

**ST. HELENA PARISH POLICE JURY**

Greensburg, Louisiana

**FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2021

**St. Helena Parish Police Jury  
Greensburg, LA  
Financial Statements  
As of and for the Year Ended December 31, 2021  
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# *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**

To St. Helena Parish  
Police Jury  
Greensburg, Louisiana

### **Adverse and Unmodified Opinions**

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

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions sections 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 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.

### **Unmodified Opinions on the Governmental Activities, Each Major Fund, and the Aggregate Remaining Fund Information**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the primary government of the Police Jury, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our

report. We are required to be independent of the Police Jury, and to meet our 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 Aggregate Discretely Presented Component Units**

The financial statements do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, deferred outflow of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units financial statements has 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 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 and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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.

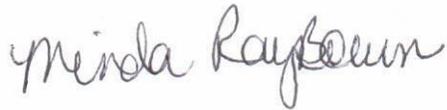
### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise the 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 November 22, 2022 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Police Jury's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Minda Rayburn".

Franklinton, LA  
November 22, 2022

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

**St. Helena Parish Police Jury  
Management’s Discussion and Analysis  
For the Year Ended December 31, 2021**

The St. Helena 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 I-Summary of *Significant Accounting Policies*.

As management of the St. Helena Parish Police Jury, Greensburg, Louisiana, we offer readers of the Police Jury’s financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2021. This management discussion and analysis (“MD&A”) is designed to provide an objective and easy to read analysis of the St. Helena Parish Police Jury’s financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Police Jury’s finances. It is also intended to provide readers with an analysis of the Police Jury’s short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Police Jury. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Police Jury’s financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and 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 Supplemental Information (“RSI”) that is provided in addition to this MD&A.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the St. Helena Parish Police Jury’s financial statements. The St. Helena 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 St. Helena 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 St. Helena 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 assets may serve as a useful indicator of whether the financial position of the St. Helena Parish Police Jury is improving or deteriorating.

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net assets 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).

Both of the government-wide financial statements distinguish functions of the St. Helena Parish Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the St. Helena Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The St. Helena Parish Police Jury does not at this time have any business-type activities.

The government-wide financial statements include not only the St. Helena Parish Police Jury itself (known as the primary government), but also a legally separate fire district, hospital district, a waterworks district, a recreation and park district, and a tourism district, for which the Police Jury is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

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 a specific activities or objectives. The St. Helena Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related 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 statement 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 of 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 St. Helena Police Jury maintains 34 individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Road Maintenance, Solid Waste, and Sales Tax fund, Disaster Fund, and

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

American Rescue Fund, each of which are considered to be major funds. Data from the other 28 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The St. Helena Parish 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 23-26 of this report.

**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 St. Helena Parish Police Jury's own programs.

The basic fiduciary fund financial statements can be found on pages 28-29 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-73 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 combining and individual fund statements and schedules which can be found on pages 88-104 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 of 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.

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021  
St. Helena Parish Police Jury's Net Position**

|                                                       | <u>Total Governmental Activities</u> |                      |
|-------------------------------------------------------|--------------------------------------|----------------------|
|                                                       | <u>2021</u>                          | <u>2020</u>          |
| Current and other Assets                              | \$ 15,265,909                        | \$ 9,071,287         |
| Capital Assets, Net                                   | <u>25,743,376</u>                    | <u>24,620,729</u>    |
| Total Assets                                          | 41,009,285                           | 33,692,016           |
| Deferred Outflows of Resources-Pension & OPEB Related | <u>1,127,261</u>                     | <u>1,096,974</u>     |
| Total Assets and Deferred Outflows of Resources       | <u>42,136,546</u>                    | <u>34,788,990</u>    |
| Long-term liabilities outstanding                     | 5,099,821                            | 4,957,855            |
| Other Liabilities                                     | <u>6,664,837</u>                     | <u>1,705,187</u>     |
| Total liabilities                                     | 11,764,658                           | 6,663,042            |
| Deferred Inflows of Resources-Pension & OPEB Related  | <u>1,020,684</u>                     | <u>834,164</u>       |
| Total Liabilities and Deferred Inflows of Resources   | <u>12,785,342</u>                    | <u>7,497,206</u>     |
| Net Investment in capital assets                      | 23,776,101                           | 22,297,078           |
| Restricted                                            | 667,925                              | 7,306,304            |
| Unrestricted                                          | <u>4,907,178</u>                     | <u>(2,311,598)</u>   |
| Total net position                                    | <u>\$ 29,351,204</u>                 | <u>\$ 27,291,784</u> |

One of the largest portions of the St. Helena Parish Police Jury's net position (81 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 are still outstanding. The St. Helena parish Police Jury uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although the St. Helena 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 St. Helena Parish Police Jury's net positions (2 percent) represents resources that are subject to external restrictions on how they may be used. The *unrestricted net position* (17 percent) represents the part of the net position that can be used to finance day-to-day operations.

The St. Helena Parish Police Jury's activities increased its total net position by \$2,059,420 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 the report.

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

|                                               | <u>2021</u>          | <u>2020</u>          | <u>Amount</u>       | <u>%</u>    |
|-----------------------------------------------|----------------------|----------------------|---------------------|-------------|
| <b>Revenue</b>                                |                      |                      |                     |             |
| Program revenue                               |                      |                      |                     |             |
| Charges for services                          | \$ 537,013           | \$ 492,915           | \$ 44,098           | 9%          |
| Operating grants and Contributions            | 6,352,954            | 396,289              | 5,956,665           | 1503%       |
| Capital Grants and Contributions              | 1,444,920            | 320,835              | 1,124,085           | 350%        |
| General Revenue:                              |                      |                      |                     |             |
| Property taxes                                | 1,945,921            | 1,859,763            | 86,158              | 5%          |
| Sales Taxes                                   | 2,838,670            | 2,525,352            | 313,318             | 12%         |
| Gaming Revenues                               | 1,497,565            | 1,083,701            | 413,864             | 38%         |
| Severance Taxes                               | 332,890              | 319,788              | 13,102              | 4%          |
| Other                                         | 170,474              | 238,204              | (67,730)            | -28%        |
| Total Revenue                                 | <u>15,120,407</u>    | <u>7,236,847</u>     | <u>7,883,560</u>    | <u>109%</u> |
| <b>Expenses</b>                               |                      |                      |                     |             |
| General Government                            | 1,526,047            | 1,590,064            | (64,017)            | -4%         |
| Public Safety                                 | 1,460,112            | 1,321,678            | 138,434             | 10%         |
| Public Works                                  | 9,486,787            | 3,126,952            | 6,359,835           | 203%        |
| Cultural and Recreation                       | 55,922               | 64,870               | (8,948)             | -14%        |
| Health and Welfare                            | 205,214              | 179,756              | 25,458              | 14%         |
| Economic development                          | 23,140               | 45,977               | (22,837)            | -50%        |
| Payments to other governments/component units | 229,332              | 156,704              | 72,628              | 46%         |
| Interest on debt                              | 74,433               | 86,288               | (11,855)            | -14%        |
| Total Expenses                                | <u>13,060,987</u>    | <u>6,572,289</u>     | <u>6,488,698</u>    | <u>99%</u>  |
| Increase in net Position                      | 2,059,420            | 664,558              | 1,394,862           | 210%        |
| Net Position-Beginning of year                | <u>27,291,784</u>    | <u>26,627,226</u>    |                     | 0%          |
| Net Position-End of Year                      | <u>\$ 29,351,204</u> | <u>\$ 27,291,784</u> | <u>\$ 1,394,862</u> | 5%          |

Governmental activities increased the St. Helena Parish Police Jury's net position by \$2,059,420. Key elements of this change are as follows:

Total Revenues increased by \$7,883,560 (109 percent) during the year. The largest increase was due to the increase in operating and capital grants contributions in the amount of \$7,080,750.

Total Expenses increased by \$6,488,698. The largest increase during 2021 was due to an increase in public works in the amount of \$6,359,835. This increase was due to additional expenses related to the response to Hurricane Ida.

The increase in net position for 2021 was \$2,059,420 which was an increase from the previous year by \$664,558.

### Financial Analysis of the Government's Funds

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

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

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

As of the end of the current fiscal year, the St. Helena Parish Police Jury's governmental funds reported combined ending fund balances of \$2,285,898, which is a change of (\$5,454,510) from last year. The primary reasons for the changes in fund balances are:

The general fund is the chief operating fund of the St. Helena Parish Police Jury. The fund balance of the General Fund increased by \$199,858 from the beginning fund balance of \$434,104 reported in the prior year to \$633,962. The increase is primarily due to an increase in gaming revenue.

The Road Building & Maintenance Fund had a decrease in fund balance for the current year of \$763,334 for and an ending fund balance of \$831,476.

The Solid Waste Fund had a fund balance of \$245,146, which increased by \$68,094 during the year.

The Sales Tax Fund had a fund balance of \$895,540 which decreased by \$224,241 during the year.

The Disaster Fund change in fund balance for the year was (\$6,145,783) and the ending fund balance was (\$5,797,013). The reason for this decrease was an increase in additional expenditures related to the response to Hurricane Ida including debris hauling and monitoring. The FEMA reimbursement for this cost is recorded as a Deferred Inflow of Resources in the Disaster Fund.

The American Rescue Fund had an ending fund balance of \$972,869.

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

**Major Fund Budgetary Highlights**

Differences between the 2021 original and final amended budgets of the major funds, for charges to appropriations resulted in an increase of \$4,147,0555 (outflows). The Road District Mtc. Fund charges to appropriations (outflows) in the amount of \$2,344,515 was the largest.

The differences between the 2021 original and final amended budgets of the major funds, for appropriations resulted in an increase of \$4,629,720 (inflows). The Road District Mtc. Fund appropriations (inflows) in the amount of \$2,475,047 was the largest.

The actual appropriations for the Solid Waste and Sales Tax Fund were more than the final budget resources (inflows) in the amount of \$3,638 and \$3,178 respectfully.

The actual charges to appropriations for the General Fund was less than the final budget uses (outflows) in the amount of \$93,330.

**Capital Assets and Debt Administration**

**Capital assets.** The St. Helena Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2021, amounted to \$25,743,376 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure. The total increase in the St. Helena Parish Police Jury's investment in capital assets for the current fiscal year was \$2,159,931 Major capital asset events during the current fiscal year included the following:

|                            | <b>St. Helena Parish Police Jury's Changes in Capital Assets</b> |                             |                            |                   |
|----------------------------|------------------------------------------------------------------|-----------------------------|----------------------------|-------------------|
|                            | Governmental Activities                                          |                             | <u>Increase</u>            | <u>%</u>          |
|                            | <u>2021</u>                                                      | <u>2020</u>                 | <u>(Decrease)</u>          |                   |
| Land                       | \$ 330,931                                                       | \$ 330,931                  | \$ -                       | 0%                |
| Construction in Progress   | 5,815,995                                                        | 4,008,817                   | 1,807,178                  | 45%               |
| Buildings and Improvements | 4,292,753                                                        | 4,338,594                   | (45,841)                   | -1%               |
| Machinery and equipment    | 3,284,421                                                        | 3,674,149                   | (389,728)                  | -11%              |
| Infrastructure             | 12,019,276                                                       | 12,268,238                  | (248,962)                  | -2%               |
| <b>Total</b>               | <b><u>\$ 25,743,376</u></b>                                      | <b><u>\$ 24,620,729</u></b> | <b><u>\$ 1,122,647</u></b> | <b><u>31%</u></b> |

Additional information on the St. Helena Parish Police Jury's capital assets can be found in note 8 on page 35 of this report.

**Long-term debt.** At the end of the current fiscal year, the St. Helena Parish Police Jury had total debt outstanding of \$5,099,821. Of this total \$472,312 is due within one year. In this total long-term debt \$1,338,000 comprises debt backed by the full faith and credit of the government. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total taxable assessed valuation. The current debt limitation for the St. Helena Parish Police Jury is \$5,280,110 which is significantly in excess of the St. Helena parish Police Jury's general obligation debt. The St. Helena Parish Police Jury's total bonded debt and certificates of indebtedness decreased by \$133,000 during the current fiscal year. The following table provides

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

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 13 and 14 to the financial statements on pages 39-40 of this report.

**St. Helena Parish Police Jury's Outstanding Debt**

|                                           | <u>Governeemntal Activities</u> |                            |
|-------------------------------------------|---------------------------------|----------------------------|
|                                           | <u>2021</u>                     | <u>2020</u>                |
| Debt backed by the Government             |                                 |                            |
| General Obligation Bonds                  | \$ 207,000                      | \$ 222,000                 |
| Certificate of Indebtedness               | 1,131,000                       | 1,249,000                  |
| Subtotal of Debt backed by the Government | <u>1,338,000</u>                | <u>1,471,000</u>           |
| Other Long Term Indebtedness              |                                 |                            |
| Capital Leases                            | 607,356                         | 830,368                    |
| Compensated Absences                      | 461,621                         | 434,892                    |
| Net pension Liability                     | 3,983                           | 33,773                     |
| Other Post Employment Liability           | 2,688,861                       | 2,643,834                  |
| Subtotal Other Long term Indebtedness     | <u>3,761,821</u>                | <u>3,942,867</u>           |
| Total Long Term Debt                      | <u><u>\$ 5,099,821</u></u>      | <u><u>\$ 5,413,867</u></u> |

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

The following factors were considered in preparing the St. Helena Parish Police Jury's budget for the 2022 fiscal year:

The two major revenue sources for the General Fund are gaming revenues and severance tax. Gaming revenues increased by \$377,530 between 2020 and 2021 and has been budgeted for 2022 at \$1,369,600. Severance tax decreased by \$42,401 between 2020 and 2021 and has been budgeted for 2022 at \$334,546.

The total Sales tax revenues for the parish increased by \$209,781 in 2021. The Road Maintenance Fund, Solid Waste, and Sales Tax funds have budgeted sales tax revenues for 2022 at \$911,000 in each fund for a total of \$2,733,000 for the year 2022.

**St. Helena Parish Police Jury  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

**Request for Information**

This financial report is designed to provide a general overview of the St. Helena 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 Sharonda Brown, Secretary-Treasurer of the St. Helena Parish Police Jury, 17911 Hwy 37 North, Greensburg, Louisiana, 70441.

## **Basic Financial Statements**

## **Government-Wide Financial Statements**

## STATEMENT A

**St. Helena Parish Police Jury  
Statement of Net Position  
December 31, 2021**

|                                                        |    | <u>PRIMARY<br/>GOVERNMENTAL<br/>GOVERNMENTAL<br/>ACTIVITIES</u> |
|--------------------------------------------------------|----|-----------------------------------------------------------------|
| <b>ASSETS</b>                                          |    |                                                                 |
| Cash and cash equivalents                              | \$ | 5,532,648                                                       |
| Investments                                            |    | 598,838                                                         |
| Receivables (net of allowances for uncollectibles)     |    | 8,637,803                                                       |
| Prepaid Insurance and Other Assets                     |    | 81,683                                                          |
| Restricted Assets                                      |    | 125,601                                                         |
| Net pension Asset                                      |    | 289,336                                                         |
| Capital assets (net)                                   |    | 25,743,376                                                      |
| TOTAL ASSETS                                           |    | <u>41,009,285</u>                                               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                  |    |                                                                 |
| Pension Related                                        |    | 351,116                                                         |
| OPEB Related                                           |    | 776,145                                                         |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES                   |    | <u>1,127,261</u>                                                |
| <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b> |    | <u><b>42,136,546</b></u>                                        |
| <b>LIABILITIES</b>                                     |    |                                                                 |
| Accounts, salaries, and other payables                 |    | 6,578,196                                                       |
| Interest Payable                                       |    | 21,919                                                          |
| Other liabilities                                      |    | 64,722                                                          |
| Long-term liabilities:                                 |    |                                                                 |
| Net pension Liability                                  |    | 3,983                                                           |
| Other Post Employment Liability                        |    | 2,688,861                                                       |
| Compensated Absences                                   |    | 461,621                                                         |
| Due within one year                                    |    | 472,312                                                         |
| Due in more than one year                              |    | 1,473,044                                                       |
| TOTAL LIABILITIES                                      |    | <u>11,764,658</u>                                               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                   |    |                                                                 |
| Pension Related                                        |    | 659,228                                                         |
| OPEB Related                                           |    | 361,456                                                         |
| TOTAL DEFERRED INFLOWS OF RESOURCES                    |    | <u>1,020,684</u>                                                |
| <b>NET POSITION</b>                                    |    |                                                                 |
| Net Investment in capital assets                       |    | 23,776,101                                                      |
| Restricted for:                                        |    |                                                                 |
| Debt Service                                           |    | 8,802                                                           |
| Capital projects                                       |    | 57,565                                                          |
| Other                                                  |    | 601,558                                                         |
| Unrestricted                                           |    | 4,907,178                                                       |
| TOTAL NET POSITION                                     | \$ | <u>29,351,204</u>                                               |

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

## STATEMENT B

## St. Helena Parish Police Jury

Statement of Activities  
For the Year Ended December 31, 2021

|                                                                          | Program Revenues       |                         |                                          | Net (Expenses)<br>Revenues and<br>Chages in Net<br>Positon |                                                     |
|--------------------------------------------------------------------------|------------------------|-------------------------|------------------------------------------|------------------------------------------------------------|-----------------------------------------------------|
|                                                                          | (Expenses)             | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital Grants &<br>Contributions                          | Primary<br>Government<br>Governmental<br>Activities |
| <b>Functions/Programs-Primary Government<br/>Governmental Activities</b> |                        |                         |                                          |                                                            |                                                     |
| General government                                                       | \$ (1,526,047)         | \$ 224,130              | \$ 32,365                                | \$ 1,099,711                                               | \$ (169,841)                                        |
| Public safety                                                            | (1,460,112)            | 304,206                 | 29,351                                   | 27,827                                                     | (1,098,728)                                         |
| Public works                                                             | (9,486,787)            | 4,300                   | 6,277,689                                | 95,291                                                     | (3,109,507)                                         |
| Cultural and recreation                                                  | (55,922)               |                         |                                          |                                                            | (55,922)                                            |
| Health and welfare                                                       | (205,214)              | 4,377                   | 13,549                                   |                                                            | (187,288)                                           |
| Economic development                                                     | (23,140)               |                         |                                          | 222,091                                                    | 198,951                                             |
| Interest on long-term debt                                               | (74,433)               |                         |                                          |                                                            | (74,433)                                            |
| Total Primary Government                                                 | <u>\$ (12,831,655)</u> | <u>\$ 537,013</u>       | <u>6,352,954</u>                         | <u>1,444,920</u>                                           | <u>(4,496,768)</u>                                  |
| General Revenues:                                                        |                        |                         |                                          |                                                            |                                                     |
| Property taxes                                                           |                        |                         |                                          |                                                            | 1,945,921                                           |
| Alcoholic taxes                                                          |                        |                         |                                          |                                                            | 1,193                                               |
| Sales taxes                                                              |                        |                         |                                          |                                                            | 2,838,670                                           |
| Fire Insurance Rebates                                                   |                        |                         |                                          |                                                            | 31,926                                              |
| Gaming revenues                                                          |                        |                         |                                          |                                                            | 1,497,565                                           |
| State Revenue Sharing                                                    |                        |                         |                                          |                                                            | 76,601                                              |
| Severance Taxes                                                          |                        |                         |                                          |                                                            | 332,890                                             |
| Rents and Royalties                                                      |                        |                         |                                          |                                                            | 3,094                                               |
| Gain or (Loss) on Disposal of Assets                                     |                        |                         |                                          |                                                            | (166)                                               |
| Investment earnings                                                      |                        |                         |                                          |                                                            | 37,974                                              |
| Recovery of Bad Debts                                                    |                        |                         |                                          |                                                            | -                                                   |
| Gain on Forgiveness of Debt                                              |                        |                         |                                          |                                                            | -                                                   |
| Payments from General Government/ Component Units                        |                        |                         |                                          |                                                            | (229,332)                                           |
| Other general revenues                                                   |                        |                         |                                          |                                                            | 19,852                                              |
| Total general revenues and transfers                                     |                        |                         |                                          |                                                            | <u>6,556,188</u>                                    |
| Change in Net Position                                                   |                        |                         |                                          |                                                            | <u>2,059,420</u>                                    |
| Net Position-Beginning                                                   |                        |                         |                                          |                                                            | 27,291,784                                          |
| Net Position-Ending                                                      |                        |                         |                                          |                                                            | <u>\$ 29,351,204</u>                                |

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

## **Basic Financial Statements**

### **Governmental Fund Financial Statements**

## STATEMENT C

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds**  
**December 31, 2021**

|                                                    | General<br>Fund   | RBM<br>Fund         | Solid<br>Waste<br>Fund | Sales<br>Tax<br>Fund | Disaster<br>Fund    | American<br>Rescue<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|----------------------------------------------------|-------------------|---------------------|------------------------|----------------------|---------------------|----------------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>                                      |                   |                     |                        |                      |                     |                            |                                |                                |
| Cash and cash equivalents                          | \$ 212,177        | \$ 749,059          | \$ 157,177             | \$ 807,340           | \$ 58,190           | \$ 986,018                 | \$ 2,562,687                   | \$ 5,532,648                   |
| Investments                                        | -                 | -                   | -                      | -                    | -                   | -                          | 598,838                        | 598,838                        |
| Receivables (net of allowances for uncollectibles) | 400,451           | 632,426             | 88,200                 | 88,200               | 5,966,619           | -                          | 1,461,907                      | 8,637,803                      |
| Due from other funds                               | 78,212            | -                   | -                      | -                    | -                   | -                          | -                              | 78,212                         |
| Restricted Cash                                    | -                 | -                   | -                      | -                    | -                   | -                          | 125,601                        | 125,601                        |
| <b>TOTAL ASSETS</b>                                | <b>690,840</b>    | <b>1,381,485</b>    | <b>245,377</b>         | <b>895,540</b>       | <b>6,024,809</b>    | <b>986,018</b>             | <b>4,749,033</b>               | <b>14,973,102</b>              |
| <b>LIABILITIES AND FUND BALANCES</b>               |                   |                     |                        |                      |                     |                            |                                |                                |
| Liabilities:                                       |                   |                     |                        |                      |                     |                            |                                |                                |
| Accounts payables                                  | 52,853            | 532,879             | 231                    | -                    | 5,855,748           | 13,149                     | 123,336                        | 6,578,196                      |
| Unearned revenues                                  | -                 | -                   | -                      | -                    | -                   | -                          | -                              | -                              |
| Due to other funds                                 | -                 | -                   | -                      | -                    | -                   | -                          | 78,212                         | 78,212                         |
| Other liabilities                                  | 4,025             | 17,130              | -                      | -                    | -                   | -                          | 43,567                         | 64,722                         |
| <b>Total Liabilities</b>                           | <b>56,878</b>     | <b>550,009</b>      | <b>231</b>             | <b>-</b>             | <b>5,855,748</b>    | <b>13,149</b>              | <b>245,115</b>                 | <b>6,721,130</b>               |
| Deferred Inflows of Resources:                     |                   |                     |                        |                      |                     |                            |                                |                                |
| Intergovernmental Revenue Not Available            | -                 | -                   | -                      | -                    | 5,966,074           | -                          | -                              | 5,966,074                      |
| <b>Total Deferred Inflows of Resources</b>         | <b>-</b>          | <b>-</b>            | <b>-</b>               | <b>-</b>             | <b>5,966,074</b>    | <b>-</b>                   | <b>-</b>                       | <b>5,966,074</b>               |
| Fund balances:                                     |                   |                     |                        |                      |                     |                            |                                |                                |
| Restricted For:                                    |                   |                     |                        |                      |                     |                            |                                |                                |
| Public Works                                       | -                 | 831,476             | 245,146                | 895,540              | -                   | -                          | 2,326,383                      | 4,298,545                      |
| Public Safety                                      | -                 | -                   | -                      | -                    | -                   | -                          | 1,919,822                      | 1,919,822                      |
| Health and Welfare                                 | -                 | -                   | -                      | -                    | -                   | -                          | -                              | -                              |
| Economic Development                               | -                 | -                   | -                      | -                    | -                   | -                          | 196,439                        | 196,439                        |
| Debt Service                                       | -                 | -                   | -                      | -                    | -                   | -                          | 8,802                          | 8,802                          |
| Construction of Assets                             | -                 | -                   | -                      | -                    | -                   | -                          | 113,775                        | 113,775                        |
| Committed                                          | -                 | -                   | -                      | -                    | -                   | 972,869                    | -                              | 972,869                        |
| Unassigned                                         | 633,962           | -                   | -                      | -                    | (5,797,013)         | -                          | (61,303)                       | (5,224,354)                    |
| <b>TOTAL FUND BALANCE</b>                          | <b>633,962</b>    | <b>831,476</b>      | <b>245,146</b>         | <b>895,540</b>       | <b>(5,797,013)</b>  | <b>972,869</b>             | <b>4,503,918</b>               | <b>2,285,898</b>               |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>         | <b>\$ 690,840</b> | <b>\$ 1,381,485</b> | <b>\$ 245,377</b>      | <b>\$ 895,540</b>    | <b>\$ 6,024,809</b> | <b>\$ 986,018</b>          | <b>\$ 4,749,033</b>            | <b>\$ 14,973,102</b>           |

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



**St. Helena Parish Police Jury  
GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures and  
and Changes in Fund Balances  
For the Year Ended December 31, 2021**

|                                                           | General<br>Fund | RBM<br>Fund | Solid<br>Waste<br>Fund | Sales<br>Tax<br>Fund | Disaster<br>Fund | American<br>Rescue<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-----------------------------------------------------------|-----------------|-------------|------------------------|----------------------|------------------|----------------------------|--------------------------------|--------------------------------|
| <b>REVENUES</b>                                           |                 |             |                        |                      |                  |                            |                                |                                |
| Taxes:                                                    |                 |             |                        |                      |                  |                            |                                |                                |
| Ad valorem                                                | \$ 121,598      | \$ 516,848  | \$ -                   | \$ -                 | \$ -             | \$ -                       | \$ 1,307,475                   | \$ 1,945,921                   |
| Sales and use                                             |                 | 946,223     | 946,224                | 946,223              |                  |                            |                                | 2,838,670                      |
| Other taxes, penalties, interest, etc.                    | 1,193           |             |                        |                      |                  |                            | -                              | 1,193                          |
| Licenses and permits                                      | 326,337         | 4,300       |                        |                      |                  |                            | 595                            | 331,232                        |
| Intergovernmental revenues:                               |                 |             |                        |                      |                  |                            |                                |                                |
| Federal grants                                            | 57,178          |             |                        |                      | 86,237           | 984,011                    | 222,091                        | 1,349,517                      |
| State funds:                                              |                 |             |                        |                      |                  |                            |                                |                                |
| Parish transportation funds                               |                 | 164,004     |                        |                      |                  |                            | -                              | 164,004                        |
| State revenue sharing (net)                               | 5,666           | 20,182      |                        |                      |                  |                            | 50,753                         | 76,601                         |
| State Grants                                              | 13,549          | 75,000      |                        |                      |                  |                            | 210,991                        | 299,540                        |
| Gaming Revenues                                           | 1,497,565       |             |                        |                      |                  |                            |                                | 1,497,565                      |
| Other State Funds                                         | 332,890         |             |                        |                      |                  |                            |                                | 332,890                        |
| Fees, charges, and commissions for services               | 4,377           |             |                        |                      |                  |                            | 193,230                        | 197,607                        |
| Fines and forfeitures                                     | 5,416           |             |                        |                      |                  |                            | 2,758                          | 8,174                          |
| Rents and Royalties                                       | 3,094           |             |                        |                      |                  |                            | -                              | 3,094                          |
| Investment earnings                                       | 1,444           | 4,745       | 951                    | 7,679                |                  | 2,007                      | 21,148                         | 37,974                         |
| Other revenues                                            | 19,852          | -           | -                      | -                    | -                | -                          | 31,926                         | 51,778                         |
| On Behalf Payment                                         | 14,400          | -           | -                      | -                    | -                | -                          | -                              | 14,400                         |
| Total Revenues                                            | 2,404,559       | 1,731,302   | 947,175                | 953,902              | 86,237           | 986,018                    | 2,040,967                      | 9,150,160                      |
| <b>EXPENDITURES</b>                                       |                 |             |                        |                      |                  |                            |                                |                                |
| General government                                        | 1,474,191       | 19,890      | -                      | -                    | -                | 13,149                     | 43,567                         | 1,550,797                      |
| Public safety                                             | 656,771         | -           | -                      | -                    | -                | -                          | 436,335                        | 1,093,106                      |
| Public works                                              |                 | 1,314,771   | 843,081                | -                    | 6,298,056        | -                          | 475,245                        | 8,931,153                      |
| Cultural and recreation                                   | 23,743          | -           | -                      | -                    | -                | -                          | -                              | 23,743                         |
| Health and welfare                                        | 170,305         | -           | -                      | -                    | -                | -                          | -                              | 170,305                        |
| Economic development                                      | 21,272          | -           | -                      | -                    | -                | -                          | -                              | 21,272                         |
| Debt service                                              | 11,761          | 45,531      | -                      | -                    | -                | -                          | 473,517                        | 530,809                        |
| Capital outlay                                            | 17,796          | 1,887,773   | -                      | -                    | -                | -                          | 254,362                        | 2,159,931                      |
| Total Expenditures                                        | 2,375,839       | 3,267,965   | 843,081                | -                    | 6,298,056        | 13,149                     | 1,683,026                      | 14,481,116                     |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 28,720          | (1,536,663) | 104,094                | 953,902              | (6,211,819)      | 972,869                    | 357,941                        | (5,330,956)                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                 |             |                        |                      |                  |                            |                                |                                |
| Transfers in                                              | 228,802         | 1,143,823   | -                      | -                    | 66,036           | -                          | 426,108                        | 1,864,769                      |
| Transfers (out)                                           | (52,586)        | (370,494)   | (36,000)               | (1,178,143)          | -                | -                          | (227,546)                      | (1,864,769)                    |
| Payments to/from other Governments/Component Units        | (5,078)         | -           | -                      | -                    | -                | -                          | (224,254)                      | (229,332)                      |
| Capital leases/Proceeds from loans                        | -               | -           | -                      | -                    | -                | -                          | 100,000                        | 100,000                        |
| Sale of capital assets                                    | -               | -           | -                      | -                    | -                | -                          | 5,778                          | 5,778                          |
| Total Other Financing Sources and Uses                    | 171,138         | 773,329     | (36,000)               | (1,178,143)          | 66,036           | -                          | 80,086                         | (123,554)                      |
| Net Change in Fund Balance                                | 199,858         | (763,334)   | 68,094                 | (224,241)            | (6,145,783)      | 972,869                    | 438,027                        | (5,454,510)                    |
| Fund Balances--Beginning                                  | 434,104         | 1,594,810   | 177,052                | 1,119,781            | 348,770          | -                          | 4,065,891                      | 7,740,408                      |
| Fund balances -- Ending                                   | \$ 633,962      | \$ 831,476  | \$ 245,146             | \$ 895,540           | \$ (5,797,013)   | \$ 972,869                 | \$ 4,503,918                   | \$ 2,285,898                   |

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

## STATEMENT F

**St. Helena Parish Police Jury**  
**Reconciliation of The Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2021**

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

Net Change in Fund Balances, Total Governmental Funds (Statement E) \$ (5,454,510)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

|                      |                    |           |
|----------------------|--------------------|-----------|
| Capital Outlays      | 2,159,931          |           |
| Depreciation expense | <u>(1,031,340)</u> | 1,128,591 |

The net effect of transactions involving the disposal of capital assets is to decrease net assets:

|                                      |                |       |
|--------------------------------------|----------------|-------|
| Proceeds from Disposal of Assets     | 5,778          |       |
| Cost of assets disposed              | 10,000         |       |
| Accumulated Depreciation             | <u>(4,056)</u> |       |
| Basis in Assets disposed             | 5,944          |       |
| Gain or (Loss) on disposal of assets |                | (166) |

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 and Loan Obligation proceeds | (100,000)      |         |
| Repayment of principal             | <u>456,012</u> | 356,012 |

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick leave) - are measured by the amounts earned during the year in the governmental funds, (essentially, the amounts actually paid). (26,729)

Some revenues in the Statement of Activities do not provide current financial resources and are not reported as revenue in the governmental fundsL

|                                                                                                                                                                               |           |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| Deferred inflows of resources for intergovernmental revenues collected after year end, but not available soon enough to pay for current expenditures changed by the following | 5,952,448 |        |
| Non-employer contributions to Cost-sharing Pension Plan                                                                                                                       |           | 17,965 |

Certain items reported in the statement of activities does not require the use of current financial resources and are therefore not reported as expenditures in government funds.

These items consist of:

|                                                       |          |     |
|-------------------------------------------------------|----------|-----|
| Change in Net Pension liability and related deferrals | 158,490  |     |
| Change in net OPEB liability and related deferrals    | (58,589) |     |
| Changes in accrued interest                           |          | 364 |

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 item. (8,678)

When recognizing the sale of capital assets, the governmental funds report the total proceeds of the sale. Only the gain or loss on the sale is reported in the Statement of Net Position. (5,778)

Change in Net Position of Governmental Activities (Statement B) \$ 2,059,420

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

## **Basic Financial Statements**

## **Fiduciary Fund Financial Statements**

**Statement G**

**St. Helena Parish Police Jury**

**Statement of Fiduciary Net Position**  
**December 31, 2021**

|                           |                     | Library<br>Fund |
|---------------------------|---------------------|-----------------|
|                           | <b>Assets</b>       |                 |
| Cash and cash equivalents |                     | \$ 2            |
| Accounts receivables      |                     | 133,292         |
|                           |                     | <hr/>           |
| Total Assets              |                     | \$ 133,294      |
|                           |                     | <hr/> <hr/>     |
|                           | <b>Liabilities</b>  |                 |
| Other liabilities         |                     | \$ 4,282        |
| Deposits Due to Library   |                     | 129,012         |
|                           |                     | <hr/>           |
| Total Liabilities         |                     | 133,294         |
|                           |                     | <hr/> <hr/>     |
|                           | <b>Net Position</b> |                 |
| Net Position              |                     | \$ -            |
|                           |                     | <hr/> <hr/>     |

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

**Statement H**

**St. Helena Parish Police Jury**

**Statement of Changes in Fiduciary Net Position  
For the year ended December 31, 2021**

|                        | Library<br>Fund    |
|------------------------|--------------------|
| <b>Additions</b>       |                    |
| Ad Valorem Tax         | \$ 117,210         |
| State Revenue          | 6,023              |
| Interest               | -                  |
| Total Additions        | <u>123,233</u>     |
| <b>Deductions</b>      |                    |
| Pension                | \$ 4,053           |
| Payments to Library    | 119,180            |
| Total Deductions       | <u>123,233</u>     |
| Change in Net Position | <u>\$ -</u>        |
| Net Position-Beginning | -                  |
| Net Position-Ending    | <u><u>\$ -</u></u> |

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



## **Notes to the Financial Statements**

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

## **INTRODUCTION**

The St. Helena Parish Police Jury is the governing authority for St. Helena Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six 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.

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 10,912 residents. Excluding the Police Jurors, the St. Helena Parish Police Jury employs estimated 62 full-time and part-time employees, including constables and justices of the peace.

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the reporting entity for St. Helena 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 nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No.14 established criteria for determining the governmental reporting entity and component units should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
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.

**St. Helena 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:

| <u>Component Unit</u>                               | <u>Method of Inclusion</u> | <u>Fiscal Year End</u> | <u>Criteria Used</u> |
|-----------------------------------------------------|----------------------------|------------------------|----------------------|
| Included within the reporting entity:               |                            |                        |                      |
| St. Helena Parish Hospital Service Dist. No. 1      | Discrete                   | October 31             | 1                    |
| St. Helena Parish Fire District No. 4               | Discrete                   | December 31            | 1                    |
| Waterworks District No. 2                           | Discrete                   | December 31            | 1                    |
| St. Helena Parish Tourist Commission                | Discrete                   | December 31            | 1                    |
| St. Helena 5 <sup>th</sup> Ward Recreation District | Discrete                   | December 31            | 1                    |

The primary government's (Police Jury) financial statements include all funds under the Policy Jury's control and certain organizations for which the Jury maintains the accounting records. The Police Jury has chosen to issue financial statements of the primary government only (Police Jury); 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 obtained from the Louisiana Legislative auditor at Office of the Legislative Auditor of the State of Louisiana, 1600 North 3rd, Baton Rouge, Louisiana 70802; their website [www.la.gov](http://www.la.gov); or by contacting the component unit.

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 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 Police Jury reporting entity.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The accompanying basic financial statements of the St. Helena Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United State 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 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 St. Helena Parish Police Jury has also 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*.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

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 St. Helena Parish Police Jury. 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 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 meetings 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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported 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 proprietary fund and 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 60 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 due within the current fiscal period

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 2021**

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 used to account for the operations and road maintenance in Road District No's 1, Sub Road 1, and Sub Road 2 of 2, 3, 4, 5, and 6.

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena.

The Sales Tax Fund is used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating and maintaining equipment in the parish. Financing is provided by a one-percent sales tax revenues.

The Disaster Fund accounts for the revenues reserved for and expenses incurred in the event of a disaster.

The American Rescue Fund accounts for the federal grants received from the Coronavirus state and local fiscal recovery funds (SLFRF), a part of the American Rescue Plan (ARP) Act. The purpose of these grants is to provide state and local governments with significant financial resources to continue the response to COVID-19 public health emergency.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule 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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The St. Helena Parish Police Jury does not have any proprietary funds.

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources 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 balance are available, the Police Jury considers amounts to have been spent first out of restricted funds, then committed funds, then

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

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, 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 allow the Police Jury to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Police Jury, as well as for its component units, are reported at fair value.

**D. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year 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."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles. 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 a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

|                                               | <u>Authorized<br/>Millage</u> | <u>Levied<br/>Millage</u> | <u>Expiration<br/>Date</u> |
|-----------------------------------------------|-------------------------------|---------------------------|----------------------------|
| <u>Parish Wide Taxes:</u>                     |                               |                           |                            |
| General Fund                                  | 2.35                          | 2.35                      | No Expiration              |
| Roads & Bridges                               | 5.00                          | 5.00                      | 2029                       |
| Roads                                         | 5.00                          | 5.00                      | 2024                       |
| Parish Library Fund                           | 2.50                          | 2.50                      | 2027                       |
| <u>District Taxes:</u>                        |                               |                           |                            |
| Road District #1 Mtc. Fund                    | 8.00                          | 8.00                      | 2029                       |
| Road District #1 Mtc. Fund                    | 10.03                         | 10.03                     | 2027                       |
| Sub-Road District #1 of Road District #2 Mtc. | 10.69                         | 10.69                     | 2022                       |
| Sub-Road District #1 of Road District #2 Mtc. | 5.13                          | 5.13                      | 2025                       |
| Sub-Road District #2 of Road District #2 Mtc. | 10.00                         | 10.00                     | 2024                       |
| Sub-Road District #2 of Road District #2 Mtc. | 6.00                          | 6.00                      | 2025                       |
| Road District #3 Maint Fund                   | 5.70                          | 5.70                      | 2028                       |
| Road District #3 Maint Fund                   | 8.40                          | 8.40                      | 2028                       |
| Road District #4 Maint Fund                   | 5.38                          | 5.38                      | 2028                       |
| Road District #4 Maint Fund                   | 10.91                         | 10.91                     | 2027                       |
| Road District #5 Maint Fund                   | 7.17                          | 7.17                      | 2025                       |
| Road District #5 Maint Fund                   | 5.12                          | 5.12                      | 2025                       |
| Road District #6 Maint Fund                   | 15.00                         | 15.00                     | 2022                       |
| Fifth Ward Fire Protection District Mtc.      | 10.48                         | 10.48                     | 2029                       |
| Fifth Ward Fire Protection District Mtc.      | 15.33                         | 15.33                     | 2024                       |
| Fire Protection District #2                   | 10.05                         | 10.05                     | 2029                       |
| Fire Protection District #3                   | 5.53                          | 5.53                      | 2024                       |
| Fire Protection District #3                   | 5.50                          | 5.50                      | 2029                       |
| South 2nd Fire                                | 10.16                         | 10.16                     | 2021                       |
| South 2nd Fire                                | 10.16                         | 10.16                     | 2024                       |
| 6th Ward Fire Protection                      | 15.59                         | 15.59                     | 2030                       |

The following are the principal taxpayers and related property tax revenue for the parish:

| <u>Taxpayer</u>  | <u>Type of Business</u> | <u>Assessed<br/>Valuation</u> | <u>% of Total<br/>Assessed<br/>Valuation</u> | <u>Ad Valorem Tax<br/>Revenue for<br/>Parish</u> |
|------------------|-------------------------|-------------------------------|----------------------------------------------|--------------------------------------------------|
| Transcontinental | Pipeline                | \$ 10,412,700                 | 13.81%                                       | 446,601                                          |
| Demco            | Utility                 | 4,762,780                     | 6.32%                                        | 194,421                                          |
| Amerchol Corp    | Chemical Plant          | 3,962,140                     | 5.26%                                        | 114,704                                          |
| Energry LA, LLC  | Utility                 | 2,437,470                     | 3.23%                                        | 89,884                                           |
| Soterra, LLC     | Timber                  | 1,860,530                     | 2.47%                                        | 76,432                                           |

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
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Sales and Use Taxes

A total of three percent in sales and use taxes was approved by the voters of St. Helena Parish. Each of the sales taxes was approved in perpetuity, as follows:

On April 7, 1984, voters of St. Helena Parish approved a one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax, which became effective August 1, 1984, is to provide funds for the St. Helena Parish Solid Waste Management Program.

Effective March 1, 1989 a one-percent sales tax was established by the voters of St. Helena Parish. The proceeds of this one percent sales tax is dedicated and used for the purpose of maintaining, improving, and keeping in repair public roads, highways, and bridges in the parish.

On October 20, 2007, voters of St. Helena Parish approved an additional one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax became effective January 1, 2008 and is dedicated and used for funding waste collection and disposal for the parish.

On May 4, 2013, the voters of St. Helena Parish approved the rededication of one-half of one percent (1/2%) of the proceeds of the one percent sales and use tax levied for solid waste collection and disposals to be used to improve, maintain, repair, and/or resurface public roads in the parish.

On December 6, 2014, the voters approved the rededication of the proceeds from the one percent sales tax previously levied on October 20, 2007 and the portion subsequently rededicated May 4, 2013 as follows:

1) All tax proceeds collected but unexpended before May 4, 2013 is dedicated and used for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, including acquiring, operating, and maintaining equipment.

2) All tax proceeds collected after May 4, 2013 is dedicated to funding the waste collection and disposal program and for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, including acquiring, operating, and maintaining equipment.

The Police Jury and sheriff of St. Helena Parish have entered into an agreement in which the sheriff is to collect the sales and use taxes for a stipulated fee. The sheriff remits the tax proceeds to the Police Jury on a monthly basis.

**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

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
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accounting periods. The Police Jury recognized expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

**6. Restricted Net Position**

For the government-wide statement of net position, net position reported as restricted when constraints place on net asset use are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments and or 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 or business-type activities columns 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 the following thresholds for capitalizing capital assets:

| <u>Category</u>                    | <u>Capitalize and Depreciate</u> |
|------------------------------------|----------------------------------|
| Land and Construction in Progress  | Capitalize Only                  |
| Land Improvements                  | \$ 12,500                        |
| Building and Building Improvements | \$ 25,000                        |
| Machinery, Equipment, Vehicles     | \$ 2,500                         |
| Infrastrure                        | \$ 100,000                       |

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:

| <u>Description</u>                  | <u>Estimated Lives</u> |
|-------------------------------------|------------------------|
| Roads, bridges, and infrastructure  | 20-40 years            |
| Land improvements                   | 20-30 years            |
| Buildings and building improvements | 20-40 years            |
| Furniture and fixtures              | 5 years                |
| Vehicles                            | 5 years                |
| Equipment                           | 5-10 years             |

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
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**H. Compensated Absences**

The Police Jury has the following policy relating to vacation and sick leave:

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, after twenty years each employee receives four weeks of vacation, and after 25 years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job. Sick leave shall accumulate for regular, full time employees, and employees who work 40 hours per week, at the rate of one day for each month of continuous employment. Sick leave can be carried forward and paid upon termination of employment.

The Police Jury's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

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

**I. Long-Term Obligations**

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of

**St. Helena Parish Police Jury**  
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net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The Police Jury adopted GASB 65 for the fiscal year end December 31, 2012, which requires governmental entities to expense bond issuance cost 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.

**J. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's discussion and analysis, for Statement 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* – This component of net position includes capital assets, net of accumulated depreciation, reduced by the outstanding balance of any bonds, or indebtedness 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 the resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

*Restricted Net Position* – This component of net position consist 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 Net Position* – This 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 Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Police Jury implemented GASB Statement 54 “Fund Balance

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Reporting and Governmental Fund Type Definitions.” 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.

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact,
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation,
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint,
- d. Assigned fund balance – amounts a government intends to use for a specific purpose, intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority,
- e. Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund

**K. 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.

**L. Estimates**

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

**M. 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

**St. Helena Parish Police Jury  
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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**

**Deficits**

The following Funds had deficit fund balances at December 31, 2021:

|                         |             |
|-------------------------|-------------|
| <u>Major Funds</u>      |             |
| Disaster Fund           | (5,797,013) |
| <u>Non-Major Funds</u>  |             |
| Courthouse Project Fund | (34,061)    |
| CDBG Housing Fund       | (5,093)     |
| LRA-CDBG Fund           | (13,895)    |
| LGAP Grant Fund         | (8,254)     |

The Disaster Fund has a negative balance due to the deferral of grant funding that is expected to be received in 2022 for Hurricane Ida debris cleanup costs. The four non-major funds listed above are owed the result of amounts due to the general fund that are expected to be paid back in 2022.

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2021, the Police Jury has cash and cash equivalents (book balances) totaling \$5,658,249 follows:

Interest bearing demand Deposits     \$5,658,249

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The Police Jury also invest excess funds in certificates of deposits, which have maturity dates greater than 90 days when purchased, and are therefore classified as investments for financial reporting.

**St. Helena Parish Police Jury**  
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For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At December 31, 2021, the Police Jury has \$5,910,324 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance and \$5,654,257 pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

*Custodial Credit Risk:* For deposits, custodial credit risk is the risk that, in the event of the failure of the counter-party, the Parish Police Jury will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. As of December 31, 2021, the Police Jury's had bank balances in the amount of \$6,067 were uncollateralized. The remaining bank balances in the amount of \$5,904,257 were fully insured and collateralized with securities held in the name of the Police Jury by the pledging institution's agent and therefore, not exposed to custodial credit risks.

Even though the pledged securities are 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:* For deposits, 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. However 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.

#### **4. INVESTMENTS**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury of 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 held \$598,838 in certificates of deposits with original maturities of greater than three months at December 31, 2021. These certificates of deposits were held in the custodial bank and secured by risk by \$250,000 of federal deposit insurance and \$348,838 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**St. Helena Parish Police Jury**  
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In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments, when held, are carried at fair market value, with the estimated fair market value based on quoted market prices.

*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.

**5. RECEIVABLES**

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

| Class of Receivable | General Fund | RBM Fund   | Solid Waste Fund | Sales Tax Fund | Disaster Fund | American Rescue Fund | Other Governmental Funds | Total        |
|---------------------|--------------|------------|------------------|----------------|---------------|----------------------|--------------------------|--------------|
| Taxes:              |              |            |                  |                |               |                      |                          |              |
| Ad valorem          | \$ 123,997   | \$ 527,654 | \$ -             | \$ -           | \$ -          | \$ -                 | \$ 1,338,622             | \$ 1,990,273 |
| Sales and use       | -            | 88,200     | 88,200           | 88,200         | -             | -                    | -                        | 264,600      |
| Severance Tax       | 105,600      | -          | -                | -              | -             | -                    | -                        | 105,600      |
| Intergovt - grants: |              |            |                  |                |               |                      |                          |              |
| Federal             | 16,937       | -          | -                | -              | 5,966,619     | -                    | 43,585                   | 6,027,141    |
| State               | -            | 13,678     | -                | -              | -             | -                    | 19,234                   | 32,912       |
| Revenue Sharing     | 3,777        | 13,454     | -                | -              | -             | -                    | 33,836                   | 51,067       |
| Gaming              | 150,628      | -          | -                | -              | -             | -                    | -                        | 150,628      |
| Other               | 1,994        | -          | -                | -              | -             | -                    | 53,419                   | 55,413       |
| Sub- Total          | 402,933      | 642,986    | 88,200           | 88,200         | 5,966,619     | -                    | 1,488,696                | 8,677,634    |
| Less: Allowance     | (2,482)      | (10,560)   | -                | -              | -             | -                    | (26,789)                 | (39,831)     |
| Total               | \$ 400,451   | \$ 632,426 | \$ 88,200        | \$ 88,200      | \$ 5,966,619  | \$ -                 | \$ 1,461,907             | \$ 8,637,803 |

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 collectability of the particular receivable. Uncollectible accounts at December 31, 2021 for Ad Valorem taxes totaled \$39,831.

**6. RESTRICTED ASSETS**

| Restricted Assets             | General Fund | RBM Fund | Solid Waste Fund | Sales Tax Fund | Disaster Fund | American Rescue Fund | Other Funds | Total   |
|-------------------------------|--------------|----------|------------------|----------------|---------------|----------------------|-------------|---------|
| Cash & Cash Equivalents       |              |          |                  |                |               |                      |             |         |
| Bond Sinking Fund Accounts    |              |          |                  |                |               |                      | 8,802       | 8,802   |
| Capital Project Fund Accounts |              |          |                  |                |               |                      | 116,799     | 116,799 |
| Total Restricted Assets       | -            | -        | -                | -              | -             | -                    | 125,601     | 125,601 |

**St. Helena Parish Police Jury**  
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**7. INTERFUND RECEIVABLES, PAYABLE, AND TRANSFERS**

The following is a summary of amounts due from and due to other funds at December 31, 2021 in the fund statements:

|                         | <u>Due From</u><br><u>Other Funds</u> | <u>Due To</u><br><u>Other Funds</u> |
|-------------------------|---------------------------------------|-------------------------------------|
| <u>Major Funds:</u>     |                                       |                                     |
| General Fund            | \$ 78,212                             | \$ -                                |
| <u>Non-Major Funds:</u> |                                       |                                     |
| LGAP Grant Fund         | -                                     | 18,437                              |
| CDBG Housing Fund       | -                                     | 9,633                               |
| LRA-CDBG Fund           | -                                     | 15,980                              |
| Public Human Transit    | -                                     | 100                                 |
| Court House Project     | -                                     | 34,062                              |
|                         | <u>\$ 78,212</u>                      | <u>\$ 78,212</u>                    |

The interfund receivables and payables have occurred at various times and are expected to be repaid.

The following is a summary of amounts transfers in from and out to other funds at December 31, 2021 in the fund statements:

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| <u>Major Funds:</u>                     | <u>Tranfers In<br/>From Other Funds</u> | <u>Transfers Out<br/>to Other Funds</u> |
|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| General Fund                            | 228,802                                 | 52,586                                  |
| Road District Maintenance               | 1,143,823                               | 370,494                                 |
| Solid Waste                             |                                         | 36,000                                  |
| Sales Tax Fund                          |                                         | 1,178,143                               |
| Disaster Fund                           | 66,036                                  |                                         |
| <u>Non-Major Funds</u>                  |                                         |                                         |
| Road District Mtc. #1                   | 10,000                                  | 75,237                                  |
| Sub Road 1 of Road District Mtc. #2     | 10,000                                  | 1,693                                   |
| Sub Road 2 of Road District Mtc. #2     | 20,000                                  | 4,669                                   |
| Road District Mtc. #3                   | 20,000                                  | 7,473                                   |
| Road District Mtc. #4                   | 20,000                                  | 7,471                                   |
| Road District Mtc. #5                   | 20,000                                  | 17,748                                  |
| Road District Mtc. #6                   | 33,750                                  | 3,179                                   |
| 5th Ward Fire District                  |                                         | 7,150                                   |
| Fire Protection District #2             |                                         | 3,377                                   |
| Fire Protection District #3             |                                         | 6,014                                   |
| South 2nd Ward Fire Protection District |                                         | 2,783                                   |
| 6th Ward Fire                           |                                         | 1,797                                   |
| E-911 Communication District            |                                         | 6,371                                   |
| Off duty Law                            |                                         | 132                                     |
| OMV Fund                                |                                         | 1,120                                   |
| Revolving Loan Fund                     |                                         | 92                                      |
| Sospital Hazard Mitigation              |                                         | 66,036                                  |
| Revenue Sinking Fund                    | 28,035                                  |                                         |
| Road Rehab Sinking                      | 172,563                                 |                                         |
| Road District 1 Sinking                 | 66,999                                  |                                         |
| Road District 2 of 2 Sinking            | 210                                     |                                         |
| LGAP Grant Fund                         | 24,551                                  | 15,204                                  |
| Total                                   | <u>1,864,769</u>                        | <u>1,864,769</u>                        |

The Police Jury made several interfund transfers for various reasons as explained below:

A transfer in to the general fund in the amount of \$213,598 was made by the following funds which is an annual transfer of a 4% administrative fee to cover operating cost:

**St. Helena Parish Police Jury  
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|                               |                |
|-------------------------------|----------------|
| Road Building & Mtc.          | 77,931         |
| Solid Waste                   | 36,000         |
| Sales Tax                     | 34,320         |
| Rd District 1                 | 8,238          |
| Rd District Sub 1 of 2        | 1,693          |
| Rd District Sub 2 of 2        | 4,459          |
| Rd District 3                 | 7,473          |
| Rd District 4                 | 7,471          |
| Rd District 5                 | 3,998          |
| Rd District 6                 | 3,179          |
| 5th Ward Fire                 | 7,150          |
| South Second Ward Fire        | 2,783          |
| Fire Protection District #3   | 6,014          |
| Fire Protection District #2   | 3,377          |
| 6th Ward Fire                 | 1,797          |
| Off Duty Law Enforcement Fund | 132            |
| E-911                         | 6,371          |
| OMV Fund                      | 1,120          |
| Revolving Loan                | 92             |
|                               | <u>213,598</u> |

Transfers out of the Road Building & Mtc. in the amount of \$120,000 were transferred to the following Road Building and Maintenance District funds to assist in covering operating expenses:

|                                |                |
|--------------------------------|----------------|
| Road District #1 Mtc.          | 10,000         |
| Sub Road 1 of Road District #2 | 10,000         |
| Sub Road 2 of Road District #2 | 20,000         |
| Road District #3 Mtc.          | 20,000         |
| Road District #4 Mtc.          | 20,000         |
| Road District #5 Mtc.          | 20,000         |
| Road District #6 Mtc.          | 20,000         |
|                                | <u>120,000</u> |

Amounts equal to the principal and interest due on certificates of indebtedness were transferred out from the funds below to the respective debt service fund for 2021.

|                       |                |
|-----------------------|----------------|
| General Fund          | 28,035         |
| Road Building Mtc.    | 172,563        |
| Road District #1      | 66,999         |
| Forad District 2 of 2 | 210            |
|                       | <u>267,807</u> |

The Sales Tax Fund transferred \$1,143,823 to the Road Maintenance Fund for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating and maintaining equipment in the parish.

There are various other transfers in and out between the general fund, the special revenue funds, and the capital project funds, to cover various costs and to fund capital projects.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**REQUIRED TRANSFERS**

Off-Duty Law Fund-Louisiana Revised Statute 15:255 requires that all surplus remaining in the Off-Duty Law Fund at year-end be transferred to the Criminal Court Fund. The following details the amounts transferred for 2021:

|                               |    |                     |
|-------------------------------|----|---------------------|
| Money Accumulated at 12-31-21 | \$ | 3,226               |
| Witness Fees Paid during 2021 |    | <u>(1,050)</u>      |
| Surplus remaining at 12-31-21 | \$ | 2,176               |
| Amount Transferred            |    | <u>-</u>            |
| Balance Due                   | \$ | <u><u>2,176</u></u> |

**8. CAPITAL ASSETS**

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

|                                             | <u>Beginning<br/>Balance</u> | <u>Increase</u>     | <u>Decreases</u>  | <u>Ending<br/>Balance</u> |
|---------------------------------------------|------------------------------|---------------------|-------------------|---------------------------|
| <u>Governmental Activities</u>              |                              |                     |                   |                           |
| Capital Assets, not being depreciated:      |                              |                     |                   |                           |
| Land                                        | \$ 330,931                   | \$ -                | \$ -              | \$ 330,931                |
| Constuction in Progress                     | 4,008,817                    | 1,807,178           | -                 | 5,815,995                 |
| Total Capital Assets, not being depreciated | <u>4,339,748</u>             | <u>1,807,178</u>    | <u>-</u>          | <u>6,146,926</u>          |
| Capital assets being depreciated:           |                              |                     |                   |                           |
| Buildings                                   | 7,325,957                    | 124,901             |                   | 7,450,858                 |
| Machinery and equipment                     | 9,145,145                    | 78,238              | (10,000)          | 9,213,383                 |
| Infrastructure                              | 15,432,556                   | 149,614             | -                 | 15,582,170                |
| Total Capital assets being depreciated      | <u>31,903,658</u>            | <u>352,753</u>      | <u>(10,000)</u>   | <u>32,246,411</u>         |
| Less accumulated depreciation for:          |                              |                     |                   |                           |
| Buildings                                   | 2,987,363                    | 170,742             |                   | 3,158,105                 |
| Machinery and equipment                     | 5,470,996                    | 462,022             | (4,056)           | 5,928,962                 |
| Infrastructure                              | 3,164,318                    | 398,576             | -                 | 3,562,894                 |
| Total accumulated depreciation              | <u>11,622,677</u>            | <u>1,031,340</u>    | <u>(4,056)</u>    | <u>12,649,961</u>         |
| Total capital assets being depreciated, net | <u>20,280,981</u>            | <u>(678,587)</u>    | <u>(5,944)</u>    | <u>19,596,450</u>         |
| <br>                                        |                              |                     |                   |                           |
| Total Governmental Activities               | <u>\$ 24,620,729</u>         | <u>\$ 1,128,591</u> | <u>\$ (5,944)</u> | <u>\$ 25,743,376</u>      |

Depreciation expense of \$1,031,340 for the year ended December 31, 2021, was charged to the following governmental functions:

|                      |    |                         |
|----------------------|----|-------------------------|
| General Government   | \$ | 52,133                  |
| Public Safety        |    | 354,943                 |
| Public Works         |    | 555,161                 |
| Health & Welfare     |    | 34,855                  |
| Culture & Recreation |    | 32,380                  |
| Economic Development |    | <u>1,868</u>            |
| Total                | \$ | <u><u>1,031,340</u></u> |

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
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**9. PREPAID INSURANCE**

Insurance cost which covers future periods is recognized in the governmental fund statements when the expenditure is made. However in the government-wide financial statements the expenditures are reclassified as prepaid insurance and reflected in prepaid insurance on the statement of net position. The amount of prepaid insurance is \$81,683 at December 31, 2021.

**10. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables at December 31, 2021, are as follows:

|                           | General<br>Fund  | RBM<br>Fund       | Solid<br>Waste<br>Fund | Sales<br>Tax<br>Fund | Disaster<br>Fund     | American<br>Rescue<br>Fund | Other<br>Funds    | Total                |
|---------------------------|------------------|-------------------|------------------------|----------------------|----------------------|----------------------------|-------------------|----------------------|
| Accounts                  | \$ 52,853        | \$ 532,879        | \$ 231                 | \$ -                 | \$ 5,855,748         | \$ 13,149                  | \$ 123,336        | \$ 6,578,196         |
| Deferred Inflows-Revenues |                  | -                 | -                      | -                    | 5,966,074            | -                          | -                 | 5,966,074            |
| Other                     | 4,025            | 17,130            | -                      | -                    | -                    | -                          | 43,567            | 64,722               |
| <b>Total</b>              | <b>\$ 56,878</b> | <b>\$ 550,009</b> | <b>\$ 231</b>          | <b>\$ -</b>          | <b>\$ 11,821,822</b> | <b>\$ 13,149</b>           | <b>\$ 166,903</b> | <b>\$ 12,608,992</b> |

The other accrued liabilities of \$64,722 is payable to retirement plans.

**11. SHORT-TERM DEBT**

As of December 31, 2021, the Policy Jury has no short-term debt.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**12. LEASES**

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:

|                                                                                                |           | <u>Capital Lease</u><br><u>Payable End of Year</u> | <u>Due within</u><br><u>one year</u> |
|------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------|--------------------------------------|
| Lease purchase due in monthly installments of interest at 3.14%, collateralized by equipment   | \$ 1,465  | 18,695                                             | 17,234                               |
| Lease purchase due in annual installments of interest at 3.266%, collateralized by equipment   | \$ 27,045 | 51,551                                             | 25,361                               |
| Lease purchase due in annual installments of interest at 2.69%, collateralized by equipment    | \$ 44,319 | 43,144                                             | 43,144                               |
| Lease purchase due in monthly installments of interest at 3.14%, collateralized by equipment   | \$ 1,815  | 23,172                                             | 21,362                               |
| Lease purchase due in monthly installments of interest at 7.587%, collateralized by equipment  | \$ 101    | 1,803                                              | 1,113                                |
| Lease purchase due in monthly installments of interest at 3.8899%, collateralized by equipment | \$ 1,861  | 18,282                                             | 18,282                               |
| Lease purchase due in monthly installments of interest at 5.9%, collateralized by equipment    | \$ 593    | 9,133                                              | 6,779                                |
| Lease purchase due in monthly installments of interest at 7.587%, collateralized by equipment  | \$ 404    | 5,764                                              | 4,567                                |
| Lease purchase due in monthly installments of interest at 3.89%, collateralized by equipment   | \$ 1,790  | 26,160                                             | 20,826                               |
| Lease purchase due in monthly installments of interest at 5.9%, collateralized by equipment    | \$ 101    | 2,585                                              | 1,052                                |
| Lease purchase due in monthly installments of interest at 5.9%, collateralized by equipment    | \$ 101    | 2,918                                              | 1,026                                |
| Lease purchase due in monthly installments of interest at 4.19%, collateralized by equipment   | \$ 374    | 2,946                                              | 2,946                                |
| Lease purchase due in annual installments of interest at 3.855%, collateralized by equipment   | \$ 37,727 | 255,533                                            | 27,876                               |
| Lease purchase due in annual installments of interest at 3.146%, collateralized by equipment   | \$ 39,236 | 145,670                                            | 34,744                               |
|                                                                                                |           | <u>607,356</u>                                     | <u>226,312</u>                       |

**St. Helena Parish Police Jury**  
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**As of and for the Year Ended December 31, 2021**

The following are the assets recorded as capital leases:

| <u>Equipment</u>                       | <u>Cost</u>         | <u>Accumulated<br/>Depreciation</u> | <u>Net Book<br/>Value</u> |
|----------------------------------------|---------------------|-------------------------------------|---------------------------|
| JD Tractor with Alamo Mower            | \$ 81,224           | \$ (28,551)                         | \$ 52,673                 |
| Ashhpalt Zipper                        | 204,580             | (54,555)                            | 150,025                   |
| JD 5100 Tractor with Boom Mower        | 100,679             | (26,848)                            | 73,831                    |
| Cannon Image Runner 4545i              | 5,030               | (3,521)                             | 1,509                     |
| JD 5100E Tractor with Tiger Side Mower | 82,069              | (17,326)                            | 64,743                    |
| 4 Canon Image Runner 4545i             | 20,120              | (15,090)                            | 5,030                     |
| Kubota M5-111 with Tiger Mower         | 79,431              | (14,562)                            | 64,869                    |
| Canon Image Runner 4545i               | 5,030               | (2,683)                             | 2,347                     |
| Canon Image Runner 4545i               | 5,030               | (2,347)                             | 2,683                     |
| Kubota Mower                           | 12,635              | (1,965)                             | 10,670                    |
| <b>Total Equipment</b>                 | <b>595,828</b>      | <b>(167,448)</b>                    | <b>428,380</b>            |
| <b><u>Vehicles</u></b>                 |                     |                                     |                           |
| 2016 Tanker Truck                      | 318,715             | (118,633)                           | 200,082                   |
| 2017 Ford Interceptor                  | 30,736              | (23,564)                            | 7,172                     |
| Rosenbauer Pumper                      | 383,219             | (53,225)                            | 329,994                   |
| 2020 International Tanker              | 288,000             | (30,400)                            | 257,600                   |
| <b>Total Vehicles</b>                  | <b>1,020,670</b>    | <b>(225,822)</b>                    | <b>794,848</b>            |
| <b>Total</b>                           | <b>\$ 1,616,498</b> | <b>\$ (393,270)</b>                 | <b>\$ 1,223,228</b>       |

The Police Jury has a perpetual lease with Robert J. Carter which commences on August 1, 2016 and terminated on July 31, 2019. The lease has a clause that the lease is automatically renewed after July 31, 2019 until the Police Jury gives 60 days of notice to cancel the lease. The lease is for an office facility which houses the parish farm agent. The amount of the lease was \$700 per month and the total amount paid from the general fund for 2021 was \$8,400.

The Police Jury has a lease with Robert J. Carter for an office facility which houses the council on aging. The amount of the lease was \$750 per month and the total amount paid from the general fund for 2021 was \$9,000.

On January 30, 2020 the Police Jury entered into a contractual lease with Carter Justice Building, LLC for an office facility for the registrar of voters. The lease is for a term of one year commencing on February 1, 2020 and terminating January 31, 2021. The lease is a renewable lease. The amount of the lease was \$750 per month and the total amount paid from the general fund for 2021 was \$9,000.

The South Second Ward Fire District has a lease with Soterra, LLC which commenced on May 20, 2007 and terminates on May 19, 2057. The lease is for .25 acres. The amount of the lease is \$1.00.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**13. LONG-TERM OBLIGATIONS**

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

|                   | Bonded<br>Debt      | Compensated<br>Absences | OPEB<br>Liability   | Lease-<br>Purchase<br>Agreements | Net Pension<br>Liability | Total               |
|-------------------|---------------------|-------------------------|---------------------|----------------------------------|--------------------------|---------------------|
| January 1, 2021   | \$ 1,471,000        | \$ 434,892              | \$ 2,643,834        | \$ 830,368                       | \$ 33,773                | \$ 5,413,867        |
| Additions         | 100,000             | 26,729                  | 45,027              |                                  |                          | \$ 171,756          |
| Deductions        | (233,000)           |                         |                     | (223,012)                        | (29,790)                 | \$ (485,802)        |
| December 31, 2021 | <u>\$ 1,338,000</u> | <u>\$ 461,621</u>       | <u>\$ 2,688,861</u> | <u>\$ 607,356</u>                | <u>\$ 3,983</u>          | <u>\$ 5,099,821</u> |

The following is a summary of the current and the long-term portions of long-term obligations as of December 31, 2021:

|                   | Bonded<br>Debt      | Compensated<br>Absences | OPEB<br>Liability   | Lease<br>Agreements | Net Pension<br>Liability | Total               |
|-------------------|---------------------|-------------------------|---------------------|---------------------|--------------------------|---------------------|
| Current portion   | \$ 246,000          | \$ -                    | \$ -                | \$ 226,312          | \$ -                     | \$ 472,312          |
| Long-term portion | 1,092,000           | 461,621                 | 2,688,861           | 381,044             | 3,983                    | 4,627,509           |
| Total             | <u>\$ 1,338,000</u> | <u>\$ 461,621</u>       | <u>\$ 2,688,861</u> | <u>\$ 607,356</u>   | <u>\$ 3,983</u>          | <u>\$ 5,099,821</u> |

Bond Payable as of December 31, 2021 are as follows:

|                                                                                                                                                                                      | Bonds Payable<br>12/31/2021 | Due Within<br>One Year |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------|
| \$400,000 Revenue Bonds, Series 2001,<br>General fund, due in annual installments<br>\$7,000 to \$26,000 between 2002 to 2031<br>plus interest at 5.5%                               | 207,000                     | 16,000                 |
| \$1,500,000, 2014, Certificate of Indebtedness,<br>Road District Mtc., due in annual installments<br>of \$126,000 to \$176,000 between 2014 to 2024<br>plus interest at 2.43%        | 510,000                     | 164,000                |
| \$504,000, 2014, Certificate of Indebtedness,<br>Road District Mtc. #1, due in annual installments<br>of \$48,000 to \$65,000 between 2019 to 2028<br>plus interest at 3.95%         | 406,000                     | 51,000                 |
| \$125,000, 2020, Certificate of Indebtedness,<br>Office of Motor Vehicle fund, due in annual installments<br>of \$10,000 to \$15,000 between 2021 to 2030<br>plus interest at 5.696% | 115,000                     | 11,000                 |
| \$100,000, 2021, Certificate of Indebtedness,<br>Road District Mtc. #2 of 2, due in annual installments<br>of \$4,000 to \$40,000 between 2022 to 2025<br>plus interest at 5.25%     | 100,000                     | 4,000                  |
|                                                                                                                                                                                      | <u>\$ 1,338,000</u>         | <u>\$ 246,000</u>      |

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December 31, 2021, the Police Jury has accumulated \$8,802 in the debt service funds for future debt requirements. The annual requirements to amortize all certificates of indebtedness, general obligation bonds, and revenue bonds outstanding are as follows:

| <u>Year Ending</u> | <u>Bonded Debt &amp;</u>            |            | <u>Capital Leases</u> |                 | <u>Total payments</u> |                 |              |
|--------------------|-------------------------------------|------------|-----------------------|-----------------|-----------------------|-----------------|--------------|
|                    | <u>Certificates of Indebtedness</u> |            | <u>Principal</u>      | <u>Interest</u> | <u>Princial</u>       | <u>Interest</u> | <u>Total</u> |
| 2022               | 246,000                             | 44,610     | 226,312               | 20,137          | 472,312               | 64,747          | 537,059      |
| 2023               | 281,000                             | 35,527     | 106,063               | 13,397          | 387,063               | 48,924          | 435,987      |
| 2024               | 294,000                             | 26,963     | 68,214                | 10,051          | 362,214               | 37,014          | 399,228      |
| 2026-2031          | 517,000                             | 65,471     | 206,765               | 21,194          | 723,765               | 86,665          | 810,430      |
| Total              | \$ 1,338,000                        | \$ 172,571 | \$607,354             | \$ 64,779       | \$ 1,945,354          | \$ 237,350      | \$ 2,182,704 |

In accordance with R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property. At December 31, 2021, the statutory limit is \$5,280,110.

**14. RETIREMENT SYSTEMS**

Substantially all Police Jury employees are members of the following statewide retirement systems: Parochial Employees’ Retirement System of Louisiana or Registrar of Voters Employees’ Retirement system. These systems are a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

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 amended 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 R.S.I 1:1901 of the Louisiana Revised Statute (LRS). 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

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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:*

Under Plan A, employees can retire providing he/she meet one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with 30 or more year of creditable service
2. Age 55 with 25 years of creditable service.
3. Age 60 with a minimum of 10 years of creditable service.
4. Age 65 with a minimum of 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 5 or more year 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.

*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 allowance, are paid into the DROP fund.

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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 amount which remain credited to the individuals 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 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, and 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 sixty 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 age sixty-five and above equal to 2% of the benefit being received on October 1, 1977, or the original benefit, if retirement commenced after that date. Also the system may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). The 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, LA 70898-4619, or by calling (225) 928-1361.

*Funding Policy:*

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System include 1/4

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of 1% of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. The System also receives revenue sharing funds each year as appropriated by the Legislature. 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 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 \$13,873 for its participation in Parochial Plan A.

The St. Helena Parish Police Jury's contribution to the system under Plan A for the years ending December 31, 2021, and 2020 was \$172,549 and \$134,802 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 an asset of \$289,336 or its proportionate share of the net pension liability/(asset) of the System. The net pension liability/(asset) 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 .165013, which was a decrease of 0.02301 from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Police Jury recognized pension expense of (\$155,433) 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 pension system from the following sources:

|                                                                                                                  | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Differences between expected and actual experiences                                                              | \$ 70,443                                 | \$ 34,534                                |
| Changes in Assumptions                                                                                           | 94,662                                    |                                          |
| Net difference between projected and actual earnings<br>pension plan investments                                 |                                           | 564,700                                  |
| Changes in proportion and differences between Employer<br>contributions and proportionate share of contributions | 3,696                                     | 34,871                                   |
| Employer Contributions subsequent to the measurement date                                                        | 172,549                                   | 415                                      |
| Total                                                                                                            | <u>\$ 341,350</u>                         | <u>\$ 634,520</u>                        |

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The Police Jury reported a total of \$172,549 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.

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>Year</b> |                     |
|-------------|---------------------|
| 2021        | \$ (131,345)        |
| 2022        | \$ (53,270)         |
| 2023        | \$ (188,780)        |
| 2024        | \$ (92,324)         |
|             | <u>\$ (465,719)</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> | Plan A-Entry Age Normal |

**Actuarial Assumptions:**

|                                          |                                                        |
|------------------------------------------|--------------------------------------------------------|
| Investment Rate of Return<br>(Inflation) | 6.4%, (Net of investment expense, Including Inflation) |
|------------------------------------------|--------------------------------------------------------|

|                                  |         |
|----------------------------------|---------|
| Expected Remaining Service Lives | 4 years |
|----------------------------------|---------|

|                            |              |
|----------------------------|--------------|
| Projected 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 Rates | 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 employee, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**St. Helena Parish Police Jury  
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males and 125% for females using MP2018 scale for disabled annuitants.

Inflation Rate 2.3%

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 then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk returns and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 7.00% for the year ended December 31, 2020.

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

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

The discount rate used to measure the total pension liability was 6.4% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members

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

*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 6.4%, 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:

|                                            | 1% Decrease  | Current<br>Discount Rate | 1% Increase    |
|--------------------------------------------|--------------|--------------------------|----------------|
|                                            | <u>5.40%</u> | <u>6.40%</u>             | <u>7.40%</u>   |
| PERSLA Rates                               |              |                          |                |
| St. Helena Parish Police Jury share of NPL | \$ 606,653   | \$ (289,336)             | \$ (1,039,708) |

**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 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 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013, is eligible for normal retirement after he 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.

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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 (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 of 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

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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 year ending December 31, 2021, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$4,092 for its participation in System.

The St. Helena Parish Police Jury's contribution to the Registrar of Voters employees' Retirement System for the years ending December 31, 2021, and 2020 was \$3,386 and \$3,386 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 \$3,983 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 0.125599%, which was an increase of 0.00987% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Police Jury recognized pension expense of (\$3,057) representing its proportionate share of the system's net expense including amortization of deferred amounts.

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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:

|                                                                                                                | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|----------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Differences between expected and actual experience                                                             |                                           | \$ 2,302                                 |
| Changes in Assumptions                                                                                         | 4,383                                     |                                          |
| Net differences between projected and actual earnings<br>on pension plan investments                           | 1,836                                     | 19,570                                   |
| Changes in Proportion & differences between Employer<br>contributions and proportionate share of contributions | 1,854                                     | 2,836                                    |
| Employer contributions subsequent to the measurement date                                                      | <u>1,693</u>                              |                                          |
| Total                                                                                                          | <u>\$ 9,766</u>                           | <u>\$ 24,708</u>                         |

The Police Jury reported a total of \$1,693 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, 2022.

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

| Year  |                    |
|-------|--------------------|
| 2022  | (4,376)            |
| 2023  | (4,785)            |
| 2024  | (3,888)            |
| 2025  | <u>(4,007)</u>     |
| Total | <u>\$ (17,056)</u> |

**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 |

**Actuarial Assumptions:**

|                                                    |                                                         |
|----------------------------------------------------|---------------------------------------------------------|
| Investment Rate of Return<br>(Including Inflation) | 6.25%, (Net of investment expense, Including Inflation) |
| Expected Remaining Service Lives                   | 2021 – 5 years                                          |
| Projected Salary Increases                         | 5.25%                                                   |
| Inflation Rate                                     | 2.3%                                                    |

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|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality Rates            | RP-2010 Public Retirement Plan Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Employees, Annuitant and beneficiaries.<br>RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants. |
| 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 from July 1, 2014 through June 30, 2019. The date was assigned credibility weightings 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:

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
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| <u>Asset Class</u>                 | <u>Target Asset<br/>Allocation</u> | <u>Real Return<br/>Arithmetic<br/>Basis</u> | <u>Long-Term Expected<br/>Portfolio Real Rate<br/>of Return</u> |
|------------------------------------|------------------------------------|---------------------------------------------|-----------------------------------------------------------------|
| Domestic Equities                  | 37.50%                             | 7.50%                                       | 2.81%                                                           |
| International Equities             | 20.00%                             | 8.50%                                       | 1.70%                                                           |
| Domestic Fixed Income              | 12.50%                             | 2.50%                                       | 0.31%                                                           |
| International Fixed Income         | 10.00%                             | 3.50%                                       | 0.35%                                                           |
| Alternative Investments            | 10.00%                             | 6.33%                                       | 0.63%                                                           |
| Real Estate                        | 10.00%                             | 4.50%                                       | 0.45%                                                           |
| Total                              | 100.00%                            |                                             | 6.25%                                                           |
| Inflation                          |                                    |                                             | 2.50%                                                           |
| Expected Arithmetic Nominal Return |                                    |                                             | 8.75%                                                           |

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

*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  |
|--------------------------------------------|--------------|--------------------------|--------------|
| Registrar of Voters' Rates                 | <u>5.25%</u> | <u>6.25%</u>             | <u>7.25%</u> |
| St. Helena Parish Police Jury Share of NPL | \$ 22,720    | \$ 3,983                 | \$ (11,965)  |

**15. OTHER POSTEMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

*Plan description* – The St. Helena Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The St. Helena Parish Police Jury’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

*Benefits Provided* – Medical and life insurance benefits are provided through comprehensive plans

**St. Helena Parish Police Jury**  
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and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. For employees hired after September 8, 2009 retirement eligibility provisions are as follows: 30 years of service at any age.

Life insurance coverage is provided to retirees and 100% of the premiums is paid by the employer for the amount \$20,000. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 65% of the original amount at age 65 and to 50% of the original amount at age 70.

*Employees covered by benefit terms* – At December 31, 2021, the following employees were covered by the benefit terms:

|                                                                          |    |
|--------------------------------------------------------------------------|----|
| Inactive employees or beneficiaries currently receiving benefit payments | 8  |
| Inactive employees entitled to but not yet receiving benefit payments    | -  |
| Active employees                                                         | 30 |
|                                                                          | 38 |
|                                                                          | 38 |

**Total OPEB Liability**

The Police Jury's total OPEB liability of \$2,688,861 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                             |                                                               |
|-----------------------------|---------------------------------------------------------------|
| Inflation                   | 2.0%                                                          |
| Salary increases            | 3.0%, including inflation                                     |
| Discount Rate (ADC)         | 2.12% annually (Beginning of Year to Determine Date)          |
| Healthcare cost trend rates | 2.06%, annually (As of End of Year Measurement Date)          |
| Mortality                   | 5.5% annually until year 2030, then 4.5%<br>SOA RP-2014 Table |

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
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The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

**Changes in the Total OPEB Liability**

|                                                    |              |
|----------------------------------------------------|--------------|
| Balance at December 31, 2020                       | \$2,643,834  |
| Changes for the year:                              |              |
| Service cost                                       | 41,561       |
| Interest                                           | 56,490       |
| Differences between expected and actual experience | (2,735)      |
| Changes in assumptions                             | 26,165       |
| Benefit payments and net transfers                 | (76,454)     |
| Net changes                                        | 45,027       |
| Balance at December 31, 2021                       | \$ 2,688,861 |

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

|                      | <b>1.0% Decrease<br/>(1.06%)</b> | <b>Current Discount<br/>Rate (2.06%)</b> | <b>1.0% Increase<br/>(3.06%)</b> |
|----------------------|----------------------------------|------------------------------------------|----------------------------------|
| Total OPEB liability | \$ 3,179,675                     | \$ 2,688,861                             | \$ 2,300,826                     |

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

|                      | <b>1.0% Decrease<br/>(4.5%)</b> | <b>Current Trend<br/>(5.5%)</b> | <b>1.0% Increase<br/>(6.5%)</b> |
|----------------------|---------------------------------|---------------------------------|---------------------------------|
| Total OPEB Liability | \$ 2,304,260                    | \$ 2,688,861                    | \$ 3,171,751                    |

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2021, the Police Jury recognized OPEB expense of \$135,043. At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**St. Helena Parish Police Jury**  
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|                                                    | Deferred<br>Outflows of<br>Resources | Deferred Inflows<br>of Resources |
|----------------------------------------------------|--------------------------------------|----------------------------------|
| Differences between expected and actual Experience | \$ 88,680                            | \$ (206,364)                     |
| Changes in assumptions                             | 687,465                              | (155,092)                        |
| <b>Total</b>                                       | <b>\$ 776,145</b>                    | <b>\$ (361,456)</b>              |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Years ending December 31: |           |
|---------------------------|-----------|
| 2022                      | \$36,992  |
| 2023                      | 36,992    |
| 2024                      | 36,992    |
| 2025                      | 36,992    |
| 2026                      | 36,992    |
| Thereafter                | \$229,729 |

**16. DEFERRED COMPENSATION PLAN**

The Police Jury offers its employees, the Louisiana public Employees Deferred Compensation Plan, a deferred compensation plan created in accordance with Internal Revenue code Section 457, as revised January 1, 1999. The plan available to all Police Jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries. At December 31, 2021 the amounts applicable to the employees of the Police Jury were \$13,000.

**17. COMPENSATED ABSENCES**

At December 31, 2021, employees of the Police Jury have accumulated and vested \$461,621 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

**18. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS**

A summary of changes in agency fund deposits due others follows:

**St. Helena Parish Police Jury**  
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|               | Balance at<br>Beginning<br>of Year | Additions  | Reductions   | Balance<br>at End<br>of Year |
|---------------|------------------------------------|------------|--------------|------------------------------|
| Agency funds: |                                    |            |              |                              |
| Library Fund  | \$ 117,234                         | \$ 130,958 | \$ (119,180) | \$ 129,012                   |

**19. RESTRICTED NET POSITION AND FUND BALANCES**

Restricted Net Position as reported in the entity-wide Statement of Net position are as follows:

|                                                                                                    | <u>Governmental<br/>Activities</u> |
|----------------------------------------------------------------------------------------------------|------------------------------------|
| Net Position Restricted For:                                                                       |                                    |
| <u>Debt Service:</u>                                                                               |                                    |
| 2001 Revenue Bond                                                                                  | \$ 8,719                           |
| Certificate of Indebtedness                                                                        | 83                                 |
| Total net Position restricted for debt service                                                     | 8,802                              |
| <u>Capital Projects:</u>                                                                           |                                    |
| Certificate of Indebtedness for road construction                                                  | 113,775                            |
| Grant funds for various projects                                                                   | (56,210)                           |
| Total net Position restricted for capital Projects                                                 | 57,565                             |
| <u>Other-External legal constraints:</u>                                                           |                                    |
| Dedicated property taxes and sales taxes authorized<br>by the electorate to specific revenue funds | 5,956,519                          |
| Dedicated telephone charges for 911 system                                                         | 196,299                            |
| Court fees for juror compensation and judicial expenses                                            | 3,375                              |
| FHA grant provide loans to new business in parish                                                  | 196,439                            |
| Service fees pay cost of OMV office in parish                                                      | 62,174                             |
| CDBG federal grant for home repairs related to disasters                                           | (5,093)                            |
| Federal grant to respond to COVID-19                                                               | (11,142)                           |
| Federal grants to respond to disasters                                                             | (5,797,013)                        |
| Total net Position restricted for other                                                            | 601,558                            |
| Total Restricted Net Postion                                                                       | \$ 667,925                         |

Restricted, committed, and unassigned fund balance at year end are as follows:

**St. Helena Parish Police Jury**  
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|                                     | General<br><u>Fund</u> | RBM<br><u>Fund</u> | Solid<br>Waste<br><u>Fund</u> | Sales<br>Tax<br><u>Fund</u> | Disaster<br><u>Fund</u> | American<br>Rescue<br><u>Fund</u> | Other<br>Governmental<br><u>Funds</u> | Total<br>Governmental<br><u>Funds</u> |
|-------------------------------------|------------------------|--------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| <u>Restricted for:</u>              |                        |                    |                               |                             |                         |                                   |                                       |                                       |
| Dedicated Property and sales tax:   |                        |                    |                               |                             |                         |                                   |                                       |                                       |
| Road & building improvements        |                        | 831,476            | -                             | 895,540                     | -                       | -                                 | 2,326,383                             | 4,053,399                             |
| Garbage Collection                  |                        | -                  | 245,146                       | -                           | -                       | -                                 |                                       | 245,146                               |
| Fire Protection                     |                        | -                  | -                             | -                           | -                       | -                                 | 1,657,974                             | 1,657,974                             |
| Debt Service                        |                        | -                  | -                             | -                           | -                       | -                                 | 83                                    | 83                                    |
| Capital Projects                    |                        | -                  | -                             | -                           | -                       | -                                 | 113,775                               | 113,775                               |
| Dedicated charges 911               |                        | -                  | -                             | -                           | -                       | -                                 | 196,299                               | 196,299                               |
| Court fees for judicial expenses    |                        | -                  | -                             | -                           | -                       | -                                 | 3,375                                 | 3,375                                 |
| Federal grants Economic Development |                        | -                  | -                             | -                           | -                       | -                                 | 196,439                               | 196,439                               |
| Dedicated Fees Public Safety        |                        | -                  | -                             | -                           | -                       | -                                 | 62,174                                | 62,174                                |
| General Revenues for bond           |                        | -                  | -                             | -                           | -                       | -                                 | 8,719                                 | 8,719                                 |
| <b>Total Restricted</b>             | <b>-</b>               | <b>831,476</b>     | <b>245,146</b>                | <b>895,540</b>              | <b>-</b>                | <b>-</b>                          | <b>4,565,221</b>                      | <b>6,537,383</b>                      |
| <u>Committed to:</u>                |                        |                    |                               |                             |                         |                                   |                                       |                                       |
| Capital Improvements                | -                      | -                  | -                             | -                           | -                       | 972,869                           | -                                     | 972,869                               |
| Unassigned                          | 633,962                | -                  | -                             | -                           | (5,797,013)             | -                                 | (61,303)                              | (5,224,354)                           |
| <b>Total fund balances</b>          | <b>633,962</b>         | <b>831,476</b>     | <b>245,146</b>                | <b>895,540</b>              | <b>(5,797,013)</b>      | <b>972,869</b>                    | <b>4,503,918</b>                      | <b>2,285,898</b>                      |

**20. COMMITMENTS AND CONTIGENCIES**

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

At year end the construction commitments are as follows:

| <u>Project</u>                              | <u>Spent<br/>To-Date</u> | <u>Remaining<br/>commitment</u> |
|---------------------------------------------|--------------------------|---------------------------------|
| LRA-CDBG community water                    | 110                      | 49,890                          |
| LGAP Grant-Overton Park Building            | 56,400                   | -                               |
| LGAP Grant-Courthouse Roof                  | 115,700                  | -                               |
| LGAP Grant-Water Improvements               | 85,402                   | 9,889                           |
| LGAP-Grant-Water Improvements Tung Oil Road | -                        | 21,500                          |
| 2020 Asphalt Road Rehabilitation Program    | 5,444,326                | 346,710                         |
|                                             | <u>5,701,938</u>         | <u>427,989</u>                  |

In the normal course of operations, the Police Jury receives grant funds from various Federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**St. Helena Parish Police Jury  
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**21. RISK MANAGEMENT**

The Police Jury does not have general liability insurance coverage and is at risk to possible losses resulting from claims filed by individuals who might suffer injury while on Police Jury property.

**22. LITIGATION AND CONTINGENT LIABILITIES**

The St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss contingencies has been recorded in the financial statements for any legal actions. The potential outcome on the majority of claims is not known.

**23. COOPERATIVE ENDEAVOR AGREEMENTS**

The Police Jury has a cooperative agreement with St. Helena Fire District #4 to provide first responder medical emergency services throughout the parish from January 1, 2021 to December 31, 2021. In return the Police Jury paid Fire District #4 \$30,000.

The Police Jury has a cooperative agreement with the LSU Ag Center dated July 1, 2015 until June 30, 2021. In the agreement the Police Jury agrees to provide office space, operating support services, and salary for the parish farm agency and its programs.

The Police Jury has a cooperative agreement with St. Helena Parish School Board for the usage of New Zion Elementary School site as a location for a fire station for the Sixth Ward Fire Protection District. The School Board is to retain ownership of the site but the site's usage and control is transferred to the Sixth Ward Fire Protection District for a period of 50 years effective August 1, 2008 and ending July 31, 2058.

The Police Jury has a cooperative endeavor agreement dated May 14, 2009, with the Town of Greensburg for the public purpose of implementation of certain building codes as required by Louisiana Revised statutes for mandatory adoption by parishes and municipalities.

On February 13, 2013 the Police Jury adopted a resolution to authorize the Police Jury to enter into a cooperative endeavor agreement with the Village of Montpelier and the Town of Greensburg to provide necessary services for them to implement and administer its flood damage prevention ordinance.

The Police Jury entered into a cooperative agreement with the Louisiana Department of Veterans Affairs (LDVA) on June 22, 2017 to provide office space for the veterans' service office and provide all utilities and 34% of phone and internet services.

An agreement between the Police Jury and the State of Louisiana Department of Children and Family Services commenced on November 1, 2016 and shall terminate on October 31, 2021 to assist the citizens to obtain benefits from Department of Children and Family Services programs by providing useable physical space.

**St. Helena Parish Police Jury**  
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The Police Jury has a cooperative endeavor agreement dated May 11, 2015, with the Village of Montpelier to aid and assist in fire protection and fire fighting in St. Helena Parish. The Village of Montpelier is able to provide firefighting services to the Village of Montpelier and to the surrounding rural area of St. Helena Parish. In return the Police Jury agrees to provide the Village of Montpelier fire department a proportional share of the fire insurance rebates provided by the State of Louisiana each year.

The Police Jury has an intergovernmental agreement with the Town of Greensburg the purpose of which is to improve the capability and coordination of the parish and its public safety agencies of government to prepare for, prevent, protect against, respond to, and recovery from an emergency, disaster event or acts of terrorism through the use of federal grant funding.

**24. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

For the year ended December 31, 2021, on behalf payments in the form of supplemental payments were paid to constables and justices of the peace. The payments were as follows:

|              |          |              |
|--------------|----------|--------------|
| State Agency | \$14,400 | General Fund |
|--------------|----------|--------------|

These amounts were recorded as income and expense in the respective fund.

**25. SINKING FUND REQUIREMENTS**

Commencing January 2002, a sum equal to the principal and interest accruing on the 2001 revenue bonds is to be deposited each month into the Revenue Bond 2001 Sinking Fund from the general fund revenues.

Road District Maintenance deposits from the first revenues of a special five mill tax received in any calendar year a sum equal to the principal and interest falling due on the certificate into the Road District Maintenance Sinking Fund to provide the annual principal payment and semi-annual interest payments.

Road District #1 Maintenance deposits from the first revenues of the tax received in any calendar year a sum equal to the principal and/or interest falling due on the certificate in that calendar year into the Road District Maintenance Sinking Fund to pay said principal and interest as the same become due and any amount required to pay the charges of the Paying Agent.

Road District #2 of 2 Maintenance deposits from the first revenues of the tax received in any calendar year a sum equal to the principal and/or interest falling due on the certificate in that calendar year into the Road District Maintenance Sinking Fund to pay said principal and interest as the same become due and any amount required to pay the charges of the Paying Agent.

**26. CONTRACTS**

The Police Jury has a contract with AmWaste of LA, Inc. for garbage collection. The contract

**St. Helena Parish Police Jury**  
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began on September 18, 2019 and is for five years. There is an option to renew clause in the contract.

On October 16, 2020, the Police Jury entered into a debris contract with TFR Enterprises, Inc. for debris removal. The term of the contract is 36 months from date of the award with a one-year option to opt out of the contract.

The Police Jury contracted with Professional Engineering Consultants Corporation for engineering services related to 2020 Asphalt Road rehabilitation program. The project consists of the rehabilitation of several parish roadways.

**27. E911 SYSTEM**

St. Helena implemented the E911 system parish wide on September 17, 2002. The Tangipahoa Communication District facilitates the 911 system on a month-to-month basis. Telephone services charges and expenditures are reflected in fund statements in the amount of \$169,554 and \$173,922 respectively.

**28. SUBSEQUENT EVENTS**

The Police Jury received approval for a LGAP FY 2020-2021 Grant up to \$27,866 on February 25, 2022. The funds will be used to make repairs to the main police jury office and several other parish-owned public buildings.

On March 25, 2022 the Police Jury signed a notice of Grant and agreement award with USDA Natural Resources conservation Service through the Emergency Watershed program (EWP) for a grant in the amount of \$6,255,264. The purpose of the grant is debris removal from the Tickfaw River and Twelve Mile Creek drainage channels after Hurricane Ida.

The Police Jury has requested support from the state for two capital outlay projects. One is for a new library in the amount of \$1,440,000 and the second is for a Leggett Road rehab in the amount of \$420,000. The Police Jury has not received approval as of the date of this report.

As of December 20, 2021, the parish has been approved for FY 2021 CARES-CV Love Louisiana Outdoors Grant in the amount of \$450,000 for the purpose of outdoor recreation and fitness, as it relates to COVID-19.

As a result of the spread of Covid-19, economic uncertainties have arisen which may impact the ongoing operations of the Police Jury; however, the extent and severity of the potential impact is unknown at this time.

## **Required supplemental Information (Part II)**

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-(Cash Basis) General Fund**  
**For the Year Ended December 31, 2021**

|                                               | <u>Budgeted Amounts</u> |                  | Actual Amounts                  | Variance with                               |
|-----------------------------------------------|-------------------------|------------------|---------------------------------|---------------------------------------------|
|                                               | <u>Original</u>         | <u>Final</u>     | <u>Budgetary<br/>Cash Basis</u> | <u>Final Budget<br/>Positive (Negative)</u> |
| Budgetary Fund Balances, Beginning            | \$ 117,517              | \$ 239,123       | \$ 239,123                      | -                                           |
| <b>Resources (Inflows)</b>                    |                         |                  |                                 |                                             |
| Taxes:                                        |                         |                  |                                 |                                             |
| Ad valorem                                    | 111,172                 | 111,172          | 106,501                         | (4,671)                                     |
| Sales and use                                 |                         |                  |                                 | -                                           |
| Other taxes, penalties, interest, etc.        | 1,600                   | 1,216            | 1,216                           | -                                           |
| Licenses and permits                          | 308,100                 | 318,100          | 326,294                         | 8,194                                       |
| Intergovernmental revenues:                   |                         |                  |                                 |                                             |
| Federal grants                                | 53,846                  | 82,758           | 83,070                          | 312                                         |
| State funds:                                  |                         |                  |                                 |                                             |
| Parish transportation funds                   |                         |                  |                                 | -                                           |
| State revenue sharing (net)                   | 5,700                   | 5,700            | 5,662                           | (38)                                        |
| Gaming Revenues                               | 1,026,905               | 1,407,719        | 1,451,247                       | 43,528                                      |
| State Grants                                  | 16,500                  | 13,549           | 13,549                          | -                                           |
| Other State Funds                             | 338,000                 | 295,936          | 295,936                         | -                                           |
| Fees, charges, and commissions for services   | 4,600                   | 3,400            | 4,377                           | 977                                         |
| Fines and forfeitures                         | 7,700                   | 5,200            | 5,089                           | (111)                                       |
| Rents and Royalties                           | 6,600                   | 2,695            | 2,718                           | 23                                          |
| Investment earnings                           | 1,500                   | 1,180            | 1,444                           | 264                                         |
| Other revenues                                | -                       | 19,852           | 19,852                          | -                                           |
| Supplemental Pay                              | 14,400                  | 14,400           | 14,400                          | -                                           |
| Proceeds from Sale of Assets                  | -                       | -                | -                               | -                                           |
| Loans or loans repaid from other Funds        | -                       | -                | -                               | -                                           |
| Transfers from other funds                    | 213,598                 | 247,348          | 228,802                         | (18,546)                                    |
| Amounts available for Appropriations          | <u>2,227,738</u>        | <u>2,769,348</u> | <u>2,799,280</u>                | <u>29,932</u>                               |
| <b>Charges to Appropriations (outflows)</b>   |                         |                  |                                 |                                             |
| General government                            | 1,339,517               | 1,647,022        | 1,576,469                       | 70,553                                      |
| Public safety                                 | 585,279                 | 711,864          | 688,518                         | 23,346                                      |
| Cultural and recreation                       | 35,150                  | 26,536           | 23,691                          | 2,845                                       |
| Health and welfare                            | 145,183                 | 172,308          | 155,163                         | 17,145                                      |
| Economic development                          | 37,850                  | 36,078           | 47,002                          | (10,924)                                    |
| Payments to other governments/component units | -                       | 4,778            | 4,778                           | -                                           |
| Debt Service                                  | 11,761                  | 11,401           | 11,761                          | (360)                                       |
| Capital outlay                                | -                       |                  | 17,796                          | (17,796)                                    |
| Loans made to other funds                     | -                       |                  |                                 | -                                           |
| Transfers to other funds                      | 27,210                  | 61,107           | 52,586                          | 8,521                                       |
| Total Charges to Appropriations               | <u>2,181,950</u>        | <u>2,671,094</u> | <u>2,577,764</u>                | <u>93,330</u>                               |
| <b>Budgetary Fund Balances, Ending</b>        | <u>\$ 45,788</u>        | <u>\$ 98,254</u> | <u>\$ 221,516</u>               | <u>\$ 123,262</u>                           |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis)-Road District Mtc. Fund**  
**For the Year Ended December 31, 2021**

|                                             | <u>Budgeted Amounts</u> |                   | Actual Amounts                  | Variance with                               |
|---------------------------------------------|-------------------------|-------------------|---------------------------------|---------------------------------------------|
|                                             | <u>Original</u>         | <u>Final</u>      | <u>Budgetary<br/>Cash Basis</u> | <u>Final Budget<br/>Positive (Negative)</u> |
| Budgetary Fund Balances, Beginning          | \$ 290,105              | \$ 1,915,588      | \$ 1,915,588                    | -                                           |
| <b>Resources (Inflows)</b>                  |                         |                   |                                 |                                             |
| Taxes:                                      |                         |                   |                                 |                                             |
| Ad valorem                                  | 473,072                 | 472,234           | 452,628                         | (19,606)                                    |
| Sales and use                               | 839,000                 | 916,000           | 919,707                         | 3,707                                       |
| Other taxes, penalties, interest, etc.      |                         |                   |                                 | -                                           |
| Licenses and permits                        | 4,200                   | 4,200             | 4,300                           | 100                                         |
| Intergovernmental revenues:                 |                         |                   |                                 |                                             |
| Federal grants                              |                         |                   |                                 | -                                           |
| State funds:                                |                         |                   |                                 |                                             |
| Parish transportation funds                 | 161,800                 | 161,800           | 162,281                         | 481                                         |
| State revenue sharing (net)                 | 20,350                  | 20,159            | 20,167                          | 8                                           |
| Gaming Revenues                             |                         |                   |                                 |                                             |
| State Grants                                |                         | 75,000            | 75,000                          | -                                           |
| Other State Funds                           |                         | -                 | -                               | -                                           |
| Contributions from Local Governments        |                         |                   |                                 | -                                           |
| Fees, charges, and commissions for services |                         |                   |                                 | -                                           |
| Fines and forfeitures                       |                         |                   |                                 | -                                           |
| Rents and Royalties                         |                         |                   |                                 | -                                           |
| Investment earnings                         | 19,850                  | 4,620             | 4,745                           | 125                                         |
| Other revenues                              |                         | -                 | -                               | -                                           |
| Sale of capital assets                      |                         | -                 | -                               | -                                           |
| Loans Proceeds from Borrowings              |                         |                   |                                 | -                                           |
| Loans or loans repaid from other Funds      |                         | -                 | -                               | -                                           |
| Transfers from other funds                  | 430,000                 | 1,143,823         | 1,143,823                       | -                                           |
| Amounts available for Appropriations        | <u>2,238,377</u>        | <u>4,713,424</u>  | <u>4,698,239</u>                | <u>(15,185)</u>                             |
| <b>Charges to Appropriations (outflows)</b> |                         |                   |                                 |                                             |
| General government                          | 2,760                   | 2,760             | 2,760                           | -                                           |
| Public safety                               |                         |                   |                                 | -                                           |
| Public works                                | 1,290,181               | 1,340,904         | 1,201,016                       | 139,888                                     |
| Cultural and recreation                     |                         |                   |                                 | -                                           |
| Health and welfare                          |                         |                   |                                 | -                                           |
| Community development                       |                         |                   |                                 | -                                           |
| Economic development                        |                         |                   |                                 | -                                           |
| Debt Service                                | 45,531                  | 45,531            | 45,531                          | -                                           |
| Capital outlay                              | 200,000                 | 2,493,542         | 2,329,377                       | 164,165                                     |
| Loans made to other funds                   |                         |                   |                                 | -                                           |
| Transfers to other funds                    | 370,244                 | 370,494           | 370,494                         | -                                           |
| Total Charges to Appropriations             | <u>1,908,716</u>        | <u>4,253,231</u>  | <u>3,949,178</u>                | <u>304,053</u>                              |
| <b>Budgetary Fund Balances, Ending</b>      | <u>\$ 329,661</u>       | <u>\$ 460,193</u> | <u>\$ 749,061</u>               | <u>288,868</u>                              |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis) -Solid Waste Fund**  
**For the Year Ended December 31, 2021**

|                                             | <u>Budgeted Amounts</u> |                   | Actual Amounts          | Variance with                       |
|---------------------------------------------|-------------------------|-------------------|-------------------------|-------------------------------------|
|                                             | Original                | Final             | Budgetary<br>Cash Basis | Final Budget<br>Positive (Negative) |
| Budgetary Fund Balances, Beginning          | \$ 103,832              | \$ 115,368        | \$ 115,368              | -                                   |
| <b>Resources (Inflows)</b>                  |                         |                   |                         |                                     |
| Taxes:                                      |                         |                   |                         |                                     |
| Ad valorem                                  |                         |                   |                         |                                     |
| Sales and use                               | 839,000                 | 916,000           | 919,707                 | 3,707                               |
| Other taxes, penalties, interest, etc.      |                         |                   |                         | -                                   |
| Licenses and permits                        |                         |                   |                         | -                                   |
| Intergovernmental revenues:                 |                         |                   |                         |                                     |
| Federal grants                              |                         |                   |                         | -                                   |
| State funds:                                |                         |                   |                         |                                     |
| Parish transportation funds                 |                         |                   |                         | -                                   |
| State revenue sharing (net)                 |                         |                   |                         | -                                   |
| Gaming Revenues                             |                         |                   |                         | -                                   |
| Other State Funds                           |                         |                   |                         | -                                   |
| Contributions from Local Governments        |                         |                   |                         | -                                   |
| Fees, charges, and commissions for services |                         |                   |                         | -                                   |
| Fines and forfeitures                       |                         |                   |                         | -                                   |
| Rents and Royalties                         |                         |                   |                         | -                                   |
| Investment earnings                         | 1,000                   | 1,020             | 951                     | (69)                                |
| Other revenues                              |                         |                   |                         | -                                   |
| Sale of capital assets                      |                         | -                 | -                       | -                                   |
| Loans or loans repaid from other Funds      |                         |                   |                         | -                                   |
| Transfers from other funds                  | 60,000                  | -                 | -                       | -                                   |
| Amounts available for Appropriations        | <u>1,003,832</u>        | <u>1,032,388</u>  | <u>1,036,026</u>        | <u>3,638</u>                        |
| <b>Charges to Appropriations (outflows)</b> |                         |                   |                         |                                     |
| General government                          |                         |                   |                         | -                                   |
| Public safety                               |                         |                   |                         | -                                   |
| Public works                                | 826,500                 | 851,627           | 842,849                 | 8,778                               |
| Cultural and recreation                     |                         |                   |                         | -                                   |
| Health and welfare                          |                         |                   |                         | -                                   |
| Community development                       |                         |                   |                         | -                                   |
| Economic development                        |                         |                   |                         | -                                   |
| Capital outlay                              |                         |                   |                         | -                                   |
| Loans made to other funds                   |                         |                   |                         | -                                   |
| Transfers to other funds                    | 36,000                  | 36,000            | 36,000                  | -                                   |
| Total Charges to Appropriations             | <u>862,500</u>          | <u>887,627</u>    | <u>878,849</u>          | <u>8,778</u>                        |
| <b>Budgetary Fund Balances, Ending</b>      | <u>\$ 141,332</u>       | <u>\$ 144,761</u> | <u>\$ 157,177</u>       | <u>\$ 12,416</u>                    |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis) -Sales Tax Fund**  
**For the Year Ended December 31, 2021**

|                                             | <u>Budgeted Amounts</u> |                   | Actual Amounts                  | Variance with                               |
|---------------------------------------------|-------------------------|-------------------|---------------------------------|---------------------------------------------|
|                                             | <u>Original</u>         | <u>Final</u>      | <u>Budgetary<br/>Cash Basis</u> | <u>Final Budget<br/>Positive (Negative)</u> |
| Budgetary Fund Balances, Beginning          | \$ 1,048,291            | \$ 1,058,098      | \$ 1,058,098                    | -                                           |
| <b>Resources (Inflows)</b>                  |                         |                   |                                 |                                             |
| Taxes:                                      |                         |                   |                                 |                                             |
| Ad valorem                                  |                         |                   |                                 |                                             |
| Sales and use                               | 839,000                 | 916,000           | 919,707                         | 3,707                                       |
| Other taxes, penalties, interest, etc.      |                         |                   |                                 | -                                           |
| Licenses and permits                        |                         |                   |                                 | -                                           |
| Intergovernmental revenues:                 |                         |                   |                                 | -                                           |
| Federal grants                              |                         |                   |                                 | -                                           |
| State funds:                                |                         |                   |                                 | -                                           |
| Parish transportation funds                 |                         |                   |                                 | -                                           |
| State revenue sharing (net)                 |                         |                   |                                 | -                                           |
| Gaming Revenues                             |                         |                   |                                 | -                                           |
| Other State Funds                           |                         |                   |                                 | -                                           |
| Contributions from Local Governments        |                         |                   |                                 | -                                           |
| Fees, charges, and commissions for services |                         |                   |                                 | -                                           |
| Fines and forfeitures                       |                         |                   |                                 | -                                           |
| Rents and Royalties                         |                         |                   |                                 | -                                           |
| Investment earnings                         | 19,000                  | 8,208             | 7,679                           | (529)                                       |
| Other revenues                              | -                       | -                 | -                               | -                                           |
| Sale of capital assets                      |                         |                   |                                 | -                                           |
| Loans or loans repaid from other Funds      |                         |                   |                                 | -                                           |
| Transfers from other funds                  |                         | -                 | -                               | -                                           |
| Amounts available for Appropriations        | <u>1,906,291</u>        | <u>1,982,306</u>  | <u>1,985,484</u>                | <u>3,178</u>                                |
| <b>Charges to Appropriations (outflows)</b> |                         |                   |                                 |                                             |
| General government                          |                         |                   |                                 | -                                           |
| Public safety                               |                         |                   |                                 | -                                           |
| Public works                                |                         | -                 | -                               | -                                           |
| Cultural and recreation                     |                         |                   |                                 | -                                           |
| Health and welfare                          |                         |                   |                                 | -                                           |
| Community development                       |                         |                   |                                 | -                                           |
| Economic development                        |                         |                   |                                 | -                                           |
| Capital outlay                              |                         |                   |                                 | -                                           |
| Loans made to other funds                   |                         |                   |                                 | -                                           |
| Transfers to other funds                    | 324,320                 | 1,178,143         | 1,178,143                       | -                                           |
| Total Charges to Appropriations             | <u>324,320</u>          | <u>1,178,143</u>  | <u>1,178,143</u>                | <u>-</u>                                    |
| <b>Budgetary Fund Balances, Ending</b>      | <u>\$ 1,581,971</u>     | <u>\$ 804,163</u> | <u>\$ 807,341</u>               | <u>\$ 3,178</u>                             |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis) -Disaster Projects**  
**For the Year Ended December 31, 2021**

|                                             | <u>Budgeted Amounts</u> |                  | Actual Amounts          | Variance with                       |
|---------------------------------------------|-------------------------|------------------|-------------------------|-------------------------------------|
|                                             | Original                | Final            | Budgetary<br>Cash Basis | Final Budget<br>Positive (Negative) |
| Budgetary Fund Balances, Beginning          | \$ -                    | \$ 348,770       | \$ 348,770              | -                                   |
| <b>Resources (Inflows)</b>                  |                         |                  |                         |                                     |
| Taxes:                                      |                         |                  |                         |                                     |
| Ad valorem                                  |                         |                  |                         |                                     |
| Sales and use                               | -                       | -                | -                       | -                                   |
| Other taxes, penalties, interest, etc.      |                         |                  |                         | -                                   |
| Licenses and permits                        |                         |                  |                         | -                                   |
| Intergovernmental revenues:                 |                         |                  |                         | -                                   |
| Federal grants                              |                         | 173,692          | 85,692                  | (88,000)                            |
| State funds:                                |                         |                  |                         | -                                   |
| Parish transportation funds                 |                         |                  |                         | -                                   |
| State revenue sharing (net)                 |                         |                  |                         | -                                   |
| Gaming Revenues                             |                         |                  |                         | -                                   |
| Other State Funds                           |                         |                  |                         | -                                   |
| Contributions from Local Governments        |                         |                  |                         | -                                   |
| Fees, charges, and commissions for services |                         |                  |                         | -                                   |
| Fines and forfeitures                       |                         |                  |                         | -                                   |
| Rents and Royalties                         |                         |                  |                         | -                                   |
| Investment earnings                         | -                       | -                | -                       | -                                   |
| Other revenues                              | -                       | -                | -                       | -                                   |
| Sale of capital assets                      |                         |                  |                         | -                                   |
| Loans or loans repaid from other Funds      |                         |                  |                         | -                                   |
| Transfers from other funds                  |                         | -                | 66,036                  | 66,036                              |
| Amounts available for Appropriations        | -                       | 522,462          | 500,498                 | (21,964)                            |
| <b>Charges to Appropriations (outflows)</b> |                         |                  |                         |                                     |
| General government                          |                         |                  |                         | -                                   |
| Public safety                               |                         |                  |                         | -                                   |
| Public works                                |                         | 434,446          | 442,307                 | (7,861)                             |
| Cultural and recreation                     |                         |                  |                         | -                                   |
| Health and welfare                          |                         |                  |                         | -                                   |
| Community development                       |                         |                  |                         | -                                   |
| Economic development                        |                         |                  |                         | -                                   |
| Capital outlay                              |                         |                  |                         | -                                   |
| Loans made to other funds                   |                         |                  |                         | -                                   |
| Transfers to other funds                    | -                       | -                | -                       | -                                   |
| Total Charges to Appropriations             | -                       | 434,446          | 442,307                 | (7,861)                             |
| <b>Budgetary Fund Balances, Ending</b>      | <b>\$ -</b>             | <b>\$ 88,016</b> | <b>\$ 58,191</b>        | <b>\$ (29,825)</b>                  |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis) -American Rescue Plan Act**  
**For the Year Ended December 31, 2021**

|                                             | <u>Budgeted Amounts</u> |                   | Actual Amounts          | Variance with                       |
|---------------------------------------------|-------------------------|-------------------|-------------------------|-------------------------------------|
|                                             | Original                | Final             | Budgetary<br>Cash Basis | Final Budget<br>Positive (Negative) |
| Budgetary Fund Balances, Beginning          | \$ -                    | \$ -              | \$ -                    | -                                   |
| <b>Resources (Inflows)</b>                  |                         |                   |                         |                                     |
| Taxes:                                      |                         |                   |                         |                                     |
| Ad valorem                                  |                         |                   |                         |                                     |
| Sales and use                               | -                       | -                 | -                       | -                                   |
| Other taxes, penalties, interest, etc.      |                         |                   |                         | -                                   |
| Licenses and permits                        |                         |                   |                         | -                                   |
| Intergovernmental revenues:                 |                         |                   |                         | -                                   |
| Federal grants                              |                         | 984,011           | 984,011                 | -                                   |
| State funds:                                |                         |                   |                         | -                                   |
| Parish transportation funds                 |                         |                   |                         | -                                   |
| State revenue sharing (net)                 |                         |                   |                         | -                                   |
| Gaming Revenues                             |                         |                   |                         | -                                   |
| Other State Funds                           |                         |                   |                         | -                                   |
| Contributions from Local Governments        |                         |                   |                         | -                                   |
| Fees, charges, and commissions for services |                         |                   |                         | -                                   |
| Fines and forfeitures                       |                         |                   |                         | -                                   |
| Rents and Royalties                         |                         |                   |                         | -                                   |
| Investment earnings                         | -                       | 2,019             | 2,007                   | (12)                                |
| Other revenues                              | -                       | -                 | -                       | -                                   |
| Sale of capital assets                      |                         |                   |                         | -                                   |
| Loans or loans repaid from other Funds      |                         |                   |                         | -                                   |
| Transfers from other funds                  |                         | -                 | -                       | -                                   |
| Amounts available for Appropriations        | -                       | 986,030           | 986,018                 | (12)                                |
| <b>Charges to Appropriations (outflows)</b> |                         |                   |                         |                                     |
| General government                          |                         |                   |                         | -                                   |
| Public safety                               |                         |                   |                         | -                                   |
| Public works                                |                         | -                 | -                       | -                                   |
| Cultural and recreation                     |                         |                   |                         | -                                   |
| Health and welfare                          |                         |                   |                         | -                                   |
| Community development                       |                         |                   |                         | -                                   |
| Economic development                        |                         |                   |                         | -                                   |
| Capital outlay                              |                         |                   |                         | -                                   |
| Loans made to other funds                   |                         |                   |                         | -                                   |
| Transfers to other funds                    | -                       | -                 | -                       | -                                   |
| Total Charges to Appropriations             | -                       | -                 | -                       | -                                   |
| <b>Budgetary Fund Balances, Ending</b>      | <b>\$ -</b>             | <b>\$ 986,030</b> | <b>\$ 986,018</b>       | <b>\$ (12)</b>                      |

See independent auditor's report.

## **BUDGET POLICIES**

Budgetary procedures applicable to the St. Helena Parish Police Jury are defined in state law, Louisiana Revised Statutes 39:1301-1315. The Police Jury used the following budget practices:

1. The Police Jury must adopt a budget each year for the general fund and each special revenue fund, if applicable.

The Police Jury must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing was published in the official journal on November 27, 2020 and December 4, 2020, which was held on December 15, 2020.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 15, 2020.

Budgetary amendments involving the transfers of funds from one program or function to another or involving increase in expenditures resulting from revenues exceeding amount estimated require the approval of the Police Jury. The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when actual operations are different from those anticipated in the original budget. The Police Jury adopts the amendments and they are made available for public inspection.

2. All budgetary appropriations lapse at the end of each fiscal year.

3. The Police Jury does not use encumbrance accounting.

4. Budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented in accordance with the cash basis of accounting. Debt Service, Capital Project Funds, and Fiduciary Funds are not budgeted.

St. Helena Parish Police Jury  
Greensburg, Louisiana

Notes to Budgetary Comparison Schedules  
For the Year Ended December 31, 2021

**Budget to GAAP Reconciliation-Explanation of Differences Between Budgetary Inflows and Outflows and GAAP  
Revenues and Expenditures**

| <b>Sources/inflows of Resources:</b>                                                                                                                            | General          | RBM              | Solid<br>Waste | Sales<br>Tax   | Disaster<br>Fund | American<br>Rescue |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------|----------------|------------------|--------------------|
| Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule                                                           | 2,799,280        | 4,698,239        | 1,036,026      | 1,985,484      | 500,498          | 986,018            |
| <b>Differences-budget to GAAP:</b>                                                                                                                              |                  |                  |                |                |                  |                    |
| The fund balance at the beginning of the year is budgetary resource but is not a current-year revenue for financial reporting purposes                          | (239,123)        | (1,915,588)      | (115,368)      | (1,058,098)    | (348,770)        | -                  |
| Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes                                             | (228,802)        | (1,143,823)      | -              | -              | (66,036)         | -                  |
| Loans or loan repaid from other funds and component units are inflows of budget resources but are not revenues for financial reporting purposes                 | -                | -                | -              | -              | -                | -                  |
| The proceeds from the sale of assets are budgetary resources but are regarded as other financing sources, rather than revenue, for financial reporting purposes | -                | -                | -              | -              | -                | -                  |
| Accrual of accounts receivable for financial reporting purposes                                                                                                 | 73,204           | 92,474           | 26,516         | 26,516         | 545              | -                  |
| Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds                                        | <u>2,404,559</u> | <u>1,731,302</u> | <u>947,174</u> | <u>953,902</u> | <u>86,237</u>    | <u>986,018</u>     |
| <b>Uses/Outflows of resources:</b>                                                                                                                              |                  |                  |                |                |                  |                    |
| Actual Amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule                                                       | 2,577,764        | 3,949,178        | 878,849        | 1,178,143      | 442,307          | -                  |
| Transfers to other funds and payments to other governments are outflows of budgetary resources but are not expenditures for financial reporting purposes        | (57,364)         | (370,494)        | (36,000)       | (1,178,143)    | -                | -                  |
| Loans made to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes                                         | -                | -                | -              | -              | -                | -                  |
| Accrual of accounts payable for financial reporting                                                                                                             | (144,561)        | (310,719)        | 232            | -              | 5,855,749        | 13,149             |
| Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds                                    | <u>2,375,839</u> | <u>3,267,965</u> | <u>843,081</u> | <u>-</u>       | <u>6,298,056</u> | <u>13,149</u>      |

See independent auditor's report.

**Schedule 7**

**St. Helena Parish Police Jury**

**Schedule of Changes in Net OPEB Liability and Related Ratios  
For the year ended December 31, 2021**

|                                                                        | <u>2018</u>        | <u>2019</u>         | <u>2020</u>         | <u>2021</u>         |
|------------------------------------------------------------------------|--------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB Liability</b>                                            |                    |                     |                     |                     |
| Service Cost                                                           | \$ 28,412          | \$ 22,894           | \$ 41,973           | \$ 41,561           |
| Interest                                                               | 71,973             | 77,940              | 67,860              | 56,490              |
| Changes of benefit terms                                               | -                  | -                   | -                   | -                   |
| Changes of assumptions                                                 | (193,865)          | 432,566             | 386,106             | 26,165              |
| Differences between expected and actual experience                     | (26,216)           | 105,307             | (235,284)           | (2,735)             |
| Benefit payments                                                       | (68,805)           | (72,589)            | (72,468)            | (76,454)            |
| Net change in total OPEB liability                                     | (188,501)          | 566,118             | 188,187             | 45,027              |
| Beginning OPEB Liability                                               | 2,078,030          | 1,889,529           | 2,455,647           | 2,643,834           |
| Ending OPEB Liability                                                  | <u>\$1,889,529</u> | <u>\$ 2,455,647</u> | <u>\$ 2,643,834</u> | <u>\$ 2,688,861</u> |
| Covered-employee payroll                                               | \$1,024,802        | \$ 1,055,546        | \$ 1,164,606        | \$ 1,199,544        |
| Employer's OPEB liability as a percentage of covered-employee payroll  | 184.38%            | 232.64%             | 227.02%             | 224.16%             |
| <b><u>Notes to Required Supplementary Information (Schedule 2)</u></b> |                    |                     |                     |                     |
| <i>Benefit Changes:</i>                                                | None               | None                | None                | None                |
| <i>Changes of Assumptions:</i>                                         |                    |                     |                     |                     |
| <i>Discount Rate:</i>                                                  | 4.10%              | 2.74%               | 2.12%               | 2.06%               |
| <i>Mortality:</i>                                                      | RP-2000            | RP-2000             | RP-2014             | RP-2014             |
| <i>Trend:</i>                                                          | 5.50%              | 5.50%               | Variable            | Variable            |

*This schedule is intended to show information for 10 years.  
Additional years will be presented as they become available.*

See independent auditor's report.

**St. Helena Parish Police Jury  
 Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Parochial Plan A  
 For the year ended December 31, 2021**

Parochial Employees' Retirement System of Louisiana:

|                                                                                                                         | <b>2015</b> | <b>2016</b>  | <b>2017</b>  | <b>2018</b>  | <b>2019</b>  | <b>2020</b>  | <b>2021</b>  |
|-------------------------------------------------------------------------------------------------------------------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Employer's Proportion of the Net Pension Liability (Assets)                                                             | 0.220812%   | 0.198789%    | 0.217451%    | 0.169794%    | 0.198446%    | 0.188016%    | 0.188016%    |
| Employer's Proportionate Share of the Net Pension Liability (Asset)                                                     | \$ 60,372   | \$ 523,270   | \$ 447,843   | \$ (126,029) | \$ 880,775   | \$ 8,851     | \$ (289,336) |
| Employer's Covered-Employee Payroll                                                                                     | \$1,163,547 | \$ 1,078,204 | \$ 1,249,743 | \$ 997,748   | \$ 1,217,612 | \$ 1,191,369 | \$ 1,100,420 |
| Employer's Proportionate Share of the Net Position<br>Liability (Asset) as a Percentage of its Covered-Employee Payroll | 5.1886%     | 48.5316%     | 35.8348%     | -12.6313%    | 72.3363%     | 0.7429%      | -26.2932%    |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                                              | 99.1464%    | 92.2301%     | 94.1489%     | 101.9768%    | 88.8618%     | 99.8851%     | 103.9981%    |

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

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Registrar of Voters**  
**For the year ended December 31, 2021**

State of Louisiana Registrar of Voters Retirement System

|                                                                            | <b>2015</b> |    | <b>2016</b> |    | <b>2017</b> |    | <b>2018</b> |    | <b>2019</b> |    | <b>2020</b> |    | <b>2021</b> |
|----------------------------------------------------------------------------|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|
| Employer's Proportion of the Net Pension Liability (Assets)                | 0.138651%   |    | 0.136929%   |    | 0.137341%   |    | 0.1356%     |    | 0.1370%     |    | 0.115687%   |    | 0.125569%   |
| Employer's Proportionate Share of the Net Pension Liability (Asset)        | \$ 33,956   | \$ | 38,854      | \$ | 30,148      | \$ | 32,004      | \$ | 25,613      | \$ | 24,922      | \$ | 3,386       |
| Employer's Covered-Employee Payroll                                        | \$ 18,808   | \$ | 18,808      | \$ | 18,808      | \$ | 18,808      | \$ | 18,808      | \$ | 18,808      | \$ | 18,808      |
| Employer's Proportionate Share of the Net Position                         |             |    |             |    |             |    |             |    |             |    |             |    |             |
| Liability (Asset) as a Percentage of its Covered-Employee Payroll          | 180.5402%   |    | 206.5823%   |    | 160.2935%   |    | 170.1616%   |    | 136.1814%   |    | 132.5074%   |    | 18.0030%    |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 76.86%      |    | 73.98%      |    | 80.51%      |    | 80.57%      |    | 84.83%      |    | 83.32%      |    | 97.68%      |

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

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Contributions-Parochial Plan A**  
**December 31, 2021**

Parochial Employees' Retirement System of Louisiana:

|                                                                   | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> |
|-------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually required contribution                               | \$ 156,339  | 162,466     | 124,719     | 140,026     | 137,008     | 134,802     | 172,549     |
| Contributions in relation to contractually required contributions | 156,339     | 162,466     | 124,719     | 140,026     | 137,008     | 134,802     | 172,549     |
| Contribution deficiency (excess)                                  | -           | -           | -           | -           | -           | -           | -           |
| Employer's Covered Employee Payroll                               | 1,078,204   | 1,249,743   | 997,748     | 1,217,612   | 1,191,369   | 1,100,420   | 1,408,563   |
| Contributions as a % of Covered Employee Payroll                  | 14.4999%    | 13.0000%    | 12.5001%    | 11.5001%    | 11.5000%    | 12.2500%    | 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.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Contributions-Registrar of Voters**  
**December 31, 2021**

**Schedule 11**

State of Louisiana Registrar of Voters Retirement System

|                                                                   | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> |
|-------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually required contribution                               | \$ 4,397    | 3,997       | 3,480       | 3,198       | 3,198       | 3,198       | 3,386       |
| Contributions in relation to contractually required contributions | 4,397       | 3,997       | 3,480       | 3,198       | 3,198       | 3,198       | 3,386       |
| Contribution deficiency (excess)                                  | -           | -           | -           | -           | -           | -           | -           |
| Employer's Covered Employee Payroll                               | 18,808      | 18,808      | 18,808      | 18,808      | 18,808      | 18,808      | 18,808      |
| Contributions as a % of Covered Employee Payroll                  | 23.3783%    | 21.2516%    | 18.5028%    | 17.0034%    | 17.0034%    | 17.0034%    | 18.0030%    |

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

See independent auditor's report

**Other Supplemental Schedules  
Combining Nonmajor Governmental Funds  
By Fund Type**

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type**  
**December 31, 2021**

**Schedule 12**

|                                                                            | Special<br>Revenue<br>Fund | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Total<br>Non Major<br>Other Funds |
|----------------------------------------------------------------------------|----------------------------|-------------------------|-----------------------------|-----------------------------------|
| <b>ASSETS</b>                                                              |                            |                         |                             |                                   |
| Cash and cash equivalents                                                  | \$ 2,562,687               | \$ -                    | \$ -                        | \$ 2,562,687                      |
| Investments                                                                | 598,838                    |                         | -                           | 598,838                           |
| Receivables (net of allowances for uncollectibles)                         | 1,399,088                  | -                       | 62,819                      | 1,461,907                         |
| Restricted Cash                                                            |                            | 8,802                   | 116,799                     | 125,601                           |
| <b>TOTAL ASSETS</b>                                                        | <b>4,560,613</b>           | <b>8,802</b>            | <b>179,618</b>              | <b>4,749,033</b>                  |
| <b>LIABILITIES AND FUND BALANCES</b>                                       |                            |                         |                             |                                   |
| Liabilities:                                                               |                            |                         |                             |                                   |
| Accounts, salaries, and other payables                                     | 69,862                     | -                       | 53,474                      | 123,336                           |
| Due to other funds                                                         | 9,633                      |                         | 68,579                      | 78,212                            |
| Other liabilities                                                          | 43,567                     |                         | -                           | 43,567                            |
| <b>Total Liabilities</b>                                                   | <b>123,062</b>             | <b>-</b>                | <b>122,053</b>              | <b>245,115</b>                    |
| Deferred Inflows of Resources:                                             |                            |                         |                             |                                   |
| Intergovernmental Revenue Not Available                                    |                            |                         | -                           | -                                 |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>-</b>                   | <b>-</b>                | <b>-</b>                    | <b>-</b>                          |
| Fund balances:                                                             |                            |                         |                             |                                   |
| Nonspendable                                                               |                            |                         |                             |                                   |
| Restricted For:                                                            |                            |                         |                             |                                   |
| Public Works                                                               | 2,326,383                  |                         |                             | 2,326,383                         |
| Public Safety                                                              | 1,919,822                  |                         |                             | 1,919,822                         |
| Health and Welfare                                                         | -                          |                         |                             | -                                 |
| Economic Development                                                       | 196,439                    |                         |                             | 196,439                           |
| Debt Service                                                               |                            | 8,802                   |                             | 8,802                             |
| Construction of Assets                                                     |                            |                         | 113,775                     | 113,775                           |
| Unassigned                                                                 | (5,093)                    |                         | (56,210)                    | (61,303)                          |
| <b>TOTAL FUND BALANCE</b>                                                  | <b>4,437,551</b>           | <b>8,802</b>            | <b>57,565</b>               | <b>4,503,918</b>                  |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 4,560,613</b>        | <b>\$ 8,802</b>         | <b>\$179,618</b>            | <b>\$ 4,749,033</b>               |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**and Changes in Fund Balances - by Fund Type**  
**For the Year Ended December 31, 2020**

|                                                          | Special<br>Rev Funds | Debt<br>Service Funds | Capital<br>Project Funds | NonMajor<br>Other Funds |
|----------------------------------------------------------|----------------------|-----------------------|--------------------------|-------------------------|
| <b>REVENUES</b>                                          |                      |                       |                          |                         |
| Taxes:                                                   |                      |                       |                          |                         |
| Ad valorem                                               | \$1,307,475          | \$ -                  | \$ -                     | \$ 1,307,475            |
| Sales and use                                            | -                    | -                     | -                        | -                       |
| Other taxes, penalties, interest, etc.                   | -                    | -                     | -                        | -                       |
| Licenses and permits                                     | 595                  | -                     | -                        | 595                     |
| Intergovernmental revenues:                              |                      |                       |                          |                         |
| Federal grants                                           | -                    | -                     | 222,091                  | 222,091                 |
| State funds:                                             |                      |                       |                          |                         |
| Parish transportation funds                              | -                    | -                     | -                        | -                       |
| State revenue sharing (net)                              | 50,753               | -                     | -                        | 50,753                  |
| State Grants                                             | -                    | -                     | 210,991                  | 210,991                 |
| Fees, charges, and commissions for services              | 193,230              | -                     | -                        | 193,230                 |
| Fines and forfeitures                                    | 2,758                | -                     | -                        | 2,758                   |
| Rents and Royalties                                      | -                    | -                     | -                        | -                       |
| Investment earnings                                      | 20,492               | 126                   | 530                      | 21,148                  |
| Other revenues                                           | 31,926               | -                     | -                        | 31,926                  |
| Total Revenues                                           | <u>1,607,229</u>     | <u>126</u>            | <u>433,612</u>           | <u>2,040,967</u>        |
| <b>EXPENDITURES</b>                                      |                      |                       |                          |                         |
| General government                                       | 43,567               | -                     | -                        | 43,567                  |
| Public safety                                            | 436,085              | 250                   | -                        | 436,335                 |
| Public works                                             | 475,245              | -                     | -                        | 475,245                 |
| Cultural and recreation                                  | -                    | -                     | -                        | -                       |
| Health and welfare                                       | -                    | -                     | -                        | -                       |
| Economic development                                     | -                    | -                     | -                        | -                       |
| Debt service                                             | 206,785              | 266,732               | -                        | 473,517                 |
| Capital outlay                                           | 34,084               | -                     | 220,278                  | 254,362                 |
| Total Expenditures                                       | <u>1,195,766</u>     | <u>266,982</u>        | <u>220,278</u>           | <u>1,683,026</u>        |
| Excess (Deficiency) of Revenues Over (Under) Expenditure | <u>411,463</u>       | <u>(266,856)</u>      | <u>213,334</u>           | <u>357,941</u>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                      |                       |                          |                         |
| Transfers in                                             | 133,750              | 267,807               | 24,551                   | 426,108                 |
| Transfers out                                            | (146,306)            | -                     | (81,240)                 | (227,546)               |
| Payments to local governments                            | -                    | -                     | (224,254)                | (224,254)               |
| Capital leases/Proceeds from loans                       | -                    | -                     | 100,000                  | 100,000                 |
| Sale of capital assets                                   | 5,778                | -                     | -                        | 5,778                   |
| Total Other Financing Sources and Uses                   | <u>(6,778)</u>       | <u>267,807</u>        | <u>(180,943)</u>         | <u>80,086</u>           |
| Net Change in Fund Balance                               | <u>404,685</u>       | <u>951</u>            | <u>32,391</u>            | <u>438,027</u>          |
| Fund Balances-Beginning                                  | 4,032,866            | 7,851                 | 25,174                   | 4,065,891               |
| Fund balances -- ending                                  | <u>\$4,437,551</u>   | <u>\$ 8,802</u>       | <u>\$ 57,565</u>         | <u>\$ 4,503,918</u>     |

See independent auditor's report.

**ST. HELENA PARISH POLICE JURY  
GREENSBURG, LA  
NONMAJOR SPECIAL REVENUE FUNDS**

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District Nos. 1,3, 4, 5, 6, and Sub Road 1 and 2 of District 2. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

The Fifth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the fifth ward. Financing is provided by ad valorem taxes, fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

Fire Protection District 2 Fund

The Fire Protection District 2 Fund is used to account for the operations of a volunteer fire department providing fire protection in the northwestern portion of St. Helena Parish, Louisiana. Financing is provided by ad valorem taxes, fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for district no. 1. Financing is provided by ad valorem taxes, fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

South 2<sup>nd</sup> Fire District #1 Fund

The Fire Protection South 2<sup>nd</sup> District #1 Fund is used to account for the operations of a volunteer fire department providing fire protection for south 2nd Ward. Financing is provided by ad valorem taxes, fire insurance rebate, and interest earned on surplus cash balances.

Sixth Ward Fire Protection Maintenance Fund

The Sixth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the sixth ward.

E-911 Communications Fund

The E-911 Fund is used to account for operations of an enhanced 911 emergency telephone system. Financing is provided by an emergency telephone service charge.

Off-Duty Law Enforcement

The Off-Duty Law Enforcement Fund is used to account for the payment of witness fees to off-duty law enforcement officers in criminal matters. Financing is provided from proceeds of criminal cases in accordance with Louisiana Revised Statute 15:255.

**ST. HELENA PARISH POLICE JURY  
GREENSBURG, LA  
NONMAJOR SPECIAL REVENUE FUNDS**

Revolving Loan Fund

The Revolving Loan Fund is used to account for a Farmer's Home Administration "Rural Business Enterprise Grant" of \$100,000. The grant funds will be used as a revolving loan fund to make loans to new businesses in the St. Helena area.

Office of Motor Vehicle Fund

The Office of Motor Vehicle Fund is used to account for the collection of a service fees collected, which is used solely to defray local cost of operating the local field office in the parish.

Community Development Block Grant (CDBG) Housing Repair Fund

The Community Development Block Grant (CDBG) Housing Repair Fund is used to account for federal grants for minor repairs to homes of parish residents who qualify as a result of storm damage from Hurricane Gustav and Ike.

Schedule 14

St. Helena Parish Police Jury  
 Balance Sheet, Governmental Funds-by Fund Type-Special Revenue  
 December 31, 2021

|                                                    | Rd #1<br>Fund     | Sub 1 of 2<br>Fund | Sub 2 of 2<br>Fund | Rd #3<br>Fund     | Rd #4<br>Fund     | Rd #5<br>Fund     | Rd #6<br>Fund     | 5th Wd Fire<br>Fund |
|----------------------------------------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>ASSETS</b>                                      |                   |                    |                    |                   |                   |                   |                   |                     |
| Cash and cash equivalents                          | \$ 338,565        | \$ 191,848         | \$ 105,794         | \$ 305,597        | \$ 285,916        | \$ 205,413        | \$ 102,914        | \$ 252,178          |
| Investments                                        |                   |                    |                    |                   |                   |                   |                   | 217,183             |
| Receivables (net of allowances for uncollectibles) | 234,368           | 31,702             | 91,386             | 171,371           | 167,671           | 81,574            | 47,862            | 172,728             |
| <b>TOTAL ASSETS</b>                                | <b>572,933</b>    | <b>223,550</b>     | <b>197,180</b>     | <b>476,968</b>    | <b>453,587</b>    | <b>286,987</b>    | <b>150,776</b>    | <b>642,089</b>      |
| <b>LIABILITIES AND FUND BALANCES</b>               |                   |                    |                    |                   |                   |                   |                   |                     |
| Liabilities:                                       |                   |                    |                    |                   |                   |                   |                   |                     |
| Accounts, salaries, and other payables             | 991               | 538                | 410                | 4,898             | 327               | 1,233             | 492               | 5,044               |
| Due to other funds                                 | -                 | -                  | -                  | -                 | -                 | -                 | -                 | -                   |
| Other liabilities                                  | 7,563             | 1,019              | 2,936              | 5,508             | 5,524             | 2,621             | 1,537             | 5,505               |
| <b>Total Liabilities</b>                           | <b>8,554</b>      | <b>1,557</b>       | <b>3,346</b>       | <b>10,406</b>     | <b>5,851</b>      | <b>3,854</b>      | <b>2,029</b>      | <b>10,549</b>       |
| Fund balances:                                     |                   |                    |                    |                   |                   |                   |                   |                     |
| Nonspendable                                       | -                 | -                  | -                  | -                 | -                 | -                 | -                 | -                   |
| Restricted For:                                    |                   |                    |                    |                   |                   |                   |                   |                     |
| Public Works                                       | 564,379           | 221,992            | 193,834            | 466,562           | 447,736           | 283,133           | 148,747           | -                   |
| Public Safety                                      | -                 | -                  | -                  | -                 | -                 | -                 | -                 | 631,540             |
| Health and Welfare                                 | -                 | -                  | -                  | -                 | -                 | -                 | -                 | -                   |
| Economic Development                               | -                 | -                  | -                  | -                 | -                 | -                 | -                 | -                   |
| Unassigned                                         | -                 | -                  | -                  | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL FUND BALANCE</b>                          | <b>564,379</b>    | <b>221,992</b>     | <b>193,834</b>     | <b>466,562</b>    | <b>447,736</b>    | <b>283,133</b>    | <b>148,747</b>    | <b>631,540</b>      |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>         | <b>\$ 572,933</b> | <b>\$ 223,549</b>  | <b>\$ 197,180</b>  | <b>\$ 476,968</b> | <b>\$ 453,587</b> | <b>\$ 286,987</b> | <b>\$ 150,776</b> | <b>\$ 642,089</b>   |

See independent auditor's report.

Schedule 14

**St. Helena Parish Police Jury  
Balance Sheet, Governmental Funds-by Fund Type-Special Revenue  
December 31, 2021**

|                                                    | 5th Wd Fire<br>Fund | Fire #2<br>Fund  | Fire #3<br>Fund  | So 2nd Fire<br>Fund | 6th Ward<br>Fire Fund | E-911<br>Fund     | Non Major Special<br>Revenue Funds |
|----------------------------------------------------|---------------------|------------------|------------------|---------------------|-----------------------|-------------------|------------------------------------|
| <b>ASSETS</b>                                      |                     |                  |                  |                     |                       |                   |                                    |
| Cash and cash equivalents                          | \$ 252,178          | \$ 13,000        | \$275,467        | \$ 288,322          | \$ 16,705             | \$ 111,320        | \$ 2,562,687                       |
| Investments                                        | 217,183             |                  | 108,594          |                     |                       | 108,601           | 598,838                            |
| Receivables (net of allowances for uncollectibles) | 172,728             | 73,909           | 166,853          | 63,175              | 45,190                | 18,627            | 1,399,088                          |
| <b>TOTAL ASSETS</b>                                | <b>642,089</b>      | <b>86,909</b>    | <b>550,914</b>   | <b>351,497</b>      | <b>61,895</b>         | <b>238,548</b>    | <b>4,560,613</b>                   |
| <b>LIABILITIES AND FUND BALANCES</b>               |                     |                  |                  |                     |                       |                   |                                    |
| Liabilities:                                       |                     |                  |                  |                     |                       |                   |                                    |
| Accounts, salaries, and other payables             | 5,044               | 2,068            | 3,716            | 1,171               | 6,474                 | 42,249            | 69,862                             |
| Due to other funds                                 |                     |                  |                  |                     |                       |                   | 9,633                              |
| Other liabilities                                  | 5,505               | 2,373            | 5,337            | 2,107               | 1,537                 |                   | 43,567                             |
| <b>Total Liabilities</b>                           | <b>10,549</b>       | <b>4,441</b>     | <b>9,053</b>     | <b>3,278</b>        | <b>8,011</b>          | <b>42,249</b>     | <b>123,062</b>                     |
| Fund balances:                                     |                     |                  |                  |                     |                       |                   |                                    |
| Nonspendable                                       |                     |                  |                  |                     |                       |                   |                                    |
| Restricted For:                                    |                     |                  |                  |                     |                       |                   |                                    |
| Public Works                                       | -                   | -                | -                | -                   | -                     | -                 | 2,326,383                          |
| Public Safety                                      | 631,540             | 82,468           | 541,860          | 348,222             | 53,884                | 196,299           | 1,919,822                          |
| Health and Welfare                                 | -                   | -                | -                | -                   | -                     | -                 | -                                  |
| Economic Development                               | -                   | -                | -                | -                   | -                     | -                 | 196,439                            |
| Unassigned                                         | -                   | -                | -                | -                   | -                     | -                 | (5,093)                            |
| <b>TOTAL FUND BALANCE</b>                          | <b>631,540</b>      | <b>82,468</b>    | <b>541,860</b>   | <b>348,222</b>      | <b>53,884</b>         | <b>196,299</b>    | <b>4,437,551</b>                   |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>         | <b>\$ 642,089</b>   | <b>\$ 86,909</b> | <b>\$550,913</b> | <b>\$ 351,500</b>   | <b>\$ 61,895</b>      | <b>\$ 238,548</b> | <b>\$ 4,560,613</b>                |

See independent auditor's report.

Schedule 14

**St. Helena Parish Police Jury  
Balance Sheet, Governmental Funds-by Fund Type-Special Revenue  
December 31, 2021**

|                                                    | Off-duty<br>Fund | Rev Loan<br>Fund | OMV<br>Fund | CDBG<br>Housing | Non Major Special<br>Revenue Funds |
|----------------------------------------------------|------------------|------------------|-------------|-----------------|------------------------------------|
| <b>ASSETS</b>                                      |                  |                  |             |                 |                                    |
| Cash and cash equivalents                          | \$ 3,226         | \$ 7,554         | \$ 58,868   | \$ -            | \$ 2,562,687                       |
| Investments                                        |                  | 164,460          |             |                 | 598,838                            |
| Receivables (net of allowances for uncollectibles) | 349              | 24,426           | 3,357       | 4,540           | 1,399,088                          |
| TOTAL ASSETS                                       | 3,575            | 196,440          | 62,225      | 4,540           | 4,560,613                          |
| <b>LIABILITIES AND FUND BALANCES</b>               |                  |                  |             |                 |                                    |
| Liabilities:                                       |                  |                  |             |                 |                                    |
| Accounts, salaries, and other payables             | 200              |                  | 51          |                 | 69,862                             |
| Due to other funds                                 |                  |                  |             | 9,633           | 9,633                              |
| Other liabilities                                  |                  |                  |             |                 | 43,567                             |
| Total Liabilities                                  | 200              | -                | 51          | 9,633           | 123,062                            |
| Fund balances:                                     |                  |                  |             |                 |                                    |
| Nonspendable                                       |                  |                  |             |                 |                                    |
| Resctricted For:                                   |                  |                  |             |                 |                                    |
| Public Works                                       | -                | -                | -           | -               | 2,326,383                          |
| Public Safety                                      | 3,375            | -                | 62,174      | -               | 1,919,822                          |
| Health and Welfare                                 | -                | -                | -           | -               | -                                  |
| Economic Development                               | -                | 196,439          | -           | -               | 196,439                            |
| Unassigned                                         | -                | -                | -           | (5,093)         | (5,093)                            |
| TOTAL FUND BALANCE                                 | 3,375            | 196,439          | 62,174      | (5,093)         | 4,437,551                          |
| TOTAL LIABILITIES AND FUND BALANCES                | \$ 3,575         | \$ 196,439       | \$ 62,225   | \$ 4,540        | \$ 4,560,613                       |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Special Revenue**

**For the Year Ended December 31, 2021**

|                                                    | Rd #1<br>Fund   | Sub 1 of 2<br>Fund | Sub 2 of 2<br>Fund | Rd #3<br>Fund  | Rd #4<br>Fund  | Rd #5<br>Fund | Rd #6<br>Fund |
|----------------------------------------------------|-----------------|--------------------|--------------------|----------------|----------------|---------------|---------------|
| <b>REVENUES</b>                                    |                 |                    |                    |                |                |               |               |
| Taxes:                                             |                 |                    |                    |                |                |               |               |
| Ad valorem                                         | \$ 237,766      | \$ 29,627          | \$ 86,732          | \$ 171,401     | \$ 156,117     | \$ 78,624     | \$ 45,840     |
| Sales and use                                      |                 |                    |                    |                |                |               |               |
| Other taxes, penalties, interest, etc.             |                 |                    |                    |                |                |               |               |
| Licenses and permits                               |                 |                    |                    |                |                |               |               |
| Intergovernmental revenues:                        |                 |                    |                    |                |                |               |               |
| Federal grants                                     |                 |                    |                    |                |                |               |               |
| State funds:                                       |                 |                    |                    |                |                |               |               |
| Parish transportation funds                        |                 |                    |                    |                |                |               |               |
| State revenue sharing (net)                        | 1,302           | 2,856              | 4,063              | 5,442          | 3,159          | 7,050         | 4,008         |
| State Grants                                       |                 |                    |                    |                |                |               |               |
| Fees, charges, and commissions for services        |                 |                    |                    |                |                |               |               |
| Fines and forfeitures                              |                 |                    |                    |                |                |               |               |
| Rents and Royalties                                |                 |                    |                    |                |                |               |               |
| Investment earnings                                | 2,027           | 1,058              | 694                | 1,802          | 1,807          | 1,117         | 602           |
| Other revenues                                     |                 | -                  | -                  | -              | -              | -             | -             |
| <b>Total Revenues</b>                              | <b>241,095</b>  | <b>33,541</b>      | <b>91,489</b>      | <b>178,645</b> | <b>161,083</b> | <b>86,791</b> | <b>50,450</b> |
| <b>EXPENDITURES</b>                                |                 |                    |                    |                |                |               |               |
| General government                                 | 7,563           | 1,019              | 2,936              | 5,508          | 5,523          | 2,621         | 1,538         |
| Public safety                                      |                 |                    |                    |                |                |               |               |
| Public works                                       | 65,493          | 20,658             | 61,226             | 92,464         | 119,325        | 45,781        | 70,298        |
| Cultural and recreation                            |                 |                    |                    |                |                |               |               |
| Health and welfare                                 |                 |                    |                    |                |                |               |               |
| Community development                              |                 |                    |                    |                |                |               |               |
| Economic development                               |                 |                    |                    |                |                |               |               |
| Debt service                                       | 11,165          | 11,165             | 32,367             | 10,892         | 17,574         |               |               |
| Capital outlay                                     | -               | -                  | -                  | -              | -              | -             | -             |
| <b>Total Expenditures</b>                          | <b>84,221</b>   | <b>32,842</b>      | <b>96,529</b>      | <b>108,864</b> | <b>142,422</b> | <b>48,402</b> | <b>71,836</b> |
| Excess (Deficiency) of Revenues                    |                 |                    |                    |                |                |               |               |
| Over (Under) Expenditures                          | 156,874         | 699                | (5,040)            | 69,781         | 18,661         | 38,389        | (21,386)      |
| <b>OTHER FINANCING SOURCES (USES)</b>              |                 |                    |                    |                |                |               |               |
| Transfers in                                       | 10,000          | 10,000             | 20,000             | 20,000         | 20,000         | 20,000        | 33,750        |
| Transfers out                                      | (75,237)        | (1,693)            | (4,669)            | (7,473)        | (7,471)        | (17,748)      | (3,179)       |
| Proceeds from Capital leases                       |                 |                    | -                  | -              |                |               |               |
| Payments to/from other Governments/Component Units |                 |                    |                    |                |                |               |               |
| Sale of capital assets                             |                 | -                  | -                  | -              | -              | -             | -             |
| <b>Total Other Financing Sources and Uses</b>      | <b>(65,237)</b> | <b>8,307</b>       | <b>15,331</b>      | <b>12,527</b>  | <b>12,529</b>  | <b>2,252</b>  | <b>30,571</b> |
| <b>Net Change in Fund Balance</b>                  | <b>91,637</b>   | <b>9,006</b>       | <b>10,291</b>      | <b>82,308</b>  | <b>31,190</b>  | <b>40,641</b> | <b>9,185</b>  |
| Fund balances -- Beginning                         | 472,742         | 212,986            | 183,543            | 384,254        | 416,546        | 242,492       | 139,562       |
| Fund balances -- Ending                            | \$ 564,379      | \$ 221,992         | \$ 193,834         | \$ 466,562     | \$ 447,736     | \$ 283,133    | \$ 148,747    |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Special Revenue**  
**For the Year Ended December 31, 2021**

|                                                              | 5th wd fire<br>Fund | Fire #2<br>Fund | Fire #3<br>Fund | So 2nd Fire<br>Fund | 6th Ward<br>Fire Fund | E-911<br>Fund |
|--------------------------------------------------------------|---------------------|-----------------|-----------------|---------------------|-----------------------|---------------|
| <b>REVENUES</b>                                              |                     |                 |                 |                     |                       |               |
| Taxes:                                                       |                     |                 |                 |                     |                       |               |
| Ad valorem                                                   | \$ 165,142          | \$ 64,555       | \$ 166,118      | \$ 59,686           | \$ 45,867             | \$ -          |
| Sales and use                                                |                     |                 |                 |                     |                       |               |
| Other taxes, penalties, interest, etc.                       |                     |                 |                 |                     |                       |               |
| Licenses and permits                                         |                     |                 |                 |                     |                       | 595           |
| Intergovernmental revenues:                                  |                     |                 |                 |                     |                       |               |
| Federal grants                                               |                     |                 |                 |                     | -                     | -             |
| State funds:                                                 |                     |                 |                 |                     |                       |               |
| Parish transportation funds                                  |                     |                 |                 |                     |                       |               |
| State revenue sharing (net)                                  | 14,806              | 4,279           | 3,788           |                     |                       |               |
| State Grants                                                 |                     |                 | -               |                     | -                     |               |
| Fees, charges, and commissions for services                  |                     |                 |                 |                     |                       | 167,472       |
| Fines and forfeitures                                        |                     |                 |                 |                     |                       |               |
| Rents and Royalties                                          |                     |                 |                 |                     |                       |               |
| Investment earnings                                          | 3,146               | 578             | 2,694           | 1,694               | 121                   | 1,487         |
| Other revenues                                               | 9,795               | 6,006           | 6,874           | 5,410               | 3,841                 | -             |
| Total Revenues                                               | 192,889             | 75,418          | 179,474         | 66,790              | 49,829                | 169,554       |
| <b>EXPENDITURES</b>                                          |                     |                 |                 |                     |                       |               |
| General government                                           | 5,505               | 2,373           | 5,337           | 2,107               | 1,537                 |               |
| Public safety                                                | 50,866              | 82,334          | 77,345          | 48,895              | 29,127                | 140,818       |
| Public works                                                 |                     |                 |                 |                     |                       |               |
| Cultural and recreation                                      |                     |                 |                 |                     |                       |               |
| Health and welfare                                           |                     |                 |                 |                     |                       |               |
| Community development                                        |                     |                 |                 |                     |                       |               |
| Economic development                                         |                     |                 |                 |                     |                       |               |
| Debt service                                                 |                     | 64,772          | 39,325          |                     |                       | 6,520         |
| Capital outlay                                               | -                   | 7,500           | -               | -                   | -                     | 26,584        |
| Total Expenditures                                           | 56,371              | 156,979         | 122,007         | 51,002              | 30,664                | 173,922       |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 136,518             | (81,561)        | 57,467          | 15,788              | 19,165                | (4,368)       |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                 |                 |                     |                       |               |
| Transfers in                                                 | -                   |                 |                 |                     |                       |               |
| Transfers out                                                | (7,150)             | (3,377)         | (6,014)         | (2,783)             | (1,797)               | (6,371)       |
| Proceeds from Capital leases                                 |                     |                 |                 |                     |                       | -             |
| Payments to/from other Governments/Component                 | -                   |                 |                 |                     |                       |               |
| Sale of capital assets                                       |                     |                 | 5,778           |                     |                       | -             |
| Total Other Financing Sources and Uses                       | (7,150)             | (3,377)         | (236)           | (2,783)             | (1,797)               | (6,371)       |
| Net Change in Fund Balance                                   | 129,368             | (84,938)        | 57,231          | 13,005              | 17,368                | (10,739)      |
| Fund balances -- Beginning                                   | 502,172             | 167,406         | 484,629         | 335,217             | 36,516                | 207,038       |
| Fund balances -- Ending                                      | \$ 631,540          | \$ 82,468       | \$ 541,860      | \$ 348,222          | \$ 53,884             | \$ 196,299    |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Special Revenue**  
**For the Year Ended December 31, 2021**

|                                                    | Off-duty<br>Fund | Rev Loan<br>Fund  | OMV<br>Fund      | CDBG<br>Fund      | Non-Major Special<br>Revenue Funds |
|----------------------------------------------------|------------------|-------------------|------------------|-------------------|------------------------------------|
| <b>REVENUES</b>                                    |                  |                   |                  |                   |                                    |
| Taxes:                                             |                  |                   |                  |                   |                                    |
| Ad valorem                                         | \$ -             | \$ -              | \$ -             | \$ -              | \$ 1,307,475                       |
| Sales and use                                      |                  |                   |                  |                   | -                                  |
| Other taxes, penalties, interest, etc.             |                  |                   |                  |                   | -                                  |
| Licenses and permits                               |                  |                   |                  |                   | 595                                |
| Intergovernmental revenues:                        |                  |                   |                  |                   |                                    |
| Federal grants                                     |                  |                   |                  | -                 | -                                  |
| State funds:                                       |                  |                   |                  |                   |                                    |
| Parish transportation funds                        |                  |                   |                  |                   | -                                  |
| State revenue sharing (net)                        |                  |                   |                  |                   | 50,753                             |
| State Grants                                       |                  |                   |                  |                   | -                                  |
| Fees, charges, and commissions for services        |                  |                   | 25,758           |                   | 193,230                            |
| Fines and forfeitures                              | 2,758            |                   |                  |                   | 2,758                              |
| Rents and Royalties                                |                  |                   |                  |                   | -                                  |
| Investment earnings                                | 15               | 1,325             | 325              |                   | 20,492                             |
| Other revenues                                     |                  |                   |                  |                   | 31,926                             |
| Total Revenues                                     | <u>2,773</u>     | <u>1,325</u>      | <u>26,083</u>    | <u>-</u>          | <u>1,607,229</u>                   |
| <b>EXPENDITURES</b>                                |                  |                   |                  |                   |                                    |
| General government                                 |                  |                   |                  |                   | 43,567                             |
| Public safety                                      | 1,050            |                   | 5,650            |                   | 436,085                            |
| Public works                                       |                  |                   |                  |                   | 475,245                            |
| Cultural and recreation                            |                  |                   |                  |                   | -                                  |
| Health and welfare                                 |                  |                   |                  | -                 | -                                  |
| Community development                              |                  |                   |                  |                   | -                                  |
| Economic development                               |                  |                   |                  |                   | -                                  |
| Debt service                                       |                  |                   | 13,005           |                   | 206,785                            |
| Capital outlay                                     |                  |                   |                  |                   | 34,084                             |
| Total Expenditures                                 | <u>1,050</u>     | <u>-</u>          | <u>18,655</u>    | <u>-</u>          | <u>1,195,766</u>                   |
| Excess (Deficiency) of Revenues                    |                  |                   |                  |                   |                                    |
| Over (Under) Expenditures                          | <u>1,723</u>     | <u>1,325</u>      | <u>7,428</u>     | <u>-</u>          | <u>411,463</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>              |                  |                   |                  |                   |                                    |
| Transfers in                                       |                  |                   |                  |                   | 133,750                            |
| Transfers out                                      | (132)            | (92)              | (1,120)          | -                 | (146,306)                          |
| Proceeds from Capital leases                       |                  |                   | -                |                   | -                                  |
| Payments to/from other Governments/Component Units |                  |                   |                  |                   | -                                  |
| Sale of capital assets                             |                  |                   |                  |                   | 5,778                              |
| Total Other Financing Sources and Uses             | <u>(132)</u>     | <u>(92)</u>       | <u>(1,120)</u>   | <u>-</u>          | <u>(6,778)</u>                     |
| Net Change in Fund Balance                         | <u>1,591</u>     | <u>1,233</u>      | <u>6,308</u>     | <u>-</u>          | <u>404,685</u>                     |
| Fund balances -- Beginning                         | <u>1,784</u>     | <u>195,206</u>    | <u>55,866</u>    | <u>(5,093)</u>    | <u>4,032,866</u>                   |
| Fund balances -- Ending                            | <u>\$ 3,375</u>  | <u>\$ 196,439</u> | <u>\$ 62,174</u> | <u>\$ (5,093)</u> | <u>\$ 4,437,551</u>                |

See independent auditor's report.

**ST. HELENA PARISH POLICE JURY  
GREENSBURG, LA  
NONMAJOR CAPITAL PROJECT FUNDS**

LRA-CDBG Fund-Louisiana Recovery Authority-Community Development Block Grant

The Louisiana Recovery Authority-Community Development Block Grant (LRA-CDBG) is used to account for federal and state grants for infrastructure recovery of the parish as a result of storm damage and community water enrichment projects.

LGAP Grant Fund-Louisiana Community Development Block Grant

The Louisiana Community Development Block Grant (Local Government Assistance Program-LGAP) is used for the purpose of installing waterlines in the parish, making improvements to the parish parks and highways and various other projects.

Court House Project fund

The Court House Project fund is used to account for renovations to the parish court house.

Public Transit Fund

The fund is used to account for a state grant from The Department of Transportation and Development that is used to provide medical and other transportation for the benefit of the rural public.

Hospital Hazard Mitigation Fund

The Hospital Mitigation Fund is used to account for grants related to the construction of the St. Helena Sewage Pond.

Road District #1 Project Fund

The fund is used to account for proceeds from a certificate of indebtedness used for the purpose of constructing roads in Road District #1.

Road District #2 of 2 Project Fund

The fund is used to account for proceeds from a certificate of indebtedness used for the purpose of constructing roads in Road District #2 of 2.

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type-Capital Project Funds**  
**December 31, 2021**

|                                                                               | LRA-CDBG<br>Fund | LGAP Grant<br>Fund | Court<br>House Project<br>Fund | Public<br>Transit<br>Fund | Hospital<br>Hazard<br>Fund | Rd #1<br>Project<br>Fund | Rd #2 of 2<br>Project<br>Fund | Total<br>Non Major<br>Capital Project Funds |
|-------------------------------------------------------------------------------|------------------|--------------------|--------------------------------|---------------------------|----------------------------|--------------------------|-------------------------------|---------------------------------------------|
| <b>ASSETS</b>                                                                 |                  |                    |                                |                           |                            |                          |                               |                                             |
| Cash and cash equivalents                                                     | \$ -             | \$ -               |                                | \$ -                      |                            |                          |                               | \$ -                                        |
| Receivables (net of allowances for uncollectibles)                            |                  | 19,234             |                                | 43,585                    | -                          | -                        | -                             | 62,819                                      |
| Restricted Cash                                                               | 2,085            | 838                | 1                              | 100                       | -                          | 13,319                   | 100,456                       | 116,799                                     |
| <b>TOTAL ASSETS</b>                                                           | <b>2,085</b>     | <b>20,072</b>      | <b>1</b>                       | <b>43,685</b>             | <b>-</b>                   | <b>13,319</b>            | <b>100,456</b>                | <b>179,618</b>                              |
| <b>LIABILITIES AND FUND BALANCES</b>                                          |                  |                    |                                |                           |                            |                          |                               |                                             |
| Liabilities:                                                                  |                  |                    |                                |                           |                            |                          |                               |                                             |
| Accounts, salaries, and other payables                                        |                  | 9,889              |                                | 43,585                    | -                          | -                        | -                             | 53,474                                      |
| Due to other funds                                                            | 15,980           | 18,437             | 34,062                         | 100                       | -                          | -                        | -                             | 68,579                                      |
| Other liabilities                                                             |                  |                    |                                |                           |                            |                          |                               | -                                           |
| <b>Total Liabilities</b>                                                      | <b>15,980</b>    | <b>28,326</b>      | <b>34,062</b>                  | <b>43,685</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                      | <b>122,053</b>                              |
| Deferred Inflows of Resources:                                                |                  |                    |                                |                           |                            |                          |                               |                                             |
| Intergovernmental Revenue Not Available                                       |                  |                    |                                |                           |                            |                          |                               | -                                           |
| <b>Total Deferred Inflows of Resources</b>                                    | <b>-</b>         | <b>-</b>           | <b>-</b>                       | <b>-</b>                  | <b>-</b>                   | <b>-</b>                 | <b>-</b>                      | <b>-</b>                                    |
| Fund balances:                                                                |                  |                    |                                |                           |                            |                          |                               |                                             |
| Nonspendable                                                                  |                  |                    |                                |                           |                            |                          |                               |                                             |
| Restricted for:                                                               |                  |                    |                                |                           |                            |                          |                               |                                             |
| Construction of capital assets                                                | -                |                    | -                              | -                         |                            | 13,319                   | 100,456                       | 113,775                                     |
| Unassigned                                                                    | (13,895)         | (8,254)            | (34,061)                       | -                         | -                          | -                        | -                             | (56,210)                                    |
| <b>TOTAL FUND BALANCE</b>                                                     | <b>(13,895)</b>  | <b>(8,254)</b>     | <b>(34,061)</b>                | <b>-</b>                  | <b>-</b>                   | <b>13,319</b>            | <b>100,456</b>                | <b>57,565</b>                               |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES,<br/>AND FUND BALANCE</b> | <b>\$ 2,085</b>  | <b>\$ 20,072</b>   | <b>\$ 1</b>                    | <b>\$ 43,685</b>          | <b>\$ -</b>                | <b>\$ 13,319</b>         | <b>\$ 100,456</b>             | <b>\$ 179,618</b>                           |

See independent auditor's report.

**St. Helena Parish Police Jury  
NONMAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances - by Fund Type-Capital Project Funds  
For the Year Ended December 31, 2021**

|                                                           | LRA-CDBG<br>Fund | LGAP Grant<br>Fund | Court<br>House Project<br>Fund | Public<br>Transit<br>Fund | Hospital<br>Hazard<br>Fund | Rd #1<br>Project<br>Fund | Rd #2 of 2<br>Project<br>Fund | TOTAL<br>Non-Major<br>Capital Project Funds |
|-----------------------------------------------------------|------------------|--------------------|--------------------------------|---------------------------|----------------------------|--------------------------|-------------------------------|---------------------------------------------|
| <b>REVENUES</b>                                           |                  |                    |                                |                           |                            |                          |                               |                                             |
| Taxes:                                                    |                  |                    |                                |                           |                            |                          |                               |                                             |
| Ad valorem                                                | \$ -             | \$ -               |                                | \$ -                      | \$ -                       | \$ -                     | \$ -                          | \$ -                                        |
| Sales and use                                             |                  |                    |                                |                           |                            |                          |                               | -                                           |
| Other taxes, penalties, interest, etc.                    |                  |                    |                                |                           |                            |                          |                               | -                                           |
| Licenses and permits                                      |                  |                    |                                |                           |                            |                          |                               | -                                           |
| Intergovernmental revenues:                               |                  |                    |                                |                           |                            |                          |                               | -                                           |
| Federal grants                                            | -                | -                  |                                | 222,091                   |                            |                          |                               | 222,091                                     |
| State funds:                                              |                  |                    |                                |                           |                            |                          |                               | -                                           |
| Parish transportation funds                               |                  |                    |                                |                           |                            |                          |                               | -                                           |
| State revenue sharing (net)                               |                  |                    |                                |                           |                            |                          |                               | -                                           |
| State Grants                                              |                  | 210,991            | -                              |                           |                            |                          |                               | 210,991                                     |
| Fees, charges, and commissions for services               |                  |                    |                                |                           |                            |                          |                               | -                                           |
| Fines and forfeitures                                     |                  |                    |                                |                           |                            |                          |                               | -                                           |
| Investment earnings                                       | -                |                    |                                |                           |                            | 74                       | 456                           | 530                                         |
| Other revenues                                            |                  |                    |                                |                           |                            |                          |                               | -                                           |
| <b>Total Revenues</b>                                     | <b>-</b>         | <b>210,991</b>     | <b>-</b>                       | <b>222,091</b>            | <b>-</b>                   | <b>74</b>                | <b>456</b>                    | <b>433,612</b>                              |
| <b>EXPENDITURES</b>                                       |                  |                    |                                |                           |                            |                          |                               |                                             |
| Public Works                                              |                  | -                  |                                |                           |                            |                          |                               | -                                           |
| Capital outlay                                            |                  | 220,278            |                                |                           |                            |                          |                               | 220,278                                     |
| <b>Total Expenditures</b>                                 | <b>-</b>         | <b>220,278</b>     | <b>-</b>                       | <b>-</b>                  | <b>-</b>                   | <b>-</b>                 | <b>-</b>                      | <b>220,278</b>                              |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | -                | (9,287)            | -                              | 222,091                   | -                          | 74                       | 456                           | 213,334                                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                  |                    |                                |                           |                            |                          |                               |                                             |
| Transfers in                                              |                  | 24,551             |                                |                           |                            |                          |                               | 24,551                                      |
| Transfers out                                             | -                | (15,204)           |                                |                           | (66,036)                   |                          |                               | (81,240)                                    |
| Payments to/from other Governments/Component Units        |                  | (2,163)            | -                              | (222,091)                 |                            |                          |                               | (224,254)                                   |
| Capital leases/Proceeds from Loans                        |                  |                    |                                |                           |                            |                          | 100,000                       | 100,000                                     |
| Sale of capital assets                                    |                  | -                  |                                |                           |                            |                          |                               | -                                           |
| <b>Total Other Financing Sources and Uses</b>             | <b>-</b>         | <b>7,184</b>       | <b>-</b>                       | <b>(222,091)</b>          | <b>(66,036)</b>            | <b>-</b>                 | <b>100,000</b>                | <b>(180,943)</b>                            |
| Net Change in Fund Balance                                | -                | (2,103)            | -                              | -                         | (66,036)                   | 74                       | 100,456                       | 32,391                                      |
| Fund Balances--Beginning                                  | (13,895)         | (6,151)            | (34,061)                       | -                         | 66,036                     | 13,245                   | -                             | 25,174                                      |
| Fund balances -- Ending                                   | \$ (13,895)      | \$ (8,254)         | \$ (34,061)                    | \$ -                      | \$ -                       | \$ 13,319                | \$ 100,456                    | \$ 57,565                                   |

See independent auditor's report.

**ST. HELENA PARISH POLICE JURY  
GREENSBURG, LA  
NONMAJOR DEBT SERVICE FUNDS**

Revenue Bonds 2001 Sinking

The Revenue Bond 2001 Sinking Fund is used to accumulate funds for the annual installment due on the Revenue Bonds. The revenue bond was issued for the purpose of constructing a facility to house the police jury office and the county parish agent. Transfers will be made from the General Fund for this purpose and accumulated in this account.

Road Rehabilitation Sinking

The Road Rehabilitation sinking fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the Certificate of Indebtedness funded the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District Maintenance Fund for this purpose and accumulated in this account.

Road District #1 Sinking

The Road District #1 sinking fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the Certificate of Indebtedness funded the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District #1 Maintenance Fund for this purpose and accumulated in this account.

Road District #2 of 2 Sinking

The Road District #2 of 2 sinking fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the Certificate of Indebtedness funded the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District #2 of 2 Maintenance Fund for this purpose and accumulated in this account.

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type-Debt Service Funds**  
**December 31, 2021**

|                                                    | Revenue<br>Bond<br>Sinking | Rd<br>Rehab<br>Sinking | Rd #1<br>Sinking | Rd #2 of 2<br>Sinking | Total<br>Non Major<br>Debt Service Funds |
|----------------------------------------------------|----------------------------|------------------------|------------------|-----------------------|------------------------------------------|
| <b>ASSETS</b>                                      |                            |                        |                  |                       |                                          |
| Cash and cash equivalents                          | \$ -                       | \$ -                   | \$ -             | \$ -                  | \$ -                                     |
| Receivables (net of allowances for uncollectibles) |                            |                        |                  |                       | -                                        |
| Restricted Cash                                    | 8,719                      | 43                     | 40               | -                     | 8,802                                    |
| <b>TOTAL ASSETS</b>                                | <b>8,719</b>               | <b>43</b>              | <b>40</b>        | <b>-</b>              | <b>8,802</b>                             |
| <b>LIABILITIES AND FUND BALANCES</b>               |                            |                        |                  |                       |                                          |
| Liabilities:                                       |                            |                        |                  |                       |                                          |
| Accounts, salaries, and other payables             |                            |                        |                  |                       | -                                        |
| Other liabilities                                  |                            |                        |                  |                       | -                                        |
| Total Liabilities                                  | -                          | -                      | -                | -                     | -                                        |
| Fund balances:                                     |                            |                        |                  |                       |                                          |
| Restricted for:                                    |                            |                        |                  |                       |                                          |
| Debt services                                      | 8,719                      | 43                     | 40               | -                     | 8,802                                    |
| <b>TOTAL FUND BALANCE</b>                          | <b>8,719</b>               | <b>43</b>              | <b>40</b>        | <b>-</b>              | <b>8,802</b>                             |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>         | <b>\$ 8,719</b>            | <b>\$ 43</b>           | <b>\$ 40</b>     | <b>\$ -</b>           | <b>\$ 8,802</b>                          |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Debt Service Funds**  
**For the Year Ended December 31, 2021**

|                                                           | Rev Bond<br>Sinking Fund | Rd Rehab<br>Sinking | Rd #1<br>Sinking | Rd #2 of 2<br>Sinking | Total<br>NonMajor<br>Debt Service Funds |
|-----------------------------------------------------------|--------------------------|---------------------|------------------|-----------------------|-----------------------------------------|
| <b>REVENUES</b>                                           |                          |                     |                  |                       |                                         |
| Taxes:                                                    |                          |                     |                  |                       |                                         |
| Ad valorem                                                | \$                       | \$                  | \$               | \$                    | -                                       |
| Sales and use                                             |                          |                     |                  |                       | -                                       |
| Other taxes, penalties, interest, etc.                    |                          |                     |                  |                       | -                                       |
| Licenses and permits                                      |                          |                     |                  |                       | -                                       |
| Intergovernmental revenues:                               |                          |                     |                  |                       | -                                       |
| Federal grants                                            |                          |                     |                  |                       | -                                       |
| State funds:                                              |                          |                     |                  |                       | -                                       |
| Parish transportation funds                               |                          |                     |                  |                       | -                                       |
| State revenue sharing (net)                               |                          |                     |                  |                       | -                                       |
| Fines and forfeitures                                     |                          |                     |                  |                       | -                                       |
| Investment earnings                                       | 96                       | 21                  | 9                | -                     | 126                                     |
| Other revenues                                            |                          |                     |                  |                       | -                                       |
| Total Revenues                                            | <u>96</u>                | <u>21</u>           | <u>9</u>         | <u>-</u>              | <u>126</u>                              |
| <b>EXPENDITURES</b>                                       |                          |                     |                  |                       |                                         |
| General government                                        |                          |                     |                  |                       | -                                       |
| Public safety                                             |                          | 250                 |                  |                       | 250                                     |
| Public works                                              |                          |                     |                  |                       | -                                       |
| Cultural and recreation                                   |                          |                     |                  |                       | -                                       |
| Health and welfare                                        |                          |                     |                  |                       | -                                       |
| Community development                                     |                          |                     |                  |                       | -                                       |
| Economic development                                      |                          |                     |                  |                       | -                                       |
| Debt service                                              | 27,210                   | 172,313             | 66,999           | 210                   | 266,732                                 |
| Capital outlay                                            |                          |                     |                  |                       | -                                       |
| Total Expenditures                                        | <u>27,210</u>            | <u>172,563</u>      | <u>66,999</u>    | <u>210</u>            | <u>266,982</u>                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(27,114)</u>          | <u>(172,542)</u>    | <u>(66,990)</u>  | <u>(210)</u>          | <u>(266,856)</u>                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                          |                     |                  |                       |                                         |
| Transfers in                                              | 28,035                   | 172,563             | 66,999           | 210                   | 267,807                                 |
| Transfers out                                             |                          |                     |                  |                       | -                                       |
| Capital leases                                            |                          |                     |                  |                       | -                                       |
| Sale of capital assets                                    |                          |                     |                  |                       | -                                       |
| Total Other Financing Sources and Uses                    | <u>28,035</u>            | <u>172,563</u>      | <u>66,999</u>    | <u>210</u>            | <u>267,807</u>                          |
| Net Change in Fund Balance                                | <u>921</u>               | <u>21</u>           | <u>9</u>         | <u>-</u>              | <u>951</u>                              |
| Fund balances -- beginning                                | <u>7,798</u>             | <u>22</u>           | <u>31</u>        | <u>-</u>              | <u>7,851</u>                            |
| Fund balances -- ending                                   | <u>8,719</u>             | <u>43</u>           | <u>40</u>        | <u>-</u>              | <u>8,802</u>                            |

See independent auditor's report.

## **Other Supplemental Schedules**

**St. Helena Parish Police Jury**  
**Schedule of Compensation Paid Board Members**  
**For the Year Ended December 31, 2021**

The schedule of Compensation paid board members is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

| <b>Board Member</b> | <b><u>Address</u></b>                            | <b><u>Term</u></b> | <b><u>Salary</u></b> | <b><u>Travel</u></b> | <b>Total<br/>Amount</b> |
|---------------------|--------------------------------------------------|--------------------|----------------------|----------------------|-------------------------|
| Frank Johnson       | 1537 Highway 63<br>Pine Grove, LA 70453          | Jan 2020-2025      | 21,600               | 558                  | 22,158                  |
| Ryan Byrd           | 54 Club Deluxe Rd<br>Amite, LA 70442             | Jan 2020-2025      | 19,200               | 635                  | 19,835                  |
| Willie Morgan       | 75 Jack Rabbit Ln<br>Greensburg, LA 70441        | Jan 2020-2025      | 19,200               | 273                  | 19,473                  |
| Jule Wascom         | 145 Alton & Lucille Lane<br>Greensburg, LA 70441 | Jan 2020-2025      | 19,200               | 124                  | 19,324                  |
| Doug Watson         | 17571 Hwy 441<br>Kentwood, LA 70444              | Jan 2020-2025      | 19,200               | 226                  | 19,426                  |
| Jeremy Williams     | 3284 Hwy 1042<br>Greensburg, LA 70441            | Jan 2020-2025      | 19,200               | 210                  | 19,410                  |
|                     |                                                  |                    | 117,600              | 2,026                | 119,626                 |

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Schedule of Compensation, Benefits, and Other Payments to Agency Head**  
**For the Year Ended December 31, 2021**

Johnson, Frank Police Jury President

| <u>Purpose</u>                           | <u>Amount</u>    |
|------------------------------------------|------------------|
| Salary                                   | \$ 21,600        |
| Employer Paid Medicare & Social Security | 1,695            |
| Benefits-Insurance                       | 9,108            |
| Mileage Reported on W-2                  | 558              |
| Registration Fees                        | 790              |
| Conference Travel & Lodging              | 3,767            |
| Conference Meals                         | 748              |
| <b>Total</b>                             | <u>\$ 38,266</u> |

See independent auditor's report.

Schedule 22

**St. Helena Parish Police Jury  
Justice System Funding Schedule-Receiving Entity  
General Fund  
For the Year Ended December 31, 2021**

|                                                    | First Six<br>Month Period<br>Ended<br>6/30/2021 | Second Six<br>Month Period<br>Ended<br>12/31/2021 |
|----------------------------------------------------|-------------------------------------------------|---------------------------------------------------|
| Receipts from:                                     |                                                 |                                                   |
| 21st Judicial District Court-Criminal Fines, Other | \$ 2,343                                        | \$ 2,746                                          |
| Total Receipts                                     | <u>\$ 2,343</u>                                 | <u>\$ 2,746</u>                                   |

Schedule 22

**St. Helena Parish Police Jury  
Justice System Funding Schedule-Receiving Entity  
Off-Duty Law Enforcement Fund  
For the Year Ended December 31, 2021**

|                                                    | First Six<br>Month Period<br>Ended<br>6/30/2021 | Second Six<br>Month Period<br>Ended<br>12/31/2021 |
|----------------------------------------------------|-------------------------------------------------|---------------------------------------------------|
| Receipts from:                                     |                                                 |                                                   |
| 21st Judicial District Court-Criminal Fines, Other | \$ 1,059                                        | \$ 1,487                                          |
| Total Receipts                                     | <u>\$ 1,059</u>                                 | <u>\$ 1,487</u>                                   |

See independent auditor's report.

**ST. HELENA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**December 31, 2021**

| Federal Grantor/Pass-through Grantor Program or<br>Cluster Title                                                  | Award Number            | Assistance<br>Listing Number | Federal<br>Expenditures |
|-------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------|-------------------------|
| US. Department of Homeland Security                                                                               |                         |                              |                         |
| Passed Through Governor's Office of Homeland<br>Security and Emergency Preparedness                               |                         |                              |                         |
| Disaster Grant-Public Assistance<br>(Presidentially Declared Disaster)                                            | PA-06-LA-4590-OW000208  | 97.036                       | \$ 36,267               |
| Disaster Grant-Public Assistance<br>(Presidentially Declared Disaster)                                            | PA-06-LA-4590/PW000299  | 97.036                       | 76,689                  |
| Disaster Grant-Public Assistance<br>(Presidentially Declared Disaster)                                            | PA-06-LA-4611-PW-000954 | 97.036                       | 334,629                 |
| Disaster Grant-Public Assistance<br>(Presidentially Declared Disaster)                                            | PA-066-LA-4611-PW000419 | 97.036                       | 2,620,626               |
| Disaster Grant-Public Assistance<br>(Presidentially Declared Disaster)                                            | PA-06-LA-4611-PW-000698 | 97.036                       | 2,435,773               |
| Homeland Security Grant Program                                                                                   | EMW-2019-0006-S001      | 97.067                       | 28,808                  |
| Homeland Security Grant Program                                                                                   | EMW-2020-00058-S001     | 97.067                       | 27,825                  |
| Homeland Security Grant Program                                                                                   |                         | 97.067                       | 375                     |
| Homeland Security Grant Program                                                                                   |                         | 97.067                       | 171                     |
| Total Department of Homeland Security                                                                             |                         |                              | <u>5,561,163</u>        |
| U.S. Department of Transportation                                                                                 |                         |                              |                         |
| Passed through State Department of Transportation<br>Formula Grants for Rural areas and<br>Tribal Transit Program |                         |                              |                         |
|                                                                                                                   | LA-2020-007             | 20.509                       | 222,091                 |
| Total Department of Transportation                                                                                |                         |                              | <u>222,091</u>          |
| Total Expenditures of Federal Awards                                                                              |                         |                              | <u>\$ 5,783,254</u>     |

See independent auditor's report.

**ST. HELENA PARISH POLICE JURY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**December 31, 2021**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the primary government, St. Helena 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 St. Helena 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.

Note 3 - Indirect Cost Rate

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

See independent auditor's report.

# *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 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 St. Helena Parish  
Police Jury  
Greensburg, 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury 's basic financial statements and have issued our report thereon dated November 22, 2022.

## **Internal Control Over Financial Reporting**

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

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

to merit attention by those charged with governance.

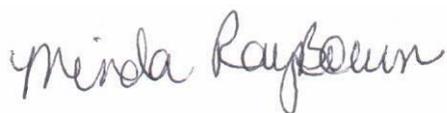
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies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

### **Compliance and Other Matters**

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

### **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 cursive script that reads "Minda Raybourn".

Minda Raybourn CPA  
Franklinton, LA  
November 22, 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 St. Helena  
Parish Police Jury  
Greensburg,  
Louisiana

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

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

We have audited St. Helena Parish Police Jury's (the Police Jury) 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 Police Jury's major federal programs for the year ended December 31, 2021. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

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

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

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

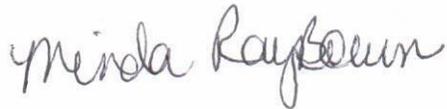
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 cursive script that reads "Minda B. Raybourn". The signature is written in dark ink and is positioned above the typed name and date.

Minda B. Raybourn CPA  
Franklinton, LA  
November 22, 2022

**ST HELENA PARISH POLICE JURY**  
**Schedule of Findings and Responses**  
**For the Year Ended December 31, 2021**

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

*Financial Statements*

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

Type of Auditor's Report Issued: Adverse (Due to omission of discretely presented component units)

Internal control over financial reporting:

Material Weakness(es) identified?                     Yes  No  
Significant Deficiency(ies) identified?            Yes  No

Noncompliance material to the financial statements noted?            Yes  No

*Federal Awards*

Internal control over major federal Programs:

Material Weakness(es) identified?                     Yes  No  
Significant Deficiency(ies) identified?            Yes  No

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 federal programs:

| CFDA Number(s) | Name of Federal Program (or Cluster)                                    |
|----------------|-------------------------------------------------------------------------|
| 97.036         | Disaster Grants - Public Assistance (Presidentially Declared Disasters) |

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

Auditee qualified as low risk auditee?                     Yes  No

**ST HELENA PARISH POLICE JURY**  
**Schedule of Prior Year Findings and Questioned Costs**  
**For the Year Ended December 31, 2021**

**Financial Statement Findings**

**Finding Number 2020-CI Noncompliance with Parish Transportation Act**

**Criteria:** Per Louisiana Revised Statute 48:755B(1): The parish wide capital improvement program shall list all projects to be constructed during the fiscal year. Each parish shall undertake a continuing study of the needs of the various parish roads for the purpose of bringing existing roads up to current standards or for replacement of existing roads where required and shall keep the information so developed up to date through a continuing annual needs study. Each parish shall develop a parish wide program of construction inclusive of parish roads within municipalities to be commenced the ensuing fiscal year which shall be based upon the anticipated revenues to be appropriated by the legislature and listed in a prioritized ranking based on parish wide needs inclusive of parish roads within municipalities and shall include overlay projects. The program shall also list the projects which may reasonably be anticipated to be constructed in the following two years. All projects listed for the total three-year program shall be approved by the parish governing authority. The capital improvement program shall be adopted by the parish governing authority prior to the beginning of the first year of the three-year plan. The program shall be adopted annually regardless of whether the parish governing authority anticipates capital improvements in the first year of the plan.

**Condition:** The three-year plan of road priority listing was last adopted and updated on January 22, 2019. Police Jury minutes for the fiscal year of 2020 show no changes or adoptions since then.

**Cause:** As noted in prior year finding 2019-C2, the Police Jury office was closed on December 9, 2020 through January 4, 2020 due to a sudden increase in COVID-19 cases. In addition, the Police Jury has had employee turnover reducing the number of staff.

**Effect:** Apparent noncompliance and with the Parish Transportation Act.

**Recommendation:** The Police Jury should consider updating its policies and procedures to ensure the annual requirement to update and approve the three-year plan.

**Management's Response:** We will update the Police Jury's existing policies and precures to ensure the parish governing authority updates the road priority listing.

**Contact Person:** Frank Johnson, President, (225) 222-4549

**Status:** Resolved.

**Finding Number 2020-C2 Noncompliance with Statutory Due Date of Report**

**Criteria:** Local auditees must engage a CPA firm approved by Louisiana Legislative Auditors to perform its audit or other engagement no later than sixty days after its fiscal year end. The statutory due date for an agency to file the audit report is six months after the fiscal year end.

**Condition:** The agency's report was submitted August 2022.

**ST HELENA PARISH POLICE JURY**  
**Schedule of Prior Year Findings and Questioned Costs**  
**For the Year Ended December 31, 2021**

**Cause of Condition:** The previous auditor who had performed the audit for the Police Jury for many years resigned in March 2022 due to high staff turnover. The present auditor's child had a medical emergency regarding a neurological disorder.

**Potential Effect of Condition:** Noncompliance with state audit law.

**Recommendation:** The Police Jury should continue to monitor the deadlines and work diligently to have its audit complete and submitted as soon as possible.

**Client Response:** The Police Jury will continue to monitor deadlines and will work diligently to complete and submit the audit as quickly as possible.

**Contact Person:** Frank Johnson, President, (225) 222-4549.

**Status:** Resolved.

# *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 ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the St. Helena 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. St. Helena 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.

- 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.
- c) **Disbursements**, including processing, reviewing, and approving.
- 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).
- 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.
- 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.
- 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).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Findings:** *The Police jury has procedures it follows for cards, debt service and information technology disaster recovery/business continuity but they are not in writing. All others appear to be addressed.*

### ***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.
  - 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.*
  - 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.

**Findings:** *No exceptions were found as a result of the above procedures.*

### ***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:
  - 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);
  - 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

- 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.

**Findings:** *The general fund had checks older than one year totaling \$201.84. there were no other exceptions found as the result of the procedures above.*

### ***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 listing and management's representation were 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.
- 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.
- 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.
- 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.

*No exceptions noted in procedures a) through d).*

- 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 exceptions noted for 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.

*No exceptions noted for 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).

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

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

*No exceptions noted for procedures a) through d).*

[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.
- 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 were noted for procedures a) through b).*

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

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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.

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

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 this procedure.*

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

*One statement had finance charges.*

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.

*A receipt was missing in the amount of \$73.35 for a restaurant charge.*

### ***Travel and Travel-Related Expense Reimbursement (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:

*A listing 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)).
- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- 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).
- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions were noted for procedures a) through d).*

### ***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:

*A listing and management’s representation 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.
- 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).

- 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).
- 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.

*No exceptions were noted for procedures a) through d).*

### ***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.)
  - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
  - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*No exceptions were noted for procedures a) through d).*

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 were found from 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.

*No exceptions were found from this procedure.*

### ***Ethics***

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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.
  - 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 exceptions were found from procedures a) and b).*

### ***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 and management's representation were obtained. The Police Jury had one debt instrument that was approved by the State Bond Commission.*

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 exceptions were found from 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.

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 exceptions were found as a result of the procedures 23 and 24.*

### ***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.
- 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.
- 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.

*We 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 were found as a result of 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 exceptions were found as a result of 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:

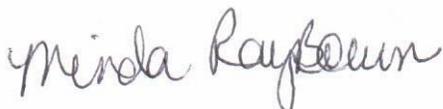
- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding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

*The Police Jury did not file the report.*

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  
Franklinton, LA  
November 22, 2022