Yes  No  
Significant Deficiency(ies) identified?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards*

Internal Control over major federal programs:

Material Weakness(es) identified?  Yes  No  
Significant Deficiency(ies) identified?  Yes  None Reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified  Qualified   
Disclaimer  Adverse

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  
     Yes  No

Identification of Major Programs:

| Assistance Listing Number(s) | Name of Federal Program (or Cluster)                                |
|------------------------------|---|
| 97.036                       | Disaster Grant-Public Assistance (Presidentially Declared Disaster) |

Dollar threshold used to distinguish between Type A and Type B Programs: \$750,000

Auditee qualified as a low-risk auditee?  Yes  No

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2021**

**Section II Financial Statement Findings**

**Finding 2021-001 Local Government Budget Act (Noncompliance)**

**Criteria:** Per Louisiana Revised Statute 39:1311, total actual expenditures and other uses must not exceed budgeted expenditures and other uses by 5% or more and revenues and other sources must meet budgeted revenue and other sources by 5% or more.

**Condition:** The Police Jury's actual expenditures and other uses in the Roads and Bridges fund and the Solid Waste Fund exceeded the total expenditures and other uses by 5% or more.

**Cause:** Budget variances in the Road and Bridges fund were due to capital outlay items higher than expected due to the capital lease purchase of the asphalt zipper. Budget variances in the Solid Waste fund were due to the waste collection expenditures higher than anticipated due to Hurricane Ida debris cleanup costs.

**Effect:** Noncompliance with the Local Government Budget Act

**Recommendation:** The budget should be amended when budget variances greater than 5% exist.

**Management's Response:** We will continue to monitor budget compliance.

**Finding 2021-002 Public Bid Law (Noncompliance)**

**Criteria:** Per Louisiana RS 38:2212.1, Local political subdivisions and local governmental entities are required to use the Public Bid Law for the procurement of materials and supplies if the cost is over the contract limit of \$30,000, unless an exception exists. Examples of exceptions include: group purchasing options for hospitals (R.S. 38:2212.1(G)) and schools (R.S. 38:2212.1(N)); emergency procurements; or buying items off the state contract using the LPC. Transactions between public entities are not subject to the Public Bid Law, as long as a fair price is received for the goods.

There are certain exceptions for purchases of materials and supplies. These exceptions include:

- purchases off the State Contract under cooperative purchasing agreements; R.S. 38:2212.1(F)
- purchases of surplus materials and supplies from another public entity or the government of the United States or if the particular transaction is governed by the procurement code; R.S. 38:2212.1(D)
- purchases off of the Federal General Services Administration Lists, provided that the items are not otherwise available cheaper on State Contract and the public entity utilizes a Louisiana licensed dealer or distributor; R.S. 38:2212.1(E)
- purchases by hospitals service districts under qualified group purchasing organizations; R.S. 38:2212.1(G)
- purchases of used fire and emergency response vehicles, including associated equipment, with a per unit purchase cost of less than one hundred thousand dollars; R.S. 38:2238, et seq.
- lease, rental, or purchases of telecommunications data processing systems, including equipment, and related services, by political subdivisions through a request for proposals; R.S. 38:2237

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2021**

- purchases of materials, equipment and supplies by school districts and schools through a qualified group purchasing organization; R.S. 38:2212.1(N)
- purchase of materials, supplies, vehicles or equipment by the State, any levee district, levee drainage district, municipality, parish or other political subdivision of the state through an existing public contract of another political subdivision within one year of the opening of bids; R.S. 38:321.1; and
- purchases of animals trained to perform special task, including but not limited to narcotics detection, bomb detection, arson investigation, and rescue techniques by: 1) Any local law enforcement agency for the principal purpose of aiding in the detection of criminal activity, enforcement of laws, or apprehension of offenders, and 2) Any local public safety agency for the purpose of search and rescue services.

Per Louisiana R.S. 38:2211(A)(5)(a), an emergency is an unforeseen mischance bringing with it destruction or injury of life or property or imminent threat of such destruction or injury. An emergency may also result from an order by judicial body to take any immediate action that requires construction or repairs absent compliance with the formalities of the Public Bid law, because of insufficient time to follow the advertising requirements as provided in R.S. 38:2212.

The emergency exception can be applied by the following (R.S. 38:2212(P)):

- 1) The emergency has been certified by the public entity at a public meeting, and
- 2) The public bid law may be waived provided that notice was given to the public by publishing in the official journal within 10 days of declaring the public emergency.

On extreme emergency situations, per Louisiana R.S. 38:2211(A)(5)(b), an extreme emergency is a catastrophic event that causes the loss of ability to obtain a quorum of the members necessary to certify the emergency prior to making the expenditure to acquire materials or supplies or to make repairs necessary for the protection of life, property, or continued function of the public entity.

In the event of an emergency or an extreme emergency, the political subdivision may make such purchases to deal with the emergency as may be required immediately. After the events requiring immediate emergency procurement, the president of the police jury, the president of the parish council, the mayor of the municipality, or a person designated to act on behalf of the governing authority of the political subdivision, shall declare that an extreme emergency exists and shall cause such declaration to be published in the official journal within ten days or as soon as practicable thereafter.

**Condition:** The Police Jury approved the purchase of an asphalt zipper for \$277,095 on July 7, 2020. The asphalt zipper was not purchased on state contract or placed out for public bid. The public bid law does not provide for sole source exceptions.

**Cause:** Unknown.

**Effect:** Noncompliance with public bid law.

**Recommendation:** The Police Jury should review the public bid law for all rules on purchases and exceptions.

**Management's Response:** We will review the public bid law for all future purchases.

**EAST FELICIANA PARISH POLICE JURY  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2021**

**Section III Federal Award Findings and Questioned Costs**

No Section III Findings.

**EAST FELICIANA PARISH POLICE JURY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2021**

**Prior Year Financial Statement Findings**

**Finding 2020-001 Local Budget Act (Noncompliance)**

**Criteria:** Louisiana Revised Statute 39:1311 requires that total expenditures and other uses must not exceed budgeted expenditures and other uses by 5% or more and revenues and other sources must meet budgeted revenue and other sources by 5% or more.

**Condition:** The Police Jury's actual expenditures and other uses in the Roads and Bridges Fund and the Solid Waste Fund exceeded the total budgeted expenditures and other uses by five percent or more.

**Cause:** Budget variances in the Roads and Bridges Fund were due to accounts payable, related to FEMA projects, at year end were higher than anticipated due to unexpected expenditures near year end. Budget variances in the Solid Waste Fund were due to waste collections expenditures were higher than anticipated.

**Effect:** Apparent noncompliance with the above referenced statute.

**Recommendation:** The budget should be amended when budget variances greater than 5% are evident.

**Management's Response:** We will continue to monitor budget compliance.

**Current Year Status:** Not resolved.

# *Minda B. Raybourn*

*Certified Public Accountant  
Limited Liability Company*

820 11<sup>th</sup> Avenue  
Franklin, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
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## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the East Feliciana Parish Police Jury  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. East Feliciana Parish Police Jury's (the "Police Jury") management is responsible for those C/C areas identified in the SAUPs.

The Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.  
*No exceptions to this procedure.*

- 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.

*No exceptions to this procedure.*

- c) **Disbursements**, including processing, reviewing, and approving.

*No exceptions to this procedure.*

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*No exceptions to this procedure.*

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

*No exceptions to this procedure.*

- 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.

*No exceptions to this procedure.*

- 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 of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*The Police Jury does have policies and procedures on cards but they have not been formally adopted for the Police Jury's financial policies and procedures.*

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

*No exceptions to this procedure.*

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

*No exceptions to this procedure.*

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

*The Police Jury does not have policies and procedures for debt service.*

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

*The Police Jury does not have policies and procedures for IT disaster recovery and business continuity.*

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

*The Police Jury does not have policies and procedures for annual employee training and annual reporting.*

**Management's Response:** We will implement the policies and procedures noted above before the end of the current fiscal year.

### ***Board or Finance Committee***

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

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

*No exceptions to this procedure.*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*The minutes do not reference the budget to actual comparison but the financial statements are provided to each police juror.*

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

*This is not applicable.*

### **Bank Reconciliations**

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

*The listing of bank accounts and management's representation were obtained. The main operating accounting and 4 additional accounts were selected.*

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

*No exception to this procedure.*

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

*No exception to this procedure.*

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

*The General Fund had 5 checks totaling \$143.88 that were more than 12 months old that are stilling outstanding.*

**Management's Response:** We will research and document any outstanding checks more than 12 months old before the end of the current fiscal year.

### **Collections (excluding electronic funds transfers)**

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

*A list of deposit sites and management's representation was obtained*

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

- a) Employees responsible for cash collections do not share cash drawers/registers.

*Employees share cash drawers.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*The employee responsible for cash collections sometime is responsible for depositing cash at the bank. However, a separate employee prepares the deposit.*

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

*The employee responsible for collecting cash is not responsible for posting cash collections to the general ledger. The Police Jury's Treasurer and external accountant that posts and reconciles collections to the general ledger.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

*The Police Jury's Treasurer and external accountant that posts and reconciles collections to the general ledger are not responsible for cash collections.*

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*No exception to this procedure.*

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

- a) Observe that receipts are sequentially pre-numbered.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

*There were no exceptions to procedures a through e.*

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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

*Management's representation was obtained. The entity has one location that processes payments.*

- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

*Either the Parish Manager or Police Jury President and the financial committee chairman will approve purchases.*

- b) At least two employees are involved in processing and approving payments to vendors.

*The disbursement clerk will verify documentation. The Finance Committee Chairman or member will approve.*

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

*New vendors are approved by the Finance Committee.*

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

*The mail is picked up at the Police Jury office.*

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

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

*No exceptions to this procedure.*

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*No exceptions to this procedure.*

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

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

*Management's listing of credit cards and management's representation was obtained. The Police Jury has 2 debit cards and one purchase card..*

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

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [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.]

*No exceptions to these procedures.*

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

*No exceptions to this procedure.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each

statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*No exceptions to this procedure.*

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#### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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

*The listing of travel expenses and management’s representation were obtained.*

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

*Reimbursement rate was under the rates established by the state and US GSA.*

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

*No exceptions to this procedure.*

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*No exceptions to this procedure.*

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

*All travel reimbursements are approved by a Manager or Police Juror.*

## *Contracts*

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

*Management's listing and management's representations were obtained.*

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*No exceptions to this procedure.*

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

*No exceptions to these procedures.*

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

*No contracts were amended..*

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

*There were no exceptions to this procedure.*

## *Payroll and Personnel*

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

*A listing and management's representation were obtained.*

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning

leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

*No exceptions to this procedure.*

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*No exceptions to this procedure.*

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*No exceptions to this procedure.*

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*No exceptions to this procedure.*

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

*No exceptions to this procedure.*

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

*A federal tax payment due March 3, 2021 was paid March 15, 2021. A federal tax payment due on June 23, 2021 was paid June 30, 2021. A payment for Colonial Life due January 1, 2021 was paid on January 29, 2021. No other exceptions found on any payments.*

**Management's Response:** We will follow all deadlines for tax and benefit payments accordingly.

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### ***Ethics***

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*No exceptions to this procedure.*

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

*No changes were made to the ethics policy in 2021.*

### ***Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

*A listing of bonds and management representation were obtained. The Police Jury entered into 1 capital lease. The lease appears to contain a non-appropriation clause. It did not contain an anti-substitution or penalty clause.*

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

*No exception to this procedure.*

### ***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Management asserted there were no misappropriations. Management's representations were obtained.*

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

*No exception to this procedure.*

### ***Information Technology Disaster Recovery/Business Continuity***

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

- a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

*I performed the procedure and discussed the results with management.*

- b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

*I performed the procedure and discussed the results with management.*

- c) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*I performed the procedure and discussed the results with management.*

### **Sexual Harassment**

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26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*No exceptions to this procedure..*

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

*No exception to this procedure.*

28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

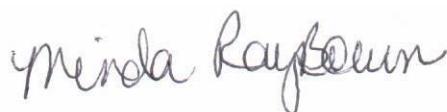
- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

*No exception to this procedure.*

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

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

This report is intended solely to describe the scope of testing 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.



Minda B. Raybourn CPA  
Franklin, LA  
October 25, 2022