



LaSalle Parish Police Jury

**Annual Financial Report
As of and for the Year Ended
December 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

LaSalle Parish Police Jury
Jena, Louisiana

ADVERSE, AND UNMODIFIED OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury, as of and for the year ended December 31, 2022, 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.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

ADVERSE OPINION ON AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the LaSalle Parish Police Jury, as of June 30, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

UNMODIFIED OPINIONS ON GOVERNMENTAL ACTIVITIES, EACH MAJOR FUND, AND AGGREGATE REMAINING FUND INFORMATION

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR ADVERSE, AND UNMODIFIED OPINIONS

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



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LaSalle Parish Police Jury
June 23, 2023

MATTERS GIVING RISE TO ADVERSE OPINION ON THE AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

LaSalle Parish Police Jury

June 23, 2023

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 information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Budgetary Comparison Information
- Schedule of Changes in Net OPEB Liability
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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 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 LaSalle Parish Police Jury's basic financial statements. The other supplementary information listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents including the schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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, the supplementary information listed in the table of contents including 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 INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the additional information listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

LaSalle Parish Police Jury
June 23, 2023

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2023, on our consideration of the LaSalle Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 Police Jury's internal control over financial reporting and compliance



Rozier, McKay & Willis
Alexandria, Louisiana
June 2, 2023

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2022**

This section of the LaSalle Parish Police Jury's annual financial report presents our discussion and analysis of the Parish's financial performance during the fiscal year ended December 31, 2022.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Parish's financial position and results of operations from differing perspectives, which are described as follows:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information about the Parish as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Parish's assets and all of the Parish's liabilities (including long-term debt).

The government-wide financial statements consist entirely of governmental activities. Governmental Activities consist of providing basic services including general government; public works; health and human services. The governmental activities are financed by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

FUND FINANCIAL STATEMENTS

Fund financial statements provide detailed information regarding the Parish's most significant activities and are not intended to provide information for the Parish as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Parish's funds consist entirely of governmental funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Parish's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE PARISH AS A WHOLE

NET POSITION

A condensed version of the government-wide Statement of Net Position is presented as follows:

	December 31st	
	2022	2021
<u>Assets:</u>		
Current and Other Assets	\$ 8,793,429	\$ 8,020,167
Leased and Capital Assets	12,009,243	11,017,212
Total Assets	20,802,672	19,037,379
<u>Deferred Outflows:</u>	284,621	343,502
<u>Liabilities:</u>		
Current and Other Liabilities	320,592	301,987
Long-term Liabilities	965,020	1,150,786
Total Liabilities	1,285,612	1,452,773

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2022**

	December 31st	
	2022	2021
Deferred Inflows:	773,925	692,252
Net Position:		
Invested in Capital Assets (Net)	11,355,493	10,168,241
Restricted	6,634,563	5,052,760
Unrestricted	1,037,700	2,014,855
Total Net Position	\$ 19,027,756	\$ 17,235,856

As the presentation appearing above demonstrates, the largest portion of the net position (59.7%) is invested in capital assets. Net position invested in capital assets consist of land, buildings, equipment, and infrastructure less any debt used to acquire the assets that remains outstanding. The Parish uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

An additional portion of the net position (34.9%) represent resources that are subject to restrictions that are imposed by agreements with the Parish's taxpayers or requirements imposed by various revenue sources.

The remaining balance of unrestricted net position (5.4%) may be used to meet the Parish's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

	December 31st	
	2022	2021
Revenues:		
Program Revenue:		
Charges for Services	\$ 154,866	\$ 138,212
Operating Grants and Contributions	3,437,835	3,728,793
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	3,527,842	3,395,188
Sales Taxes	1,465,353	1,304,782
Licenses and Permits	99,852	99,301
Severance Taxes	1,560,988	1,400,495
State Revenue Sharing	54,960	54,981
Other	20,426	112,954
Total Revenue	10,322,122	10,234,706

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2022**

	December 31st	
	2022	2021
<u>Program Expenses:</u>		
General Government	1,743,916	1,698,229
Public Safety	654,454	552,289
Public Works	3,768,263	3,082,031
Health & Welfare	145,963	118,537
Culture and Recreation	580,059	575,714
Economic Development and Assistance	1,610,379	1,747,623
Interest on Long-Term Debt	27,188	21,323
Total Expenses	8,530,222	7,795,746
Change in Net Position	1,791,900	2,438,960
Net Position Beginning	17,235,856	14,796,896
Net Position Ending	\$ 19,027,756	\$ 17,235,856

The increase in net position was due to the availability of grant funds and careful management and budgeting of the available resources.

FINANCIAL ANALYSIS OF THE PARISH'S FUNDS

The Parish's funds collectively reported an increase of \$358,959 for 2022, due to the receipt of American Rescue Funds and careful management of remaining resources. The general fund experienced a decrease in the amount of \$1,205,936, due primarily to transferring resources to other funds. Differences between results reported by the funds and the change in net position are attributable to considering transactions related to capital assets and long-term debt in determining changes in net position.

BUDGET HIGHLIGHTS

The Parish's general fund and each special revenue fund are required to adopt budgets. Budgets were amended to address actual experiences that deviated from expectations that existed when the original budget was adopted.

CAPITAL ASSET ADMINISTRATION

Highlights of the Parish's capital asset administration are presented as follows:

- Due to ordinary consumption, it was necessary to replace selected equipment and components of infrastructure.

DEBT ADMINISTRATION

Debt activity was limited to paying required installments on existing obligations and execution of an installment agreement associated with the acquisition of a new excavator.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

There are no events or conditions that are expected to have a significant influence on future operations.

LaSalle Parish Police Jury

Statement of Net Position December 31, 2022

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 4,322,094
Receivables (net)	3,786,746
Net Pension Asset	684,589
Capital assets	
Non depreciable capital assets	701,918
Depreciable capital assets, net	11,307,325
Total Assets	\$ 20,802,672
Deferred Outflows of Resources	
Other post retirement benefit deferrals	\$ 46,533
Pension funding deferrals	238,088
Total Deferred Outflows of Resources	\$ 284,621
Liabilities	
Accounts and other payables	\$ 320,592
Long-term liabilities	
Long-term Debt	
Due within one year	202,550
Due in more than one year	451,200
Net Other Post Employment Benefits	311,270
Net Pension Liability	-
Total Liabilities	\$ 1,285,612
Deferred Inflows of Resources	
Other post retirement benefit deferrals	\$ 59,014
Pension funding deferrals	714,911
Total Deferred Inflows of Resources	\$ 773,925
Net Position	
Invested in capital assets, net of related debt	\$ 11,355,493
Restricted:	
Public Works	2,540,471
Health and Welfare	116,799
Culture and Recreation	1,403,142
Economic Development	1,301,658
Other purposes	1,272,493
Unrestricted	1,037,700
Total net position	\$ 19,027,756

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

LaSalle Parish Police Jury

Statement of Activities

For the Year Ended December 31, 2022

	<u>Program Revenue</u>			<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Positon</u>
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>		
Governmental Activities					
General Government	\$ 1,743,916	\$ 113,973	\$ 1,446,298	\$ -	\$ (183,645)
Public Safety	654,454	-	113,795	-	(540,659)
Public Works	3,768,263	-	268,948	-	(3,499,315)
Health and Welfare	145,963	-	-	-	(145,963)
Culture and Recreation	580,059	9,693	28,351	-	(542,015)
Economic Development	1,610,379	31,200	1,580,443	-	1,264
Interest on Long-Term Debt	27,188	-	-	-	(27,188)
Total Governmental Activities	8,530,222	154,866	3,437,835	-	(4,937,521)

General Revenues

Ad Valorem Taxes	3,527,842
Sales Taxes	1,465,353
Licenses and Permits	99,852
Intergovernmental	
Severance Taxes	1,560,988
State Revenue Sharing	54,960
Other	20,426
Total General Revenue	6,729,421

Change in Net Position	1,791,900
Net Position - Beginning	17,235,856
Net Positon - Ending	\$ 19,027,756

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

LaSalle Parish Police Jury

Governmental Funds

Balance Sheet - December 31, 2022

	General	Road and Bridge	Garbage District	Library	Criminal Court	Courthouse Maintenance	Workforce Investment	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
Assets										
Cash and Equivalents	\$ 578,376	\$ 7,630	\$ 505,681	\$ 579,662	\$ -	\$ 620,874	\$ 13,790	\$ 1,301,658	\$ 714,423	\$ 4,322,094
Receivables	437,874	864,054	119,236	835,019	14,684	684,756	-	-	831,123	3,786,746
Due From Other Funds	472,935	-	-	-	-	-	-	-	-	472,935
Other Assets	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,489,185	\$ 871,684	\$ 624,917	\$ 1,414,681	\$ 14,684	\$ 1,305,630	\$ 13,790	\$ 1,301,658	\$ 1,545,546	\$ 8,581,775
Liabilities and Fund Balances										
Liabilities:										
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts and Other Payables	60,643	32,606	120,740	11,539	13,632	33,137	13,790	-	34,505	320,592
Due to Other Funds	-	195,631	-	-	275,909	-	-	-	1,395	472,935
Total Liabilities	60,643	228,237	120,740	11,539	289,541	33,137	13,790	-	35,900	793,527
Fund Balance:										
Nonspendable	472,935	-	-	-	-	-	-	-	-	472,935
Restricted	-	-	-	-	-	-	-	-	-	-
Other General Government	-	-	-	-	-	1,272,493	-	-	-	1,272,493
Public Works	-	643,447	504,177	-	-	-	-	-	1,392,847	2,540,471
Health and Welfare	-	-	-	-	-	-	-	-	116,799	116,799
Culture and Recreation	-	-	-	1,403,142	-	-	-	-	-	1,403,142
Economic Development	-	-	-	-	-	-	-	1,301,658	-	1,301,658
Unassigned	955,607	-	-	-	(274,857)	-	-	-	-	680,750
Total Fund Balance (Deficit)	1,428,542	643,447	504,177	1,403,142	(274,857)	1,272,493	-	1,301,658	1,509,646	7,788,248
Total Liabilities and Fund Balance	\$ 1,489,185	\$ 871,684	\$ 624,917	\$ 1,414,681	\$ 14,684	\$ 1,305,630	\$ 13,790	\$ 1,301,658	\$ 1,545,546	\$ 8,581,775

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

LaSalle Parish Police Jury

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities

December 31, 2022

Total Fund Balances - Governmental Funds		\$ 7,788,248
Amounts reported for governmental activities in the statement of position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		12,009,243
Deferred outflows of resources that do not meet criteria for the Governmental Fund Balance Sheet inclusion in		284,621
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet		
Net Other Post Employment Benefits	(311,270)	
Net Pension Asset (Liability)	684,589	373,319
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet		(653,750)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet		<u>(773,925)</u>
Net Position of Governmental Activities		<u><u>\$ 19,027,756</u></u>

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

LaSalle Parish Police Jury

**Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year ended December 31, 2022**

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Workforce Investment</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues										
Ad Valorem Taxes	\$ 329,820	\$ 857,449	\$ 2,512	\$ 842,540	\$ -	\$ 685,951	\$ -	\$ -	\$ 809,570	\$ 3,527,842
Sales Taxes	-	-	1,465,353	-	-	-	-	-	-	1,465,353
Licenses and Permits	99,852	-	-	-	-	-	-	-	-	99,852
Intergovernmental Revenues:										
Federal Funds	-	-	-	28,351	-	-	1,580,443	1,446,298	-	3,055,092
State Funds:										
Severance Taxes	1,560,988	-	-	-	-	-	-	-	-	1,560,988
State Revenue Sharing	13,510	12,273	-	25,048	-	260	-	-	3,869	54,960
Parish Transportation	-	-	-	-	-	-	-	-	268,948	268,948
Other	113,795	3,244	-	-	-	-	-	-	-	117,039
Fines and Forfeitures	-	-	-	-	113,973	-	-	-	-	113,973
Other	36,428	-	3,994	14,105	-	562	-	302	2,684	58,075
Total Revenues	2,154,393	872,966	1,471,859	910,044	113,973	686,773	1,580,443	1,446,600	1,085,071	10,322,122
Expenditures										
Current:										
General Government:										
Legislative	223,562	-	-	-	-	-	-	-	-	223,562
Judicial	161,110	-	-	-	652,881	-	-	-	-	813,991
Elections	54,428	-	-	-	-	-	-	-	-	54,428
Finance and Administrative	194,428	-	-	-	-	-	-	-	-	194,428
Other	1,782	-	-	-	-	559,522	-	-	-	561,304
Public Safety	654,454	-	-	-	-	-	-	-	-	654,454
Public Works	13,007	803,573	1,534,718	-	-	-	-	463,173	643,899	3,458,370
Health and Welfare	20,763	-	-	-	-	-	-	-	116,014	136,777
Culture and Recreation	502	-	-	458,189	-	-	-	-	-	458,691
Economic Development	29,936	-	-	-	-	-	1,580,443	-	-	1,610,379
Capital Outlay	-	-	-	34,051	-	7,900	-	1,128,067	404,352	1,574,370
Debt Service	38,059	-	-	184,350	-	-	-	-	-	222,409
Total Expenditures	1,392,031	803,573	1,534,718	676,590	652,881	567,422	1,580,443	1,591,240	1,164,265	9,963,163
Excess (Deficiency) of Revenues Over Expenditures	762,362	69,393	(62,859)	233,454	(538,908)	119,351	-	(144,640)	(79,194)	358,959

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

LaSalle Parish Police Jury

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance (Concluded)

For the year Ended December 31, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Workforce Investment</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	762,362	69,393	(62,859)	233,454	(538,908)	119,351	-	(144,640)	(79,194)	358,959
<u>Other Financing Sources (Uses)</u>										
Proceeds From Debt	-	-	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	522,000	-	-	1,446,298	-	1,968,298
Operating Transfers Out	(1,968,298)	-	-	-	-	-	-	-	-	(1,968,298)
Net Change in Fund Balances	(1,205,936)	69,393	(62,859)	233,454	(16,908)	119,351	-	1,301,658	(79,194)	358,959
Fund Balances (Deficit) - Beginning	2,634,478	574,054	567,036	1,169,688	(257,949)	1,153,142	-	-	1,588,840	7,429,289
Fund Balances (Deficit) - Ending	\$ 1,428,542	\$ 643,447	\$ 504,177	\$ 1,403,142	\$ (274,857)	\$ 1,272,493	\$ -	\$ 1,301,658	\$ 1,509,646	\$ 7,788,248

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

LaSalle Parish Police Jury

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2022

Net Changes in Fund Balances - Total Governmental Funds	\$	358,959
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report purchasing and leasing of assets expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation or amortization expense. The effect of these differences is presented as follows:		
Capital Expenditures		1,574,370
Depreciation		(582,339)
Governmental funds report the expense associated with providing other post employment benefits based on premiums required for the current year; however, the expense reported on the government wide basis is influenced by actuarial considerations.		
		(15,087)
Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuarial considerations.		
		260,776
Repayment of long-term debt and lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		<u>195,221</u>
Change in Net Position of Governmental Activities	\$	<u><u>1,791,900</u></u>

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by jurors representing the various districts within the Parish. The jurors serve four-year terms which expire on January 1, 2024.

State Law gives the Police Jury various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the Parish. Funding to accomplish these tasks is provided primarily by ad valorem taxes, severance taxes, state revenue sharing, and various state and federal grants.

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle 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. Based on these criteria, the Police Jury has determined that the following component units are part of the LaSalle Parish Police Jury reporting entity. Separately issued financial statements for these component units can typically be obtained on the internet at www.la.state.la.us.

<u>LaSalle Parish Component</u>	<u>Presentation</u>	<u>LaSalle Parish Component</u>	<u>Presentation</u>
District Attorney's Office	Discrete	Recreation District No. 22	Discrete
Judicial Expense Fund	Discrete	Sewerage District No. 1	Discrete
Constables	Discrete	Waterworks District No. 1	Discrete
Justices of the Peace	Discrete	Communications District	Discrete
Coroner	Discrete	Fire Protection Districts	
Library	Blended	Eden-Fellowship	Discrete
Ambulance Service District	Discrete	Little Creek-Searcy	Discrete
Hospital Service District No. 1	Discrete	Rogers-Nebo	Discrete
Hospital Service District No. 2	Discrete	Summerville Rosefield	Discrete
Recreation District No. 5	Discrete	Whitehall	Discrete
Recreation District No. 10	Discrete		

Considered in the determination of component units of the reporting entity was the LaSalle Parish Sheriff's Office, Clerk of Court, Assessor, and School Board. In addition, the LaSalle Community Action Agency and the LaSalle Economic Development District were also considered. It was determined that these entities are not component units of the LaSalle Parish reporting entity because members of the governing body are not determined by the Police Jury, are legally separate from the Police Jury, and have limited fiscal dependency on the Police Jury.

The accompanying financial statements are not intended to present financial position, and results of operation for the reporting entity as a whole. Discretely presented component units have been omitted from the accompanying financial statements. Due to the absence of component unit data, the financial statements do not address the entire reporting entity as required by generally accepted accounting principles.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the Parish's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the Parish as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities that may be reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, contributions associated with a particular function and most grants.

FUND FINANCIAL STATEMENTS

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Parish's major funds are described as follows:

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Parish Road and Bridge – The road fund is a special revenue fund used to account for the proceeds of funds received dedicated to the construction and maintenance of Parish roads and bridges.

Garbage District – A special revenue fund used to account for the proceeds of taxes dedicated to the collection and disposal of garbage within the Parish boundaries.

Library – A special revenue fund has been established to account for the proceeds of taxes dedicated to the operation and maintenance of the Parish's Library system.

Criminal Court – This fund is a special revenue fund used to account for fines and forfeitures dedicated to operating the Parish's judicial system.

Courthouse Maintenance – Reports activity associated with resources dedicated to maintaining and operating the courthouse complex.

Workforce Investment – The fund reports activity associated with conducting Workforce Innovation and Opportunity programs funded by the Department of Labor

American Rescue Plan Act – This fund reports activity associated with resources provided by the American Rescue Plan Act

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year-end. In addition, expenses are generally recorded when a liability has been incurred; however, debt service is recorded as an expenditure when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Nonexchange transactions, in which the Police Jury receives value without directly giving equal value in return, include property taxes, and grants. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Parish must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Police Jury on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

RESTRICTED ASSETS

Any amounts reported as restricted assets, represent resources that must be expended in a specific manner. Restrictions of this nature can be imposed by tax propositions and various contractual obligations including grant agreements and bond covenants. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

BUDGET PRACTICES

Budgets, including any amendments, are prepared in the manner prescribed by Louisiana revised statutes. Police Jury budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles. Budgets are adopted annually for the general fund and each special revenue fund. Furthermore, the budgets are amended as necessary in the manner prescribed by Louisiana revised statutes. The remaining funds are not required to adopt budgets.

LEASED ASSETS AND RELATED OBLIGATIONS

As required by generally accepted accounting principles, the present value of lease payment obligations is reported as an asset and amortized over the term of the lease agreement. In addition, the obligation to make lease payments is reported as a liability.

CAPITAL ASSETS

Capital assets, which include property, equipment, and infrastructure, are reported in the government-wide financial statements. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Police Jury.

Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 4 to 50 years. Useful lives are selected depending on the expected durability of the particular asset.

CASH AND CASH EQUIVALENTS

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts and certificates of deposit. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposit is typically mitigated by purchasing instruments that mature in one year or less.

INTERNAL ACTIVITY

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded.

In preparing the government-wide financial statements, transfers are eliminated to present net transfers for governmental activities and business-type activities. In addition, interfund receivables and payables are eliminated to present a net internal balance for each type of activity.

COMPENSATED ABSENCES

Personnel policies do not permit employees to accumulate significant amounts of paid leave and employees are not entitled to receive payment for unused leave upon termination. Accordingly, there is no liability associated with compensated absences.

FUND BALANCE CLASSIFICATION

Approval of the majority of the Police Jury is required to approve the commitment of fund balances. In situations where it is permissible to spend restricted or committed resources, the Police Jury typically depletes the available restricted or committed resources before consuming unrestricted resources.

Non-spendable portions of fund balances are attributable to fund equity attributable to receivables from other funds that do not have resources to repay the obligation during the next operating cycle.

NOTE 2 – TAXES:

Taxes imposed by the Police Jury are summarized as follows:

AD VALOREM TAXES:

Ad valorem taxes are assessed by the LaSalle Parish Assessor and collected for the Police Jury by the LaSalle Parish Sheriff's Office. Taxes are considered delinquent if not paid by December 31st of each year. The following is a summary of adjusted authorized and levied ad valorem tax millage:

<u>Fund</u>	<u>Levied Millage</u>	<u>Expiration Date</u>	<u>Fund</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Alimony	3.50	None	Road District #3	4.72	2026
Road and Bridge	9.10	2024	Road District #4	8.27	2029
Courthouse	7.28	2024	Road District #5	4.25	2022

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

Fund	Levied Millage	Expiration Date	Fund	Levied Millage	Expiration Date
Health Unit	1.01	2023	Road District #6	9.54	2022
Library	8.70	2025	Road District #7	8.44	2029
Road District #1	8.87	2030	Road District #8	6.33	2023
Road District #2	7.37	2023	Road District #9	7.77	2029
Road District #3	3.02	2024	Road District #10	5.06	2023

SALES TAXES

The voters have approved a 0.5% (one-half percent) sales tax to be imposed for a period of ten years beginning January 1, 2021. The proceeds, after paying costs of collection and administering the tax, are dedicated to the collection and disposal of solid waste in LaSalle Parish.

NOTE 3 -CASH AND CASH EQUIVALENTS:

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

At December 31, 2022, the Police Jury has \$4,358,322 in deposits (collected bank balance). These deposits are secured from risk by \$366,786 of federal deposit insurance and \$6,825,368 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

The following is a summary of receivables at December 31, 2022:

Fund	Ad Valorem Taxes	Sales Taxes	Severance Taxes	Other Receivables	Total Receivables
General	\$ 329,245	\$ ----	\$ 99,623	\$ 9,006	\$ 437,874
Road and Bridge	855,872	----	----	8,182	864,054
Garbage District	----	119,236	----	----	119,236
Library	818,320	----	----	16,699	835,019
Criminal Court	----	----	----	14,684	14,684
Courthouse Maintenance	684,756	----	----	----	684,756
Non Major Funds	806,415	----	----	24,708	831,123
Total	<u>\$ 3,494,608</u>	<u>\$ 119,236</u>	<u>\$ 99,623</u>	<u>\$ 73,279</u>	<u>\$ 3,786,746</u>

The receivables presented above are primarily due from other governmental units and management considers the amounts to be fully collectible. There is no allowance for doubtful accounts.

NOTE 5 – INTERFUND BALANCES:

Various funds deposit cash into a single bank account and money is disbursed from the account on behalf of these funds. This commingling of resources results in interfund receivables and payables, when a fund withdraws amounts in excess of its contributions to the account. Balances resulting from transactions of this nature are summarized as follows:

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

	Due From Other Funds	Due To Other Funds	Net
General	\$ 472,935	\$ ----	\$ 472,935
Road and Bridge		195,631	(195,631)
Road and Bridge	----	275,909	(275,909)
Non Major Funds	----	1,395	(1,395)
Total	<u>\$ 472,935</u>	<u>\$ 472,935</u>	<u>\$ ----</u>

NOTE 6 – TRANSFERS:

In the ordinary course of business, the Parish routinely transfers resources between its funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	Transfers In	Transfers Out
The General Fund has provided resources to various special revenue funds in order to supplement the activities of these funds.		
General Fund	\$ ----	\$ 1,968,298
Criminal Court	522,000	
American Rescue Plan Act	1,446,298	----
Total	<u>\$ 1,968,298</u>	<u>\$ 1,968,298</u>

NOTE 7 – CAPITAL ASSETS:

Capital asset balances and activities are presented in the following table.

	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	\$ 701,918	\$ ----	\$ ----	\$ 701,918
Construction in Progress	----	----	----	----
Total	<u>701,918</u>	<u>----</u>	<u>----</u>	<u>701,918</u>
Depreciable Capital Assets				
Buildings and Improvements	2,386,590	----	----	2,386,590
Furniture, Fixtures and Equipment	3,724,575	7,900	----	3,732,475
Library Facilities	4,220,219	821	2,915	4,218,125
Library Collection	449,859	33,230	21,531	461,558
Infrastructure (Roads and Bridges)	81,396,078	1,532,419	----	82,928,497
Accumulated Depreciation	(81,862,027)	(582,339)	(24,446)	(82,419,920)
Total	<u>10,315,294</u>	<u>992,031</u>	<u>----</u>	<u>11,307,325</u>
Total Governmental Activities	<u>\$ 11,017,212</u>	<u>\$ 992,031</u>	<u>\$ ----</u>	<u>\$ 12,009,243</u>

Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

General Government	\$ 28,676
Public Works	376,237
Health and Welfare	15,881
Culture and Recreation	161,545
	<hr/>
Total Depreciation Expense	<u>\$ 582,339</u>

NOTE 8 – ACCOUNTS AND OTHER PAYABLES:

Details related to amounts reported as accounts and other payables are provided as follows:

Fund	Vendors	Salary and Wages	Other	Total
General	\$ 44,989	\$ 9,234	\$ 6,420	\$ 60,643
Road and Bridge	15,289	17,317	----	32,606
Garbage District	116,824	3,916	----	120,740
Library	1,937	9,602	----	11,539
Criminal Court	3,762	9,870	----	13,632
Courthouse Maint.	29,723	3,414	----	33,137
Workforce Invest.	----	----	13,790	13,790
Non Major Funds	33,115	1,390	----	34,505
Total	<u>\$ 245,639</u>	<u>\$ 54,743</u>	<u>\$ 20,210</u>	<u>\$ 320,592</u>

NOTE 9 – LONG-TERM DEBT:

Long-term debt outstanding and activity for the year are summarized as follows:

	Limited Tax Certificates	Installment Purchase Agreements	Total
Beginning January 1, 2021	\$ 690,000	\$ 158,971	\$ 848,971
New issues	----	----	----
Retirements	163,000	32,221	195,221
Ending, December 31, 2021	<u>527,000</u>	<u>126,750</u>	<u>653,750</u>
Due within one year	169,000	33,550	202,550
Due in more than one year	<u>\$ 358,000</u>	<u>\$ 93,200</u>	<u>\$ 451,200</u>

LIMITED TAX CERTIFICATES

Limited Tax Certificates, Series 2019 were issued in the original amount of \$1,000,000 to finance construction of a new library facility. A portion of the certificates are subject to an interest rate of 2% and the remaining certificates accrue interest at a rate of 4%. The bonds mature serially with the initial principal payment due March 1, 2020 and the final payment due March 1, 2025. The certificates are secured by and payable from an irrevocable pledge and dedication of a 6.5 mill property tax approved for a period of ten years beginning in 2016.

INSTALLMENT PURCHASE AGREEMENT

An installment purchase agreement was executed to finance the purchase of a new excavator. A down payment of \$150,000 was applied to the cost of \$322,000 and the remaining \$172,000 was financed with 60 payments of \$3,172, including interest determined at a rate of 4.0%.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

SCHEDULED MATURITIES:

Long-term debt maturities are scheduled as follows:

	Limited Tax Certificates		Installment Purchase Agreement		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	169,000	21,350	33,550	4,509	202,550	25,859
2024	176,000	15,540	34,922	3,136	210,922	18,676
2025	182,000	9,490	36,372	1,687	218,372	11,177
2026	----	3,200	21,906	297	21,906	3,497
Total	<u>\$ 527,000</u>	<u>\$ 49,580</u>	<u>\$ 126,750</u>	<u>\$ 9,629</u>	<u>\$ 653,750</u>	<u>\$ 59,209</u>

All interest incurred during the year was reported as an expense and no capitalizations were necessary.

NOTE 10 - PENSION PLAN:

Substantially all of the Police Jury's employees are members of statewide retirement systems. These systems are cost-sharing, multiple employer defined benefit pension plans administered by separate boards of trustees. A summary of amounts reported in connection with participation in these plans is summarized as follows:

	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ 729,071	\$ 211,136	\$ (709,335)
Registrar of Voters Retirement System	(44,482)	26,952	(5,576)
Total	<u>\$ 684,589</u>	<u>\$ 238,088</u>	<u>\$ (714,911)</u>

Further information regarding each of the retirement systems presented above is furnished as follows:

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

Plan Description - The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A. All permanent employees meeting minimum work requirements and who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. The length of creditable service required for retirement at various ages varies depending on when employees were hired. Generally employees meeting these requirements are entitled to a retirement benefit, payable monthly for life, equal to three per cent of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

by state statute. In addition, contributions to the System also include portions of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2022 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at persla.org.

Plan A's net pension liability was determined at December 31, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 471,043,411
Police Jury's Proportionate Share (Percentage)	0.154778%
Police Jury's Proportionate Share (Amount)	<u>\$ 729,071</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2020 are provided as follows:

Beginning Net Pension Liability (Asset)		\$ (294,388)
Employer Contributions		(127,343)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	(125,476)	
Employee Contributions	<u>(12,804)</u>	(138,280)
Change in Deferred Outflows of Resources		(95,264)
Change in Deferred Inflows of Resources		<u>(73,796)</u>
Ending Net Pension Liability (Asset)		<u>\$ (729,071)</u>

There were no changes between December 31, 2022 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 44,049	\$ (52,841)	\$ (8,792)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(630,634)	(630,634)
Changes of Assumptions	38,023	----	38,023
Changes in Proportion	7,392	(25,860)	(18,468)
Employer Contributions Made After the Measurement Date	121,672	----	121,672
Total Deferrals	211,136	(709,335)	(498,199)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(121,672)	----	(121,672)
Deferrals Subject to Amortization	<u>\$ 89,464</u>	<u>\$ (709,335)</u>	<u>\$ (619,871)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
December 31, 2022	(122,684)
December 31, 2023	(260,066)
December 31, 2024	(169,526)
December 31, 2025	(67,595)
Total	<u>\$ (619,871)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

Mortality

Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality 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.

Inflation Rate

2.30%

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

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% 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, 2021.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2021 are summarized in the following table:

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real Assets	2%	0.11%
Total	100%	4.90%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.40% Rate	Current Discount Rate 6.40%	1% Increase 7.40% Rate
Net Pension Liability	\$ 129,979	\$ (729,071)	\$ (1,448,684)

REGISTRAR OF VOTERS RETIREMENT

Plan Description - Any member hired prior to January 1, 2013 is eligible for normal retirement after 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

The System also provides a Deferred Retirement Option Plan (DROP), death benefits and disability benefits. Benefits are established by State statute.

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.0% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

financial report that includes financial statements and required supplementary information for the System. That report may be obtained at larovers.com.

The Plan's net pension liability was determined at June 30, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 24,520,273
Police Jury's Proportionate Share (Percentage)	0.181409%
Police Jury's Proportionate Share (Amount)	<u>\$ 44,482</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2021 are provided as follows:

Beginning Net Pension Liability	\$ 5,497
Employer Contributions	(4,723)
<u>Pension Expense</u>	
Plan Pension Expense	9,846
Employee Contributions	<u>(5,815)</u>
Deferred Outflows of Resources	12,050
Deferred Inflows of Resources	<u>27,627</u>
Ending Net Pension Liability	<u>\$ 44,482</u>

There were no changes between December 31, 2022 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 1,989	\$ (3,324)	\$ (1,335)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,426	----	15,426
Changes of Assumptions	3,711	----	3,711
Changes in Proportion	3,490	(2,252)	1,238
Employer Contributions Made After the Measurement Date	<u>2,336</u>	----	<u>2,336</u>
Total Deferrals	26,952	(5,576)	21,376
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(2,336)</u>	----	<u>(2,336)</u>
Deferrals Subject to Amortization	<u>\$ 24,616</u>	<u>\$ (5,576)</u>	<u>\$ 19,040</u>

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2023	\$ (3,656)
June 30, 2024	(4,506)
June 30, 2025	(1,874)
June 30, 2026	<u>(9,004)</u>
 Total	 <u>\$ (19,040)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	5 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
Mortality	RP-2010 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2010 Disabled Lives Mortality Table was selected for disabled annuitants.

During the year ended June 30, 2022, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality.

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, 2022.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022 were as follows:

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

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

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

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.25% Rate	Current Discount Rate 6.25%	1% Increase 7.25% Rate
Net Pension Liability	\$ 71,916	\$ 44,482	\$ (21,147)

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS:

Details regarding other post-employment benefits (OPEB) that the Police Jury provides for its workforce are provided as follows:

PLAN DESCRIPTION

The Police Jury's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Police Jury. The Plan provides medical benefits through the group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from participating retirement systems.

FUNDING POLICY

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Police Jury has not established a trust fund to finance the cost of benefits and the Plan has no assets.

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2021. Changes in the liability are presented as follows:

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 13,319	\$ ----	\$ 13,319
Interest on the Total OPEB Liability	6,681		6,681
Difference Between Expected vs Actual	46,402		46,402
Changes in Assumptions	(56,947)	----	(56,947)
OPEB Expense	9,455	----	9,455
Employer Contributions	----	----	----
Benefit Payments	----	----	----
Net Change	9,455	----	9,455
Beginning Balance	301,815	----	301,815
Ending Balance	<u>\$ 311,270</u>	<u>\$ ----</u>	<u>\$ 311,270</u>

Balances in deferred resources by source are summarized as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ ----	\$ (59,014)	\$ (59,014)
Changes of Assumptions	46,533	----	46,533
Total	<u>\$ 46,533</u>	<u>\$ (59,014)</u>	<u>\$ (12,481)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2023	\$ (4,912)
June 30, 2024	(4,008)
June 30, 2025	(2,328)
June 30, 2026	(1,233)
Total	<u>\$ (12,481)</u>

Covered members consist of 34 active subscribers. At the present time there are no retirees receiving benefits.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022**

VALUATION METHODS AND ASSUMPTIONS

Assumptions and other inputs are based on informal sources and the plan has not conducted an official experience study. Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

Title	Description
Valuation Date	December 31, 2022
Measurement Date	December 31, 2022
Discount Rate	4.31%, (1.83% real rate of return plus 2.50% inflation)
Mortality Rates	RPH-2014 Total Table with Projection MP-2021
Withdrawal Rates	Rates range from 1% to 25% depending on length of service
Retirement and Disability Rates	Rates vary depending on age
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	4.50%
Turnover and Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report.

SENSITIVITY TO RATES

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	Healthcare Cost Trend Rate		
	Baseline Trend Less 1% (3.50%)	Baseline Trend (4.50%)	Baseline Trend Plus 1% (5.5%)
Net OPEB Liability	\$ 277,072	\$ 311,270	\$ 350,740
	Discount Rate		
	Baseline Less 1% (5.31%)	Baseline 4.31%	Baseline Plus 1% (3.31%)
Net OPEB Liability	\$ 286,820	\$ 311,270	\$ 336,900

NOTE 12 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2022, are described as follows:

GRANT CONTINGENCIES

The Parish participates in programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2022

LITIGATION

As the governing authority for LaSalle Parish, the Police Jury has numerous responsibilities. These responsibilities include maintaining roads and other public facilities as well as disposing of solid waste on a Parish-wide basis. Due to the extensive nature of the Police Jury's responsibilities, it is sometimes the target of litigation. However, based on consultation with attorneys, there are no matters pending at the present time. Furthermore, general liability insurance coverage is maintain to address any potential matters that may arise.

NOTE 13 - RISK MANAGEMENT:

The Parish is exposed to various risk of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Parish insures against these risks by participation in public entity risk pools that operate as common insurance programs and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

LaSalle Parish Police Jury

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Ad Valorem Taxes	\$ 323,000	\$ 323,000	\$ 329,820	\$ 6,820
Licenses and Permits	95,000	96,344	99,852	3,508
Intergovernmental Revenues:				
Federal Funds	-	-	-	-
State Funds:				
Severance Taxes	1,300,000	1,926,471	1,560,988	(365,483)
State Revenue Sharing	10,000	10,000	13,510	3,510
Other	500	500	113,795	113,295
Other	32,300	39,202	36,428	(2,774)
Total Revenues	1,760,800	2,395,517	2,154,393	(241,124)
Expenditures				
Current:				
General Government:				
Legislative	204,550	222,550	223,562	(1,012)
Judicial	138,965	160,365	161,110	(745)
Elections	75,050	75,550	54,428	21,122
Finance and Administrative	269,010	274,214	194,428	79,786
Other	5,000	5,000	1,782	3,218
Public Safety	572,300	573,300	654,454	(81,154)
Public Works	-	-	13,007	(13,007)
Health and Welfare	23,300	26,300	20,763	5,537
Culture and Recreation	700	700	502	198
Economic Development	25,980	38,980	29,936	9,044
Capital Outlay	-	-	-	-
Debt Service	-	-	38,059	(38,059)
Total Expenditures	1,314,855	1,376,959	1,392,031	(15,072)
Excess (Deficiency) of Revenues Over Expenditures	445,945	1,018,558	762,362	(256,196)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	(522,000)	(522,000)	(1,968,298)	(1,446,298)
Net Change in Fund Balances	(76,055)	496,558	(1,205,936)	(1,702,494)
Fund Balances (Deficit) - Beginning	2,634,478	2,634,478	2,634,478	-
Fund Balances (Deficit) - Ending	\$ 2,558,423	\$ 3,131,036	\$ 1,428,542	\$ (1,702,494)

LaSalle Parish Police Jury

Road and Bridge Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2022

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 841,000	\$ 841,000	\$ 857,449	\$ 16,449
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	10,000	10,000	12,273	2,273
Other	-	-	3,244	3,244
Other	-	-	-	-
Total Revenues	851,000	851,000	872,966	21,966
Expenditures				
Current:				
Public Works	851,000	851,000	803,573	47,427
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	851,000	851,000	803,573	47,427
Excess (Deficiency) of Revenues Over Expenditures	-	-	69,393	69,393
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	69,393	69,393
Fund Balances (Deficit) - Beginning	574,054	574,054	574,054	-
Fund Balances (Deficit) - Ending	\$ 574,054	\$ 574,054	\$ 643,447	\$ 69,393

LaSalle Parish Police Jury

**Garbage District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Ad Valorem Taxes	\$ -	\$ 2,520	\$ 2,512	\$ (8)
Sales Taxes	1,260,000	1,560,000	1,465,353	(94,647)
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	5,000	5,000	-	(5,000)
Other	-	-	-	-
Other	200	200	3,994	3,794
Total Revenues	1,265,200	1,567,720	1,471,859	(95,861)
Expenditures				
Current:				
Public Works	1,154,600	1,559,600	1,534,718	24,882
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	1,154,600	1,559,600	1,534,718	24,882
Excess (Deficiency) of Revenues Over Expenditures	110,600	8,120	(62,859)	(70,979)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	110,600	8,120	(62,859)	(70,979)
Fund Balances (Deficit) - Beginning	567,036	567,036	567,036	-
Fund Balances (Deficit) - Ending	\$ 677,636	\$ 575,156	\$ 504,177	\$ (70,979)

LaSalle Parish Police Jury

Library

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Ad Valorem Taxes	\$ 750,000	\$ 750,000	\$ 842,540	\$ 92,540
Licenses and Permits	-	-	-	-
Intergovernmental Revenues:				
Federal Funds	-	25,000	28,351	3,351
State Funds:				
Severance Taxes	-	-	-	-
State Revenue Sharing	24,000	24,000	25,048	1,048
Parish Transportation	-	-	-	-
Other	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other	6,600	6,600	14,105	7,505
Total Revenues	780,600	805,600	910,044	104,444
Expenditures				
Current:				
General Government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Finance and Administrative	-	-	-	-
Other	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	576,131	624,571	458,189	166,382
Economic Development	-	-	-	-
Capital Outlay	7,000	7,000	34,051	(27,051)
Debt Service	184,500	184,500	184,350	150
Total Expenditures	767,631	816,071	676,590	139,481
Excess (Deficiency) of Revenues Over Expenditures	12,969	(10,471)	233,454	243,925
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	12,969	(10,471)	233,454	243,925
Fund Balances (Deficit) - Beginning	1,169,688	1,169,688	1,169,688	-
Fund Balances (Deficit) - Ending	\$ 1,182,657	\$ 1,159,217	\$ 1,403,142	\$ 243,925

LaSalle Parish Police Jury

Criminal Court

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$ 90,000	\$ 90,000	\$ 113,973	\$ 23,973
Other	-	-	-	-
Total Revenues	90,000	90,000	113,973	23,973
Expenditures				
Current:				
General Government:				
Judicial	612,000	612,000	652,881	(40,881)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	612,000	612,000	652,881	(40,881)
Excess (Deficiency) of Revenues Over Expenditures	(522,000)	(522,000)	(538,908)	(16,908)
Other Financing Sources (Uses)				
Operating Transfers In	522,000	522,000	522,000	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	(16,908)	(16,908)
Fund Balances (Deficit) - Beginning	(257,949)	(257,949)	(257,949)	-
Fund Balances (Deficit) - Ending	\$ (257,949)	\$ (257,949)	\$ (274,857)	\$ (16,908)

LaSalle Parish Police Jury

Courthouse Maintenance

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Ad Valorem Taxes	\$ 673,000	\$ 673,000	\$ 685,951	\$ 12,951
Other	250	576	822	246
Total Revenues	673,250	673,576	686,773	13,197
Expenditures				
Current:				
General Government Other	476,900	549,239	559,522	(10,283)
Capital Outlay	-	-	7,900	(7,900)
Debt Service	-	-	-	-
Total Expenditures	476,900	549,239	567,422	(18,183)
Excess (Deficiency) of Revenues Over Expenditures	196,350	124,337	119,351	(4,986)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	196,350	124,337	119,351	(4,986)
Fund Balances (Deficit) - Beginning	1,153,142	1,153,142	1,153,142	-
Fund Balances (Deficit) - Ending	\$ 1,349,492	\$ 1,277,479	\$ 1,272,493	\$ (4,986)

LaSalle Parish Police Jury

Workforce Investment

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Federal Funds	\$ 2,000,000	\$ 2,000,000	\$ 1,580,443	\$ (419,557)
Total Revenues	2,000,000	2,000,000	1,580,443	(419,557)
Expenditures				
Current:				
Economic Development	2,000,000	2,000,000	1,580,443	419,557
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	2,000,000	2,000,000	1,580,443	419,557
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances (Deficit) - Beginning	-	-	-	-
Fund Balances (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

LaSalle Parish Police Jury

**American Rescue Plan Act
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2022**

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal Funds	\$ 1,446,298	\$ 1,446,298	\$ 1,446,298	\$ -
Other	200	200	302	102
Total Revenues	1,446,498	1,446,498	1,446,600	102
Expenditures				
Current:				
Public Works	2,398,324	2,398,324	463,173	1,935,151
Capital Outlay	-	-	1,128,067	(1,128,067)
Debt Service	-	-	-	-
Total Expenditures	2,398,324	2,398,324	1,591,240	807,084
Excess (Deficiency) of Revenues Over Expenditures	(951,826)	(951,826)	(144,640)	807,186
Other Financing Sources (Uses)				
Operating Transfers In	-	-	1,446,298	1,446,298
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(951,826)	(951,826)	1,301,658	2,253,484
Fund Balances (Deficit) - Beginning	-	-	-	-
Fund Balances (Deficit) - Ending	\$ (951,826)	\$ (951,826)	\$ 1,301,658	\$ 2,253,484

LaSalle Parish Police Jury

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year December 31st				
	2018	2019	2020	2021	2022
Total OPEB Liability					
Beginning Balance	\$ 229,728	\$ 250,231	\$ 271,575	\$ 282,230	\$ 301,815
Service Cost	10,648	11,085	11,085	13,319	13,319
Interest	9,855	10,259	11,589	6,266	6,681
Difference Between Expected and Actual Experience	-	-	(41,254)	-	46,402
Changes in Assumptions	-	-	29,235	-	(56,947)
Benefit Payments	-	-	-	-	-
Ending Balance	<u>250,231</u>	<u>271,575</u>	<u>282,230</u>	<u>301,815</u>	<u>311,270</u>
Fiduciary Net Position					
Beginning Balance	-	-	-	-	-
Employer Contributions	-	-	-	-	-
Benefit Payments	-	-	-	-	-
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 250,231</u>	<u>\$ 271,575</u>	<u>\$ 282,230</u>	<u>\$ 301,815</u>	<u>\$ 311,270</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	1,078,436	1,236,130	1,048,752	1,048,752	1,058,016
Net OPEB Liability as a Percentage of Covered Payroll	23.2%	22.0%	26.9%	28.8%	29.4%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

LaSalle Parish Police Jury

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Net Pension Liability				
	Percent	Amount			
Parochial Employees Retirement System					
December 31, 2014	0.19%	82,014	1,029,371	8.0%	99.1%
December 31, 2015	0.18%	472,582	1,033,024	45.7%	92.2%
December 31, 2016	0.17%	358,742	833,997	43.0%	94.1%
December 31, 2017	0.15%	(114,709)	951,236	-12.1%	102.0%
December 31, 2018	0.17%	752,507	1,043,271	72.1%	88.9%
December 31, 2019	0.19%	8,933	1,199,829	0.7%	99.9%
December 31, 2020	0.17%	(294,388)	1,038,451	-28.3%	104.0%
December 31, 2021	0.15%	(729,071)	1,058,016	-68.9%	110.5%
Registrar of Voters Retirement System					
June 30, 2015	0.22%	58,368	21,349	273.4%	77.7%
June 30, 2016	0.19%	44,996	21,799	206.4%	76.9%
June 30, 2017	0.15%	34,563	22,405	154.3%	80.5%
June 30, 2018	0.16%	37,088	21,798	170.1%	80.6%
June 30, 2019	0.17%	31,643	23,238	136.2%	84.8%
June 30, 2020	0.19%	41,284	25,960	159.0%	83.3%
June 30, 2021	0.17%	5,497	25,960	21.2%	97.7%
June 30, 2022	0.18%	44,482	25,960	171.3%	82.5%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Police Jury

Schedule of Employer Contributions

Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2014	149,259	149,259	-	1,029,371	14.50%
December 31, 2015	134,293	134,293	-	1,033,024	13.00%
December 31, 2016	108,420	134,876	(26,456)	833,997	16.17%
December 31, 2017	109,392	119,045	(9,653)	951,236	12.51%
December 31, 2018	119,976	117,122	2,854	1,043,271	11.23%
December 31, 2019	137,980	138,373	(393)	1,199,829	11.53%
December 31, 2020	127,210	137,368	(10,158)	1,038,451	13.23%
December 31, 2021	121,672	127,211	(5,539)	1,058,016	12.02%
Registrar of Voters Retirement System					
June 30, 2015	4,994	4,994	-	21,349	23.39%
June 30, 2016	4,632	4,632	-	21,799	21.25%
June 30, 2017	4,481	4,338	143	22,405	19.36%
June 30, 2018	3,706	3,716	(10)	21,798	17.05%
June 30, 2019	3,931	3,976	(45)	23,238	17.11%
June 30, 2020	4,699	4,670	29	25,960	17.99%
June 30, 2021	4,670	4,673	(3)	25,960	18.00%
June 30, 2022	4,670	4,723	(53)	25,960	18.19%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Police Jury

Other Governmental Funds

Combining Balance Sheet - December 31, 2022

	<u>Road Districts</u>	<u>Health Unit</u>	<u>Parish Transportation</u>	<u>Total</u>
Assets				
Cash and Equivalents	\$ 593,525	\$ 22,397	\$ 98,501	\$ 714,423
Receivables	711,423	97,593	22,107	831,123
Other Assets	-	-	-	-
Total Assets	\$ 1,304,948	\$ 119,990	\$ 120,608	\$ 1,545,546
Liabilities and Fund Balances				
<u>Liabilities:</u>				
Accounts Payable	\$ 6,720	\$ 1,801	\$ 24,594	\$ 33,115
Other Liabilities	-	1,390	-	1,390
Due to Other Funds	1,395	-	-	1,395
Total Liabilities	8,115	3,191	24,594	35,900
<u>Fund Balance:</u>				
Restricted				
Other General Government	-	-	-	-
Public Works	1,296,833	-	96,014	1,392,847
Health and Welfare	-	116,799	-	116,799
Unassigned	-	-	-	-
Total Fund Balance (Deficit)	1,296,833	116,799	96,014	1,509,646
Total Liabilities and Fund Balance	\$ 1,304,948	\$ 119,990	\$ 120,608	\$ 1,545,546

LaSalle Parish Police Jury

**Other Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2022**

	<u>Road Districts</u>	<u>Health Unit</u>	<u>Parish Transportation</u>	<u>Total</u>
Revenues				
Ad Valorem Taxes	\$ 714,411	\$ 95,159	\$ -	\$ 809,570
Licenses and Permits	-	-	-	-
Intergovernmental Revenues:				
Federal Funds	-	-	-	-
State Funds:				
State Revenue Sharing	-	3,869	-	3,869
Parish Transportation	-	-	268,948	268,948
Other	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other	1,909	289	486	2,684
Total Revenues	716,320	99,317	269,434	1,085,071
Expenditures				
Current:				
General Government	-	-	-	-
Public Works	367,584	-	276,315	643,899
Health and Welfare	-	116,014	-	116,014
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Capital Outlay	404,352	-	-	404,352
Debt Service	-	-	-	-
Total Expenditures	771,936	116,014	276,315	1,164,265
Excess (Deficiency) of Revenues Over Expenditures	(55,616)	(16,697)	(6,881)	(79,194)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(55,616)	(16,697)	(6,881)	(79,194)
Fund Balances (Deficit) - Beginning	1,352,449	133,498	102,893	1,588,840
Fund Balances (Deficit) - Ending	\$ 1,296,833	\$ 116,801	\$ 96,012	\$ 1,509,646

LaSalle Parish Police Jury

Road District Funds

Combining Balance Sheet - December 31, 2022

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
Assets											
Cash and Equivalents	\$ 22,367	\$ -	\$ 277,937	\$ 14,641	\$ 47,588	\$ 57,223	\$ 107,193	\$ 40,380	\$ 3,934	\$ 22,262	\$ 593,525
Receivables	59,597	71,834	132,969	52,517	21,613	103,786	101,451	117,919	37,704	12,034	711,423
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 81,964	\$ 71,834	\$ 410,906	\$ 67,158	\$ 69,201	\$ 161,009	\$ 208,644	\$ 158,299	\$ 41,637	\$ 34,296	\$ 1,304,948
Liabilities and Fund Balances											
<u>Liabilities:</u>											
Accounts Payable	\$ 2,076	\$ -	\$ 1,384	\$ -	\$ -	\$ 741	\$ 2,519	\$ -	\$ -	\$ -	\$ 6,720
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	1,395	-	-	-	-	-	-	-	-	1,395
Total Liabilities	2,076	1,395	1,384	-	-	741	2,519	-	-	-	8,115
<u>Fund Balance:</u>											
<u>Restricted</u>											
Public Works	79,888	70,439	409,522	67,158	69,201	160,268	206,125	158,299	41,637	34,296	1,296,833
Total Fund Balance (Deficit)	79,888	70,439	409,522	67,158	69,201	160,268	206,125	158,299	41,637	34,296	1,296,833
Total Liabilities and Fund Balance	\$ 81,964	\$ 71,834	\$ 410,906	\$ 67,158	\$ 69,201	\$ 161,009	\$ 208,644	\$ 158,299	\$ 41,637	\$ 34,296	\$ 1,304,948

LaSalle Parish Police Jury

Road District Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the year Ended December 31, 2022

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
Revenues											
Ad Valorem Taxes	\$ 60,076	\$ 71,950	\$ 132,095	\$ 54,096	\$ 21,424	\$ 104,964	\$ 101,664	\$ 117,726	\$ 38,280	\$ 12,136	\$ 714,411
Intergovernmental Revenues:											
Other	127	287	219	90	164	292	201	102	300	127	1,909
Total Revenues	60,203	72,237	132,314	54,186	21,588	105,256	101,865	117,828	38,580	12,263	716,320
Expenditures											
Current:											
Public Works	58,180	23,088	29,698	51,376	5,333	12,990	40,860	98,774	35,805	11,480	367,584
Capital Outlay	-	231,200	-	15,229	-	96,000	61,923	-	-	-	404,352
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	58,180	254,288	29,698	66,605	5,333	108,990	102,783	98,774	35,805	11,480	771,936
Excess (Deficiency) of Revenues Over Expenditures	2,023	(182,051)	102,616	(12,419)	16,255	(3,734)	(918)	19,054	2,775	783	(55,616)
Other Financing Sources (Uses)											
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	2,023	(182,051)	102,616	(12,419)	16,255	(3,734)	(918)	19,054	2,775	783	(55,616)
Fund Balances (Deficit) - Beginning	77,868	252,489	306,905	79,576	52,947	164,002	207,043	139,245	38,862	33,512	1,352,449
Fund Balances (Deficit) - Ending	\$ 79,891	\$ 70,438	\$ 409,521	\$ 67,157	\$ 69,202	\$ 160,268	\$ 206,125	\$ 158,299	\$ 41,637	\$ 34,295	\$ 1,296,833

LaSalle Parish Police Jury

Schedule of Expenditures of Federal Awards For the year ended December 31, 2022

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Awards to Sub recipients</u>
Department of Labor			
Pass-through the Louisiana Workforce Commission			
Workforce Innovation and Opportunity (WIOA) Cluster			
WIOA Adult Program	17.258	\$ 560,633	\$ 560,633
WIOA Youth Activities	17.259	533,121	533,121
WIOA Dislocated Worker Formula Grants	17.278	<u>366,077</u>	<u>366,077</u>
Total WIOA Cluster		1,459,831	1,459,831
WIOA National Dislocated Workers Grant / WIA National Emergency Grants	17.277	<u>120,612</u>	<u>120,612</u>
Total Department of Labor		1,580,443	1,580,443
Department of Housing and Urban Development			
Pass-through the Louisiana Division of Administration			
Community Development Bloc Grants/ State's Program	14.228	<u>435,000</u>	<u>-</u>
Department of Treasury			
Coronavirus State and Local Fiscal Recovery Funds (COVID-19)			
	21.027	<u>2,892,596</u>	<u>-</u>
Total Expenditure of Federal Awards		<u>\$ 4,908,039</u>	<u>\$ 1,580,443</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the LaSalle Parish Police Jury has not used the 10% de minimis indirect cost rate.

LaSalle Parish Police Jury

Schedule of Compensation Paid to Board Members For the year ended December 31, 2022

Brent Farley	\$ 9,600
Brian Andrews	9,600
Casey Jones	9,600
Jack Zeagler	9,600
Jerrold Douglas	13,200
June Fowler	9,600
Mike Crooks	9,600
Phil Crawford	9,600
Steve Thomas	9,600
Tim Lasiter	9,600
	<hr/>
Total Compensation	<u><u>\$ 99,600</u></u>

LaSalle Parish Police Jury

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended December 31, 2022

Agency Head (President) - Jerrod Douglas

Purpose:

Compensation	\$	13,200
Reimbursements		2,400

LaSalle Parish Police Jury

**Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session -
Cash Basis Presentation
For the Year Ended December 31, 2022**

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
Receipts From:		
LaSalle Parish Sheriff's Office - Criminal Courty Cost/Fees	<u>34,301</u>	<u>71,498</u>
Subtotal Receipts	<u>34,301</u>	<u>71,498</u>



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

LaSalle Parish Police Jury
Jena, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury as of and for the year ended December 31, 2022, 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 23, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.



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LaSalle Parish Police Jury
June 23, 2023

The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as 2021-001.

RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the LaSalle Parish Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The LaSalle Parish 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.



Rozier, McKay & Willis
Alexandria, Louisiana
June 23, 2023



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

LaSalle Parish Police Jury
Jena, Louisiana

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited the LaSalle Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the LaSalle Parish Police Jury's major federal programs for the year ended December 31, 2022. The LaSalle Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the LaSalle Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

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

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

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

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



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LaSalle Parish Police Jury June 23, 2023

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 LaSalle Parish Police Jury's compliance with the requirements of each major federal program as a whole.

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

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

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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



Rozier, McKay & Willis
Alexandria, Louisiana
June 23, 2023

**LaSalle Parish Police Jury
Schedule of Findings and Questioned Cost
June 23, 2023**

Part I
Summary of Auditor's Results

- The Independent Auditor's Report on the financial statements for the LaSalle Parish Police Jury as of December 31, 2022 and for the year then ended expressed opinions summarized as follows:

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

- No deficiencies in internal control were reported in connection with the audit.
- Instances of noncompliance material to the financial statements are summarized in Part II appearing below.
- No control deficiencies involving major federal award programs were disclosed during the audit. Accordingly, there were no material weaknesses applicable to major federal award programs.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended December 31, 2022 are presented as follows:

DEPARTMENT OF LABOR (WIA CLUSTER)
CFDA No. 21.027 – Coronavirus State and Local Fiscal Recovery

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The LaSalle Parish Police Jury was not considered to be a low risk auditee as defined by the Uniform Guidance.

Part II
Findings Relating to the Financial Statements Which are Required to be
Reported in Accordance with Generally Accepted Governmental Auditing Standards:

2022-001: BUDGET VARIANCES

- Condition** – Unfavorable budget variances exceeded limits imposed by state Law as follows:
 - General Fund – Budgeted revenues exceeded actual revenues by 10.1%.
 - Garbage District Fund – Budgeted revenues exceeded actual by 6.1%.
 - Criminal Court Fund – Actual expenditures exceeded budget appropriations by 6.7%.
- Criteria** - State Law prohibits unfavorable budget variances that exceed 5% of the overall budget for revenue or expenditures.
- Cause** – Budget projections were not sufficient to address actual needs or resources.
- Effect** – Non compliance with State Law.
- Recommendations** – Establish procedures to develop better projections in future periods.

Part III
Findings and Questioned Costs for Federal Awards Which
Shall Include Audit Findings as Defined by the Uniform Guidance:

None

**LaSalle Parish Police Jury
 Managements' Corrective Action Plan
 December 31, 2022**

<u>SECTION I</u>	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<u>2022-001: BUDGET VARIANCES</u> Three of the funds reported unfavorable budget variances that exceeded the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.	<u>MANAGEMENTS' RESPONSE</u> In the future, monitoring of expenditures near year end will be emphasized to prevent variances exceeding amounts permitted by Law.
<u>SECTION II</u>	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
There were no findings.	Response – N/A
<u>SECTION III</u>	
MANAGEMENT LETTER	
No management letter was issued.	Response – N/A

**LaSalle Parish Police Jury
 Schedule of Prior Year Findings and Questioned Costs
 December 31, 2022**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<u>2021-001: BUDGET VARIANCES</u> Three of the funds reported unfavorable budget variances that exceeded the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.	<u>2021-1: UNRESOLVED</u> See 2022-001.
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported	Response – N/A

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Lasalle Parish Police Jury and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Lasalle Parish Police Jury (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. 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.

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

We are required to be independent of the entity 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.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
June 2, 2023



Rozier, McKay & Willis
Certified Public Accountants
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Alexandria, Louisiana 71301
Online: CenlaCPAs.com

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	<p>The LaSalle Parish Library has adopted a set of comprehensive policies and procedures that are utilized exclusively by the Library's staff. Policies and procedures associated with the remainder of the Police Jury's operations are not in written form, with the exception of certain personnel matters addressed in the Police Jury's Personnel Manual and its sexual harassment policy</p>	<p>Although most procedures are not in written form, the Police Jury has established procedures that are effectively communicated to the limited staff in verbal form. In addition, we will consider putting these established procedures into written form.</p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p>	<p>Board and committee minutes were reviewed for the fiscal period</p> <p>The governing board met monthly with a quorum.</p> <p>Budget-to-Actual comparisons are included as part of the Board's monthly meetings.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.</p> <p>d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.</p>	<p>There were no deficient fund balances in the previous report.</p> <p>Prior comments were limited to reporting unfavorable budget variances that exceeded limits imposed by State Law. The Board considered these matters as part of adopting current budgets and efforts were made to resolve the issue.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>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.</p>	<p>A listing was obtained and the month of November was randomly selected for testing.</p> <p>Bank reconciliations include an electronic log that is evidence that they were prepared within two months of the closing date.</p> <p>The Secretary/Treasurer periodically inspects the reconciliation reports but the process is informal and no documentation is retained.</p> <p>Reconciling items outstanding for more than 12 months was limited to 68 items with a total value of \$38,894.59. No documentation was available indicating that research was performed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The absence of segregation is mitigated by a relatively small transaction volume, a limited number of revenue sources that are easily verified, revenues that conform to predictable patterns and refraining from transactions involving currency.</p> <p>We anticipate completing research and resolving these matters in the near future.</p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</p>
<p>c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</p>
<p>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.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>Coverage for employee theft is maintained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>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</p>	<p>July 11, 2022 and November 13, 2022 were selected.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that 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).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>N/A – Deposits subject to testing were limited to checks that arrived by mail.</p> <p>Information appearing on deposit slips is fully supported by documentation</p> <p>Deposit slips matched bank statements</p> <p>Deposits were made within a single business day.</p> <p>Deposits agreed with amounts reported on the general ledger.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b)</p>	<p>Due to the limited size of the staff, it is not practical to limit mailing duties to employees who do not have signing authority.</p> <p>Disbursements are supported by documentation.</p> <p>Transactions were reviewed and approved by the Finance Committee</p> <p>Electronic transactions were limited to payroll tax deposits and payment of insurance arrangements that were approved in advance</p>	<p>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all checks require two signatures.</p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 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 that 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).	Credit card statements did have supporting documentation or written documentation of business / public purpose.	<i>The results did not include findings or criticisms.</i>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 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:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p>	<p>A list was provided by management.</p> <p>Payments were computed using established millage rates.</p> <p>Not Applicable: All items tested were based on established rates.</p> <p>Documentation was sufficient.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	The checks were signed by two people that were not receiving the reimbursement	<i>The results did not include findings or criticisms.</i>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 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:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>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 that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>Data was not organized in a manner that permitted management to furnish a complete list of contracts including dollar amounts expended during the reporting period. Accordingly, it was not practical to perform these procedures.</p> <p>See above comment</p> <p>See above comment</p> <p>See above comment</p> <p>See above comment</p>	<p>The features offered by our computer system do not include the ability to export the general ledger in an electronic format that can be sorted and filtered in a manner that facilitates identifying contract payments. We will attempt to identify a practical method of furnishing this information in the future.</p> <p>See Above</p> <p>See Above</p> <p>See Above</p> <p>See Above</p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>17 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.</p>	<p>A listing and representations were provided.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>18 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:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Daily attendance and leave were documented where applicable</p> <p>Supervisor approval was present where applicable.</p> <p>Leave taken was reflected in the leave records where applicable.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>19 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</p>	<p>No employees received termination pay during the fiscal year.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. 20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Based on management's representation filings and payments were performed in a timely manner.	<i>The results did not include findings or criticisms.</i>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p> <p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>Evidence of ethic training or familiarity with the policy was available for two of the five employees selected.</p> <p>Evidence of ethic training or familiarity with the policy was available for two of the five employees selected.</p> <p>There is no evidence that the agency has appointed an ethics designee.</p>	<p>Each of the employees has completed ethics training in an earlier year. If the future, we will take steps to ensure that each employee reviews the policy and completes training on an annual basis.</p> <p>Each of the employees has completed ethics training in an earlier year. If the future, we will take steps to ensure that each employee reviews the policy and completes training on an annual basis.</p> <p>In the future, we will consider appointing a board member as an ethics designee.</p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 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 that State Bond Commission approval was obtained for each bond/note issued.	No new bonds/notes were issued during the fiscal period.	<i>The results did not include findings or criticisms.</i>
25 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.	Based on procedures applied, LPPJ was in compliance with debt covenants.	<i>The results did not include findings or criticisms.</i>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Based on representations from management there were no misappropriations.	<i>The results did not include findings or criticisms.</i>
26 Observe that 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.	Observed flyer posted in the office.	<i>The results did not include findings or criticisms.</i>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>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.</p>	<p>We performed the procedures and discussed the results with management.</p> <p>See above comment</p> <p>See above comment</p> <p>See above comment</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	See above comment	<i>The results did not include findings or criticisms.</i>

Lasalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
<p>29 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>	<p>Documentation of completion was available for 4 of the 5 employees selected.</p>	<p>A vendor was retained to provide a training session for the entire workforce; however, a portion of the workforce was not available when the training was conducted. We expect to cover the remaining employees when the next training session is conducted.</p>
<p>30 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).</p>	<p>The policy was conveyed as part of training conducted by a vendor that was retained provide sexual harassment training.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>31 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:</p> <ul style="list-style-type: none"> a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint. 	<p>Based on discussions with management no report was available.</p>	<p>In the future, we will complete the necessary report within deadlines imposed by the statute.</p>