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ASSUMPTION PARISH POLICE JURY
Louisiana

FINANCIAL STATEMENTS

DECEMBER 31, 2021



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

FINANCIAL STATEMENTS

DECEMBER 31, 2021

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INDEPENDENT AUDITORS' REPORT

Assumption Parish Police Jury
Napoleonville, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Assumption 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 as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information 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.

We did not audit the financial statements of Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, which represents one hundred percent of the assets, net position, and revenues of the discretely presented component units as of July 31, 2021, December 31, 2021, and June 30, 2021, respectively, and the respective changes in financial position for the years then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, is based solely on the reports of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

Auditors' 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 on pages 4-11, budgetary comparison information on pages 63-67, schedule of changes in total other postemployment benefits liability and related ratios on page 68, schedule of proportionate share of the net pension liability on page 69, schedule of contributions on page 70, and notes to required supplementary information on pages 71-73 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The combining and individual non-major fund financial statements on pages 74-107, the combining statements – discretely presented component units on pages 108 and 109, the schedule of compensation paid to police jurors on page 110, the schedule of compensation, benefits, and other payments to agency head on page 111, the justice system funding schedule – receiving entity on page 112, and the schedule of expenditures of federal awards on pages 118 and 119 as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the reports of the other auditors, the combining and individual non-major fund financial statements, the combining statements – discretely presented component units, the schedule of compensation paid to police jurors, the schedule of compensation, benefits, and other payments to agency head, the justice system funding schedule – receiving entity, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 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 the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.



Donaldsonville, LA
June 30, 2022

REQUIRED SUPPLEMENTARY INFORMATION - PART I

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

As financial management of the Assumption Parish Police Jury (hereinafter, Police Jury), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2021. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, material deviations from the approved budget documents, and individual fund issues or concerns.

Financial Highlights

- The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$61.9 million (net position).
- Current and other assets increased approximately \$16.8 million due to an increase in cash and cash equivalents and investments of \$11.2 million due to the issuance of two bonds in current year. Additionally, approximately \$3.8 million was received from the Coronavirus State Fiscal Recovery Fund as well as other appropriation funds and was not yet expended at year end.
- The main reason for the increase of approximately \$4.1 million in current liabilities from the prior year is due to the unspent award from the Coronavirus State Fiscal Recovery Fund and other appropriation funds.
- Long-term liabilities increased approximately \$12.5 million due to the issuance of two bonds in current year.
- Capital and operating grants related to governmental activities decreased approximately \$1.4 million due to the LCDBG Disaster Recovery Program Grant Funds received in the prior year for an oxidation pond project, drainage project, and sewer improvements.
- There was interest on long-term debt in the current year of approximately \$272,000 due to the issuance of two bonds in current year.
- As of the close of the current fiscal year, the Police Jury's governmental funds reported ending fund balances of approximately \$38.4 million. Of the total, approximately \$31.6 million is from taxes, grants, or bond proceeds restricted by law or debt covenants to be used for a specific purpose. Approximately \$3.1 million is from various other sources that has been assigned to be used for a certain purpose designated by the Police Jury, and the remaining portion of fund balance of approximately \$3.7 million is unassigned and available for use at the discretion of the Police Jury.
- Net Position of business-type activities decreased by approximately \$487,000. The decrease is mainly the result of the increase in costs incurred for solid waste collection.
- At the end of the current fiscal year, the unassigned, available for use fund balance for the General Fund was more than \$3.7 million or 167.6% of the total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Police Jury's basic financial statements. These basic financial statements are composed of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements.

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

The *statement of net position* presents information on all of the Police Jury's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference among the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Overview of the Financial Statements (continued)

The *statement of activities* presents information showing how the Police Jury's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of 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 periods (e.g., earned by unused compensated absences).

The government-wide financial statements present functions of the Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities). The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost. The governmental activities of the Police Jury include community educational programs, support services, administration, maintenance, and emergency preparation, while the business-type activities include sewer, garbage collection, mosquito abatement, and emergency preparedness activities.

The government-wide financial statements include not only the Police Jury itself (the primary government), but also separate legal governmental entities (component units) to which the Police Jury may be obligated to provide financial assistance. Discretely presented component units are presented as separate columns in the government-wide financial statements. The component unit agencies issue separate, independently audited financial statements. Financial statements for each of the individual component units may be obtained at the component unit's administrative offices.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Police Jury'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 a comparison between *governmental funds* and *governmental activities*.

The Police Jury maintains dozens of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Section Eight Housing, ACT 45 & 119 Appropriation Fund, GOMESA 2021 Bond Fund, American Rescue Act Fund, and ACT 120 Appropriation Fund, all of which are considered to be *major funds*. All nonmajor governmental funds are combined into a single, aggregated presentation under the label of *non-major governmental funds*. Individual fund data for each of these non-major funds is provided in the form of *combining statements* elsewhere in the financial statements.

While business-type activities total column on the proprietary fund financial statements for enterprise funds is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation to the government-wide financial statements because of the different measurement focus which is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation into the governmental activities column in the government-wide statements.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Overview of the Financial Statements (continued)

Proprietary Funds. Proprietary funds encompass enterprise funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary major fund presentation is presented on an accrual basis. Information is presented separately in the enterprise fund balance sheet and statement of revenues, expenditures and changes in fund balance for the Solid Waste Fund, which is considered to be a *major fund*. Combining statements of the nonmajor individual enterprise funds can be found in the combining and individual fund statements following the basic financial statements.

Budget Adoption. The Police Jury adopts annual appropriated budgets for all funds except debt service and capital project funds. A budgetary comparison statement has been provided for all major funds which are required by Louisiana laws to adopt a budget.

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

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Police Jury's revenues and expenditures in comparison to its budget, liability to provide other post-employment benefits to its employees, and its net pension liability and pension plan contributions. The Police Jury also provides certain supplemental information that do not constitute a part of the basic financial statements. These include the combining and individual non-major governmental and non-major enterprise fund statements, data on the compensation of the Police Jurors and agency head, as well, as the funding schedule.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Police Jury, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by over \$61.9 million at the close of the most recent fiscal year.

By far the largest portion of the Police Jury's net position (approximately \$41.6 million or 67.3% of total net position) reflects its investments in capital assets (e.g., land, buildings, improvements other than buildings, roads, equipment and construction in process). The Police Jury uses these capital assets in the delivery of services to its citizens; consequently, these assets are *not* available for future spending. The Police Jury's investment in capital assets is reported net of related debt, if any. 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.

Net position of the Police Jury's governmental activities decreased 1.4 percent to approximately \$61.0 million. Net position of the Police Jury's business-type activities decreased approximately 36.3 percent to approximately \$856,000.

The Police Jury's total revenues decreased by approximately \$640,000 to approximately \$17.7 million. Approximately 54.8 percent of the Police Jury's revenues comes from tax collections, 18.5 percent comes from charges for services, 3.1 percent comes from capital grants and contributions, 12.8 percent comes from operating grants and contributions, and 4.7 percent comes from licenses, permits, and fines.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

STATEMENT OF NET POSITION

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>				
Current and other assets	\$ 44,239,459	\$ 27,284,905	\$ 677,897	\$ 875,874
Capital assets, net	41,550,689	42,535,566	534,894	535,263
TOTAL ASSETS	<u>85,790,148</u>	<u>69,820,471</u>	<u>1,212,791</u>	<u>1,411,137</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>1,999,729</u>	<u>2,055,855</u>	<u>206,669</u>	<u>127,733</u>
<u>LIABILITIES</u>				
Current liabilities	5,459,512	1,585,434	260,989	22,850
Long-term liabilities	17,904,096	5,460,880	160,200	94,790
TOTAL LIABILITIES	<u>23,363,608</u>	<u>7,046,314</u>	<u>421,189</u>	<u>117,640</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	<u>3,412,768</u>	<u>2,968,137</u>	<u>142,707</u>	<u>78,577</u>
<u>NET POSITION</u>				
Net investment in capital assets	41,076,586	42,535,566	534,894	535,263
Restricted	20,945,458	17,990,364	40,429	-
Unrestricted	(1,008,543)	1,335,945	280,241	807,390
TOTAL NET POSITION	<u>\$ 61,013,501</u>	<u>\$ 61,861,875</u>	<u>\$ 855,564</u>	<u>\$ 1,342,653</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
STATEMENT OF ACTIVITIES

	Governmental Activities		Business-Type Activities	
	2021	2020	2021	2020
<u>REVENUES</u>				
Program revenues				
Charges for services	\$ 422,968	\$ 362,153	\$ 2,839,297	\$ 2,759,931
Capital grants and contributions	526,862	631,708	18,703	19,820
Operating grants and contributions	2,261,660	3,587,113	1,581	80,149
Taxes				
Property taxes	4,167,652	3,996,958	-	-
Sales and use taxes	5,064,023	4,270,972	-	-
Other taxes	446,889	525,539	-	-
Licenses, permits, and fines	829,902	766,114	-	-
Use of money and property	64,323	411,052	26	23,418
Other local sources	232,054	270,083	14,002	8,110
State sources	761,420	583,686	-	-
Net transfers in/(out)	(80,000)	(38,500)	80,000	38,500
TOTAL REVENUES	14,697,753	15,366,878	2,953,609	2,929,928
<u>EXPENSES</u>				
General government				
Legislative	362,275	360,492	-	-
Judicial	654,615	728,677	-	-
Executive	11,909	8,340	-	-
Elections	35,206	50,659	-	-
Financial and administrative	368,597	424,642	-	-
Other general administration	2,741,850	2,144,312	-	-
Public safety	2,774,549	2,453,468	71,718	79,104
Public works	3,662,181	4,134,495	2,899,793	2,652,971
Health and welfare	3,081,819	2,478,150	469,187	357,084
Culture and recreation	1,463,829	1,492,197	-	-
Economic development	117,776	106,681	-	-
Interest on long-term debt	271,521	-	-	-
TOTAL EXPENSES	15,546,127	14,382,113	3,440,698	3,089,159
INCREASE (DECREASE) IN NET POSITION	(848,374)	984,765	(487,089)	(159,231)
NET POSITION - JANUARY 1	61,861,875	60,877,110	1,342,653	1,501,884
NET POSITION - DECEMBER 31	\$ 61,013,501	\$ 61,861,875	\$ 855,564	\$ 1,342,653

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Governmental Activities

Revenues of the Police Jury's governmental activities decreased by approximately \$667,000 or 4.3 percent, while total expenses increased by approximately \$1.2 million or 8.1 percent. The decrease in revenue is due to a decrease in operating grants of approximately \$1.3 million due to the LCDBG Disaster Recovery Program Grant Funds received in the prior year which were used for several projects related to drainage. The decrease is partially offset by an increase sales and use taxes of approximately \$793,000.

Business-type Activities

Revenues of the Police Jury's business-type activities increased by approximately \$24,000 or .8 percent while total expenses also increased by approximately \$352,000 or 11.4 percent. The increase in total expenses is due to additional costs incurred for solid waste collection during the current year.

Component Units

The government-wide financial statements include not only the Police Jury, but also legally separate entities for which the Police Jury is financially accountable. Complete financial information for the Police Jury's discrete component units can be found in their separately issued financial statements. These separate legal entities are listed below:

Discrete Component Units

Assumption Parish Waterworks District No. 1
Assumption Parish Assessor
Assumption Parish Clerk of Court

Financial Analysis of the Police Jury's Funds

Governmental Funds:

The Police Jury completed the year with a combined fund balance for its governmental funds of nearly \$38.4 million. This is an increase in the combined governmental fund balance of approximately \$12.8 million. This increase is mainly due to bond proceeds from bonds issued in the current year.

Proprietary Funds:

The Police Jury's proprietary funds provide the same type of information found for business-type activities in the government-wide financial statements, but in more detail.

General Fund Budgetary Highlights

Differences between the original budget and final budget were significant in the following areas with the reasons noted for each difference:

Revenues:

Licenses and permits and video poker revenue increased approximately \$127,000 and \$114,000, respectively due to an increase in spending as a result of the loosening of restrictions from the COVID-19 pandemic.

Expenditures:

General government expenditures and public safety expenditures increased approximately \$131,000 and \$106,000, respectively due to increase in spending as a result of the loosening of restrictions from the COVID-19 pandemic.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

General Fund Budgetary Highlights (continued)

Culture and recreation expenditures decreased approximately \$177,000 due to a reduction in spending during current year.

Capital Asset and Debt Administration

Capital Assets

The Police Jury's total governmental and business-type activities investment in capital assets as of December 31, 2021 amounts to approximately \$41.7 million (net of accumulated depreciation). This investment includes land, buildings, improvements other than buildings, roads, bridges, equipment, and construction in progress between governmental and business-type activities. Capital assets decreased by approximately \$985,000 in total, a 2.3 percent decrease for governmental activities and a 14.1% decrease for business-type activities over last year. The main reason for the decrease in governmental activities is due to the disposal of hurricane screens with a book value of approximately \$584,000. A cooperative endeavor agreement was entered into with the Assumption Parish School Board for these assets. The reason for the decrease in business-type activities is due to depreciation expense exceeding capital asset additions in the current year. The Police Jury completed work on an oxidation pond project and the LA 1 scenic highway project in the amount of approximately \$1.1 million and \$245,000, respectively, purchased playground equipment warehouse in the amount of \$392,000, and continued road projects in the current year.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 2,336,953	\$ 2,226,953	\$ 30,023	\$ 30,023
Buildings	23,677,327	24,824,356	267,034	267,034
Improvements other than buildings	17,974,718	16,583,389	-	-
Roads	20,333,899	21,094,762	-	-
Bridges	1,740,563	1,616,452	-	-
Equipment and other	7,913,175	7,712,583	566,462	518,040
Construction in progress	1,174,045	2,020,220	-	-
Less accumulated depreciation	<u>(33,599,991)</u>	<u>(33,543,149)</u>	<u>(328,625)</u>	<u>(279,834)</u>
Total, net of depreciation	<u>\$ 41,550,689</u>	<u>\$ 42,535,566</u>	<u>\$ 534,894</u>	<u>\$ 535,263</u>

Additional information on capital assets and depreciation may be found in the "Notes to the Financial Statements."

Long-term Debt: The Police Jury issued two bonds in the current year. The Police had total bonded debt outstanding of approximately **\$12.6** million as of December 31, 2021.

	<u>Governmental Activities</u>
	<u>2021</u>
Limited Tax Bonds, Series 2021	\$ 1,000,000
GOMESA Revenue Bonds, Series 2021	11,755,000
Bond discount on debt, net of amortization	<u>(175,737)</u>
	<u>\$ 12,579,263</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Economic Factors and Next Year's Budget

The Assumption Parish Police Jury's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- Property tax millages will be consistent with prior years with possible minimal increases.
- Expenditures are expected to remain consistent with current years with possible minimal increases.
- The employer contributions rates for the retirement systems to which the employees belong to will change as follows:

Assumption Parish Police Jury 2022 Budget factors
--

	2022 rates		2021 rates
Assumption Parish Police Jury	11.5%		12.25%
Registrar of Voters	18.00%		18.00%
District Attorney	9.5%		4.00% - 9.50%

The Assumption Parish Police Jury expects that next year's results will be consistent with the current year.

Contacting the Assumption Parish Police Jury's Management

This financial report is designed to provide a general overview of the Police Jury's finances for those with an interest in the government's financial position and operations. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Kim Torres, Secretary-Treasurer, P.O. Box 520, Napoleonville, LA 70390.

BASIC FINANCIAL STATEMENTS

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

STATEMENT OF NET POSITION

DECEMBER 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 11,927,865	\$ 63,900	\$ 11,991,765	\$ 5,149,212
Investments	14,686,936	355,082	15,042,018	7,936,990
Receivables	4,815,943	2,395	4,818,338	1,462,251
Due from discrete component unit	-	216,091	216,091	-
Other assets	67,451	-	67,451	175,448
Restricted assets:				
Cash and cash equivalents	988,555	-	988,555	123,688
Investments	11,218,856	-	11,218,856	707,870
Net pension asset	533,853	40,429	574,282	553,750
Capital assets				
Non-depreciable	3,510,998	30,023	3,541,021	835,856
Net depreciable	38,039,691	504,871	38,544,562	17,846,163
TOTAL ASSETS	85,790,148	1,212,791	87,002,939	34,791,228
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related	594,818	42,352	637,170	1,115,317
Other postemployment benefits related	1,404,911	164,317	1,569,228	2,219,349
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,999,729	206,669	2,206,398	3,334,666
<u>LIABILITIES</u>				
Accounts payable	961,033	251,633	1,212,666	109,779
Salaries payable	124,662	5,233	129,895	-
Accrued interest and other liabilities	182,683	-	182,683	-
Unearned revenue	3,880,336	-	3,880,336	-
Liabilities payable from restricted assets	-	-	-	347,530
Due to primary government	-	-	-	210,567
Long-term liabilities:				
Bonds payable and compensated absences:				
Due within one year	209,601	2,320	211,921	645,000
Due in more than one year	12,556,452	2,604	12,559,056	670,000
Total other postemployment benefits liability:				
Due within one year	101,197	1,803	103,000	-
Due in more than one year	5,332,325	157,596	5,489,921	6,259,507
Net pension liability	15,319	-	15,319	1,442,922
TOTAL LIABILITIES	23,363,608	421,189	23,784,797	9,685,305
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related	1,202,761	86,629	1,289,390	901,436
Other postemployment benefits related	2,034,670	56,078	2,090,748	3,153,484
Revenues recovered prior to time requirements	175,337	-	175,337	-
TOTAL DEFERRED INFLOWS OF RESOURCES	3,412,768	142,707	3,555,475	4,054,920
<u>NET POSITION</u>				
Net investment in capital assets	41,076,586	534,894	41,611,480	17,367,019
Restricted				
Revenue bond debt service	-	-	-	494,864
Pension	533,853	40,429	574,282	-
Public improvements	16,409,214	-	16,409,214	-
Federal and state grants	4,002,391	-	4,002,391	-
Unrestricted	(1,008,543)	280,241	(728,302)	6,523,786
TOTAL NET POSITION	\$ 61,013,501	\$ 855,564	\$ 61,869,065	\$ 24,385,669

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions
Primary government:				
Governmental activities:				
General government				
Legislative	\$ 362,275	\$ -	\$ -	\$ -
Judicial	654,615	141,975	-	-
Executive	11,909	-	-	-
Elections	35,206	-	-	-
Financial and administrative	368,597	-	-	-
Other general administration	2,741,850	6,800	-	10,755
Public safety	2,774,549	240,017	82,745	689,066
Public works	3,662,181	-	444,117	276,407
Health and welfare	3,081,819	19,687	-	1,241,582
Culture and recreation	1,463,829	12,289	-	43,850
Economic development	117,776	2,200	-	-
Interest on long-term debt	271,521	-	-	-
Total governmental activities	<u>15,546,127</u>	<u>422,968</u>	<u>526,862</u>	<u>2,261,660</u>
Business-type activities:				
Solid waste	2,899,793	2,552,771	-	-
Emergency preparedness	71,718	61,759	18,703	1,561
Mosquito abatement	277,237	114,705	-	20
Sewer	191,950	110,062	-	-
Total business-type activities	<u>3,440,698</u>	<u>2,839,297</u>	<u>18,703</u>	<u>1,581</u>
Total primary government	<u>\$ 18,986,825</u>	<u>\$ 3,262,265</u>	<u>\$ 545,565</u>	<u>\$ 2,263,241</u>
Component units:				
Public works	\$ 4,563,067	\$ 5,373,474	\$ 174,255	\$ -
General government	1,232,641	-	-	146,781
Judicial	1,234,187	1,102,022	-	-
Total component units	<u>\$ 7,029,895</u>	<u>\$ 6,475,496</u>	<u>\$ 174,255</u>	<u>\$ 146,781</u>

Local sources
Taxes:
 Ad valorem
 Sales and use taxes
 Other taxes
Licenses, permits, and fines
Use of money and property
Other revenue
State sources
 Unrestricted revenue
 Transfers (to) from other funds
 Total general revenues and special items
Increase (decrease) in net position
Net Position - January 1, 2021
Net Position - December 31, 2021

The accompanying notes are an integral part of this financial statement.

Net (Expense) Revenue and
Changes in Net Position

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (362,275)	\$ -	\$ (362,275)	\$ -
(512,640)	-	(512,640)	-
(11,909)	-	(11,909)	-
(35,206)	-	(35,206)	-
(368,597)	-	(368,597)	-
(2,724,295)	-	(2,724,295)	-
(1,762,721)	-	(1,762,721)	-
(2,941,657)	-	(2,941,657)	-
(1,820,550)	-	(1,820,550)	-
(1,407,690)	-	(1,407,690)	-
(115,576)	-	(115,576)	-
(271,521)	-	(271,521)	-
<u>(12,334,637)</u>	<u>-</u>	<u>(12,334,637)</u>	<u>-</u>
-	(347,022)	(347,022)	-
-	10,305	10,305	-
-	(162,512)	(162,512)	-
-	(81,888)	(81,888)	-
<u>-</u>	<u>(581,117)</u>	<u>(581,117)</u>	<u>-</u>
<u>(12,334,637)</u>	<u>(581,117)</u>	<u>(12,915,754)</u>	<u>-</u>
-	-	-	984,662
-	-	-	(1,085,860)
-	-	-	(132,165)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(233,363)</u>
4,167,652	-	4,167,652	950,164
5,064,023	-	5,064,023	-
446,889	-	446,889	-
829,902	-	829,902	-
64,323	26	64,349	40,811
232,054	14,002	246,056	39,881
761,420	-	761,420	35,094
(80,000)	80,000	-	-
<u>11,486,263</u>	<u>94,028</u>	<u>11,580,291</u>	<u>1,065,950</u>
(848,374)	(487,089)	(1,335,463)	832,587
61,861,875	1,342,653	63,204,528	23,553,082
<u>\$ 61,013,501</u>	<u>\$ 855,564</u>	<u>\$ 61,869,065</u>	<u>\$ 24,385,669</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds			
	General Fund	Section Eight Housing	ACT 45 & 119 Appropriation	GOMESA 2021 Bond
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,616,236	\$ 30,250	\$ 678,880	\$ -
Investments	368,316	-	-	-
Receivables	806,118	4,786	-	186
Due from other funds	268,105	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	4,432	-	-
Restricted assets - investments	-	-	-	11,217,969
TOTAL ASSETS	\$ 4,058,775	\$ 39,468	\$ 678,880	\$ 11,218,155
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 69,948	\$ 30	\$ -	\$ -
Salaries payable	35,845	-	-	-
Due to other funds	748	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	678,880	-
TOTAL LIABILITIES	106,541	30	678,880	-
Deferred inflows of resources:				
Resources recovered prior to time requirements	195,536	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	195,536	-	-	-
Fund balances:				
Restricted	-	4,432	-	11,218,155
Assigned	37,732	35,006	-	-
Unassigned	3,718,966	-	-	-
TOTAL FUND BALANCES	3,756,698	39,438	-	11,218,155
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 4,058,775	\$ 39,468	\$ 678,880	\$ 11,218,155

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2021

	<u>Capital Project Funds</u>		Non-major Governmental Funds	Total Governmental Funds
	American Rescue Act	ACT 120 Appropriation		
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,126,035	\$ 979,000	\$ 5,497,464	\$ 11,927,865
Investments	-	-	14,318,620	14,686,936
Receivables	-	-	4,004,853	4,815,943
Due from other funds	-	-	14,376	282,481
Other assets	-	-	67,451	67,451
Restricted assets - cash	-	-	984,123	988,555
Restricted assets - investments	-	-	887	11,218,856
TOTAL ASSETS	\$ 2,126,035	\$ 979,000	\$ 24,887,774	\$ 43,988,087
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 891,055	\$ 961,033
Salaries payable	-	-	88,817	124,662
Due to other funds	-	-	281,733	282,481
Other liabilities	-	-	96,932	96,932
Unearned revenue	2,126,035	979,000	96,421	3,880,336
TOTAL LIABILITIES	2,126,035	979,000	1,454,958	5,345,444
Deferred inflows of resources:				
Resources recovered prior to time requirements	-	-	66,718	262,254
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	66,718	262,254
Fund balances:				
Restricted	-	-	20,407,173	31,629,760
Assigned	-	-	2,958,925	3,031,663
Unassigned	-	-	-	3,718,966
TOTAL FUND BALANCES	-	-	23,366,098	38,380,389
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 2,126,035	\$ 979,000	\$ 24,887,774	\$ 43,988,087

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total fund balances - governmental funds		\$ 38,380,389
Cost of capital assets at December 31, 2021	75,150,680	
Less: accumulated depreciation at December 31, 2021	<u>(33,599,991)</u>	41,550,689
Long-term assets at December 31, 2021		
Net pension asset	533,853	
Deferred outflows - pension related	594,818	
Deferred outflows - other postemployment benefits related	<u>1,404,911</u>	2,533,582
Elimination of interfund assets and liabilities		
Due from other funds	282,481	
Due to other funds	<u>(282,481)</u>	-
Ad valorem tax revenues were collected more than sixty days after year-end, and, therefore, are not available soon enough to pay current period expenditures		86,917
Long-term liabilities at December 31, 2021		
Compensated absences payable	(186,790)	
Bonds payable	(12,579,263)	
Accrued interest payable	(85,751)	
Net pension liability	(15,319)	
Total other postemployment benefits payable	(5,433,522)	
Deferred inflows - pension related	(1,202,761)	
Deferred inflows - other postemployment benefits related	<u>(2,034,670)</u>	<u>(21,538,076)</u>
Total net position at December 31, 2021 - governmental activities		<u>\$ 61,013,501</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Special Revenue Funds		
		Section Eight Housing	ACT 45 & 119 Appropriation	GOMESA 2021 Bond
REVENUES				
Taxes:				
Ad valorem tax	\$ 878,207	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Severance tax	202,796	-	-	-
Beer tax	20,029	-	-	-
Franchise tax	224,064	-	-	-
Licenses and permits	485,530	-	-	-
Intergovernmental revenues:				
Federal grants	1,014	545,603	-	-
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing funds	103,466	-	-	-
Video poker revenue	317,229	-	-	-
Grants	-	-	-	-
Other	20,513	-	60,120	-
Fees, charges, and commissions	53,307	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	970	-	-	1,601
Other revenue	72,603	-	-	-
TOTAL REVENUES	2,379,728	545,603	60,120	1,601
EXPENDITURES				
General government:				
Legislative	359,250	-	-	-
Judicial	339,981	-	-	-
Executive	11,955	-	-	-
Elections	37,999	-	-	-
Financial and administrative	355,936	-	-	-
Other general administration	105,847	-	-	-
Public safety	679,701	-	-	-
Public works	75,177	-	9,000	178,838
Health and welfare	58,207	541,833	-	-
Culture and recreation	94,801	-	-	-
Economic development	10,719	-	-	-
Capital outlay	90,000	-	51,120	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	2,219,573	541,833	60,120	178,838
Excess of revenues over (under) expenditures	160,155	3,770	-	(177,237)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	11,755,000
Discount on bond proceeds	-	-	-	(180,314)
Transfers in	41,957	-	-	-
Transfers out	(429,935)	-	-	(179,294)
Total other financing sources (uses)	(387,978)	-	-	11,395,392
NET CHANGE IN FUND BALANCE	(227,823)	3,770	-	11,218,155
BEGINNING FUND BALANCE	3,984,521	35,668	-	-
ENDING FUND BALANCE	\$ 3,756,698	\$ 39,438	\$ -	\$11,218,155

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Capital Project Funds</u>		Non-major Governmental Funds	Total Governmental Funds
	American Rescue Act	ACT 120 Appropriation		
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ 3,423,699	\$ 4,301,906
Sales tax	-	-	5,064,023	5,064,023
Severance tax	-	-	-	202,796
Beer tax	-	-	-	20,029
Franchise tax	-	-	-	224,064
Licenses and permits	-	-	132,966	618,496
Intergovernmental revenues:				
Federal grants	-	-	2,040,685	2,587,302
State funds:				
Parish transportation funds	-	-	239,092	239,092
State revenue sharing funds	-	-	-	103,466
Video poker revenue	-	-	-	317,229
Grants	-	-	201,220	201,220
Other	-	21,000	-	101,633
Fees, charges, and commissions	-	-	369,661	422,968
Fines and forfeitures	-	-	211,406	211,406
Use of money and property	-	-	61,752	64,323
Other revenue	-	-	129,772	202,375
TOTAL REVENUES	-	21,000	11,874,276	14,882,328
<u>EXPENDITURES</u>				
General government:				
Legislative	-	-	-	359,250
Judicial	-	-	319,440	659,421
Executive	-	-	-	11,955
Elections	-	-	-	37,999
Financial and administrative	-	-	-	355,936
Other general administration	-	-	1,375,036	1,480,883
Public safety	-	-	2,091,796	2,771,497
Public works	-	-	2,343,122	2,606,137
Health and welfare	-	-	1,909,263	2,509,303
Culture and recreation	-	-	1,278,250	1,373,051
Economic development	-	-	103,810	114,529
Capital outlay	-	21,000	1,992,431	2,154,551
Debt service	-	-	181,193	181,193
TOTAL EXPENDITURES	-	21,000	11,594,341	14,615,705
Excess of revenues over (under) expenditures	-	-	279,935	266,623
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	1,000,000	12,755,000
Discount on bond proceeds	-	-	-	(180,314)
Transfers in	-	-	1,582,676	1,624,633
Transfers out	-	-	(1,095,404)	(1,704,633)
Total other financing sources (uses)	-	-	1,487,272	12,494,686
NET CHANGE IN FUND BALANCE	-	-	1,767,207	12,761,309
BEGINNING FUND BALANCE	-	-	21,598,891	25,619,080
ENDING FUND BALANCE	\$ -	\$ -	\$ 23,366,098	\$ 38,380,389

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS -
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Total net changes in fund balance - governmental funds		\$ 12,761,309
Net change in the unavailable revenue - property taxes in governmental funds		(134,254)
Capital assets:		
Capital outlay capitalized	2,154,551	
Loss on capital outlay disposals	(588,327)	
Depreciation expense for the year ended December 31, 2021	(2,551,101)	(984,877)
Long-term obligations:		
Bond proceeds	(12,755,000)	
Unamortized bond discount	175,737	
Excess of interest accrued over interest paid	(85,751)	
Excess of compensated absences earned over amounts used	(12,808)	
Net change in other postemployment benefits liability and deferred inflows/outflows of resources	(51,648)	
Net change in pension liability, and deferred inflows/outflows of resources	238,918	(12,490,552)
Change in net position - governmental activities		\$ (848,374)

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

DECEMBER 31, 2021

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Solid</u>	<u>Non-major</u>	
	<u>Waste</u>	<u>Enterprise</u>	<u>Total</u>
		<u>Funds</u>	
<u>ASSETS</u>			
Current assets			
Cash and cash equivalents	\$ 23,696	\$ 40,204	\$ 63,900
Investments	125,104	229,978	355,082
Receivables	322	2,073	2,395
Due from discrete component unit	199,210	16,881	216,091
Total current assets	<u>348,332</u>	<u>289,136</u>	<u>637,468</u>
Restricted assets			
Net pension asset	13,266	27,163	40,429
Total restricted assets	<u>13,266</u>	<u>27,163</u>	<u>40,429</u>
Total current assets	<u>361,598</u>	<u>316,299</u>	<u>677,897</u>
Noncurrent assets			
Capital assets (non-depreciable)	-	30,023	30,023
Capital assets (net of depreciation)	15,189	489,682	504,871
Total noncurrent assets	<u>15,189</u>	<u>519,705</u>	<u>534,894</u>
TOTAL ASSETS	<u>376,787</u>	<u>836,004</u>	<u>1,212,791</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension related	13,897	28,455	42,352
Other postemployment benefits related	88,897	75,420	164,317
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>102,794</u>	<u>103,875</u>	<u>206,669</u>
<u>LIABILITIES</u>			
Current liabilities			
Payable from current assets			
Accounts payable	245,124	6,509	251,633
Salaries payable	1,435	3,798	5,233
Total current liabilities	<u>246,559</u>	<u>10,307</u>	<u>256,866</u>
Long-term liabilities			
Compensated absences payable:			
Due within one year	1,151	1,169	2,320
Due in more than one year	2,604	-	2,604
Total other postemployment benefits payable:			
Due within one year	1,803	-	1,803
Due in more than one year	94,955	62,641	157,596
Total long-term liabilities	<u>100,513</u>	<u>63,810</u>	<u>164,323</u>
TOTAL LIABILITIES	<u>347,072</u>	<u>74,117</u>	<u>421,189</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension related	28,425	58,204	86,629
Other postemployment benefits related	34,040	22,038	56,078
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>62,465</u>	<u>80,242</u>	<u>142,707</u>
<u>NET POSITION</u>			
Net investment in capital assets	15,189	519,705	534,894
Restricted for pension	13,266	27,163	40,429
Unrestricted	41,589	238,652	280,241
TOTAL NET POSITION	<u>\$ 70,044</u>	<u>\$ 785,520</u>	<u>\$ 855,564</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
DECEMBER 31, 2021

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Solid</u>	<u>Non-major</u>	
	<u>Waste</u>	<u>Enterprise</u>	<u>Total</u>
		<u>Funds</u>	
<u>OPERATING REVENUES</u>			
Fees, charges, and commissions	\$ 2,552,771	\$ 286,526	\$ 2,839,297
Total operating revenues	<u>2,552,771</u>	<u>286,526</u>	<u>2,839,297</u>
<u>OPERATING EXPENSES</u>			
Salaries	58,469	105,415	163,884
Employee benefits	30,818	28,079	58,897
Commissions	1,293	9,264	10,557
Professional fees	9,712	1,308	11,020
Contractual services	2,783,921	149,010	2,932,931
Utilities	-	41,471	41,471
Insurance	4,442	71,266	75,708
Maintenance	273	19,307	19,580
Chemicals	2,000	26,294	28,294
Small equipment	-	18,326	18,326
Other	4,430	19,809	24,239
Depreciation	4,435	51,356	55,791
Total operating expenses	<u>2,899,793</u>	<u>540,905</u>	<u>3,440,698</u>
Operating loss	<u>(347,022)</u>	<u>(254,379)</u>	<u>(601,401)</u>
<u>NONOPERATING REVENUES</u>			
Federal grants	-	20,284	20,284
Interest	-	26	26
Miscellaneous	637	13,365	14,002
Total nonoperating revenues	<u>637</u>	<u>33,675</u>	<u>34,312</u>
Loss before transfers	<u>(346,385)</u>	<u>(220,704)</u>	<u>(567,089)</u>
Transfers in	-	80,000	80,000
Change in net position	<u>(346,385)</u>	<u>(140,704)</u>	<u>(487,089)</u>
Total net position - January 1	<u>416,429</u>	<u>926,224</u>	<u>1,342,653</u>
Total net position - December 31	<u>\$ 70,044</u>	<u>\$ 785,520</u>	<u>\$ 855,564</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

DECEMBER 31, 2021

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Solid Waste</u>	<u>Non-major Enterprise Funds</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 2,545,766	\$ 286,552	\$ 2,832,318
Payments to suppliers	(2,576,579)	(383,513)	(2,960,092)
Payments to employees	(58,156)	(107,443)	(165,599)
Net cash used in operating activities	<u>(88,969)</u>	<u>(204,404)</u>	<u>(293,373)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Grants received	-	21,239	21,239
Transfers in	-	80,000	80,000
Other revenue	637	14,365	15,002
Net cash provided by noncapital financing activities	<u>637</u>	<u>115,604</u>	<u>116,241</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of equipment	-	(55,422)	(55,422)
Net cash used in capital and related financing activities	<u>-</u>	<u>(55,422)</u>	<u>(55,422)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchases of investments	(12,784)	(28,368)	(41,152)
Proceeds from sales and maturities of investments	12,128	24,111	36,239
Interest received on investments	(105)	(122)	(227)
Net cash used in investing activities	<u>(761)</u>	<u>(4,379)</u>	<u>(5,140)</u>
Net decrease in cash and cash equivalents	(89,093)	(148,601)	(237,694)
Cash and cash equivalents, January 1	<u>112,789</u>	<u>188,805</u>	<u>301,594</u>
Cash and cash equivalents, December 31	<u>\$ 23,696</u>	<u>\$ 40,204</u>	<u>\$ 63,900</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PPROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

DECEMBER 31, 2021

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Solid</u>	<u>Non-major</u>	
	<u>Waste</u>	<u>Enterprise</u>	<u>Total</u>
		<u>Funds</u>	
Reconciliation of operating loss to net cash used in operating activities:			
Operating loss	\$ (347,022)	\$ (254,379)	\$ (601,401)
Adjustments to reconcile operating loss to net cash used in operating activities			
Depreciation	4,435	51,356	55,791
Unrealized loss	7,543	5,870	13,413
Change in assets, liabilities, deferred outflows, and deferred inflows			
(Increase) decrease in due from discrete component unit	(7,005)	26	(6,979)
Increase (decrease) in accounts payable	243,364	(1,661)	241,703
Decrease in salaries payable	(922)	(2,395)	(3,317)
Increase in compensated absences payable	1,235	367	1,602
Decrease in due from other funds	-	39	39
Decrease in due to other funds	-	(2,550)	(2,550)
Increase in total net pension asset	(13,266)	(27,163)	(40,429)
Decrease in total net pension liability	(128)	(745)	(873)
Increase in deferred inflows - net pension liability	22,470	23,503	45,973
Increase in deferred outflows - net pension liability	(10,031)	(5,931)	(15,962)
Decrease in total OPEB liability	1,793	62,641	64,434
Increase (decrease) in deferred inflows - OPEB liability	(3,881)	22,038	18,157
(Increase) decrease in deferred outflows - OPEB liability	12,446	(75,420)	(62,974)
Total adjustments	<u>258,053</u>	<u>49,975</u>	<u>308,028</u>
Net cash used in operating activities	\$ <u>(88,969)</u>	\$ <u>(204,404)</u>	\$ <u>(293,373)</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

INTRODUCTION

The Assumption Parish Police Jury (Police Jury) is the governing authority for Assumption Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 7, 2024.

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 are provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, establishes criteria for determining which component units should be considered part of the Consolidated Government of the Police Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit
2. Financial accountability
 - a. The primary government appoints a voting majority of the potential component unit's governing body (and) the primary government is able to impose its will on the potential component unit (or)
 - b. When a potential component unit is fiscally dependent on the primary government regardless of whether the organization has separately elected officials or boards.
3. Financial benefit/burden relationship between the Police Jury and the potential component unit.
4. Misleading to exclude: Paragraph 111 of Section 2100 covers other potential component units for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

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

<u>Discrete Component Units</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>	<u>Type of Presentation</u>
Assumption Parish Waterworks District No. 1	July 31	2a and 3	Discrete
Assumption Parish Assessor	December 31	2b	Discrete
Assumption Parish Clerk of Court	December 31	2b	Discrete

Complete financial statements for each of the individual component units may be obtained at the component unit's administrative offices or the Louisiana Legislative Auditor's website.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

REPORTING ENTITY (Continued)

These financial statements include all funds and organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are considered part of the primary government and include the 23rd Judicial District Criminal Court Fund and the Assumption Parish Library.

BASIS OF PRESENTATION

The Police Jury's Basic Financial Statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and the fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*.

Government-Wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds to other various functions of government for charges of fees and contributions between the primary government which are reported as external transactions. 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 a) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Indirect expenses are not allocated to those functions for financial reporting in this statement. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

Certain activities occur during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type column.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION (Continued)

Fund Financial Statements

Emphasis of fund financial reporting is on the major fund level in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements.

The daily accounts and operations of the Police Jury continue to be organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The Police Jury reports the following governmental and proprietary funds:

Governmental Funds:

Governmental funds are those through which most governmental functions of the Police Jury are financed. The acquisition, use and balances of the Police Jury's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

General Fund - The General Fund is the general operating fund of the Police Jury and is considered to be a major fund. It is used to account for all financial resources except those required to be accounted for in other funds. General tax revenues and other sources of revenue used to finance the fundamental operations of the Police Jury are included in this fund. The fund is charged with all cost of operating the government for which a separate fund has not been established.

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Section Eight Housing Fund, ACT 45 & 119 Appropriation Fund, and GOMESA 2021 Bond Fund are reported as major Special Revenue Funds.

Section Eight Housing – is a Special Revenue Fund that accounts for grants from the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

ACT 45 & 119 Appropriation Fund – is a Special Revenue Fund that accounts for revenues received from collections of and disbursement of appropriations contained in ACT 119 of the 2021 Regular Legislative Session administered by the Department of the Treasury and ACT 45 of the Second Extraordinary Legislative Session administered by the Department of the Treasury. These funds are being used for the Plattenville drainage project and to install fire hydrants across the parish, respectively.

GOMESA 2021 Bond Fund – is a Special Revenue Fund that accounts for the use of bond proceeds for the purpose of funding qualified projects under the provisions of the Gulf of Mexico Energy Security Act of 2006, funding interest on the bonds and paying the costs of issuance on the bonds.

Debt Service Funds – These funds are used to account for the accumulation of resources that are committed, restricted, or assigned to the payment of, general long-term debt principal, interest, and related costs on long-term obligations of governmental funds.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION (Continued)

Capital Project Funds - The Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvements of capital facilities not reported in other governmental funds. The American Rescue Act Fund and ACT 120 Appropriation Fund are reported as major Capital Project Funds.

American Rescue Act Fund – is a Capital Project Fund used to account for the receipt and disbursement of funds received from the Coronavirus State Fiscal Recovery Fund administered by the United States Department of the Treasury. The money is being use for the purpose of funding qualified projects within sections 602(c) and 603(c) of the Social Security Act. This is a capital projects funds; therefore, budgetary comparison information is not presented in the supplemental information.

ACT 120 Appropriation Fund – is a Capital Project Fund used to account for the receipt and disbursement of an appropriation contained in ACT 120 of the Regular Legislative Session administered by the Department of the Treasury. The money is being used to strengthen the road base of Lee Drive, to elevate and overlay. This is a capital projects funds; therefore, budgetary comparison information is not presented in the supplemental information.

Proprietary Funds:

Enterprise Fund – Enterprise funds are used to account for operations: (a) that are financed and operated similarly to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the basic financial statements. The Solid Waste Fund is reported as a major Enterprise fund.

Solid Waste Fund – is an Enterprise Fund used to account for the operation of the Police Jury’s solid waste system. This is an enterprise fund; therefore, budgetary comparison information is not presented in the required supplementary information.

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

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses net of uncollectible amounts 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.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (Continued)

Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental 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 be used to pay liabilities of the current period. For this purpose, revenues are considered 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, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis on November 15 of each year and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state aid and grants are accrued when the Police Jury is entitled to the funds, generally corresponding to the incurring of grant related costs by the Police Jury. The availability period for these grants is twelve months.

Sales and use tax revenues are collected by the Assumption Parish School Board and are recorded when the sales transaction occurs.

Substantially all other revenues are recorded when received.

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt refinancing, long-term proceeds, etc.) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

All proprietary funds are accounted for on an economic resources measurement focus. Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

BUDGET PRACTICES

The Police Jury uses the following budget practices:

1. The budgetary calendar includes publication in the official journal of a public notice of the proposed budgets ten days prior to the public hearing, usually held in December, public inspection of the proposed budgets, and public hearings on the budgets.
2. Appropriations lapse at year end.
3. Encumbrance accounting is not utilized.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BUDGET PRACTICES (continued)

4. The Police Jury adopts annual appropriated budgets for all funds except debt service and capital project funds.
5. Budgets are controlled at the fund level. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts as amended.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of normal operations, the Police Jury has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Cash not transferred at year end will result in an interfund balance. These interfund balances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

ANNUAL AND SICK LEAVE

Police Jury employees accumulate varying amounts of annual and sick leave each year, depending upon their length of service with the Police Jury. Annual leave may be accumulated up to a maximum of 240 hours. Sick leave may be accumulated without limitation. Upon resignation or retirement, unused accumulated annual leave up to 240 hours is paid to the employees at the employee's current hourly rate of pay. Unused accumulated sick leave lapses upon resignation or retirement or can be converted into years of service at the request of the employee.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the government-wide financial statement.

At December 31, 2021, accumulation of annual leave is estimated to be \$191,714. A liability for compensated absences due employees has been included in the Statement of Net Position.

SALES AND USE TAX

The Police Jury has a total of two percent parish wide sales and use tax approved by the voters of the Parish. The authorized taxing jurisdiction has entered into an agreement with the Assumption Parish School Board whereby the School Board will collect the Police Jury's sales and use tax for a stipulated fee. The School Board remits the proceeds of the sales and use tax to the respective jurisdictions on a monthly basis.

In accordance with the sales tax proposition, the proceeds derived by the Police Jury from the one percent sales tax shall be used for the purpose of acquiring, constructing, improving, maintaining and operating library and jail facilities, including the necessary equipment and furnishings thereof, constructing and maintaining parish roads, and for acquiring, constructing, improving, maintaining and operating public buildings within the parish. The proceeds derived from the one fourth percent sales tax shall be used for the purpose of operating, constructing, and improving public drain and drainage facilities. The proceeds derived from the one-half percent sales tax shall be used for the purpose of operating, constructing, and improving public roads and bridges. An additional one fourth percent sales tax is collected with the proceeds to be used for constructing, operating, and maintaining the parish libraries.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents include cash on hand, demand and interest-bearing demand deposits, and short-term investments (usually time certificates of deposit). Amounts are classified as cash equivalents if the original maturities are 90 days or less. The Police Jury maintains a cash and investment pool that is available for use by all funds except for the funds that account for the activities of the federal program. In addition, demand deposit accounts and investments are separately held by several of the Police Jury's funds and by each of the Police Jury's component units. Under state law the Police Jury may deposit funds within a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States.

Two consolidated bank accounts have been established in a local bank into which monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated investment accounts. The purpose of these consolidations is to reduce administrative costs and provide for the maximization of investment earnings. Each fund shares in the investment earnings according to its average cash and investments balance, prorated between funds. Cash is transferred from those funds with available cash resources to cover any negative cash balances in other funds at year end. In addition, an imprest bank account is used for disbursements of payrolls.

The investment policies of the Police Jury are governed by R.S. 33:2955 and requires all securities to be investment-grade obligations but does not address specific credit quality ratings. The Police Jury does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not address credit quality ratings, concentration of credit risk by issuer, or investment maturity limitations. The Police Jury may also invest in bonds, debentures, and other indebtedness which are fully guaranteed by the United States, issued or guaranteed by federal agencies backed by full faith and credit of the United States and issued or guaranteed by United States instrumentalities which are federally sponsored. Investments are stated at fair value. The Police Jury holds investments that are measured at fair value on a recurring basis. Fair value was determined using quoted market prices. Investment income includes interest earned, realized gains and losses, and unrealized gains and losses (changes in fair value).

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasury and organized under the laws of the State of Louisiana, which operates a local government investment pool.

RECEIVABLES

Receivables consist of amounts requested for reimbursement of expenditures under various federal or state programs and grants. Also included in receivables are sales taxes collected by the School Board in December 2021 and January 2022 and remitted to the Police Jury in January 2022 and February 2022 as well as the unremitted ad valorem taxes due based upon the ad valorem tax levied by the Assumption Parish Tax Assessor in 2021.

CAPITAL ASSETS

Capital assets, which include land, buildings, equipment, and roads, are reported in the applicable governmental or business-type activity column in the government-wide financial statements. Capital assets are capitalized at historical cost (if available) or estimated historical cost if historical cost is not available. The aggregate value of the estimated cost is not material to total capital assets. Interest is not capitalized. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The Police Jury maintains a threshold level of \$5,000 or more for capitalizing assets.

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

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

CAPITAL ASSETS (Continued)

Major outlays for capital assets and improvements are capitalized at substantial completion of construction.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings	25 – 50 years
Improvements other than buildings	10 – 25 years
Roads	20 years
Equipment & other	5 – 30 years

LONG-TERM OBLIGATIONS

In the government-wide statement of net position and in the proprietary fund types financial statements, long term obligations are reported as liabilities. Bond issuance costs, excluding any prepaid bond insurance, are reported as expenses in the year of debt issuance. Bonded debt premiums, discounts, and gains (losses) on refundings are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable is reported net or gross of the applicable bond premium or discount. Gains (losses) on refundings are reported as deferred outflows/inflows of resources.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current financial reporting period. The face amount of the debt issue is reported as “other financing sources.” Premiums received on debt issuances are reported as “other financing sources” and discounts on debt are reported as “other financing uses.”

FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Police Jury or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Police Jury’s highest level of decision-making authority.

Assigned – represents balances that are constrained by the Police Jury’s intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Police Jury reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Police Jury reduces committed amounts first, followed by assigned amounts and then unassigned amounts. Details of restricted, committed, and assigned fund balances at year end are presented in Note O.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

RESTRICTED NET POSITION

For the government-wide Statement of Net Position, net position is reported as restricted when constraints place on assets' use are either:

- Externally imposed by creditors (such as debt covenants), grants, contributors, laws, or regulations of other governments, or
- Imposed by law through constitutional provisions or enabling legislation.

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.

PENSION PLANS

The Police Jury is a participating employer in three cost-sharing, multiple-employer defined benefit pension plans as described in Note I. For purposes of measuring the total pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

OTHER POSTEMPLOYMENT BENEFITS

GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires governments to recognize total other postemployment benefit liabilities directly in the financial statements, as a means of more effectively disclosing exactly what these benefits are meant to provide.

In the government-wide financial statements and the proprietary fund type statements, the total other postemployment benefits liability is recorded as an expense, allocated on a functional basis, and long-term liability.

In the governmental fund type financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable of the end of the year.

LEASE COMMITMENTS

The Police Jury uses governmental accounting standards to differentiate the appropriate classification of leases. A financing transaction is accounted for as a capital lease if it meets any one of four specified criteria; if not, it is accounted for as an operating lease. Capital leases are treated as the acquisition of assets and the incurrence of obligations by the lessee. Operating leases are treated as current operating expenditures.

ENCUMBRANCES

Encumbrance accounting is not utilized. All appropriations lapse at year end, and any encumbrances outstanding at year-end are included in the next year's budget with funds appropriated in that year to finance them.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

RISK MANAGEMENT

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, business interruption, errors and omissions; employee injuries and illnesses, natural disasters; and employee health benefits. The Police Jury carries commercial insurance for all risks of loss.

TRANSFERS IN AND OUT

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases, where repayment is expected, the advances are accounted for through the various due from and due to accounts.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The statement of financial position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. *Deferred outflows* of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. *Deferred inflows* of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

ESTIMATES

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

CURRENT YEAR ADOPTION OF NEW ACCOUNTING STANDARDS

The Police Jury adopted GASB Statement No. 89 (GASB 89), *Accounting for Interest Cost Incurred before the End of a Construction Period*. The statement improves financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also enhances the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental and business-type activities.

NOTE B – CASH AND DEPOSITS

EQUITY IN POOLED CASH

The Police Jury maintains cash pools that are available for use by various funds. Positive carrying balances are displayed on the combined balance sheet as "Cash and cash equivalents." Negative carrying balances are included in "Due to Other Funds" on the combined balance sheet.

At December 31, 2021, the Police Jury had cash (book balances) totaling \$12,980,320. Included in cash and cash equivalents in the statement of net position at December 31, 2021, are the following:

Cash on hand	\$ 310
Demand deposits	11,991,455
Total unrestricted cash	<u>11,991,765</u>
Restricted cash	988,555
Total cash and cash equivalents	<u>\$ 12,980,320</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE B – CASH AND DEPOSITS – Continued

DEPOSITS

Custodial credit risk is the risk that in the event of a financial institution failure, the Police Jury’s deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2021, the Police Jury’s bank balance totaled \$13,484,757. Of this balance, \$556,274 was insured by federal deposit insurance and \$12,928,483 was collateralized by securities held by the pledging financial institutions’ trust department or agent in the Police Jury’s name.

Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, obligations of the State of Louisiana and its municipalities and school districts.

NOTE C - INVESTMENTS

As of December 31, 2021, the Police Jury had the following investments and maturities:

INVESTMENT MATURITIES (IN YEARS)					
Investment Type	Fair Value	Less than 1 year	1-5	6-10	More than 10 years
Investments at fair value					
U.S. Agencies	\$ 9,483,556	\$ -	\$ 7,204,321	\$ 1,000,930	\$ 1,278,305
Mortgage-backed Securities	4,269,149	-	-	140,176	4,128,973
Subtotal	<u>13,752,705</u>	<u>-</u>	<u>7,204,321</u>	<u>1,141,106</u>	<u>5,407,278</u>
Investments measured at cost					
Certificate of Deposit	239,269	-	239,269	-	-
Investments measured at the net asset value (NAV)					
Louisiana Asset Management Pool (LAMP)	1,050,044	1,050,044	-	-	-
Goldman Sachs Financial Square Gov’t Fund	11,218,856	11,218,856	-	-	-
Subtotal	<u>12,268,900</u>	<u>12,268,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total investments	<u>\$ 26,260,874</u>	<u>\$ 12,268,900</u>	<u>\$ 7,443,590</u>	<u>\$ 1,141,106</u>	<u>\$ 5,407,278</u>

Included in the statement of net position at December 31, 2021 are the following:

Investments	\$ 15,042,018
Restricted investments	<u>11,218,856</u>
Total investments	<u>\$ 26,260,874</u>

Interest Rate Risk - The Police Jury’s investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Under Louisiana R.S. 33:2955, as amended, the Police Jury may invest in obligations of the U.S. Treasury, U.S. Agencies and instrumentalities, repurchase agreements, certificates of deposits, Louisiana Asset Management Pool (LAMP), and other investments as provided in the statute. The Police Jury’s investment policy does not further limit its investment choices.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C – INVESTMENTS – Continued

As of December 31, 2021, the Police Jury had the following percentages of investments in debt securities:

CREDIT QUALITY DISTRIBUTION OF SECURITIES
WITH CREDIT EXPOSURE AS A PERCENTAGE OF INVESTMENTS IN DEBT SECURITIES

Freddie Mac (Federal Home Loan Mortgage Corporation)	AAA	22.22%
FHLB (Federal Home Loan Bank)	AAA	55.40%
FFCB (Federal Farm Credit Bank)	AAA	8.87%
Ginnie Mae (Government National Mortgage Association)	AAA	8.29%

Concentration of Credit Risk - The Police Jury's investment policy does not limit the amount the Jury may invest in any one issuer.

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

Credit Risk: LAMP is rated AAAM by Standard & Poor's.

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

Concentration of Credit Risk: Pooled investments are excluded from the five percent disclosure requirement.

Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM of LAMP's total investments is 45 days as of December 31, 2021.

Foreign Currency Risk: Not applicable.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pools is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP. LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C – INVESTMENTS – Continued

The **Goldman Sachs Financial Square Gov't Fund (the fund)** is a money market fund. At December 31, 2021, investments of \$11,218,856 are in the fund.

Credit Risk: The fund is rated AAAM by Standard & Poor's.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Police Jury will not be able to recover the value of its investment that are in the possession of an outside party.

The \$11,218,856 of money market mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk: The Police Jury's investment policy does not limit the amount the Jury may invest in any one issuer.

Interest Rate Risk: This risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment. The Police Jury's investment in the money market fund is not exposed to interest rate risk and the Police Jury does not have a formal interest rate risk policy.

Foreign Currency Risk: Not applicable.

NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS

DETERMINATION OF FAIR VALUE

The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

FAIR VALUE HIERARCHY

In accordance with this guidance, the Police Jury groups its financial assets and financial liabilities generally measured at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

- Level 1 – Valuation is based on quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 assets and liabilities generally include debt and equity securities that are traded in an active exchange market. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- Level 2- Valuation is based on inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly. The valuation may be based on quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the asset or liability.
- Level 3 – Valuation is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which determination of fair value required significant management judgment or estimation.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS - Continued

FAIR VALUE HIERARCHY (Continued)

The following methods and assumptions were used by the Police Jury in estimating fair value disclosures for financial instruments:

Securities: Where quoted prices are available in an active market, we classify the securities within level 1 of the valuation hierarchy. Securities are defined as both long and short positions. Level 1 securities include highly liquid government bonds and exchange-traded equities.

If quoted market prices are not available, we estimate fair values using pricing models and discounted cash flows that consider input factors such as observable market data, benchmark yields, interest rate volatilities, broker/dealer quotes, and credit spreads. Examples of such instruments, which would generally be classified within level 2 of the valuation hierarchy, include GSE (Government sponsored enterprises) obligations, (such as Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, and Federal Home Loan Bank), corporate bonds and other securities. Mortgage backed securities are included in level 2 if observable inputs are available. In certain cases, where there is limited activity or less transparency around inputs to the valuation, we classify those securities in level 3.

The following table presents for each of the fair value hierarchy level the Police Jury’s financial assets and liabilities that are measured at fair value on a recurring basis at December 31, 2021:

	Level 1	Level 2	Level 3
U.S. Agencies	\$ -	\$ 9,483,556	\$ -
Mortgage-backed Securities	-	4,269,149	-
	\$ -	\$ 13,752,705	\$ -

FAIR VALUE OF ASSETS MEASURED ON A RECURRING BASIS

The Police Jury’s securities are measured on a recurring basis through a model used by its investment custodian. Prices are derived from a model which uses actively quoted rates, prepayment models and other underlying credit and collateral data.

NOTE E - EXPENDITURES - ACTUAL AND BUDGET

The following fund had actual expenditures over budgeted expenditures for the year ended December 31, 2021:

Fund	Actual	Budget	Variance
Major Governmental Funds			
General Fund	2,219,573	2,214,730	(4,843)

The excess expenditure was covered by transfers from other funds and available fund balance in the fund.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE F - AD VALOREM TAXES

The Police Jury levies taxes on real and business personal property located within the boundaries of Assumption Parish. Property taxes are levied by the Police Jury on property values assessed by the Assumption Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Assumption Parish Sheriff's Office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly. The Police Jury recognizes property tax revenues when levied.

	<u>Property Tax Calendar</u>	
Assessment date		January 1
Levy date		June 30
Tax bills mailed		November 15
Total taxes are due		December 31
Penalties and interest added		January 31
Lien date		January 31
Tax sale		May 15

The Police Jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Assumption Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

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

Total assessed value for all taxpayers was \$238,644,323 in 2021. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$38,417,594 of the parish wide assessed value in 2021.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE F - AD VALOREM TAXES – Continued

The distribution of the Police Jury and its component units levy (tax rate per \$1,000 assessed value) to its funds excluding the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 2021:

<u>Fund</u>	<u>Adjusted Millage</u>	<u>Authorized / Levied Millage</u>	<u>Expiration Date</u>
General Fund	4.39 M	4.41 M	N/A
Special Revenue Funds:			
Council on Aging #1	3.48 M	3.50 M	2024
Road Lighting No. 1	19.48 M	15.00 M	2026
Consolidated Road Lighting No. 1	9.75 M	10.00 M	2027
Bayou L’Ourse Gravity Drainage District No. 1	\$ 50/parcel	\$ 50/parcel	2036
Assumption Gravity Drainage District No. 2	\$.35/acre	\$.35/acre	2022*
Labadieville Gravity Drainage District No. 3	\$.35/acre	\$.35/acre	2028
Assumption Gravity Drainage District No. 5	\$.35/acre	\$.35/acre	2030
Landry Subdivision Gravity Drainage District No. 7	\$ 50/parcel	\$ 50/parcel	2034
Oak Ridge Subdivision Gravity Drainage District No. 8	\$ 35/parcel	\$ 35/parcel	2027
Northwest Side LA 70 Gravity Drainage District No. 9	\$ 50/parcel	\$ 50/parcel	2027
Knott’s Subdivision Gravity Drainage District No. 11	\$ 25/parcel	\$ 25/parcel	2022*
Lower Bell River Gravity Drainage District No. 12	\$ 25/parcel	\$ 25/parcel	2027
Bayou L’Ourse Recreation District No. 1	2.99 M	3.00 M	2027
Public Buildings Fund	.99 M	1.00 M	2027
LA Cooperative Extension	.99 M	1.00 M	2027
Library	1.99 M	2.00 M	2027
Council on Aging #2	.99 M	1.00 M	2027
Pierre Part/Belle River Recreation District #2	5.89 M	6.00 M	2032
Fire Protection Dist. Consolidated	4.97 M	5.00 M	2026
LA 70 to Lee Drive Gravity Drainage District No. 14	\$60/parcel	\$60/parcel	2022*
Pierre Part Settlement Drainage District	\$75/parcel	\$75/parcel	2024
Bayou Pierre Part North Drainage District	\$25/parcel	\$25/parcel	2024

* The millage is expected to be renewed in fiscal year 2022.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE G - RECEIVABLES

The following is a summary of receivables at December 31, 2021:

<u>Governmental Activities</u>	<u>General Fund</u>	<u>Section 8 Housing</u>	<u>GOMESA 2021 Bond</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Ad Valorem Tax	\$ 648,315	\$ -	\$ -	\$ 2,613,543	\$ 3,261,858
Sales Tax	-	-	-	981,789	981,789
Severance Tax	38,862	-	-	-	38,862
Franchise Tax	49,691	-	-	-	49,691
Beer Tax	5,464	-	-	-	5,464
Transfer In - PJ Parish	-	-	-	10,000	10,000
Transportation	-	-	-	19,839	19,839
Federal Grants	(1,110)	4,786	-	276,713	280,389
State Grants	33,265	-	-	-	33,265
Fees, Charges, and Commissions	6,718	-	-	41,897	48,615
Licenses and permits	23,406	-	-	184	23,590
Fines and forfeitures	335	-	-	7,201	7,536
Accrued interest	880	-	186	32,951	34,017
Other	292	-	-	20,736	21,028
Total	<u>\$ 806,118</u>	<u>\$ 4,786</u>	<u>\$ 186</u>	<u>\$ 4,004,853</u>	<u>\$ 4,815,943</u>

<u>Business-type Activities</u>	<u>Solid Waste</u>	<u>Other Enterprise Funds</u>	<u>Total</u>
Federal Grants	\$ -	\$ 1,561	\$ 1,561
Accrued interest	322	512	834
Total	<u>\$ 322</u>	<u>\$ 2,073</u>	<u>\$ 2,395</u>

Management has determined that substantially all receivables are collectable.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE H - CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/2020	Additions	Deletions	Reclassifications	Balance 12/31/2021
Governmental Activities:					
Land	\$ 2,226,953	\$ 110,000	\$ -	\$ -	\$ 2,336,953
Construction in progress	2,020,220	775,948	-	(1,622,123)	1,174,045
Capital assets, non-depreciable	<u>\$ 4,247,173</u>	<u>\$ 885,948</u>	<u>\$ -</u>	<u>\$ (1,622,123)</u>	<u>\$ 3,510,998</u>
Buildings	\$ 24,824,356	\$ 30,180	\$ (1,177,209)	\$ -	\$ 23,677,327
Improvements other than buildings	16,583,389	6,513	(7,449)	1,392,265	17,974,718
Roads	21,094,762	934,305	(1,695,168)	-	20,333,899
Bridges	1,616,452	124,111	-	-	1,740,563
Equipment & other	7,712,583	173,494	(202,760)	229,858	7,913,175
Capital assets, depreciable	<u>71,831,542</u>	<u>1,268,603</u>	<u>(3,082,586)</u>	<u>1,622,123</u>	<u>71,639,682</u>
Less: Accumulated depreciation	<u>(33,543,149)</u>	<u>(2,551,101)</u>	<u>2,494,259</u>	<u>-</u>	<u>(33,599,991)</u>
Net depreciable capital assets	<u>\$ 38,288,393</u>	<u>\$ (1,282,498)</u>	<u>\$ (588,327)</u>	<u>\$ 1,622,123</u>	<u>\$ 38,039,691</u>

	Balance 12/31/2020	Additions	Deletions	Reclassifications	Balance 12/31/2021
Business-Type Activities:					
Land	\$ 30,023	\$ -	\$ -	\$ -	\$ 30,023
Construction in progress	-	-	-	-	-
Capital assets, non-depreciable	<u>\$ 30,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,023</u>
Building	\$ 267,034	\$ -	\$ -	\$ -	\$ 267,034
Equipment & other	518,040	55,422	(7,000)	-	566,462
Capital assets, depreciable	<u>785,074</u>	<u>55,422</u>	<u>(7,000)</u>	<u>-</u>	<u>833,496</u>
Less: Accumulated depreciation	<u>(279,834)</u>	<u>(55,791)</u>	<u>7,000</u>	<u>-</u>	<u>(328,625)</u>
Net depreciable capital assets	<u>\$ 505,240</u>	<u>\$ (369)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 504,871</u>

Current year additions to construction in progress of the governmental activities relate to various road projects that were not completed during the year ended December 31, 2021. Amounts reclassified out of construction in progress are mainly due to the completion of various playground equipment projects and disaster recovery projects that began in previous years that were completed during the current year.

Current year disposals of the governmental activities include the disposal of hurricane screens with a book value of approximately \$584,000. A cooperative endeavor agreement was entered into with the Assumption Parish School Board for these assets. The reason for the decrease in business-type activities is due to depreciation expense exceeding capital asset additions in the current year.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE H - CAPITAL ASSETS - Continued

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:	
Judicial	\$ 2,632
Financial and Administrative	21,730
Other General Administrative	678,247
Public Safety	51,470
Public Works	1,074,280
Health and Welfare	598,804
Economic Development	3,722
Culture and Recreation	120,216
Total depreciation expense – governmental activities	<u>\$ 2,551,101</u>
 Business-Type Activities:	
Garbage Collection	\$ 4,435
Emergency Preparedness	24,364
Mosquito Abatement	26,992
Total depreciation expense – business-type activities	<u>\$ 55,791</u>

NOTE I – DEFINED BENEFIT PENSION PLANS

The Police Jury is a participating employer in three cost-sharing defined benefit pension plans. These plans are administered by three public employee retirement systems, the Parochial Employees’ Retirement System of Louisiana (PERS), the District Attorneys’ Retirement System (DARS), and the Registrar of Voters Employees’ Retirement System (ROVERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature. Each system is administered by a separate board of trustees and all Systems are component units of the State of Louisiana.

Each of the Systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. These reports may be obtained by writing, calling, or downloading the reports as follows:

PERS:	DARS:	ROVERS:
7905 Wrenwood Blvd.	2525 Quail Drive	PO Box 1959
Baton Rouge, Louisiana	Baton Rouge, LA 70808-	Gonzales, LA 70707
70809	9042	(800) 510-8515
(225) 928-1361	(225) 267-4824	www.larovers.com
www.persla.org	www.ladars.org	

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Plan Descriptions:

Parochial Employees' Retirement System of Louisiana (PERS)

The Parochial Employees' Retirement System of Louisiana (PERS) is the administrator of a cost sharing multiple-employer defined benefit pension plan. The System was established and provided by R.S.11:1901 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 elects to become members of the System. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A.

District Attorneys' Retirement System (DARS)

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on the first day of August, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Registrar of Voters Employees' Retirement System (ROVERS)

The System was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Funding Policy

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Funding Policy (Continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended December 31, 2021, for the Police Jury and covered employees were as follows:

	Police Jury	Employees
Parochial Employees' Retirement System of Louisiana: Plan A	12.25%	9.50%
District Attorneys' Retirement System	9.50%	8.00%
Registrar of Voters Employees' Retirement System	18.00%	7.00%

The contributions made to the Systems for the past three fiscal years, which equaled the required contributions for each of these years, were as follows:

	December 31,		
	2021	2020	2019
Parochial Employees' Retirement System of Louisiana: Plan A	\$ 268,857	\$ 267,973	\$ 264,091
District Attorneys' Retirement System	2,817	1,665	1,103
Registrar of Voters Employees' Retirement System	3,161	2,937	2,993

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The following schedule lists the Police Jury's proportionate share of the Net Pension Liability (Asset) allocated by each of the pension plans based on the measurement dates of December 31, 2020 for PERS Plan A, and June 30, 2021 for DARS and ROVERS. The Police Jury uses this measurement to record its Net Pension Liability (Asset) and associated amounts as of December 31, 2021 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at December 31, 2020 along with the change compared to the December 31, 2019 rate for PERS Plan A, and at June 30, 2021 along with the change compared to the June 30, 2020 rate for DARS and ROVERS. The Police Jury's proportion of the Net Pension Liability (Asset) was based on contributions to the pension plan relative to total contributions of all participating employers.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	Net Pension Liability (Asset) at December 31, 2020 *	Rate at December 31, 2020 *	Decrease to December 31, 2019 Rate *
Governmental Activities:			
Parochial Employees' Retirement System of Louisiana: Plan A	<u>\$ (533,853)</u>	0.327522%	-0.034650%
District Attorneys' Retirement System	\$ 11,802	0.066289%	-0.000810%
Registrar of Voters Employees' Retirement System	<u>3,517</u>	0.110884%	-0.013250%
	<u>\$ 15,319</u>		
	Net Pension Asset at December 31, 2020	Rate at December 31, 2020	Decrease to December 31, 2019 Rate
Business-Type Activities:			
Parochial Employees' Retirement System of Louisiana: Plan A	<u>\$ (40,429)</u>	0.327522%	-0.034650%
	<u>\$ (40,429)</u>		

(* The measurement date for Net Pension Liability and rates for DARS and ROVERS are based on a measurement date of June 30, 2021. The change in rates is compared to the June 30, 2020 rate.)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The following schedule lists each pension plan's recognized pension expense plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Police Jury for the year ended December 31, 2021:

	Pension Expense	
Governmental Activities:		
Parochial Employees' Retirement:		
System of Louisiana: Plan A	\$	51,454
District Attorneys' Retirement System		6,878
Registrar of Voters Employees' Retirement System		379
		379
	\$	58,711
Business-Type Activities:		
Parochial Employees' Retirement:		
System of Louisiana: Plan A	\$	3,903
		3,903

At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental Activities:		
Differences between expected and actual experience	\$ 135,429	\$ (69,492)
Changes of assumptions	200,782	-
Net difference between projected and actual earnings on pension plan investments	-	(1,091,191)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	5,129	(42,078)
Employer contributions subsequent to the measurement date	253,479	-
Total	\$ 594,818	\$ (1,202,761)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Business-Type Activities:		
Differences between expected and actual experience	\$ 9,796	\$ (4,709)
Changes of assumptions	13,247	-
Net difference between projected and actual earnings on pension plan investments	-	(79,019)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	355	(2,901)
Employer contributions subsequent to the measurement date	18,954	-
Total	\$ 42,352	\$ (86,629)

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental Activities:		
Parochial Employees' Retirement System of Louisiana:		
Plan A	\$ 559,251	\$ (1,143,900)
District Attorneys' Retirement System	28,380	(36,786)
Registrar of Voters Employees' Retirement System	7,187	(22,075)
	\$ 594,818	\$ (1,202,761)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Business-Type Activities:		
Parochial Employees' Retirement System of Louisiana:		
Plan A	\$ 42,352	\$ (86,629)
	\$ 42,352	\$ (86,629)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS – Continued

Support of Non-Employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Police Jury recognized revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

The Police Jury recognized revenue as a result of support received from non-employer contributing entities of:

Parochial Employees' Retirement System of Louisiana:	
Plan A	\$ 27,536
District Attorneys' Retirement System	6,839
Registrar of Voters Employees' Retirement System	3,613
	<u>\$ 37,988</u>

Actuarial Assumptions

The Police Jury reported a total of \$272,433 as a deferred outflow of resources related to pension contributions made subsequent to each plan's respective measurement period which will be recognized as a reduction in net pension liability (asset) in the year ended December 31, 2022. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	<u>Subsequent Contributions</u>
Parochial Employees' Retirement System of Louisiana:	
Plan A	\$ 268,857
District Attorneys' Retirement System	1,995
Registrar of Voters Employees' Retirement System	1,581
	<u>\$ 272,433</u>

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

<u>Year</u>	<u>PERS A</u>	<u>DARS</u>	<u>ROVERS</u>	<u>Total</u>
2022	\$ (250,126)	\$ (1,622)	\$ (4,038)	\$ (255,786)
2023	(94,398)	(371)	(4,391)	(99,160)
2024	(370,150)	(3,715)	(3,595)	(377,460)
2025	(183,109)	(4,693)	(4,445)	(192,247)
2026	-	-	-	-
	<u>\$ (897,783)</u>	<u>\$ (10,401)</u>	<u>\$ (16,469)</u>	<u>\$ (924,653)</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability (asset) for each pension plan as of December 31, 2020 for PERS and June 30, 2021 for both DARS and ROVERS is as follows:

	PERS	DARS	ROVERS
Valuation Date	December 31, 2020	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:			
Expected Remaining			
Service Lives	4 years	5 years	5 years
Investment Rate of Return	6.40% net of investment expenses, including inflation	6.10% net of investment expenses	6.25% net of investment expenses
Inflation Rate	2.30%	2.20%	2.30%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality 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 males and 125% for females using MP2018 scale for disabled annuitants.	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.	Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 120% for males and females each with full generational projection using the appropriate MP2019 improvement scale - Employees, Annuitant, and Beneficiaries. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% for males and females each with full generational projection using the MP2019 improvement scale - Disabled Annuitants.
Salary Increases	4.75% (2.30% inflation, 2.45% merit)	5.00% (2.20% inflation, 2.80% merit)	5.25% (2.30% inflation, 2.95% merit)
Cost of Adjustments Living	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.	Only those previously granted.	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.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

The following schedule list the methods used by each of the retirement systems in determining the long-term rate of return on pension plan investments:

PERS	DARS	ROVERS
<p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.25% for the year ended June 30, 2021.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2021.</p>

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of December 31, 2020 for PERS and as of June 30, 2021 for both DARS and ROVERS:

Asset Class	Target Allocation			Long-Term Expected Real Rate of Return		
	PERS	DARS	ROVERS	PERS	DARS	ROVERS
Equities	51.0%	57.11%	57.5%	3.36%	6.43%	4.51%
Fixed income	33.0%	30.19%	22.5%	0.86%	0.94%	0.66%
Alternatives	14.0%	12.67%	10.0%	0.67%	0.89%	0.63%
Real assets	2.0%	0.00%	10.0%	0.11%	0.00%	0.45%
Cash	0.0%	0.03%	0.0%	0.00%	0.00%	0.00%
Total	100.0%	100.0%	100.0%	5.00%	5.80%	6.25%
Inflation				2.00%	2.45%	2.50%
Expected Arithmetic Nominal Return				7.00%	8.25%	8.75%

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset). The discount rate used to measure the total pension liability (asset) for PERS was 6.40% for the year ended December 31, 2020. The discount rate used to measure the total pension liability for DARS and ROVERS was 6.10% and 6.25%, respectively for the year ended June 30, 2021.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following table presents the Police Jury's proportionate share of the Net Pension (NP) Liability (Asset) using the discount rate of each Retirement System as well as what the Police Jury's proportionate share of the NP Liability (Asset) 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 used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
PERS A			
Rates	5.40%	6.40%	7.40%
Police Jury's Share of NP Liability (Asset)	\$ 1,204,101	\$ (574,282)	\$ (2,063,639)
DARS			
Rates	5.10%	6.10%	7.10%
Police Jury's Share of NP Liability (Asset)	\$ 57,866	\$ 11,802	\$ (26,790)
ROVERS			
Rates	5.25%	6.25%	7.25%
Police Jury's Share of NP Liability (Asset)	\$ 20,063	\$ 3,517	\$ (10,566)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Payables to the Pension Plan

The Police Jury recorded accrued liabilities to the District Attorneys' Retirement System for the year ended December 31, 2021 mainly due to the accrual for payroll at the end of each of the fiscal year. The amounts due are included in liabilities under the amounts reported as accounts payable. The balance due at December 31 is as follows:

	<u>2021</u>
Governmental Activities:	
District Attorneys' Retirement System	<u>\$ 332</u>

NOTE J - DEFERRED COMPENSATION PLAN

Employees of the Police Jury may also participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The plan is fully funded by employee contributions only.

The deferred compensation plan is available to all employees of the Police Jury. Under the plan, employees may elect to defer a portion of their salaries and income taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Police Jury provides certain continuing health care and life insurance benefits for its retired employees. The 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) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement providing they have at least 15 years of service. Employees are covered by Plan A of 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.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS - Continued

General Information about the OPEB Plan (Continued)

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	14
Inactive employees or beneficiaries no receiving benefit payments	-
Active employees	40
	54

Total OPEB Liability

The Police Jury’s total OPEB liability of \$5,592,921 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2021 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	2.12% annually (Beginning of Year to Determine ADC)
	2.06%, annually (As of End of Year Measurement Date)
Healthcare cost trend	5.5% annually until year 2030, then 4.5%

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.

Mortality rates were based on the SOA RP-2014 Table.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS - Continued

Changes in the Total OPEB Liability

	Governmental Activities	Business-Type Activities	Primary Government Total
Balance at December 31, 2020	\$ 5,271,907	\$ 154,657	\$ 5,426,564
Changes for the year:			
Service cost	125,451	3,680	129,131
Interest cost	113,093	3,319	116,412
Differences between expected and actual experience	(8,618)	(253)	(8,871)
Changes in assumptions	54,086	1,587	55,673
Benefit payments and net transfers	(122,397)	(3,591)	(125,988)
Net changes	161,615	4,742	166,357
Balance at December 31, 2021	<u>\$ 5,433,522</u>	<u>\$ 159,399</u>	<u>\$ 5,592,921</u>

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:

	1.0% Decrease (1.06%)	Current Discount Rate (2.06%)	1.0% Increase (3.06%)
Total OPEB Liability	<u>\$ 6,654,843</u>	<u>\$ 5,592,921</u>	<u>\$ 4,755,422</u>

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:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	<u>\$ 4,687,291</u>	<u>\$ 5,592,921</u>	<u>\$ 6,750,052</u>

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 \$197,252. At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Governmental Activities:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 345,139	\$ (1,465,848)
Changes in assumptions	1,059,772	(445,720)
Changes in proportion between governmental and business-type activities	-	(123,102)
Total	<u>\$ 1,404,911</u>	<u>\$ (2,034,670)</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – Continued

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
(Continued)**

Business-Type Activities:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,126	\$ (43,002)
Changes in assumptions	31,089	(13,076)
Changes in proportion between governmental and business-type activities	123,102	-
Total	<u>\$ 164,317</u>	<u>\$ (56,078)</u>

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

<u>Years ending December 31:</u>	
2022	\$ (48,288)
2023	(48,288)
2024	(48,288)
2025	(48,288)
2026	(48,288)
Thereafter	(280,080)
	<u>\$ (521,520)</u>

NOTE L - GENERAL LONG-TERM OBLIGATIONS

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within one year</u>
Governmental Activities:					
Direct borrowing and placement:					
Limited tax bonds	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 70,000
GOMESA revenue bonds	-	11,755,000	-	11,755,000	-
Discount (related to GOMESA revenue bonds)	-	(180,314)	(4,577)	(175,737)	(11,685)
Other long-term liabilities:					
Compensated absences	173,982	170,842	158,034	186,790	151,286
Total Governmental Long-Term Obligations Payable	<u>\$ 173,982</u>	<u>\$ 12,745,528</u>	<u>\$ 153,457</u>	<u>\$ 12,766,053</u>	<u>\$ 209,601</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within one year</u>
Business-Type Activities:					
Compensated absences	\$ 3,322	\$ 5,407	\$ 3,805	\$ 4,924	\$ 2,320
Total General Long-Term Obligations Payable	<u>\$ 3,322</u>	<u>\$ 5,407</u>	<u>\$ 3,805</u>	<u>\$ 4,924</u>	<u>\$ 2,320</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE L - GENERAL LONG-TERM OBLIGATIONS— Continued

Compensated absences are generally liquidated by the fund from which the employee's salary is paid immediately prior to the date of retirement or termination.

DEBT OBLIGATIONS

Direct borrowings and placements at December 31, 2021 are comprised of the following individual issues:

Limited Tax Bonds, Series 2021

\$1,000,000 of limited tax bonds dated July 27, 2021 were issued for the purpose of acquiring, constructing, and improving recreational facilities of the Recreation District No.2 of the Parish of Assumption. Principal is payable annually at March 1 with interest payable March 1 and September 1 at the rate of 2.95 percent per annum. The bonds mature on March 1, 2023. The outstanding note is secured by a pledge and collection of a 6.00 mill tax. The bond does not list any events of default with finance related consequences, any terms related to termination events with finance related consequences or subjective acceleration clauses.

\$ 1,000,000

GOMESA Revenue Bonds, Series 2021

\$11,755,000 of GOMESA revenue bonds dated June 1, 2021 were issued for the purpose of funding qualified projects. Principal is payable annually at November 1 beginning in 2024 with interest payable May 1 and November 1 at the rate of 3.875 percent per annum, beginning November 1, 2021. The bonds mature on November 1, 2045. GOMESA revenues received by the Police Jury have been pledged for the repayment of the bond. Events of default and termination events with finance related consequences are outlined in the transcript of the Revenue Bonds and include principal and interest payment delinquencies, bankruptcy, or covenant violations. The bond does not list any subjective acceleration clauses.

11,755,000

Bond discount on debt, net of amortization of \$4,577

(175,737)

\$ 12,579,263

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE L - GENERAL LONG-TERM OBLIGATIONS— Continued

The annual requirements to amortize all debt outstanding at December 31, 2021, including interest payments of \$7,037,938 for the bonds are as follows:

<u>Year Ending December 31</u>	<u>Limited Tax Bonds, Series 2021</u>	<u>GOMESA, Series 2021</u>	<u>Total</u>
	<i>Principal payments</i>		
2022	\$ 70,000	\$ -	\$ 70,000
2023	73,000	-	73,000
2024	75,000	345,000	420,000
2025	77,000	360,000	437,000
2026	79,000	375,000	454,000
2027-2031	434,000	2,095,000	2,529,000
2032-2036	192,000	2,550,000	2,742,000
2037-2041	-	3,085,000	3,085,000
2042-2045	-	2,945,000	2,945,000
Total principal	1,000,000	11,755,000	12,755,000
Unamortized discount	-	(175,737)	(175,737)
Total principal less unamortized discount	1,000,000	11,579,263	12,579,263
	<i>Interest payments</i>		
2022	28,468	455,506	483,974
2023	26,358	455,506	481,864
2024	24,175	455,506	479,681
2025	21,933	442,138	464,071
2026	19,632	428,188	447,820
2027-2031	61,065	1,912,119	1,973,184
2032-2036	5,694	1,472,500	1,478,194
2037-2041	-	938,331	938,331
2042-2045	-	290,819	290,819
Total interest	187,325	6,850,613	7,037,938
Total Principal and Interest	\$ 1,187,325	\$ 18,429,876	\$ 19,617,201

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE M - DUE TO/FROM FUNDS

Due to/from other funds are the result of transfers between funds or collections made on behalf of one fund for another which are expected to be paid within one year. The due to/from other funds as of December 31, 2021 are as follows:

	Due from Other Funds	Due to Other Funds
<u>Governmental Activities:</u>		
General Fund	\$ 268,105	\$ 748
Non-major governmental funds	14,376	281,733
Total governmental activities	\$ 282,481	\$ 282,481

NOTE N - TRANSFERS IN/OUT

Interfund transfers are made on a regular basis to supplement other funds' sources and to provide internal financing for capital outlay such as library construction and road construction. The interfund transfers for the year ended December 31, 2021 are as follows:

	Transfers out:			
	General Fund	GOMESA 2021 Bonds	Non-major Gov't Funds	Total
Transfers in:				
<u>Governmental Activities:</u>				
General Fund	\$ -	\$ -	\$ 41,957	\$ 41,957
Non-major governmental funds	349,935	179,294	1,053,447	1,582,676
 <u>Business-Type Activities:</u>				
Non-major enterprise funds	80,000	-	-	80,000
Totals	\$ 429,935	\$ 179,294	\$ 1,095,404	\$ 1,704,633

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE O - DETAILED RESTRICTED FUND BALANCE

Details of restricted, committed, and assigned fund balances at year end are as follows:

	General	Section 8 Housing	GOMESA 2021 Bond	Non-major Other Governmental Funds	Total Governmental Funds
Restricted					
By ad valorem and/or sales tax propositions	\$ -	\$ -	\$ -	\$ 15,425,071	\$ 15,425,071
By intergovernmental grants	-	4,432	-	3,997,959	4,002,391
By debt covenants	-	-	11,218,155	984,143	12,202,298
	-	4,432	11,218,155	20,407,173	31,629,760
Assigned for					
Insurance	37,732	-	-	-	37,732
Health and welfare of citizens	-	35,006	-	-	35,006
Culture & recreation	-	-	-	44,201	44,201
Purpose of respective fund by Jury	-	-	-	2,914,724	2,914,724
	37,732	35,006	-	2,958,925	3,031,663
Unassigned	3,718,966	-	-	-	3,718,966
TOTAL	\$3,756,698	\$ 39,438	\$ 11,218,155	\$ 23,366,098	\$ 38,380,389

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE P - CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. Funds in the amount of \$- were transferred during the year ended December 31, 2021. The remaining balance in the criminal court fund as of December 31, 2021 was \$18,557. The balance due at December 31, 2021 is \$18,557.

NOTE Q – TAX ABATEMENT

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the "State Board"), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program ("ITEP") and the Restoration Tax Abatement Program ("RTAP"). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program ("EZ Program"). For the year ending December 31, 2021, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated via the Industrial Tax Exemption Program for the fiscal year ended December 31, 2021, totaled \$197,627.

NOTE R - LITIGATION

At December 31, 2021, the Police Jury is involved in various litigation that is being handled by the insurance company. These lawsuits are adequately covered by insurance or have little likelihood of successful judgment against the Police Jury.

NOTE S - FEDERAL GRANT CONTINGENCY

The Police Jury and certain component units participate in a number of federally assisted grant programs. These programs may be subject to additional program compliance audits by the various grantors and sub-grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies, especially with regard to non-major programs, cannot be determined at this time. Based on prior experience, the Police Jury's management feels such disallowances, if any, will be immaterial.

NOTE T – WIRELESS E911 SERVICE

The total emergency wireless telephone service charges collected for the year ended December 31, 2021, totaled \$205,335.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE U – COMMITMENTS AND CONTINGENCIES

As of December 31, 2021, the Police Jury has entered into contract commitments totaling \$13,852,567. Of this amount, \$10,783,530 has not yet been expended. The Police Jury entered into other commitments totaling \$350,159 as of December 31, 2021 for the upcoming year.

Leases that do not meet criteria for capitalization are classified as operating leases with related rentals charged to operations as incurred. Operating lease expenditures amounted to \$15,805 for the year ended December 31, 2021.

The following is a schedule by year of future minimum lease payments under these arrangements as of December 31, 2021, that have initial or remaining terms in excess of one year.

<u>Year ending December 31,</u>	<u>Minimum Payments</u>
2022	\$ 14,362
2023	2,120
2024	1,090
2025	352
2026	352
Thereafter	14
	<u>\$ 18,290</u>

NOTE V – SUBSEQUENT EVENTS

The Police Jury entered into contract commitments subsequent to year end totaling \$86,235. The Police Jury is also obligated to provide matching funds in the amount of \$866,667 related to drainage and road repaving projects.

NOTE W – CURRENT ACCOUNTING STANDARD SCHEDULED TO BE IMPLEMENTED

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting mode for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The standard is effective for annual reporting periods beginning after June 15, 2021. The Police Jury will include the requirements of this standard, as applicable, in its December 31, 2022 financial statements. All of the Police Jury's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Police Jury are unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 854,639	\$ 900,737	\$ 878,207	\$ (22,530)
Severance tax	294,176	202,703	202,796	93
Beer tax	21,167	19,420	20,029	609
Franchise tax	157,000	203,995	224,064	20,069
Licenses and permits	430,075	557,131	485,530	(71,601)
Intergovernmental revenues:				
Federal grants	-	280	1,014	734
State funds:				
State revenue sharing funds	105,213	103,466	103,466	-
Video poker revenue	190,000	304,472	317,229	12,757
Other	18,642	19,586	20,513	927
Fees, charges, and commissions	37,060	54,896	53,307	(1,589)
Use of money and property	35,167	(289)	970	1,259
Other revenue	5,200	2,518	72,603	70,085
TOTAL REVENUES	<u>\$ 2,148,339</u>	<u>\$ 2,368,915</u>	<u>\$ 2,379,728</u>	<u>\$ 10,813</u>

(continued)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>EXPENDITURES</u>				
General government:				
Legislative	\$ 328,396	\$ 355,659	\$ 359,250	\$ (3,591)
Judicial	358,508	349,343	339,981	9,362
Executive	7,128	10,379	11,955	(1,576)
Elections	43,341	39,478	37,999	1,479
Financial and administrative	261,333	374,562	355,936	18,626
Other general administration	103,390	103,707	105,847	(2,140)
Public safety	570,609	676,394	679,701	(3,307)
Public works	44,000	73,895	75,177	(1,282)
Health and welfare	56,335	60,314	58,207	2,107
Culture and recreation	294,599	117,361	94,801	22,560
Economic development	4,884	7,638	10,719	(3,081)
Capital outlay	29,000	46,000	90,000	(44,000)
TOTAL EXPENDITURES	<u>2,101,523</u>	<u>2,214,730</u>	<u>2,219,573</u>	<u>(4,843)</u>
Excess of revenues over (under) expenditures	<u>46,816</u>	<u>154,185</u>	<u>160,155</u>	<u>5,970</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	27,614	57,840	41,957	(15,883)
Transfers out	<u>(533,258)</u>	<u>(430,620)</u>	<u>(429,935)</u>	685
TOTAL OTHER FINANCING USES	<u>(505,644)</u>	<u>(372,780)</u>	<u>(387,978)</u>	<u>(15,198)</u>
NET CHANGE IN FUND BALANCE	<u>(458,828)</u>	<u>(218,595)</u>	<u>(227,823)</u>	<u>(9,228)</u>
BEGINNING FUND BALANCE	3,985,868	3,979,522	3,984,521	4,999
ENDING FUND BALANCE	<u><u>\$ 3,527,040</u></u>	<u><u>\$ 3,760,927</u></u>	<u><u>\$ 3,756,698</u></u>	<u><u>\$ (4,229)</u></u>

(concluded)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SECTION EIGHT HOUSING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Intergovernmental revenues:				
Federal grants	\$ 572,260	\$ 545,875	\$ 545,603	\$ (272)
Use of money and property	71	-	-	-
TOTAL REVENUES	<u>572,331</u>	<u>545,875</u>	<u>545,603</u>	<u>(272)</u>
<u>EXPENDITURES</u>				
Health and welfare	577,333	541,951	541,833	118
TOTAL EXPENDITURES	<u>577,333</u>	<u>541,951</u>	<u>541,833</u>	<u>118</u>
Excess of revenues over (under) expenditures	(5,002)	3,924	3,770	(154)
NET CHANGE IN FUND BALANCE	<u>(5,002)</u>	<u>3,924</u>	<u>3,770</u>	<u>(154)</u>
BEGINNING FUND BALANCE	35,453	35,668	35,668	-
ENDING FUND BALANCE	<u>\$ 30,451</u>	<u>\$ 39,592</u>	<u>\$ 39,438</u>	<u>\$ (154)</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
ACT 45 & 119 APPROPRIATION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Intergovernmental revenues:				
State funds:				
Grants	\$ -	\$ 60,120	\$ -	\$ (60,120)
Other	-	-	60,120	60,120
TOTAL REVENUES	<u>-</u>	<u>60,120</u>	<u>60,120</u>	<u>-</u>
<u>EXPENDITURES</u>				
Public works	-	60,120	9,000	51,120
Capital outlay	-	-	51,120	(51,120)
TOTAL EXPENDITURES	<u>-</u>	<u>60,120</u>	<u>60,120</u>	<u>-</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GOMESA 2021 BOND FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Intergovernmental revenues:				
Use of money and property	\$ -	\$ 1,400	\$ 1,601	201
TOTAL REVENUES	<u>-</u>	<u>1,400</u>	<u>1,601</u>	<u>201</u>
<u>EXPENDITURES</u>				
Public works	-	359,152	178,838	180,314
TOTAL EXPENDITURES	<u>-</u>	<u>359,152</u>	<u>178,838</u>	<u>180,314</u>
Excess of revenues over expenditures	<u>-</u>	<u>(357,752)</u>	<u>(177,237)</u>	<u>180,515</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	11,755,000	11,755,000	-
Discount on bond proceeds	-	-	(180,314)	(180,314)
Transfers out	-	(179,294)	(179,294)	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>11,575,706</u>	<u>11,395,392</u>	<u>(180,314)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>11,217,954</u>	<u>11,218,155</u>	<u>201</u>
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 11,217,954</u>	<u>\$ 11,218,155</u>	<u>\$ 201</u>

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

DECEMBER 31, 2021

<u>Measurement Date</u>	<u>Service Cost</u>	<u>Interest</u>	<u>Difference between actual and expected experience</u>	<u>Changes of assumptions or other inputs</u>	<u>Benefit payments</u>	<u>Net change in total OPEB liability</u>	<u>Total OPEB liability - beginning</u>	<u>Total OPEB liability - ending</u>	<u>Covered employee payroll</u>	<u>Total OPEB liability as a percentage of covered employee payroll</u>
12/31/2021	\$ 129,131	\$ 116,412	\$ (8,871)	\$ 55,673	\$ (125,988)	\$ 166,357	\$ 5,426,564	\$ 5,592,921	\$ 1,666,997	335.51%
12/31/2020	404,537	188,635	(1,929,970)	183,828	(102,693)	(1,255,663)	6,682,227	5,426,564	1,618,444	335.30%
12/31/2019	133,477	194,712	302,786	1,348,755	(93,154)	1,886,576	4,795,651	6,682,227	1,947,658	343.09%
12/31/2018	156,365	173,246	55,167	(535,064)	(180,576)	(330,862)	5,126,513	4,795,651	1,872,748	256.08%

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

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

DECEMBER 31, 2021

<u>Pension Plan</u>	<u>Year (*)</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Parochial Employees' Retirement System of Louisiana						
	2021	0.3275%	\$ (574,282)	\$ 2,187,531	(26.2525%)	104.00%
	2020	0.3622%	17,049	2,284,870	0.7462%	99.89%
	2019	0.3602%	1,598,515	2,214,109	72.1968%	88.86%
	2018	0.3443%	(255,560)	2,119,263	(12.0589%)	101.98%
	2017	0.3637%	749,074	2,157,023	34.7272%	94.15%
	2016	0.3817%	1,004,631	2,188,272	45.9098%	92.23%
	2015	0.3749%	102,498	2,104,977	4.8693%	99.15%
District Attorneys' Retirement System						
	2021	0.0663%	11,802	41,538	28.4125%	96.79%
	2020	0.0671%	53,161	41,600	127.7909%	84.86%
	2019	0.0713%	22,936	42,001	54.6082%	93.13%
	2018	0.0682%	21,958	42,431	51.7499%	92.92%
	2017	0.0713%	19,241	43,354	44.3811%	93.57%
	2016	0.0709%	13,565	42,884	31.6318%	95.09%
	2015	0.0682%	3,675	43,678	8.4138%	98.56%
	2014	0.0963%	1,921	43,834	4.3821%	99.45%
Registrar of Voters Employees' Retirement System						
	2021	0.1109%	3,517	16,614	21.1689%	97.68%
	2020	0.1241%	26,742	16,816	159.0271%	83.32%
	2019	0.1279%	23,915	17,564	136.1592%	84.83%
	2018	0.1266%	29,883	17,564	170.1378%	80.57%
	2017	0.1283%	28,152	17,564	160.2824%	80.51%
	2016	0.1328%	37,679	18,239	206.5848%	73.98%
	2015	0.1281%	31,373	17,379	180.5225%	76.86%
	2014	0.1373%	31,746	17,864	177.7094%	77.68%

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

(*) The amounts presented have a liability measurement date as follows:

<u>Measurement Date</u>	<u>Pension Plan</u>
December 31 of the prior year	Parochial Employees' Retirement System of Louisiana
June 30 of the year ended	District Attorneys' Retirement System
June 30 of the year ended	Registrar of Voters Employees' Retirement System

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

SCHEDULE OF CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Pension Plan:</u>	<u>Year</u>	<u>Contractually Required Contribution¹</u>	<u>Contributions in Relation to Contractually Required Contribution²</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll³</u>	<u>Contributions as a % of Covered Payroll</u>
Parochial Employees' Retirement System of Louisiana						
	2021	\$ 268,857	\$ 268,857	\$ -	\$ 2,194,749	12.2500%
	2020	267,973	267,973	-	2,187,531	12.2500%
	2019	264,091	264,091	-	2,284,870	11.5583%
	2018	254,623	254,623	-	2,214,109	11.5000%
	2017	264,907	264,907	-	2,119,263	12.5000%
	2016	280,413	280,413	-	2,157,023	13.0000%
	2015	317,299	317,299	-	2,188,272	14.5000%
	2014	336,796	336,796	-	2,104,977	16.0000%
District Attorneys' Retirement System						
	2021	2,816	2,816	-	41,538	6.7817%
	2020	1,665	1,665	-	41,600	4.0024%
	2019	1,103	1,103	-	42,001	2.6261%
	2018	262	262	-	42,001	0.6238%
	2017	-	-	-	43,139	0.0000%
	2016	762	762	-	43,416	1.7551%
	2015	2,256	2,256	-	42,791	5.2721%
	2014	3,674	3,674	-	43,883	8.3723%
Registrar of Voters Employees' Retirement System						
	2021	3,161	3,161	-	17,564	17.9970%
	2020	2,937	2,937	-	16,316	18.0007%
	2019	2,993	2,993	-	17,114	17.4886%
	2018	2,986	2,986	-	17,564	17.0007%
	2017	3,249	3,249	-	17,564	18.4981%
	2016	3,828	3,828	-	17,563	21.7958%
	2015	4,257	4,257	-	18,239	23.3401%
	2014	4,251	4,251	-	17,529	24.2512%

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

For reference only:

¹ *Employer contribution rate multiplied by covered employee payroll*

² *Actual employer contributions remitted to Retirement Systems*

³ *Covered payroll amount for each of the years ended December 31*

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2021

CHANGES IN BENEFIT TERMS RELATED TO DEFINED PENSION PLANS

Parochial Employees' Retirement System of Louisiana Plan A

There were no changes of benefit terms for the years presented.

District Attorneys' Retirement System

There were no changes of benefit terms for the years presented.

Registrar of Voters Employees' Retirement System of Louisiana

There were no changes of benefit terms for the years presented.

CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS

Parochial Employees' Retirement System of Louisiana Plan A

The following changes in actuarial assumptions for each year are as follows:

<i>Discount Rate:</i>				<i>Merit:</i>			
Measurement				Measurement			
Year End	date	Rate	Change	Year End	date	Rate	Change
12/31/2021	12/31/2020	6.40%	-0.10%	12/31/2021	12/31/2020	2.45%	0.10%
12/31/2020	12/31/2019	6.50%	0.00%	12/31/2020	12/31/2019	2.35%	0.00%
12/31/2019	12/31/2018	6.50%	-0.25%	12/31/2019	12/31/2018	2.35%	-0.40%
12/31/2018	12/31/2017	6.75%	-0.25%	12/31/2018	12/31/2017	2.75%	0.00%
12/31/2017	12/31/2016	7.00%	0.00%	12/31/2017	12/31/2016	2.75%	0.00%
12/31/2016	12/31/2015	7.00%	-0.25%	12/31/2016	12/31/2015	2.75%	0.00%
12/31/2015	12/31/2014	7.25%	0.00%	12/31/2015	12/31/2014	2.75%	0.25%
12/31/2014	12/31/2013	7.25%		12/31/2014	12/31/2013	2.50%	

<i>Inflation Rate:</i>				<i>Investment rate of return:</i>			
Measurement				Measurement			
Year End	date	Rate	Change	Year End	date	Rate	Change
12/31/2021	12/31/2020	2.30%	-0.10%	12/31/2021	12/31/2020	6.40%	-0.10%
12/31/2020	12/31/2019	2.40%	0.00%	12/31/2020	12/31/2019	6.50%	0.00%
12/31/2019	12/31/2018	2.40%	-0.10%	12/31/2019	12/31/2018	6.50%	-0.25%
12/31/2018	12/31/2017	2.50%	0.00%	12/31/2018	12/31/2017	6.75%	-0.25%
12/31/2017	12/31/2016	2.50%	0.00%	12/31/2017	12/31/2016	7.00%	0.00%
12/31/2016	12/31/2015	2.50%	-0.50%	12/31/2016	12/31/2015	7.00%	-0.25%
12/31/2015	12/31/2014	3.00%	-0.25%	12/31/2015	12/31/2014	7.25%	0.00%
12/31/2014	12/31/2013	3.25%		12/31/2014	12/31/2013	7.25%	

<i>Salary Increases:</i>			
Measurement			
Year End	date	Rate	Change
12/31/2021	12/31/2020	4.75%	0.00%
12/31/2020	12/31/2019	4.75%	0.00%
12/31/2019	12/31/2018	4.75%	-0.50%
12/31/2018	12/31/2017	5.25%	0.00%
12/31/2017	12/31/2016	5.25%	0.00%
12/31/2016	12/31/2015	5.25%	-0.50%
12/31/2015	12/31/2014	5.75%	0.00%
12/31/2014	12/31/2013	5.75%	

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2021

CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS (Continued)

District Attorneys' Retirement System

The following changes in actuarial assumptions for each year are as follows:

Discount Rate:

Measurement			
Year End	date	Rate	Change
12/31/2021	6/30/2021	6.10%	-0.15%
12/31/2020	6/30/2020	6.25%	-0.25%
12/31/2019	6/30/2019	6.50%	0.00%
12/31/2018	6/30/2018	6.50%	-0.25%
12/31/2017	6/30/2017	6.75%	-0.25%
12/31/2016	6/30/2016	7.00%	0.00%
12/31/2015	6/30/2015	7.00%	-0.25%
12/31/2014	6/30/2014	7.25%	

Merit:

Measurement			
Year End	date	Rate	Change
12/31/2021	6/30/2021	2.80%	0.10%
12/31/2020	6/30/2020	2.70%	-0.40%
12/31/2019	6/30/2019	3.10%	0.00%
12/31/2018	6/30/2018	3.10%	0.10%
12/31/2017	6/30/2017	3.00%	0.00%
12/31/2016	6/30/2016	3.00%	0.00%
12/31/2015	6/30/2015	3.00%	-0.50%
12/31/2014	6/30/2014	3.50%	

Inflation Rate:

Measurement			
Year End	date	Rate	Change
12/31/2021	6/30/2021	2.20%	-0.10%
12/31/2020	6/30/2020	2.30%	-0.10%
12/31/2019	6/30/2019	2.40%	0.00%
12/31/2018	6/30/2018	2.40%	-0.10%
12/31/2017	6/30/2017	2.50%	0.00%
12/31/2016	6/30/2016	2.50%	0.00%
12/31/2015	6/30/2015	2.50%	-0.25%
12/31/2014	6/30/2014	2.75%	

Investment rate of return:

Measurement			
Year End	date	Rate	Change
12/31/2021	6/30/2021	6.10%	-0.15%
12/31/2020	6/30/2020	6.25%	-0.25%
12/31/2019	6/30/2019	6.50%	0.00%
12/31/2018	6/30/2018	6.50%	-0.25%
12/31/2017	6/30/2017	6.75%	-0.25%
12/31/2016	6/30/2016	7.00%	0.00%
12/31/2015	6/30/2015	7.00%	-0.25%
12/31/2014	6/30/2014	7.25%	

Salary Increases:

Measurement			
Year End	date	Rate	Change
12/31/2021	6/30/2021	5.00%	0.00%
12/31/2020	6/30/2020	5.00%	-0.50%
12/31/2019	6/30/2019	5.50%	0.00%
12/31/2018	6/30/2018	5.50%	0.00%
12/31/2017	6/30/2017	5.50%	0.00%
12/31/2016	6/30/2016	5.50%	0.00%
12/31/2015	6/30/2015	5.50%	-0.75%
12/31/2014	6/30/2014	6.25%	

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2021

CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS (Continued)

Registrar of Voters Employees' Retirement System

The following changes in actuarial assumptions for each year are as follows:

<i>Discount Rate:</i>				<i>Merit:</i>			
Measurement				Measurement			
Year End	date	Rate	Change	Year End	date	Rate	Change
12/31/2021	6/30/2021	6.25%	-0.15%	12/31/2021	6/30/2021	2.95%	0.00%
12/31/2020	6/30/2020	6.40%	-0.10%	12/31/2020	6/30/2020	2.95%	-0.65%
12/31/2019	6/30/2019	6.50%	0.00%	12/31/2019	6/30/2019	3.60%	0.00%
12/31/2018	6/30/2018	6.50%	-0.25%	12/31/2018	6/30/2018	3.60%	0.10%
12/31/2017	6/30/2017	6.75%	-0.25%	12/31/2017	6/30/2017	3.50%	0.00%
12/31/2016	6/30/2016	7.00%	0.00%	12/31/2016	6/30/2016	3.50%	0.00%
12/31/2015	6/30/2015	7.00%	0.00%	12/31/2015	6/30/2015	3.50%	0.25%
12/31/2014	6/30/2014	7.00%		12/31/2014	6/30/2014	3.25%	

<i>Inflation Rate:</i>				<i>Investment rate of return:</i>			
Measurement				Measurement			
Year End	date	Rate	Change	Year End	date	Rate	Change
12/31/2021	6/30/2021	2.30%	0.00%	12/31/2021	6/30/2021	6.25%	-0.15%
12/31/2020	6/30/2020	2.30%	-0.10%	12/31/2020	6/30/2020	6.40%	-0.10%
12/31/2019	6/30/2019	2.40%	0.00%	12/31/2019	6/30/2019	6.50%	0.00%
12/31/2018	6/30/2018	2.40%	-0.10%	12/31/2018	6/30/2018	6.50%	-0.25%
12/31/2017	6/30/2017	2.50%	0.00%	12/31/2017	6/30/2017	6.75%	-0.25%
12/31/2016	6/30/2016	2.50%	0.00%	12/31/2016	6/30/2016	7.00%	0.00%
12/31/2015	6/30/2015	2.50%	-0.25%	12/31/2015	6/30/2015	7.00%	0.00%
12/31/2014	6/30/2014	2.75%		12/31/2014	6/30/2014	7.00%	

<i>Salary Increases:</i>			
Measurement			
Year End	date	Rate	Change
12/31/2021	6/30/2021	5.25%	0.00%
12/31/2020	6/30/2020	5.25%	-0.75%
12/31/2019	6/30/2019	6.00%	0.00%
12/31/2018	6/30/2018	6.00%	0.00%
12/31/2017	6/30/2017	6.00%	0.00%
12/31/2016	6/30/2016	6.00%	0.00%
12/31/2015	6/30/2015	6.00%	0.00%
12/31/2014	6/30/2014	6.00%	

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY

No assets are accumulated in a trust that meet the criteria of paragraph 4 of GASB 75 to pay related benefits.

Changes in benefit terms:

There were no changes in benefit terms for the year ended December 31, 2021.

Changes in assumptions:

The changes in assumptions balance was a result of changes in the discount rate, mortality table, and trend. The following are the rates used for in each measurement of total OPEB liability:

Measurement Date	Discount Rate	Mortality Table	Trend
12/31/2021	2.06%	RP-2014	Variable
12/31/2020	2.12%	RP-2014	Variable
12/31/2019	2.74%	RP-2000	5.5%
12/31/2018	4.10%	RP-2000	5.5%

SUPPLEMENTARY INFORMATION

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2021

SPECIAL REVENUE FUNDS

SALES AND USE TAX FUND – The Sales and Use Tax Fund is used to account for revenues received from collections of the one percent sales taxes within the parish. Expenditures are made in accordance with the sales tax proposition.

ROAD AND BRIDGE MAINTENANCE FUND – The Road and Bridge Maintenance Fund accounts for the construction of new roads and bridges and for the maintenance of existing roads, bridges, and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund and through transfers from the Sales and Use Tax Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

OFF-DUTY DEPUTY FUND – The Off-Duty Deputy Fund is used to account for the receipt and disbursement of court costs collected per RS 15:255 used to pay off-duty deputies who testify in court.

CRIMINAL COURT FUND – The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account, to be used for the expenses of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

LIBRARY FUND – The Library Fund is used to account for proceeds of the ad valorem and the quarter percent sales tax dedicated to the libraries, transfers from the Sales and Use Tax Fund, lost book fees, and other miscellaneous fees received by the parish library.

ROAD AND CONSTRUCTION LIGHTING DISTRICT MAINTENANCE FUNDS - The Road Lighting District Number 1 and Consolidated Road Lighting District Number 1 Maintenance Funds account for the lighting of parish roads. Financing is provided by ad valorem taxes.

COMMUNITY DEVELOPMENT FUND - The Community Development Fund accounts for the federal and state grant monies received for grant programs and operation of the Community Development department.

ENERGY ASSISTANCE PROGRAM - The Energy Assistance Program Fund is used to account for a grant used to provide utility assistance to low-income persons.

EMERGENCY FOOD AND SHELTER PROGRAM - The Emergency Food and Shelter Program is a federal program received to supplement and expand ongoing efforts to provide shelter, food and supportive services for hungry and homeless people across the nation.

COMMUNITY SERVICES BLOCK GRANT FUND - The Community Services Block Grant Fund is used to account for the receipt and disbursement of grant monies provided by United States Department of Health and Human Services through the Louisiana Department of Labor. These monies are used to assist the Community Development Fund with operation and maintenance of the Community Development office. This office assists the needs of persons of low or moderate income.

HOUSING PRESERVATION GRANT - The Housing Preservation Grant is used to account for the receipt and disbursement of grant money provided by the United States Department of Agriculture. The grant is being used to rehabilitate homes of low-income families.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2021

SPECIAL REVENUE FUNDS (continued)

COMMUNITY ACTION ADVISORY (CAA) BOARD FUND - The Community Action Advisory Board Fund is used to account for the self-generated funds of the board.

OFFICE OF EMERGENCY PREPAREDNESS (OEP) FEDERAL GRANTS - The Office of Emergency Preparedness Federal Grants Fund is used to account for Office of Emergency Preparedness federal grants received.

OFFICE OF EMERGENCY PREPAREDNESS (OEP) – The Office of Emergency Preparedness Fund is used for the purpose of operating the emergency preparedness/permit office. Financing is provided by federal grants, permit fees, and transfers from the General Fund.

ROAD IMPROVEMENT TAX FUND - The Road Improvement Tax Fund is used to account for the proceeds of the half percent sales tax for the use of maintaining parish roads and servicing the related bonded indebtedness.

COMMUNICATIONS DISTRICT FUND - The Communications District Fund is used to account for the proceeds of the communications district tax.

FIRE PROTECTION DISTRICTS - The Fire Protection District Funds are used to account for the proceeds from the fire protection districts' ad valorem tax and the remittance of the proceeds to the fire districts.

COUNCIL ON AGING FUND - The Council on Aging Fund is used to account for the proceeds of the Council on Aging ad valorem tax and DOTD grants and the remittance of the proceeds to the Assumption Council on Aging.

PUBLIC BUILDINGS/FACILITIES FUND – The Public Buildings/Facilities Fund is used to account for the proceeds of an ad valorem tax that is used for the purpose of acquiring, leasing, constructing, improving, maintaining and operating public buildings and/or other governmental facilities including equipment and furnishings.

LOUISIANA CO-OPERATIVE EXTENSION FUND – The Louisiana Co-Op Fund is used to account for the proceeds of an ad valorem tax for the purpose of acquiring, maintaining and operating a facility to house the Louisiana Cooperative Extension Service.

LIBRARY BOARD FUND - The Library Board Fund is used to account for the funds generated by the library board of control.

DRAINAGE TAX FUND - The Drainage Tax Fund is used to account for the proceeds of the quarter percent sales tax. Expenditures are made in accordance with the sales tax proposition.

DRAINAGE DISTRICT FUNDS – The fourteen drainage district funds are used to account for the proceeds of ad valorem taxes used for maintenance work to drain parish lands. Drainage districts are created by the Police Jury under the authority of Louisiana Revised Statutes 38:1751-1759.

PIERRE PART / BELLE RIVER RECREATION DISTRICT NO. 2 BALL PARK #2 FUND - The Pierre Part / Belle River Recreation District No. 2 Ball Park #2 Fund is used to account for the revenues collected for the purpose of improving and maintaining ball park #2 of the recreation district.

PIERRE PART / BELLE RIVER RECREATION DISTRICT NO. 2 VETERAN'S PARK FUND - The Pierre Part / Belle River Recreation District No. 2 Veteran's Park Fund is used to account for the proceeds of an ad valorem tax and other revenues collected for the purpose of improving and maintaining Veteran's Park.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2021

SPECIAL REVENUE FUNDS (continued)

BERTRANDVILLE RECREATION DISTRICT – The Bertrandville Recreation District Fund is used to account for the revenues collected for the purpose of improving and maintaining the Bertrandville Park.

BAYOU L'OURSE RECREATION DISTRICT NO. 1 – The Recreation District Fund is used to account for the proceeds of an ad valorem tax and other fees collected for the purpose of constructing, improving, maintaining and operating a recreation district.

LOUISIANA GOVERNMENT ASSISTANCE PROGRAM – The Local Government Assistance Program is used to account for the receipt and disbursement of a grant provided by the Division of Administration. The money is being used for improvements and repairs at the Assumption Parish Community Center. The money is also being used for the Community water Enrichment Fund water plant actuator and fluoride treatment system upgrades project and the Bayou Valerie pumping station improvements project.

DEBT SERVICE FUND

PIERRE PART / BELLE RIVER #2 BOND SINKING FUND - The Pierre Part / Belle River #2 Bond Sinking Fund is used to account for the interest and principal payments until the bond payments are made.

CAPITAL PROJECT FUNDS

LCDBG DISASTER RECOVERY PROGRAM - The LCDBG Disaster Recovery Program is used to account for the receipt and disbursement of grants provided through the Division of Administration. The funds are being used to complete disaster recovery projects. It is a source of federal funding.

TRANSPORTATION ENHANCEMENT PROGRAM - The Transportation Enhancement Program Fund is used to account for the grant from the Department of Transportation and Development for the Napoleonville Linear Park/La 1 project. The money is being used for the construction of a 5-foot pedestrian sidewalk, construction of a pedestrian plaza, and landscaping along the Bayou Lafourche batture.

PIERRE PART / BELLE RIVER #2 CONSTRUCTION FUND - The Pierre Part / Belle River Recreation District #2 Bond Construction Fund is used to account for the bond proceeds for the purpose of acquiring, constructing, and improving the recreational facilities of the district, including equipment, and paying the issuance costs of the bond.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds			
	Sales and Use Tax	Road and Bridge Maintenance	Off Duty Deputy	Criminal Court
<u>ASSETS</u>				
Cash and cash equivalents	\$ 517,407	\$ 200,360	\$ 673	\$ 7,641
Investments	3,009,029	1,169,941	3,194	45,144
Receivables	519,219	23,641	1,370	13,509
Due from other funds	748	-	-	-
Other assets	916	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	<u>\$ 4,047,319</u>	<u>\$ 1,393,942</u>	<u>\$ 5,237</u>	<u>\$ 66,294</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 25,119	\$ 29,002	\$ 200	\$ 26,108
Salaries payable	21,071	14,008	-	3,072
Due to other funds	-	-	-	18,557
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>46,190</u>	<u>43,010</u>	<u>200</u>	<u>47,737</u>
Deferred inflows of resources:				
Resources recovered prior to time requirements	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	4,001,129	1,350,932	-	-
Assigned	-	-	5,037	18,557
TOTAL FUND BALANCE	<u>4,001,129</u>	<u>1,350,932</u>	<u>5,037</u>	<u>18,557</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 4,047,319</u>	<u>\$ 1,393,942</u>	<u>\$ 5,237</u>	<u>\$ 66,294</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds			
	Library Fund	Road Lighting Dist #1	Con. Road Lighting Dist #1	Community Development
<u>ASSETS</u>				
Cash and cash equivalents	\$ 384,793	\$ 121,074	\$ 38,848	\$ 9,003
Investments	2,230,283	706,741	225,823	-
Receivables	418,421	121,979	78,035	33
Due from other funds	-	-	-	13,628
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 3,033,497	\$ 949,794	\$ 342,706	\$ 22,664
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 20,888	\$ 5,894	\$ 3,975	\$ -
Salaries payable	20,505	-	-	7,319
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	3,282	-	-	-
TOTAL LIABILITIES	44,675	5,894	3,975	7,319
Deferred inflows of resources:				
Resources recovered prior to time requirements	7,434	3,701	1,040	-
TOTAL DEFERRED INFLOWS OF RESOURCES	7,434	3,701	1,040	-
Fund balances:				
Restricted	2,981,388	940,199	-	-
Assigned	-	-	337,691	15,345
TOTAL FUND BALANCE	2,981,388	940,199	337,691	15,345
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 3,033,497	\$ 949,794	\$ 342,706	\$ 22,664

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds			
	Energy Assistance	Emergency Food and Shelter	Community Service Block Grant	Housing Preservation Grant
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 11,779	\$ -	\$ -
Investments	-	-	-	-
Receivables	7,174	-	7,502	1,511
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 7,174	\$ 11,779	\$ 7,502	\$ 1,511
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	\$ 11,779	\$ 395	\$ -
Salaries payable	430	-	1,734	-
Due to other funds	6,744	-	5,373	1,511
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	7,174	11,779	7,502	1,511
Deferred inflows of resources:				
Resources recovered prior to time requirements	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
Fund balances:				
Restricted	-	-	-	-
Assigned	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 7,174	\$ 11,779	\$ 7,502	\$ 1,511

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds			
	CAA Board	O.E.P. Federal Grants	Office of Emergency Preparedness	Road Improvement Tax Fund
<u>ASSETS</u>				
Cash and cash equivalents	\$ 14	\$ 2,715,882	\$ 2,433	\$ 383,116
Investments	-	-	15,606	2,233,257
Receivables	-	-	47,630	243,694
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	887	-	-
TOTAL ASSETS	\$ 14	\$ 2,716,769	\$ 65,669	\$ 2,860,067
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	\$ 6,883	\$ 1,010	\$ 256,398
Salaries payable	-	-	4,513	-
Due to other funds	-	16,000	53,000	-
Other liabilities	-	-	-	57,172
Unearned revenue	-	46,859	-	-
TOTAL LIABILITIES	-	69,742	58,523	313,570
Deferred inflows of resources:				
Resources recovered prior to time requirements	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
Fund balances:				
Restricted	-	2,647,027	-	2,546,497
Assigned	14	-	7,146	-
TOTAL FUND BALANCE	14	2,647,027	7,146	2,546,497
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 14	\$ 2,716,769	\$ 65,669	\$ 2,860,067

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds			
	Communications	Con. Fire	Con. Fire	Con. Fire
	District	District	District	District
	PP/BR	Paincourtville	Napoleonville	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 84,898	\$ 9,187	\$ 9,439	\$ 8,211
Investments	494,455	55,323	57,238	45,654
Receivables	41,503	174,727	174,730	156,313
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 620,856	\$ 239,237	\$ 241,407	\$ 210,178
<u>LIABILITIES, DEFERRED INFLOWS,</u>				
<u>AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 14	\$ 64,511	\$ 66,677	\$ 53,866
Salaries payable	5,569	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	5,583	64,511	66,677	53,866
Deferred inflows of resources:				
Resources recovered prior to time requirements	-	4,832	4,832	4,089
TOTAL DEFERRED INFLOWS	-	4,832	4,832	4,089
OF RESOURCES	-	4,832	4,832	4,089
Fund balances:				
Restricted	-	169,894	169,898	152,223
Assigned	615,273	-	-	-
TOTAL FUND BALANCE	615,273	169,894	169,898	152,223
TOTAL LIABILITIES, DEFERRED				
INFLOWS, AND FUND BALANCES	\$ 620,856	\$ 239,237	\$ 241,407	\$ 210,178

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Special Revenue Funds			
	Con. Fire District Bayou L'Ourse	Con. Fire District Labadieville	Council on Aging	Public Buildings/ Facilities
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,449	\$ 24,060	\$ 299	\$ 200,958
Investments	21,700	140,742	5,672	1,170,979
Receivables	101,048	128,914	699,500	149,286
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 126,197	\$ 293,716	\$ 705,471	\$ 1,521,223
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 25,149	\$ 164,802	\$ 40,006	\$ 7,930
Salaries payable	-	-	-	3,457
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	45,475
TOTAL LIABILITIES	25,149	164,802	40,006	56,862
Deferred inflows of resources:				
Resources recovered prior to time requirements	1,858	2,974	16,726	3,717
TOTAL DEFERRED INFLOWS OF RESOURCES	1,858	2,974	16,726	3,717
Fund balances:				
Restricted	99,190	125,940	648,739	-
Assigned	-	-	-	1,460,644
TOTAL FUND BALANCE	99,190	125,940	648,739	1,460,644
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 126,197	\$ 293,716	\$ 705,471	\$ 1,521,223

ASSUMPTION PARISH POLICE JURY
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	Special Revenue Funds			
	Louisiana Co-operative Extension	Library Board	Drainage Tax	Lower Belle River Drainage District #12
<u>ASSETS</u>				
Cash and cash equivalents	\$ 102,852	\$ 41,500	\$ 236,822	\$ 1,371
Investments	601,748	-	1,384,260	8,038
Receivables	147,784	11	122,322	1,188
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 852,384	\$ 41,511	\$ 1,743,404	\$ 10,597
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 705	\$ -	\$ 14,248	\$ 18
Salaries payable	653	-	4,212	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	805	-	-	-
TOTAL LIABILITIES	2,163	-	18,460	18
Deferred inflows of resources:				
Resources recovered prior to time requirements	3,717	-	-	106
TOTAL DEFERRED INFLOWS OF RESOURCES	3,717	-	-	106
Fund balances:				
Restricted	846,504	-	1,724,944	10,473
Assigned	-	41,511	-	-
TOTAL FUND BALANCE	846,504	41,511	1,724,944	10,473
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 852,384	\$ 41,511	\$ 1,743,404	\$ 10,597

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	Special Revenue Funds			
	Labadieville Drainage District #3	Marais Drainage District	Hardtimes Drainage District	Landry Sub. Drainage District #7
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,571	\$ 1,754	\$ 3,912	\$ 8,315
Investments	20,451	10,213	22,626	48,289
Receivables	1,317	22	50	14,165
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 25,339	\$ 11,989	\$ 26,588	\$ 70,769
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 12,159
Salaries payable	-	-	-	378
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	-	12,537
Deferred inflows of resources:				
Resources recovered prior to time requirements	23	-	-	340
TOTAL DEFERRED INFLOWS OF RESOURCES	23	-	-	340
Fund balances:				
Restricted	25,316	11,989	26,588	57,892
Assigned	-	-	-	-
TOTAL FUND BALANCE	25,316	11,989	26,588	57,892
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 25,339	\$ 11,989	\$ 26,588	\$ 70,769

ASSUMPTION PARISH POLICE JURY
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	Special Revenue Funds			
	Oakridge Sub. Drainage District #8	Northwest LA 70 Drainage District #9	Knotts Sub. Drainage District #11	LA 70 to Lee Drainage District #14
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,012	\$ 2,886	\$ 5,235	\$ 6,125
Investments	17,578	16,703	30,488	35,912
Receivables	3,427	4,036	1,706	5,689
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 24,017	\$ 23,625	\$ 37,429	\$ 47,726
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 106	\$ 56	\$ 69	\$ 8,674
Salaries payable	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	106	56	69	8,674
Deferred inflows of resources:				
Resources recovered prior to time requirements	178	42	149	82
TOTAL DEFERRED INFLOWS OF RESOURCES	178	42	149	82
Fund balances:				
Restricted	23,733	23,527	37,211	38,970
Assigned	-	-	-	-
TOTAL FUND BALANCE	23,733	23,527	37,211	38,970
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 24,017	\$ 23,625	\$ 37,429	\$ 47,726

ASSUMPTION PARISH POLICE JURY
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	Special Revenue Funds			
	Assumption Drainage District #2	Plattenville Drainage District #5	Bayou L'Ourse Drainage District #1	Bayou PP North Drainage District
<u>ASSETS</u>				
Cash and cash equivalents	\$ 35,773	\$ 3,310	\$ 5,085	\$ 307
Investments	209,018	19,289	-	1,380
Receivables	6,017	597	57,712	408
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 250,808	\$ 23,196	\$ 62,797	\$ 2,095
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 3,615	\$ 16
Salaries payable	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	3,615	16
Deferred inflows of resources:				
Resources recovered prior to time requirements	14	8	3,485	21
TOTAL DEFERRED INFLOWS OF RESOURCES	14	8	3,485	21
Fund balances:				
Restricted	250,794	23,188	55,697	2,058
Assigned	-	-	-	-
TOTAL FUND BALANCE	250,794	23,188	55,697	2,058
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 250,808	\$ 23,196	\$ 62,797	\$ 2,095

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	Special Revenue Funds			
	Pierre Part Settlement District	PP/BR Recreation #2 Ball Park #2	PP/BR Recreation #2 Veteran's Park	Bertrandville Recreation District
<u>ASSETS</u>				
Cash and cash equivalents	\$ 215	\$ -	\$ 42,977	\$ 373
Investments	1,260	-	258,414	2,172
Receivables	768	-	168,233	5
Due from other funds	-	-	-	-
Other assets	-	-	-	-
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 2,243	\$ -	\$ 469,624	\$ 2,550
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 41	\$ -	\$ 10,456	\$ -
Salaries payable	-	-	1,896	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	41	-	12,352	-
Deferred inflows of resources:				
Resources recovered prior to time requirements	-	-	2,115	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	2,115	-
Fund balances:				
Restricted	2,202	-	-	-
Assigned	-	-	455,157	2,550
TOTAL FUND BALANCE	2,202	-	455,157	2,550
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 2,243	\$ -	\$ 469,624	\$ 2,550

ASSUMPTION PARISH POLICE JURY
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	<u>Special Revenue Funds</u>		<u>Debt</u>	<u>Capital</u>
	<u>Bayou L'Ourse Recreation District #1</u>	<u>Louisiana Gov Assistance Program</u>	<u>Service Fund PP/BR Rec. #2 Bond Sinking Fund</u>	<u>Project Fund LCDBG Disaster Recovery Program</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 258,545	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables	178,984	-	-	105
Due from other funds	-	-	-	-
Other assets	-	-	-	66,535
Restricted assets - cash	-	-	-	-
Restricted assets - investments	-	-	-	-
TOTAL ASSETS	\$ 437,529	\$ -	\$ -	\$ 66,640
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 3,406	\$ -	\$ -	\$ 26,880
Salaries payable	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	39,760
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	3,406	-	-	66,640
Deferred inflows of resources:				
Resources recovered prior to time requirements	5,235	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	5,235	-	-	-
Fund balances:				
Restricted	428,888	-	-	-
Assigned	-	-	-	-
TOTAL FUND BALANCE	428,888	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 437,529	\$ -	\$ -	\$ 66,640

ASSUMPTION PARISH POLICE JURY
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	Capital Project Funds		Total
	Transportation Enhancement Program	PP/BR Rec. #2 Construction Fund	
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ -	\$ 5,497,464
Investments	-	-	14,318,620
Receivables	180,548	20	4,004,853
Due from other funds	-	-	14,376
Other assets	-	-	67,451
Restricted assets - cash	-	984,123	984,123
Restricted assets - investments	-	-	887
TOTAL ASSETS	\$ 180,548	\$ 984,143	\$ 24,887,774
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 891,055
Salaries payable	-	-	88,817
Due to other funds	180,548	-	281,733
Other liabilities	-	-	96,932
Unearned revenue	-	-	96,421
TOTAL LIABILITIES	180,548	-	1,454,958
Deferred inflows of resources:			
Resources recovered prior to time requirements	-	-	66,718
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	66,718
Fund balances:			
Restricted	-	984,143	20,407,173
Assigned	-	-	2,958,925
TOTAL FUND BALANCE	-	984,143	23,366,098
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 180,548	\$ 984,143	\$ 24,887,774

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Sales and Use Tax	Road and Bridge Maintenance	Off Duty Deputy	Criminal Court
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ -	\$ -
Sales tax	2,601,846	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	10,739	1,032	-	-
State funds:				
Parish transportation funds	-	239,092	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	38,740	69,615
Fines and forfeitures	-	-	-	209,242
Use of money and property	-	-	-	-
Other revenue	5,634	5,484	-	-
TOTAL REVENUES	2,618,219	245,608	38,740	278,857
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	13,697	305,743
Other general administration	1,077,496	-	-	-
Public safety	-	-	-	-
Public works	-	970,362	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	19,407	126,591	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	1,096,903	1,096,953	13,697	305,743
Excess of revenues over (under) expenditures	1,521,316	(851,345)	25,043	(26,886)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	994,400	-	64,000
Transfers out	(958,935)	-	(24,000)	(18,557)
Total other financing sources (uses)	(958,935)	994,400	(24,000)	45,443
NET CHANGE IN FUND BALANCE	562,381	143,055	1,043	18,557
BEGINNING FUND BALANCE	3,438,748	1,207,877	3,994	-
ENDING FUND BALANCE	\$ 4,001,129	\$ 1,350,932	\$ 5,037	\$ 18,557

ASSUMPTION PARISH POLICE JURY
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NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Library Fund	Road Lighting Dist #1	Con. Road Lighting Dist #1	Community Development
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 398,281	\$ 139,077	\$ 89,838	\$ -
Sales tax	615,545	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	43,783	-	-	164
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	12,289	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	-	15
Other revenue	1,370	-	-	-
TOTAL REVENUES	1,071,268	139,077	89,838	179
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	-	75,943	48,083	-
Health and welfare	-	-	-	175,263
Culture and recreation	987,458	-	-	-
Economic development	-	-	-	-
Capital outlay	40,000	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	1,027,458	75,943	48,083	175,263
Excess of revenues over (under) expenditures	43,810	63,134	41,755	(175,084)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	177,601
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	177,601
NET CHANGE IN FUND BALANCE	43,810	63,134	41,755	2,517
BEGINNING FUND BALANCE	2,937,578	877,065	295,936	12,828
ENDING FUND BALANCE	\$ 2,981,388	\$ 940,199	\$ 337,691	\$ 15,345

ASSUMPTION PARISH POLICE JURY
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NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Energy Assistance	Emergency Food and Shelter	Community Service Block Grant	Housing Preservation Grant
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	331,257	11,325	98,477	1,511
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	-	-
Other revenue	-	-	-	-
TOTAL REVENUES	331,257	11,325	98,477	1,511
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	331,257	11,325	98,477	1,511
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	331,257	11,325	98,477	1,511
Excess of revenues over (under) expenditures	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

ASSUMPTION PARISH POLICE JURY
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NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	CAA Board	O.E.P Federal Grants	Office of Emergency Preparedness	Road Improvement Tax Fund
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	1,231,088
Licenses and permits	-	-	132,966	-
Intergovernmental revenues:				
Federal grants	-	730,415	40,223	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	6,800	-
Fines and forfeitures	-	-	702	-
Use of money and property	-	-	-	-
Other revenue	140	-	11,674	1,490
TOTAL REVENUES	140	730,415	192,365	1,232,578
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	230,944	319,997	-
Public works	-	-	-	89,974
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	16,000	46,775	1,191,650
Debt service	-	178,407	-	-
TOTAL EXPENDITURES	-	425,351	366,772	1,281,624
Excess of revenues over (under) expenditures	140	305,064	(174,407)	(49,046)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	179,294	130,000	-
Transfers out	(126)	-	-	(75,000)
Total other financing sources (uses)	(126)	179,294	130,000	(75,000)
NET CHANGE IN FUND BALANCE	14	484,358	(44,407)	(124,046)
BEGINNING FUND BALANCE	-	2,162,669	51,553	2,670,543
ENDING FUND BALANCE	\$ 14	\$ 2,647,027	\$ 7,146	\$ 2,546,497

ASSUMPTION PARISH POLICE JURY
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NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Communications	Con. Fire	Con. Fire	Con. Fire
	District	District	District	District
	District	PP/BR	Paincourtville	Napoleonville
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ 242,384	\$ 242,384	\$ 213,556
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	53	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	240,017	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	-	-
Other revenue	-	17,330	17,330	17,330
TOTAL REVENUES	240,070	259,714	259,714	230,886
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	316,419	296,925	296,921	262,214
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	316,419	296,925	296,921	262,214
Excess of revenues over (under) expenditures	(76,349)	(37,211)	(37,207)	(31,328)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	-	(1,000)	(1,000)	(1,000)
NET CHANGE IN FUND BALANCE	(76,349)	(38,211)	(38,207)	(32,328)
BEGINNING FUND BALANCE	691,622	208,105	208,105	184,551
ENDING FUND BALANCE	\$ 615,273	\$ 169,894	\$ 169,898	\$ 152,223

ASSUMPTION PARISH POLICE JURY
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NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Con. Fire District Bayou L'Ourse	Con. Fire District Labadieville	Council on Aging	Public Buildings/ Facilities
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 127,071	\$ 170,314	\$ 896,131	\$ 199,135
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	253,035	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	-	46,612
Other revenue	17,330	17,330	6,380	1,000
TOTAL REVENUES	144,401	187,644	1,155,546	246,747
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	292,575
Public safety	158,097	210,279	-	-
Public works	-	-	-	-
Health and welfare	-	-	1,291,430	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	158,097	210,279	1,291,430	292,575
Excess of revenues over (under) expenditures	(13,696)	(22,635)	(135,884)	(45,828)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,000)	(1,000)	-	-
Total other financing sources (uses)	(1,000)	(1,000)	-	-
NET CHANGE IN FUND BALANCE	(14,696)	(23,635)	(135,884)	(45,828)
BEGINNING FUND BALANCE	113,886	149,575	784,623	1,506,472
ENDING FUND BALANCE	\$ 99,190	\$ 125,940	\$ 648,739	\$ 1,460,644

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Louisiana Co-operative Extension	Library Board	Drainage Tax	Lower Belle River Drainage District #12
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 199,135	\$ -	\$ -	\$ 1,627
Sales tax	-	-	615,544	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	156	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	2,200	-	-	-
Fines and forfeitures	-	1,462	-	-
Use of money and property	-	11	-	-
Other revenue	-	2,767	1,570	-
TOTAL REVENUES	201,335	4,240	617,270	1,627
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	557,100	1,094
Health and welfare	-	-	-	-
Culture and recreation	-	2,039	-	-
Economic development	103,810	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	103,810	2,039	557,100	1,094
Excess of revenues over (under) expenditures	97,525	2,201	60,170	533
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(11,000)	-
Total other financing sources (uses)	-	-	(11,000)	-
NET CHANGE IN FUND BALANCE	97,525	2,201	49,170	533
BEGINNING FUND BALANCE	748,979	39,310	1,675,774	9,940
ENDING FUND BALANCE	\$ 846,504	\$ 41,511	\$ 1,724,944	\$ 10,473

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Labadieville Drainage District #3	Marais Drainage District	Hardtimes Drainage District	Landry Drainage District #7
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 2,019	\$ 2	\$ -	\$ 21,790
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	-	-
Other revenue	-	-	-	-
TOTAL REVENUES	2,019	2	-	21,790
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	366	69	155	24,284
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	23,676
Debt service	-	-	-	-
TOTAL EXPENDITURES	366	69	155	47,960
Excess of revenues over (under) expenditures	1,653	(67)	(155)	(26,170)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	1,653	(67)	(155)	(26,170)
BEGINNING FUND BALANCE	23,663	12,056	26,743	84,062
ENDING FUND BALANCE	\$ 25,316	\$ 11,989	\$ 26,588	\$ 57,892

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Oakridge Subd Drainage District #8	Northwest LA 70 Drainage District #9	Knotts Drainage District #11	LA 70 to Lee Drainage #12 District
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 5,422	\$ 5,933	\$ 2,539	\$ 8,665
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	-	-
Other revenue	-	-	-	-
TOTAL REVENUES	5,422	5,933	2,539	8,665
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	6,973	8,404	2,118	15,236
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	6,973	8,404	2,118	15,236
Excess of revenues over (under) expenditures	(1,551)	(2,471)	421	(6,571)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,551)	(2,471)	421	(6,571)
BEGINNING FUND BALANCE	25,284	25,998	36,790	45,541
ENDING FUND BALANCE	\$ 23,733	\$ 23,527	\$ 37,211	\$ 38,970

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Assumption	Plattenville	Bayou L'Ourse	Bayou PP
	Drainage	Drainage	Drainage	North Drainage
	District #2	District #5	District #1	District #1
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 8,783	\$ 722	\$ 58,818	\$ 625
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	584	-
Other revenue	-	-	-	-
TOTAL REVENUES	8,783	722	59,402	625
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	2,409	1,648	69,976	616
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	2,409	1,648	69,976	616
Excess of revenues over (under) expenditures	6,374	(926)	(10,574)	9
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	10,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	10,000	-
NET CHANGE IN FUND BALANCE	6,374	(926)	(574)	9
BEGINNING FUND BALANCE	244,420	24,114	56,271	2,049
ENDING FUND BALANCE	\$ 250,794	\$ 23,188	\$ 55,697	\$ 2,058

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds			
	Pierre Part	PP/BR	PP/BR	Betrandville
	Settlement	Rec #2	Rec #2	Recreation
	District	Ball Park #2	Veteran's Park	District
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 1,436	\$ -	\$ 203,665	\$ -
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	13	1,000	-
Other revenue	-	-	5,613	-
TOTAL REVENUES	1,436	13	210,278	-
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	2,023	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	6,935	199,086	15
Economic development	-	-	-	-
Capital outlay	-	-	92,653	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	2,023	6,935	291,739	15
Excess of revenues over (under) expenditures	(587)	(6,922)	(81,461)	(15)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	1,000	2,792	-	-
Transfers out	-	-	(2,786)	-
Total other financing sources (uses)	1,000	2,792	(2,786)	-
NET CHANGE IN FUND BALANCE	413	(4,130)	(84,247)	(15)
BEGINNING FUND BALANCE	1,789	4,130	539,404	2,565
ENDING FUND BALANCE	\$ 2,202	\$ -	\$ 455,157	\$ 2,550

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds		Debt	Capital
	Bayou L'Ourse Recreation District #1	Louisiana Gov Assistance Program	Service Fund PP/BR Rec #2 Bond Sinking Fund	Project Fund LCDBG Disaster Recovery Program
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 184,347	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	337,967
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	201,220	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	13,329	-	-	-
Other revenue	-	-	-	-
TOTAL REVENUES	197,676	201,220	-	337,967
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	4,965	-	-
Public safety	-	-	-	-
Public works	-	174,255	-	275,989
Health and welfare	-	-	-	-
Culture and recreation	82,717	-	-	-
Economic development	-	-	-	-
Capital outlay	150,350	22,000	-	61,978
Debt service	-	-	2,786	-
TOTAL EXPENDITURES	233,067	201,220	2,786	337,967
Excess of revenues over (under) expenditures	(35,391)	-	(2,786)	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	-	-	-	-
Transfers in	-	-	2,786	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	2,786	-
NET CHANGE IN FUND BALANCE	(35,391)	-	-	-
BEGINNING FUND BALANCE	464,279	-	-	-
ENDING FUND BALANCE	\$ 428,888	\$ -	\$ -	\$ -

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Capital Project Funds		Total
	Transportation Enhancement Program	PP/BR Rec. #2 Construction Fund	
<u>REVENUES</u>			
Taxes:			
Ad valorem tax	\$ -	\$ -	\$ 3,423,699
Sales tax	-	-	5,064,023
Licenses and permits	-	-	132,966
Intergovernmental revenues:			
Federal grants	180,548	-	2,040,685
State funds:			
Parish transportation funds	-	-	239,092
Grants	-	-	201,220
Fees, charges, and commissions	-	-	369,661
Fines and forfeitures	-	-	211,406
Use of money and property	-	188	61,752
Other revenue	-	-	129,772
TOTAL REVENUES	180,548	188	11,874,276
<u>EXPENDITURES</u>			
General government:			
Judicial	-	-	319,440
Other general administration	-	-	1,375,036
Public safety	-	-	2,091,796
Public works	-	16,045	2,343,122
Health and welfare	-	-	1,909,263
Culture and recreation	-	-	1,278,250
Economic development	-	-	103,810
Capital outlay	201,351	-	1,992,431
Debt service	-	-	181,193
TOTAL EXPENDITURES	201,351	16,045	11,594,341
Excess of revenues over (under) expenditures	(20,803)	(15,857)	279,935
<u>OTHER FINANCING SOURCES (USES)</u>			
Bond proceeds	-	1,000,000	1,000,000
Transfers in	20,803	-	1,582,676
Transfers out	-	-	(1,095,404)
Total other financing sources (uses)	20,803	1,000,000	1,487,272
NET CHANGE IN FUND BALANCE	-	984,143	1,767,207
BEGINNING FUND BALANCE	-	-	21,598,891
ENDING FUND BALANCE	\$ -	\$ 984,143	\$ 23,366,098

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR ENTERPRISE FUNDS DESCRIPTIONS
DECEMBER 31, 2021

ENTERPRISE FUNDS

OFFICE OF EMERGENCY PREPAREDNESS (OEP) SPECIAL INDUSTRY FUND - The Office of Emergency Preparedness Special Industry Fund accounts for the special industry fees collected that are used for the response and cleanup of hazardous material in the event of an emergency.

MOSQUITO ABATEMENT FUND – The Mosquito Abatement Fund accounts for the mosquito control program in Assumption Parish. Financing is provided by a monthly fee that is assessed to the citizens of the Parish.

CONSOLIDATED SEWER DISTRICT FUND – This fund is used to account for the operations of the Marais, Belle Rose Lane, Violet Street, Georgette Street, Grant Loop, Bertrandville, Peterville, and Lewisville Street sewer facilities. Financing is provided by a monthly fee that is assessed to citizens within the districts as well as transfers from the General Fund.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>Business-type Activities - Enterprise Funds</u>			
	<u>O.E.P Special Industry</u>	<u>Mosquito Abatement</u>	<u>Consolidated Sewer District</u>	<u>Total</u>
<u>ASSETS</u>				
Current assets				
Cash and cash equivalents	\$ 2,258	\$ 37,000	\$ 946	\$ 40,204
Investments	13,694	210,993	5,291	229,978
Receivables	1,589	472	12	2,073
Due from discrete component unit	-	8,922	7,959	16,881
Total unrestricted assets	<u>17,541</u>	<u>257,387</u>	<u>14,208</u>	<u>289,136</u>
Restricted assets				
Net pension asset	57	16,539	10,567	27,163
Total restricted assets	<u>57</u>	<u>16,539</u>	<u>10,567</u>	<u>27,163</u>
Total current assets	<u>17,598</u>	<u>273,926</u>	<u>24,775</u>	<u>316,299</u>
Noncurrent assets				
Capital assets (non-depreciable)	30,023	-	-	30,023
Capital assets (net of depreciation)	317,256	172,426	-	489,682
Total noncurrent assets	<u>347,279</u>	<u>172,426</u>	<u>-</u>	<u>519,705</u>
TOTAL ASSETS	<u>364,877</u>	<u>446,352</u>	<u>24,775</u>	<u>836,004</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related	60	17,326	11,069	28,455
OPEB related	-	75,420	-	75,420
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>60</u>	<u>92,746</u>	<u>11,069</u>	<u>103,875</u>
<u>LIABILITIES</u>				
Current liabilities				
Payable from current assets				
Accounts payable	8	330	6,171	6,509
Salaries payable	-	1,782	2,016	3,798
Total current liabilities	<u>8</u>	<u>2,112</u>	<u>8,187</u>	<u>10,307</u>
Long-term liabilities				
Compensated absences payable:				
Due within one year	-	1,169	-	1,169
Other post-employment benefits payable	-	62,641	-	62,641
Total long-term liabilities	<u>-</u>	<u>63,810</u>	<u>-</u>	<u>63,810</u>
TOTAL LIABILITIES	<u>8</u>	<u>65,922</u>	<u>8,187</u>	<u>74,117</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related	123	35,439	22,642	58,204
OPEB related	-	22,038	-	22,038
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>123</u>	<u>57,477</u>	<u>22,642</u>	<u>80,242</u>
<u>NET POSITION</u>				
Net investment in capital assets	347,279	172,426	-	519,705
Restricted for pension	57	16,539	10,567	27,163
Unrestricted	17,470	226,734	(5,552)	238,652
TOTAL NET POSITION	<u>\$ 364,806</u>	<u>\$ 415,699</u>	<u>\$ 5,015</u>	<u>\$ 785,520</u>

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

NON-MAJOR ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES,

AND CHANGES IN FUND NET POSITION

DECEMBER 31, 2021

	<u>Business-type Activities - Enterprise Funds</u>			
	<u>O.E.P</u>			
	<u>Special</u>	<u>Mosquito</u>	<u>Consolidated</u>	
	<u>Industry</u>	<u>Abatement</u>	<u>Sewer District</u>	<u>Total</u>
<u>OPERATING REVENUES</u>				
Fees, charges, and commissions	\$ 61,759	\$ 114,705	\$ 110,062	\$ 286,526
Total operating revenues	<u>61,759</u>	<u>114,705</u>	<u>110,062</u>	<u>286,526</u>
<u>OPERATING EXPENSES</u>				
Salaries	144	64,457	40,814	105,415
Employee benefits	-	23,468	4,611	28,079
Commissions	9,264	-	-	9,264
Professional fees	-	603	705	1,308
Contractual services	9,859	103,344	35,807	149,010
Utilities	-	2,476	38,995	41,471
Insurance	22,363	6,348	42,555	71,266
Maintenance	521	11,288	7,498	19,307
Chemicals	-	26,294	-	26,294
Small Equipment	1,476	1,838	15,012	18,326
Other	3,727	10,129	5,953	19,809
Depreciation	24,364	26,992	-	51,356
Total operating expenses	<u>71,718</u>	<u>277,237</u>	<u>191,950</u>	<u>540,905</u>
Operating loss	<u>(9,959)</u>	<u>(162,532)</u>	<u>(81,888)</u>	<u>(254,379)</u>
<u>NONOPERATING REVENUES</u>				
Federal grants	20,264	20	-	20,284
Interest	-	-	26	26
Miscellaneous	3	10,467	2,895	13,365
Total nonoperating revenues	<u>20,267</u>	<u>10,487</u>	<u>2,921</u>	<u>33,675</u>
Income (loss) before transfers	10,308	(152,045)	(78,967)	(220,704)
Transfers in	-	-	80,000	80,000
Change in net position	10,308	(152,045)	1,033	(140,704)
Total net position - January 1	<u>354,498</u>	<u>567,744</u>	<u>3,982</u>	<u>926,224</u>
Total net position - December 31	<u>\$ 364,806</u>	<u>\$ 415,699</u>	<u>\$ 5,015</u>	<u>\$ 785,520</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds			
	O.E.P Special Industry	Mosquito Abatement	Consolidated Sewer District	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 61,759	\$ 114,386	\$ 110,407	\$ 286,552
Payments to suppliers	(49,920)	(179,472)	(154,121)	(383,513)
Payments to employees	(169)	(65,565)	(41,709)	(107,443)
Net cash provided by (used in) operating activities	<u>11,670</u>	<u>(130,651)</u>	<u>(85,423)</u>	<u>(204,404)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants received	21,118	121	-	21,239
Transfers in	-	-	80,000	80,000
Nonoperating revenue	3	11,467	2,895	14,365
Net cash provided by noncapital financing activities	<u>21,121</u>	<u>11,588</u>	<u>82,895</u>	<u>115,604</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchases of equipment	(17,612)	(37,810)	-	(55,422)
Net cash used in capital and related financing activities	<u>(17,612)</u>	<u>(37,810)</u>	<u>-</u>	<u>(55,422)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchases of investments	(26,022)	(799)	(1,547)	(28,368)
Proceeds from sales and maturities of investments	12,963	10,191	957	24,111
Interest received on investments	(28)	(116)	22	(122)
Net cash provided by (used in) investing activities	<u>(13,087)</u>	<u>9,276</u>	<u>(568)</u>	<u>(4,379)</u>
Net increase (decrease) in cash and cash equivalents	2,092	(147,597)	(3,096)	(148,601)
Cash and cash equivalents, January 1	166	184,597	4,042	188,805
Cash and cash equivalents, December 31	<u>\$ 2,258</u>	<u>\$ 37,000</u>	<u>\$ 946</u>	<u>\$ 40,204</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2021

	<u>Business-type Activities - Enterprise Funds</u>			
	<u>O.E.P</u>			
	<u>Special</u>	<u>Mosquito</u>	<u>Consolidated</u>	
	<u>Industry</u>	<u>Abatement</u>	<u>Sewer District</u>	<u>Total</u>
Reconciliation of operating loss to net cash provided by (used in) operating activities:				
Operating loss	\$ (9,959)	\$ (162,532)	\$ (81,888)	\$ (254,379)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	24,364	26,992	-	51,356
Unrealized loss	123	5,642	105	5,870
Change in assets, liabilities, deferred outflows, and deferred inflows				
(Increase) decrease in due from discrete component unit	-	(319)	345	26
Increase (decrease) in accounts payable	(170)	(2,717)	1,226	(1,661)
Decrease in salaries payable	(25)	(1,475)	(895)	(2,395)
Increase in compensated absences payable	-	367	-	367
Decrease in due from other funds	-	39	-	39
Increase in due to other funds	(2,550)	-	-	(2,550)
Increase in total net pension asset	(57)	(16,539)	(10,567)	(27,163)
Decrease in total net pension liability	(7)	(431)	(307)	(745)
Increase (decrease) in deferred inflows - net pension liability	(195)	15,349	8,349	23,503
(Increase) decrease in deferred outflows - net pension liability	146	(4,286)	(1,791)	(5,931)
Increase in total OPEB liability	-	62,641	-	62,641
Increase in deferred inflows - OPEB liability	-	22,038	-	22,038
Increase in deferred outflows - OPEB liability	-	(75,420)	-	(75,420)
Total adjustments	21,629	31,881	(3,535)	49,975
Net cash provided by (used in) operating activities	\$ 11,670	\$ (130,651)	\$ (85,423)	\$ (204,404)

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS

JULY 31, 2021, DECEMBER 31, 2021, AND JUNE 30, 2021

	Assumption Parish Waterworks District No.1 (July 31, 2021)	Assumption Parish Assessor (December 31, 2021)	Assumption Parish Clerk of Court (June 30, 2021)	Total
ASSETS				
Cash and cash equivalents	\$ 840,934	\$ 426,202	\$ 3,882,076	\$ 5,149,212
Investments	6,356,490	1,580,500	-	7,936,990
Receivables	627,845	761,820	72,586	1,462,251
Prepaid expenses and other assets	175,448	-	-	175,448
Restricted assets:				
Cash and cash equivalents	123,688	-	-	123,688
Investments	707,870	-	-	707,870
Net pension asset	230,685	323,065	-	553,750
Capital assets				
Non-depreciable	835,856	-	-	835,856
Net depreciable	17,743,565	58,865	43,733	17,846,163
Total assets	<u>27,642,381</u>	<u>3,150,452</u>	<u>3,998,395</u>	<u>34,791,228</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	102,849	369,316	643,152	1,115,317
Other postemployment benefits related	1,578,902	559,707	80,740	2,219,349
Total deferred outflows of resources	<u>1,681,751</u>	<u>929,023</u>	<u>723,892</u>	<u>3,334,666</u>
LIABILITIES				
Accounts payables and accrued expenses	77,390	10,016	22,373	109,779
Liabilities payable from restricted assets	347,530	-	-	347,530
Due to primary government	210,567	-	-	210,567
Long term liabilities				
Bonds and compensated absences:				
Due within one year	645,000	-	-	645,000
Due in more than one year	670,000	-	-	670,000
Other postemployment benefits liability	1,983,595	3,717,100	558,812	6,259,507
Net pension liability	-	-	1,442,922	1,442,922
Total liabilities	<u>3,934,082</u>	<u>3,727,116</u>	<u>2,024,107</u>	<u>9,685,305</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related	280,572	603,016	17,848	901,436
Other postemployment benefits related	2,629,155	323,318	201,011	3,153,484
Total deferred inflows of resources	<u>2,909,727</u>	<u>926,334</u>	<u>218,859</u>	<u>4,054,920</u>
NET POSITION (DEFICIT)				
Net investment in capital assets	17,264,421	58,865	43,733	17,367,019
Restricted				
Revenue bond debt service	494,864	-	-	494,864
Unrestricted	4,721,038	(632,840)	2,435,588	6,523,786
Total net position (deficit)	<u>\$ 22,480,323</u>	<u>\$ (573,975)</u>	<u>\$ 2,479,321</u>	<u>\$ 24,385,669</u>

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS

FOR THE YEAR ENDED JULY 31, 2021, DECEMBER 31, 2021, AND JUNE 30, 2021

	Assumption Parish Waterworks District No.1 (Year ended July 31, 2021)	Assumption Parish Assessor (Year ended December 31, 2021)	Assumption Parish Clerk of Court (Year ended June 30, 2021)	Total
EXPENSES	\$ 4,563,067	\$ 1,232,641	\$ 1,234,187	\$ 7,029,895
PROGRAM REVENUES				
Charges for services	5,373,474	-	1,102,022	6,475,496
Operating grants and contributions	-	146,781	-	146,781
Capital grants and contributions	174,255	-	-	174,255
Total program revenues	<u>5,547,729</u>	<u>146,781</u>	<u>1,102,022</u>	<u>6,796,532</u>
Net revenue (expense)	<u>984,662</u>	<u>(1,085,860)</u>	<u>(132,165)</u>	<u>(233,363)</u>
GENERAL REVENUES				
Local sources				
Taxes:				
Ad valorem	-	950,164	-	950,164
Use of money and property	6,309	896	33,606	40,811
Other revenue	20,505	19,376	-	39,881
State sources				
Unrestricted revenue	-	35,094	-	35,094
Total general revenues	<u>26,814</u>	<u>1,005,530</u>	<u>33,606</u>	<u>1,065,950</u>
CHANGE IN NET POSITION	<u>1,011,476</u>	<u>(80,330)</u>	<u>(98,559)</u>	<u>832,587</u>
NET POSITION (DEFICIT)				
Beginning of year	21,468,847	(493,645)	2,577,880	23,553,082
End of year	<u>\$ 22,480,323</u>	<u>\$ (573,975)</u>	<u>\$ 2,479,321</u>	<u>\$ 24,385,669</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SCHEDULE OF COMPENSATION PAID TO POLICE JURORS
DECEMBER 31, 2021

<u>Police Juror</u>	<u>Amount</u>
Patrick Johnson	\$ 23,445
Jeff Naquin	19,768
Ron Alcorn	19,200
Irving Comeaux	19,200
Michael Dias	19,200
Chris Carter	19,200
Leroy Blanchard, III	19,200
Jamie Ponville	19,200
Myron Matherne	<u>19,200</u>
Total	<u>\$ 177,613</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2021

Jeff Naquin, President (January 1, 2021 - January 13, 2021)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 839
Total	<u>\$ 839</u>

Patrick Johnson, President (January 14, 2021 - December 31, 2021)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 23,226
Benefits - Retirement	2,830
Conference	275
Conference Travel	371
Other Miscellaneous	77
Total	<u>\$ 26,779</u>

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>First Six Month Period Ended 6/30/21</u>	<u>Second Six Month Period Ended 12/31/21</u>
<u>Receipts from:</u>		
<i>Assumption Parish Sheriff's Office,</i>		
<i>Criminal Court Costs/Fees - Fines and Forfeitures</i>	\$ 99,917	\$ 110,020
<i>Assumption Parish Sheriff's Office,</i>		
<i>Criminal Court Costs/Fees - Surety Bond Fee</i>	36,821	31,041
Total	<u>\$ 136,738</u>	<u>\$ 141,061</u>

OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

**INDEPENDENT AUDITORS' 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***

Assumption Parish Police Jury
Napoleonville, 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Assumption 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 June 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, as described in our report on the Police Jury's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or on compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

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

Police Jury's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Police Jury's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 'Postlethwaite & Netterville'.

Donaldsonville, LA
June 30, 2022

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

Assumption Parish Police Jury
Napoleonville, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Assumption Parish Police Jury's (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 the Police Jury's major federal programs for the year ended December 31, 2021. The Police Jury's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Responsibilities of Management for Compliance

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

Auditors' 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 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 Auditors' 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.

Postlethwaite & Netterville

Donaldsonville, LA

June 30, 2022

ASSUMPTION PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Passthrough Grantor/Program Title	Federal Assistance Listing Number	Federal Assistance Number	Pass-through Grantor's/Project Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
HOUSING VOUCHER CLUSTER					
UNITED STATES DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Direct Program - Section 8 Housing Choice Voucher					
Calendar Year 2021	14.871	LA215	-	\$ 489,846	\$ -
Calendar Year 2021 Administrative Fees	14.871	LA215	-	51,987	-
TOTAL HOUSING VOUCHER CLUSTER				541,833	-
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER					
UNITED STATES DEPARTMENT OF TRANSPORTATION					
Passed through Louisiana Department of Transportation & Development					
Transportation Enhancement Program	20.205	H.007386	H.007386	180,548	-
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				180,548	-
OTHER PROGRAMS					
UNITED STATES DEPARTMENT OF THE INTERIOR					
Direct Program - Gulf of Mexico Energy Security Act					
Total United States Department of the Interior	15.435	Public law 109-432	-	246,944	-
				246,944	-
UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES					
Passed through Louisiana Housing Corporation					
Low Income Home Energy Assistance Program					
FY 2020	93.568	2001LALIEA	-	46,497	-
FY 2021	93.568	2101LALIEA	-	207,747	-
COVID-19 FY 2021 ARP Act Supplemental	93.568	2001LALIEA	-	77,013	-
				331,257	-
Passed through Louisiana Department of Workforce Development					
Community Services Block Grant					
Program Year 10/01/19 - 09/30/21	93.569	-	2000460326	624	-
COVID-19 - FY20 CARES Act Funding	93.569	2001LACSC3	2000460326	20,763	-
Program Year 10/01/20 - 09/30/22	93.569	2101LASCOSR	2000539788	77,090	-
				98,477	-
Total United States Department of Health & Human Services				429,734	-
UNITED STATES DEPARTMENT OF HOMELAND SECURITY					
Direct Program - Emergency Food & Shelter National Program					
COVID-19 - Direct Program - Emergency Food & Shelter National Program	97.024	37-3580-00	-	6,408	-
Passed through La Governor's Ofc of Homeland Security & Emerg. Preparedness					
FEMA - Hurricane Laura	97.036	FEMA-DR-4459-LA	-	763	-
FEMA - Hurricane Delta	97.036	FEMA-DR-4570-LA	-	3,150	-
Hazardous Mitigation Grant Program					
Safe Room	97.039	FEMA-4277-0051-LA	F51-S49	35,142	-
State Homeland Security Grant Program					
FY 2020	97.067	-	EMW-2020-SS-00011-SO1	18,703	-
Total United States Department of Homeland Security				69,083	-
UNITED STATES DEPARTMENT OF TRANSPORTATION & DEVELOPMENT					
Passed through Louisiana Department of Transportation & Development					
Public Transportation Operating Assistance Program					
Program Year 7/1/20 - 6/30/21	20.509	LA-2020-007	RU-18-04-21	139,062	139,062
Program Year 7/1/21 - 6/30/22	20.509	LA-2020-007	RU-18-04-22	112,813	112,813
Rural Training Assistance Program	20.509		LA-18-X032	1,160	1,160
Total United States Department of Transportation & Development				253,035	253,035
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through Louisiana Division of Administration					
Community Development Block Grant Disaster Recovery					
Marais Oxidation Pond	14.228	Public Law 110-329	04PARA2309	50,356	-
Parish-wide Drainage	14.228	Public Law 110-329	04PARA3402	268,187	-
Parish Sewer Improvements & Generators	14.228	Public Law 110-329	04PARA2302	11,624	-
Overall Administration of Grant	14.228	Public Law 110-329	04PAAD1001	7,800	-
Total United States Department of Housing and Urban Development				337,967	-

(continued)

ASSUMPTION PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Passthrough Grantor/Program Title	Federal Assistance Listing Number	Federal Assistance Number	Pass-through Grantor's/Project Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
LA Department of Culture, Recreation, and Tourism					
Office of State Library					
COVID-19 - 2021 American Rescue Plan Act/IMLS	45.310	LS-250214-OLS-21	-	43,783	-
Total Institute of Museum and Library Services				<u>43,783</u>	-
UNITED STATES DEPARTMENT OF AGRICULTURE					
Direct Program - Housing Preservation Grant Program	10.433	03	-	1,511	-
Total Department of Agriculture				<u>1,511</u>	-
TOTAL OTHER PROGRAMS				<u>1,382,057</u>	<u>253,035</u>
TOTAL FEDERAL ASSISTANCE EXPENDED				<u>\$ 2,104,438</u>	<u>\$ 253,035</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Assumption Parish Police Jury and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*.

NOTE B - RECONCILIATION OF FEDERAL EXPENDITURES

As expenditure driven grants, the expenditures equal or exceed the amount of federal grant revenue recognized. Revenues are recognized as follows:

Federal assistance expended as reported on Schedule of Expenditures of Federal Awards	\$ 2,104,438
FEMA revenue received in current year but expended in prior year for Hurricane Cristobal expenses	48
Emergency Management Performance Grant received in current year but expended in prior year	15,859
Section 8 Housing revenue received in current year but not expended	866
Section 8 Housing net administrative revenue received in current year but not expended	2,904
GOMESA funds received but not yet expended	483,471
Federal grant revenues	<u>\$ 2,607,586</u>

Federal grants as reported on Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	2,587,302
Federal grants as reported on Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	20,284
	<u>\$ 2,607,586</u>

NOTE C - INDIRECT COST RATE

Assumption Parish Police Jury has not elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2021-001 LOCAL GOVERNMENT BUDGET ACT

Criteria: Louisiana Revised Statute 38:1311 requires the governmental entity to revise its budget when total expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are failing to meet total budgeted expenditures and other uses by five percent or more.

Condition: Expenditure amounts in the Road Improvement Tax Fund exceeded budgeted expenditures by five percent or more.

Cause: The Police Jury failed to take the necessary steps to ensure compliance with the requirements of Louisiana Revised Statute 39:1311.

Effect: The Police Jury is not in compliance with the requirements of the Louisiana Revised Statute 39:1311.

Recommendation: We recommend that the Police Jury comply with all requirements of the Local Government Budget Act.

View of Responsible Official: Management concurs with the finding.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

FINDINGS – FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ASSUMPTION PARISH POLICE JURY



PATRICK JOHNSON - PRESIDENT
WARD 4

JEFF "BIG DADDY" NAQUIN - VICE PRESIDENT
WARD 2

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P. O. BOX 520
NAPOLEONVILLE, LA 70390

PHONE: (985) 369-7435
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800-846-5277

RON ALCORN
WARD 1
IRVING COMEAUX
WARD 3
MICHAEL DIAS
WARD 5
CHRIS CARTER
WARD 6
LEROY BLANCHARD
WARD 7
JAMIE PONVILLE
WARD 8
MYRON MATHERNE
WARD 9
KIM M. TORRES
SECRETARY-TREASURER

Assumption Parish Police Jury
Corrective Action Plan for
Current Year Audit Findings
For the Year Ended December 31, 2021

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Anticipated Completion Date</u>
2021-001	Local Government Budget Act	Management concurs with the finding and will assure that the requirements of Louisiana Revised Statute 39:1311 are complied with in the future. Timely submission of invoices will be required prior to the last two weeks of the year to ensure that the 5% differential is met.	7/31/2022

The above corrective action plan addresses the auditor's current year findings. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.

Kim M. Torres
Secretary-Treasurer
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To the Honorable Jurors of the
Assumption Parish Police Jury
Napoleonville, LA

We have audited the financial statements of the Assumption Parish Police Jury (the Police Jury) for the year ended December 31, 2021, and have issued our report thereon dated June 30, 2022. As part of our audit, we made a study and evaluation of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

No matter how good a system, there are inherent limitations that should be recognized in considering the potential effectiveness of internal accounting. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the degree of compliance with the procedures may deteriorate. We say this simply to suggest that any system needs to be constantly reviewed and improved where necessary.

However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls or operating efficiency. Our comments and suggestions regarding those matters are set forth below. This letter does not affect our reports dated June 30, 2022, on the financial statements of the Police Jury or the Police Jury's internal control over financial reporting.

ML 21-001 Timing of Reconciliation

Condition: Management is responsible for establishing and maintaining effective internal controls that provides management with assurance that financial information is reliable and properly recorded. P&N noted the reconciliations and review of accounts receivable, accounts payable, capital assets, and debt are taking place; however, the reconciliations are not being performed in a timely manner.

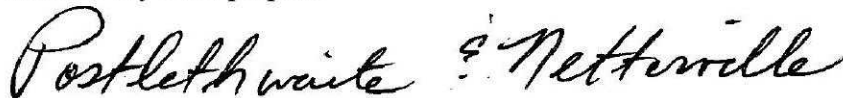
Recommendation: Management should perform a timely reconciliation and review of transactions and related supporting documents so financial information is accurate and current.

ML 21-002 Payroll Controls - Library

Condition: Management is responsible for establishing and maintaining effective internal controls that provides management with assurance that financial information is reliable and properly recorded. Any changes to timecards used to process payroll should be supported by documentation of the reasons for any changes made as well as the documented approval of such changes. P&N examined five timesheets from each of two pay periods during the year noting that there was one instance in which there was no documentation to support the manual change nor was there documented approval of the handwritten changes.

Recommendation: Controls should be strengthened to ensure those responsible for review of library payroll transactions and the related supporting documents understand their role in the internal control process and are performing an effective review to confirm that transactions are appropriate and properly documented. Evidence of explanation, review, and approval of any changes should be clearly documented, and changes should be kept to a minimum.

This information is intended solely for the use of the Jurors and management of the Police Jury and should not be used for any other purpose.



Donaldsonville, Louisiana
June 30, 2022

Status of Prior Year Management Letter Comments

ML 20-001

Timing of Review

Condition: Management is responsible for establishing and maintaining effective internal controls that ensures that management and financial information is reliable and properly recorded. P&N noted the review of monthly reports and reconciliations are taking place; however, the reviews are not being performed in a timely manner.

Recommendation: Management should perform a timely review of transactions and related supporting documents so financial information is accurate and current.

Current Status: A similar finding has been noted for the current year. See **ML 21-001**.

ML 20-002

Second Signature Requirement

Condition: P&N noted a second signature is required on all checks as a mitigating control; however, it is being applied with a signature stamp without review of invoices or comparison to the list of bills approved by the Jurors.

Recommendation: Policies and procedures should be enhanced to ensure a review of invoices or comparison to the list of bills approved by the Jurors before the signature stamp for the second signature is applied to the checks.

Current Status: This finding has been resolved for the current year.

ML 20-003

Payroll Controls - Library

Condition: Management is responsible for establishing and maintaining effective internal controls that ensures that management and financial information is reliable and properly recorded. P&N examined timesheets for two payroll periods noting the following:

- Differences were noted between the hours recorded on the timesheet and job punch card report for three employees varying from 0.34 hours to 5.74 hours.
- There were numerous instances in which no documentation of handwritten or manual system changes were noted.

Recommendation: Controls should be strengthened to ensure those responsible for review of library payroll transactions and the related supporting documents understand their role in the internal control process and are performing an effective review to confirm that transactions are appropriate and properly documented. Evidence of explanation, review, and approval of any changes should be clearly documented and changes should be kept to a minimum.

Current Status: A similar finding has been noted for the current year. See **ML 21-002**.

ASSUMPTION PARISH POLICE JURY



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SECRETARY-TREASURER

Assumption Parish Police Jury
Corrective Action Plan for
Current Year Management Letter Points
For the Year Ended December 31, 2021

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Anticipated Completion Date</u>
ML 21-001	Timing of Reconciliation	Additional staff has been cross-training within the Accounting Dept. to assist with increased workload. However, the training takes time. Back log is still present due to 2 years of COVID operations. We are working as diligently as possible to get all current.	12/31/2023
ML 21-002	Payroll Controls – Library	Library personnel responsible for payroll and the Library Director will once again be informed of the control issues. All measures will be strongly reinforced so that quality control standards are followed properly	7/31/2022

The above corrective action plan addresses the auditor's current year findings. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.

Kim M. Torres
Secretary-Treasurer
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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Jurors of the Assumption Parish Police Jury and the Louisiana Legislative Auditor:

We have performed the procedures which were agreed to by the Assumption Parish Police Jury (Police Jury) and the Louisiana Legislative Auditor (LLA) (the specified users) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021, through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Policy 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 performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedures presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read "*no exceptions noted*" or for step 25 "*we performed the procedures and discussed the results with management.*" If not, then a description of the exception ensues.

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

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

No exceptions noted.

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

No exceptions noted.

c) ***Disbursements*** – including processing, reviewing and approving

No exceptions noted.

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 sequence, agency fund forfeiture monies confirmation.)

No exceptions noted.

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

No exceptions noted.

f) **Contracting** – including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The Police Jury’s contracting policy does not address types of services requiring written contracts, nor does it address the approval process.

g) **Credit Cards** – 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 car purchases.)

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

The Police Jury’s debt service policy does not address debt issuance approval.

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.

No exceptions noted.

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

No exceptions noted.

Board or Finance Committee

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 documents 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 documents.

No exceptions noted.

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.

No exceptions noted.

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 negative unassigned fund balance in the general fund.

We performed the procedures noting that the General Fund had positive unassigned fund balance. No exceptions noted.



Bank Reconciliations

3. Obtain a listing of client 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 selected each account and observe that:

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

No exceptions noted.

b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.

No exceptions noted.

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

There were no reconciling items that have been outstanding for more than 12 months from the statement closing date.

Collections

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 of deposit sites was provided and included a total of 5 deposit sites. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected all of the deposit sites and performed the procedures below.

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 that are responsible for cash collections do not share cash drawers.

No exceptions noted.

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

At two of the five locations, the employee responsible for collecting cash also prepares the deposits.

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

No exceptions noted.

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 verifies the reconciliation.

No exceptions noted.

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.

The individuals collecting cash for Ward 1 Recreation District are not employees of the entity nor are they bonded.

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:

Two deposit dates were selected for five bank accounts with deposit activity.

a) Observe that receipts are sequentially pre-numbered.

No exceptions noted.



b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

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).

One deposit in the amount of \$500 was made 32 days after the date of receipt.

e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

Non-Payroll Disbursements

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.

The listing of locations that process payments for the fiscal period was provided. The Police Jury has four locations for processing payments. No exceptions were noted as a result of performing this procedure.

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:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #8 was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

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

No exceptions noted.



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

No exceptions noted.

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.

No exceptions noted.

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

The individual who is responsible for preparing/processing payments is also responsible for mailing checks.

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

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

No exceptions noted.

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

One instance was noted where the same employee that initiated a purchase order also approved the purchase order.

There were nine instances noted where a purchase order was not used.

Credit Cards

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

A listing of all active credit cards, bank debit cards, fuel cards, and P-cards was obtained from management.

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, 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 noted.

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

No exceptions noted.

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.

Two of the five cards selected under #12 only had one transaction during the month selected. Another of the five cards selected under #12 only had seven transactions during the month selected. A total of 29 transactions were selected from the fuel cards. No exceptions were noted as a result of procedures #13.

Travel and Travel-Related Expense Reimbursements

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

The listing of travel expense reimbursements was provided for the fiscal period. No exceptions noted.



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).

No exceptions noted.

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

Of the five reimbursements, four used actual costs. No exceptions noted.

c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation included the names of those that participated) and other documentation required.

No exceptions noted.

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

Four of the five reimbursements did not have documentation of review and approval by someone other than the person receiving the reimbursement.

Contracts

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) 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.

Of the five contracts selected for testing, one was subject to the Louisiana Public Bid Law. No exceptions noted.

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

No exceptions noted.



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).

None of the five contracts selected had amendments during the fiscal period selected. Therefore, this procedure is not applicable.

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 noted.

Payroll and Personnel

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

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions noted. From the listing provided, we randomly selected 5 employees and performed the specified procedures.

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

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.



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

A listing of employees/officials receiving termination payment during the fiscal period was provided. No exceptions noted.

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 noted.

Ethics

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

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

No exceptions noted.

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, if applicable.

No exceptions noted.

Debt Service

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

No exceptions noted.



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 noted.

Fraud Notice

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 misappropriations to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

No misappropriate funds per management. No exceptions noted.

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 noted.

Information Technology

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.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.



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

We performed the procedure and discussed the results with management.

Sexual Harassment

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

No exceptions noted.

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 noted.

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;

No exceptions noted.

b) Number of sexual harassment complaints received by the agency;

No exceptions noted.

c) Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted.

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions noted.



e) Amount of time it took to resolve each complaint.

No exceptions noted.

Corrective Action

29. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

Attached.

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 objectives 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.

Postlethwaite & Netterville

Donaldsonville, Louisiana

June 30, 2022

ASSUMPTION PARISH POLICE JURY



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SECRETARY-TREASURER

Assumption Parish Police Jury
Corrective Action Plan for
LLA -- STATEWIDE AGREED-UPON PROCEDURES REPORT
For the Year Ended December 31, 2021

PROCEDURE 1.F -- Written Policies and Procedures

RESULT -- The Police Jury's contracting policy does not address types of services requiring written contracts, nor does it address the approval process.

CORRECTIVE ACTION -- Administration of the Assumption Parish Police Jury will work to address such a policy as required.

PROCEDURE 5.B -- Collections

RESULT -- For the Bayou L'Orse Drainage and Recreation Districts, the same employee collecting the cash is also responsible for preparing bank deposits. There is not another employee responsible for reconciling the collection to the deposit.

CORRECTIVE ACTION -- Budget constraints make it not feasible for another employee to be hired for this segregation of duties.

PROCEDURE 6 -- Collections

RESULT -- The individuals collecting cash for Ward 1 Recreation District are not employees of the entity nor are they bonded.

CORRECTIVE ACTION -- Another attempt will be made to the Juror Ron Alcorn for the contact information for the person responsible for this task so that they can be properly bonded.

PROCEDURE 7.D -- Collections

RESULT -- One deposit in the amount of \$500 was made 32 days after the date of receipt by the Bayou L'Orse Recreation District.

CORRECTIVE ACTION -- The procedure for timely deposits has been discussed with all staffing and districts responsible for collections and their supervisors.

PROCEDURE 9.D -- Non-Payroll Disbursements

RESULT -- For all four locations selected, check signers are not responsible for mailing or giving signed to an employee who is not responsible for processing payment.

CORRECTIVE ACTION -- This procedure will be remedied by the check signer to mail all checks.

PROCEDURE 10.B -- Non-Payroll Disbursements

RESULT -- One instance was noted where the same employee that initiated a purchase order also approved the purchase order.

CORRECTIVE ACTION -- This procedure will be reinforced to all Departments and purchase order signers.

PROCEDURE 10.B – Non-Payroll Disbursements

RESULT – There were nine instances noted where a purchase order was not used by the Bayou L'Ourse Recreation and Drainage Districts.

CORRECTIVE ACTION – This procedure to use purchase orders will be reinforced to the both Bayou L'Ourse districts.

PROCEDURE 14.D – Travel and Travel-Related Expense Reimbursements

RESULT – Four of Five reimbursements did not have documentation of review and approval by someone other than the person receiving the reimbursement.

CORRECTIVE ACTION – This procedure will be reinforced to the General Fund Accountant to obtain all necessary approvals and signatures prior to making a reimbursement.

The above corrective action plan addresses the auditor's current year findings. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.



Kim M. Torres
Secretary-Treasurer

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