

AVOUELLES PARISH POLICE JURY

Marksville, Louisiana

Financial Report

Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2020, 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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The amount by which this departure from accounting principles generally accepted in the United States of America would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units is not reasonably determinable.

Adverse Opinion on Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Avoyelles Parish Police Jury as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury as of December 31, 2020, 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.

Emphasis of Matter

As described in Note 15 to the financial statements, in 2020, the Avoyelles Parish Police Jury adopted new accounting guidance, GASB 84, Fiduciary Activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Avoyelles Parish Police Jury has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The other financial information, as listed in the table of contents, is presented for purposes of additional analysis and is 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 not a required part of the basic financial statements.

The LCDBG program financial statements, Section 8 financial data schedules, Judicial System Funding schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the LCDBG program financial statements, Section 8 financial data schedule, Judicial System Funding schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The combining nonmajor fund financial statements have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the Police Jury's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 30, 2021

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Net Position
December 31, 2020

Assets:	
Cash and interest-bearing deposits	\$ 16,624,418
Receivables, net	25,562
Ad valorem taxes, net	2,882,972
Sales tax receivables	506,080
Due from other governmental units	304,668
Prepaid items	159,557
Capital assets:	
Non-depreciable	1,906,028
Depreciable, net	9,298,400
Net pension asset	79,596
Total assets	<u>31,787,281</u>
Deferred outflows of resources - pensions	<u>163,957</u>
Liabilities:	
Accounts and other payables	553,582
Accrued liabilities	89,341
Retainage payables	60,135
Unearned revenue	106,770
Due to other governmental units	45,553
Accrued interest payable	6,228
Long-term liabilities:	
Due within one year	127,007
Due in more than one year	697,017
Net pension liability	75,267
Total liabilities	<u>1,760,900</u>
Deferred inflows of resources - pensions	<u>212,780</u>
Net Position:	
Net investment in capital assets	10,480,428
Restricted -	
Public safety	38,992
Public works	9,813,096
Health and welfare	5,337,291
Culture and recreation	3,191,845
Economic development	294,100
Debt service	122,670
Unrestricted	699,136
Total net position	<u>\$ 29,977,558</u>

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

AVOYELLES PARISH POLICE JURY

Marksville, Louisiana

Statement of Activities

For the Year Ended December 31, 2020

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 1,748,931	\$ 145,775	\$ 299,577	\$ -	\$ (1,303,579)
Public safety	863,333	135,504	-	-	(727,829)
Public works	5,159,946	10,000	449,073	8,943	(4,691,930)
Health and welfare	1,080,153	-	773,806	-	(306,347)
Culture and recreation	701,338	2,462	-	-	(698,876)
Economic development	254,896	686	-	-	(254,210)
Interest on long-term debt	17,268	-	-	-	(17,268)
Total governmental activities	<u>\$ 9,825,865</u>	<u>\$ 294,427</u>	<u>\$ 1,522,456</u>	<u>\$ 8,943</u>	<u>(8,000,039)</u>
General revenues:					
Taxes -					
Property taxes, levied for general purposes					3,237,843
Property taxes, levied for specific purposes					141,325
Sales and use taxes, levied for specific purposes					5,255,867
Severance taxes					172,681
Grants and contributions not restricted to specific programs -					
State revenue sharing					245,346
Parish equalization funds					545,729
Fire insurance rebate					163,776
Other state funds					12,500
Occupational licenses and other permits					593,847
Nonemployer pension contribution					20,440
Interest and investment earnings					27,335
Miscellaneous					317,718
Total general revenues					<u>10,734,407</u>
Change in net position					2,734,368
Net position, beginning, as restated					<u>27,243,190</u>
Net position, ending					<u>\$ 29,977,558</u>

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

FUND FINANCIAL STATEMENTS

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Balance Sheet
Governmental Funds
December 31, 2020

	General	Road & Bridge	Solid Waste	Drainage
ASSETS				
Cash and interest-bearing deposits	\$ 464,704	\$ 1,532,798	\$ 6,610,191	\$ 953,706
Receivables, net	401	-	-	-
Ad valorem taxes, net	282,225	-	-	469,726
Sales tax receivables	-	126,520	379,560	-
Due from other funds	94,699	194,372	-	-
Due from other governmental units	103,190	33,506	-	23,960
Total assets	\$ 945,219	\$ 1,887,196	\$ 6,989,751	\$ 1,447,392
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and other payables	\$ 133,570	\$ 28,426	\$ 256,472	\$ 19,731
Accrued liabilities	17,057	20,947	9,968	17,236
Retainage payables	-	23,281	3,747	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	194,318	14,424
Due to other governmental units	45,553	-	-	-
Total liabilities	196,180	72,654	464,505	51,391
Fund balances:				
Restricted -				
Public safety	-	-	-	-
Public works	-	1,814,542	6,525,246	1,396,001
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Unassigned (deficits)	749,039	-	-	-
Total fund balances	749,039	1,814,542	6,525,246	1,396,001
Total liabilities and fund balances	\$ 945,219	\$ 1,887,196	\$ 6,989,751	\$ 1,447,392

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

Health Unit	Library	Road District No. 2	Governmental Funds	Total
\$ 3,665,598	\$ 2,440,747	\$ 170,008	\$ 786,666	\$ 16,624,418
-	-	-	25,161	25,562
536,754	831,964	762,303	-	2,882,972
-	-	-	-	506,080
-	-	-	66,924	355,995
27,308	42,328	74,376	-	304,668
<u>\$ 4,229,660</u>	<u>\$ 3,315,039</u>	<u>\$ 1,006,687</u>	<u>\$ 878,751</u>	<u>\$ 20,699,695</u>
\$ 21,739	\$ 49,370	\$ 35,658	\$ 8,616	\$ 553,582
5,584	14,622	-	3,927	89,341
-	-	33,107	-	60,135
-	-	-	106,770	106,770
15,397	59,202	21,448	51,206	355,995
-	-	-	-	45,553
<u>42,720</u>	<u>123,194</u>	<u>90,213</u>	<u>170,519</u>	<u>1,211,376</u>
-	-	-	38,992	38,992
-	-	-	77,307	9,813,096
4,186,940	-	916,474	233,877	5,337,291
-	3,191,845	-	-	3,191,845
-	-	-	294,100	294,100
-	-	-	128,898	128,898
-	-	-	(64,942)	684,097
<u>4,186,940</u>	<u>3,191,845</u>	<u>916,474</u>	<u>708,232</u>	<u>19,488,319</u>
<u>\$ 4,229,660</u>	<u>\$ 3,315,039</u>	<u>\$ 1,006,687</u>	<u>\$ 878,751</u>	<u>\$ 20,699,695</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2020

Total fund balances for governmental funds		\$ 19,488,319
Capital assets, net		11,204,428
Prepaid expenses		159,557
Long-term liabilities:		
Bonds payable	\$ (724,000)	
Compensated absences payable	(100,024)	
Accrued interest payable	<u>(6,228)</u>	(830,252)
Pension:		
Net pension (liability)/asset	4,329	
Deferred outflows of resources	163,957	
Deferred inflows of resources	<u>(212,780)</u>	<u>(44,494)</u>
Net position of governmental activities		<u>\$ 29,977,558</u>

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended December 31, 2020

	<u>General</u>	<u>Road & Bridge</u>	<u>Solid Waste</u>	<u>Drainage</u>
Revenues:				
Taxes -				
Ad valorem	\$ 333,415	\$ -	\$ -	\$ 554,009
Sales	-	1,283,979	3,847,969	-
Severance taxes	172,681	-	-	-
Licenses and permits	593,847	-	-	-
Intergovernmental revenues -				
Federal revenues	299,577	-	-	-
State funds -				
Parish transportation funds	-	449,073	-	-
State revenue sharing	23,815	-	-	37,659
Parish equalization funds	340,955	204,774	-	-
Fire insurance rebate	163,776	-	-	-
Fees, charges and commissions	417,844	-	-	-
Interest income	8,254	3,440	4,094	2,951
Other revenues	<u>152,283</u>	<u>50</u>	<u>-</u>	<u>-</u>
Total revenues	<u>2,506,447</u>	<u>1,941,316</u>	<u>3,852,063</u>	<u>594,619</u>
Expenditures:				
Current-				
General government	1,921,921	-	-	-
Public safety	698,865	-	-	-
Public works	-	1,498,944	3,145,048	718,242
Health and welfare	-	-	-	-
Culture and recreation	24,106	-	-	-
Economic development and assistance	60,081	-	-	-
Debt service-				
Principal payments	-	-	-	-
Interest expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,704,973</u>	<u>1,498,944</u>	<u>3,145,048</u>	<u>718,242</u>
Excess (deficiency) of revenues over expenditures	(198,526)	442,372	707,015	(123,623)
Fund balances, beginning, as restated	<u>947,565</u>	<u>1,372,170</u>	<u>5,818,231</u>	<u>1,519,624</u>
Fund balances, ending	<u>\$ 749,039</u>	<u>\$ 1,814,542</u>	<u>\$ 6,525,246</u>	<u>\$ 1,396,001</u>

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

<u>Health Unit</u>	<u>Library</u>	<u>Road District No. 2</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 633,054	\$ 981,226	\$ 736,139	\$ 141,325	\$ 3,379,168
-	-	-	123,919	5,255,867
-	-	-	-	172,681
-	-	-	-	593,847
-	6,775	-	775,974	1,082,326
-	-	-	-	449,073
42,996	66,644	74,232	12,500	257,846
-	-	-	-	545,729
-	-	-	-	163,776
-	2,462	-	172,152	592,458
2,850	3,100	-	2,646	27,335
214	237	-	164,907	317,691
<u>679,114</u>	<u>1,060,444</u>	<u>810,371</u>	<u>1,393,423</u>	<u>12,837,797</u>
-	-	-	-	1,921,921
-	-	-	175,795	874,660
-	-	815,688	13,206	6,191,128
330,805	-	-	824,271	1,155,076
-	901,675	-	9,416	935,197
-	-	-	156,454	216,535
-	-	-	95,000	95,000
-	-	-	17,268	17,268
<u>330,805</u>	<u>901,675</u>	<u>815,688</u>	<u>1,291,410</u>	<u>11,406,785</u>
348,309	158,769	(5,317)	102,013	1,431,012
<u>3,838,631</u>	<u>3,033,076</u>	<u>921,791</u>	<u>606,219</u>	<u>18,057,307</u>
<u>\$ 4,186,940</u>	<u>\$ 3,191,845</u>	<u>\$ 916,474</u>	<u>\$ 708,232</u>	<u>\$ 19,488,319</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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, 2020

Total net change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 1,431,012
Capital assets:		
Capital outlay	\$ 1,824,118	
Depreciation expense	<u>(611,283)</u>	1,212,835
Long-term debt:		
Principal payments	95,000	
Change in compensated absences	<u>(19,414)</u>	75,586
Effect of the change in net pension liability/asset, deferred outflows/inflows of resources:		
Change in pension expense	(5,505)	
Nonemployer pension contribution revenue recognized	<u>20,440</u>	<u>14,935</u>
Total changes in net position per Statement of Activities		<u>\$ 2,734,368</u>

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Fiduciary Net Position
Custodial Fund
December 31, 2020

ASSETS

Cash	<u>\$ -</u>
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NET POSITION

Fiduciary net position - held for others	<u>\$ -</u>
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AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Fund
December 31, 2020

Additions:	
Indian gaming revenues	<u>\$ 22,335</u>
Deductions:	
Gaming revenues distributed to other governments	<u>22,335</u>
Net change in fiduciary net position	<u>-</u>
Net position - beginning, as restated	<u>-</u>
Net position - ending	<u><u>\$ -</u></u>

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Avoyelles Parish Police Jury (Police Jury) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

A. Financial Reporting Entity

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

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable (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, and (d) organizations that are closely related to, or financially integrated with the primary government.

Section 2100 of the 2011 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, "Defining the Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government's governing authority appoints a majority of board members of the potential component unit and is able to impose its will on the potential component unit or whether the potential component unit is fiscally dependent on the primary government.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. The nature and significance of the relationship between the potential component unit with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

The following component unit is not presented in the accompanying financial statements:

Avoyelles Parish Airport Authority

Financial statements of the individual component unit may be obtained from the respective administrative office. This component unit financial data is necessary for reporting in conformity with generally accepted accounting principles.

Related Organizations

The Avoyelles Parish Police Jury appoints a portion of the governing boards of each of the entities described below. However, the Police Jury is not financially accountable for these organizations and therefore they are not component units.

Southwest Water District
Bunkie Hospital District
Ward 3 Water District

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

AVOYELLES PARISH POLICE JURY
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Notes to the Basic Financial Statements

Fund Financial Statements (FFS)

The accounts of the Police Jury are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Police Jury are classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Police Jury or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major funds of the Police Jury are described below:

Governmental Funds -

Governmental Funds are those through which the governmental functions of the Police Jury are financed. The acquisition, use and balance of the Police Jury's expendable financial resources and the related liabilities are accounted for through governmental funds.

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

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects of the Police Jury. The following are the Police Jury's major Special Revenue Funds:

The Road and Bridge Fund is used to account for maintenance and upkeep of parish roads and bridges within the respective districts.

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The Solid Waste Fund is used to account for the receipt and use of proceeds of a three fourths of one percent (3/4%) sales tax used to provide garbage and waste collection and/or disposal for the Parish.

The Drainage Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the maintenance of the parish drainage system.

The Health Unit Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish.

The Library Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the operation and maintenance of the parish library.

The Road District No. 2 fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for maintaining roads within District No. 2.

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and nonmajor funds aggregated. A reconciliation is presented to summarize the differences in fund balances of the governmental fund financial statements and the net position of the governmental activities in the government-wide financial statements.

Fiduciary Funds -

Custodial Funds - Fiduciary funds consist of Custodial funds of the Police Jury. Custodial funds account for assets held for various local governments. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

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In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Police Jury’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury’s general revenues.

Allocation of indirect expenses

The Police Jury reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable within a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

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Notes to the Basic Financial Statements

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Police Jury. Under state law, the Police Jury may invest in United States bonds, treasury notes, or certificates.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables. Long-term interfund loans (noncurrent portion) are reported as “advances to and from other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem and sales and use taxes.

Prepaid Items

Payments made to vendors for services that will benefit period beyond December 31, 2020, are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities’ columns in the government-wide financial statements. Capital assets are capitalized at acquisition cost or estimated cost if acquisition cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Prior to January 1, 2003, governmental funds’ infrastructure assets were not capitalized. These assets have been valued at estimated acquisition cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets’ estimated useful

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lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20-40 years
Equipment, furniture, and fixtures	5 years
Heavy equipment	20-40 years
Infrastructure	20 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as expenditures of the governmental fund upon acquisition.

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. The Police Jury does not have any proprietary funds.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Compensated Absences

After six months of service, employees of the Police Jury earn annual leave at the rate of 5 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year by employees, not to exceed 120 days (960 hours) for employees hired prior to April 2011 and 60 days (480 hours) for employees hired after April 2011. Upon termination, employees are paid for accumulated annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 120 days. Upon termination, unused sick leave is forfeited.

At December 31, 2020, employees of the Police Jury had accumulated and vested leave benefits totaling \$100,024.

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Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, GASB requires a government to delay recognition of decreases in net position as expenditures and increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consists of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact.
- b. Restricted - amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.
- c. Committed - amounts that are constrained for specific purposes that are internally imposed by the Police Jury through formal legislative action and does not lapse at year end. A committed fund balance constraint can only be established, modified, or rescinded by passage of ordinances or resolutions approved by Police Jury members.

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- d. Assigned - amounts that are constrained by the Police Jury's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive from the Police Jury's Treasurer and approved by a resolution of the Police Jury members.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Police Jury considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Police Jury has provided otherwise in its commitment or assignment actions.

E. Revenues, Expenditures, and Expenses

Revenues

The Police Jury considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The Police Jury generally defines the availability period for revenue recognition as received within sixty (60) days of year end. The Police Jury's major revenue sources that meet this availability criterion are taxes, and intergovernmental revenues (including grant revenues). Grant revenues are revenues derived from federal, state, and private grants. These revenues are recognized when all applicable eligibility requirements are met and are reported as intergovernmental revenues. Interest income is recorded as earned in the fund holding the interest-bearing asset. Substantially all other revenues are recorded when received.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in October and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Tax Assessor and are collected by the Avoyelles Parish Sheriff. Property tax revenues are recognized when levied to the extent that they result in current receivables.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures of governmental funds are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

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Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the members of the Police Jury.

F. Revenue Restrictions

The Police Jury has various restrictions placed on certain revenue sources received from state or local sources. The proceeds from a 1% sales and use tax levied are dedicated to maintaining roads and bridges as well as providing solid waste collection and disposal services. A motel tax is dedicated for tourism inducement while the proceeds from a special property tax assessed on all property located in Road District No. 2 is dedicated to improving, maintaining, and operating roads, bridges and drainage within District No. 2.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the period they are determined to be necessary. Actual results could differ from those estimates.

H. Pensions

The net pension liability/(asset), deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, (described in more detail in Note 7), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Non-employer contributions are recognized as revenues in the government-wide and proprietary fund financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

(2) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in direct obligations of the United States government, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

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These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered, or the Police Jury will not be able to recover the collateral securities that are in the possession of an outside party. The Police Jury does not have a policy for custodial credit risk; however, under state law these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security of 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances), and the related federal insurance and pledged securities:

Bank balances	<u>\$ 16,661,258</u>
Insured	\$ 955,786
Uninsured and collateral held by pledging bank not in Police Jury's name	<u>15,705,472</u>
Total	<u>\$ 16,661,258</u>

(3) Capital Assets

Capital asset activity was as follows:

	Beginning	Additions	Deletions	Ending
Capital assets not being depreciated:				
Land	\$ 590,548	\$ -	\$ -	\$ 590,548
Construction in progress	<u>1,989,582</u>	<u>1,077,646</u>	<u>1,751,748</u>	<u>1,315,480</u>
Total capital assets, not being depreciated	<u>2,580,130</u>	<u>1,077,646</u>	<u>1,751,748</u>	<u>1,906,028</u>
Capital assets being depreciated:				
Buildings and improvements	5,665,954	639,339	-	6,305,293
Equipment, furniture and fixtures	718,671	6,620	-	725,291
Infrastructure	4,308,356	1,577,684	-	5,886,040
Heavy equipment	<u>3,728,242</u>	<u>274,577</u>	<u>-</u>	<u>4,002,819</u>
Total capital assets, being depreciated	<u>14,421,223</u>	<u>2,498,220</u>	<u>-</u>	<u>16,919,443</u>
Less accumulated depreciation				
Buildings and improvements	2,622,983	204,911	-	2,827,894
Equipment, furniture and fixtures	650,560	20,914	-	671,474
Infrastructure	484,617	221,794	-	706,411
Heavy equipment	<u>3,251,600</u>	<u>163,664</u>	<u>-</u>	<u>3,415,264</u>
Total accumulated depreciation	<u>7,009,760</u>	<u>611,283</u>	<u>-</u>	<u>7,621,043</u>
Total capital assets, being depreciated, net	<u>7,411,463</u>	<u>1,886,937</u>	<u>-</u>	<u>9,298,400</u>
Capital assets, net	<u>\$ 9,991,593</u>	<u>\$ 2,964,583</u>	<u>\$ 1,751,748</u>	<u>\$ 11,204,428</u>

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Depreciation expense was charged to governmental activities as follows:

General government	\$ 54,746
Public works	417,142
Economic development	38,361
Health and welfare	46,737
Culture and recreation	33,260
Public safety	<u>21,037</u>
Total depreciation expense	<u>\$ 611,283</u>

(4) Unearned Revenue

Unearned revenue consisted of rent revenue received in advance in the amount of \$50,000, as well as federal funds related to the Section 8 Housing program in the amount of \$56,770.

(5) Long-Term Liabilities

The following is a summary of long-term liability activity:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated absences	\$ 80,610	\$72,435	\$ 53,021	\$ 100,024	\$ 30,007
Direct borrowings/placements					
Certificates of Indebtedness (1)	619,000	-	70,000	549,000	72,000
Certificates of Indebtedness (2)	<u>200,000</u>	<u>-</u>	<u>25,000</u>	<u>175,000</u>	<u>25,000</u>
Totals	<u>\$ 899,610</u>	<u>\$72,435</u>	<u>\$ 148,021</u>	<u>\$ 824,024</u>	<u>\$ 127,007</u>

The compensated absences liability will be liquidated from the general fund and various special revenue funds.

Certificates of Indebtedness (1)

The Police Jury issued \$750,000 of Limited Tax Certificates of Indebtedness, Series 2017, dated April 26, 2017, for the purpose of improving, maintaining and repairing public roads, bridges and drainage within the parish. Annual principal installments are due in amounts ranging from \$62,000 to \$88,000 through March 1, 2027 at an interest rate of 2.55%. The Certificate of Indebtedness is paid from the levy and collection of a constitutional property tax of thirty (30) mills levied on all property subject to taxation within District No. 2 in Avoyelles Parish. No default provisions are provided for in the certificate of indebtedness.

\$ 549,000

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Notes to the Basic Financial Statements

Certificates of Indebtedness (2)

The Police Jury issued \$250,000 of Limited Tax Certificates of Indebtedness, Series 2017, dated April 26, 2017, for the purpose of improving, maintaining and repairing public roads, bridges and drainage within the parish. Annual principal installments of \$25,000 are due through March 1, 2027 at an interest rate of 1.275%. The Certificate of Indebtedness is paid from the levy and collection of a constitutional property tax of thirty (30) mills levied on all property subject to taxation within District No. 2 in Avoyelles Parish. No default provisions are provided for in the certificate of indebtedness.

\$ 175,000

Principal and interest payments on direct placement debt are due as follows:

<u>Year Ending December 31,</u>	Direct Placement Debt		
	Principal payments	Interest payments	Total
2021	\$ 97,000	\$ 15,154	\$ 112,154
2022	98,000	12,986	110,986
2023	100,000	10,781	110,781
2024	102,000	8,524	110,524
2025	105,000	6,203	111,203
2026-2027	222,000	5,074	227,074
Totals	\$ 724,000	\$ 58,722	\$ 782,722

(6) Operating Leases

The Police Jury leased equipment under operating leases that expire August 31, 2022. For the year ended December 31, 2020 lease expense amounted to \$51,266.

Future minimum lease payments under the operating leases were as follows:

<u>Year Ending December 31,</u>	<u>Total</u>
2021	\$ 51,266
2022	34,178
Totals	\$ 85,444

(7) Pension Plans

The Police Jury participates in three cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all Police Jury employees participate in one of the following retirement systems:

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Plan Descriptions

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Police Jury participates in Plan B.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required in order for a member to receive retirement benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

Registrar of Voters Employees' Retirement System (ROVERS) provides retirement, disability, and survivor benefits to eligible registrars of voters in each parish, their deputies, their permanent employees, and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:2071-2072.

Each system's financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

A brief summary of eligibility and benefits of the plans are provided in the following table.

	PERS	LASERS	ROVERS
Final average salary	Final average compensation	Highest 36 months or 60 months ³	Highest 60 months
Years of service required and/or age eligible for benefits	30 years age 55 ² 10 years age 60 ² 7 years age 65 ²	30 years at any age 25 years age 55 20 years of any age ¹ 5-10 years age 60 ⁴	30 years at any age 20 years age 55 ⁶ 10 years age 60 ⁶
Benefit percent per years of service	2.0% ⁸	2.5% - 3.5% ⁵	3.0% - 3.33% ⁷

¹ With actuarial reduced benefits
² Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67
³ Employees hired after a certain date use the revised benefit calculation based on the highest 60 months
⁴ Five to ten years of creditable service at age 60 depending upon the plan
⁵ Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%.
⁶ After 01/01/2013 age eligibility is 30 years at 55, 20 years at 60, and 10 years at age 62
⁷ Benefit percent varies depending on hire date
⁸ Under certain conditions, as outlined in the statutes, benefits are limited to specific amounts.

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Notes to the Basic Financial Statements

Contributions

Article X, Section 29 (E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS and ROVERS receive a percentage of ad valorem taxes collected by parish. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities.

Contributions of employers, and nonemployer contributing entities effective for the year ended December 31, 2020 for the defined benefit pension plans in which the Police Jury is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	3.00%	7.50%	\$ 15,342	\$ 96,582
LASERS	12.25%	42.20%	-	4,092
ROVERS	7.00%	18.00%	5,098	3,814

Net Pension Liability\Asset

The Police Jury's net pension liability\asset at December 31, 2020 is comprised of its proportionate share of the net pension liability\asset relating to each of the cost-sharing plans in which the Police Jury is a participating employer. The Police Jury's net pension liability\asset for each plan was measured as of the plans' measurement date (June 30, 2020 for all plans except PERS and December 31, 2019 for PERS) and the total pension liability\asset used to calculate the net pension liability\asset was determined by an actuarial valuation as of that date. The Police Jury's proportionate share of the net pension liability\asset for each of the plans in which it participates was based on the Police Jury's required contributions in proportion to total required contributions for all employers. As of the most recent measurement date, the Police Jury's proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Liability\Asset	Proportionate Share (%) of Net Pension Liability\Asset	Increase/(Decrease) from Prior Measurement Date
PERS	\$ (79,596)	1.100207%	-0.109554%
LASERS	40,609	0.000490%	-0.000010%
ROVERS	34,658	0.160880%	0.002203%
Total	<u>\$ (4,329)</u>		

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Since the measurement date of the net pension liability was June 30, 2020 (December 31, 2019 for PERS), the net pension liability\asset is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability\asset is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

- PERS - <http://www.persla.org/>
 LASERS - <http://www.laseronline.org/>
 ROVERS - <http://www.larovers.com/>

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability\asset for each of the defined benefit plans in which the Police Jury is a participating employer:

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2018	7/1/2014 - 6/30/2019
Expected remaining service lives	4	2	5
Inflation Rate	2.40%	2.30%	2.30%
Projected salary increases	4.25%	2.60% - 13.80%	5.30%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1)	(2), (3)	(3), (4)

- (1) Pub-2010 Public Retirement Plans Mortality Table for Health Retirees
 (2) RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis.
 (3) RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement
 (4) RP-2000 Healthy Mortality Table for active members, healthy annuitants and beneficiaries

Cost of Living Adjustments

The pension plans in which the Police Jury participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state system (LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to the funded status and interest earnings.

Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (PERS and ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Discount Rate

The discount rates used to measure the Police Jury's total pension liability\ (asset) for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Discount rate	6.50%	7.55%	6.40%
Change in discount rate from prior valuation	(.25%)	(.05%)	(.10%)
Plan cash flow assumptions	(1)	(1)	(1)
Rates incorporated in the Discount Rate:			
Long-term Rate of Return	7.18%	5.81%	8.75%
Periods applied	All	All	All
Municipal Bond Rate	N/A	N/A	N/A

***Plan Cash Flow Assumptions:**

- 1) Plan member contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the Police Jury's total pension liability\ (asset) for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits.

For LASERS and ROVERS, the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return 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 and an adjustment for the effect of rebalancing/diversification.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

Asset Class	PERS*		LASERS**		ROVERS*	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Cash	-	-	-	-0.59%	-	-
Fixed Income	35%	1.05%	-	-	-	-
Domestic Fixed Income	-	-	-	1.76%	12.5%	0.31%
International Fixed Income	-	-	-	3.98%	10.0%	0.35%
Equities	52%	3.41%	-	-	-	-
Domestic Equity	-	-	-	4.79%	37.5%	2.81%
International Equity	-	-	-	5.83%	20.0%	1.70%
Risk Parity	-	-	-	4.20%	-	-
Alternative Investments	11%	0.61%	-	6.69%	10.0%	0.63%
Real Assets	2%	0.11%	-	-	10.0%	0.45%
Total	<u>100%</u>		<u>0%</u>		<u>100%</u>	

*Arithmetic real rates of return

**Geometric real rates of return

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2020, the Police Jury recognized \$109,930 in pension expense related to all defined benefit plans in which it participates. PERS and ROVERS recognized revenues in the amount of \$20,440 in ad valorem taxes collected from nonemployer contributing entities.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,356	\$ 39,930
Changes of assumptions	53,478	-
Net difference between projected and actual earnings on pension plan investments	6,863	166,205
Change in proportion and differences between employer contributions and proportionate share of contributions	651	6,645
Employer contributions subsequent to the measurement date	100,609	-
Total	\$ 163,957	\$ 212,780

Deferred outflows of resources of \$100,609, resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability\asset in the following fiscal year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended December 31	Net Amount Recognized in Pension Expense
2021	\$ (45,695)
2022	(45,226)
2023	14,361
2024	(72,872)
	\$ (149,432)

Sensitivity of the Police Jury's Proportional Share of the Net Pension Liabilities\Assets to Changes in the Discount Rate

The following presents the Police Jury's proportionate shares of the net pension liabilities\assets of the plans, calculated using their respective discount rates, as well as what the Police Jury's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Plan	Current Discount Rate	Net Pension Liability\ (Asset)		
		1% Decrease	Current Discount Rate	1% Increase
PERS	6.50%	\$ 457,591	\$ (79,596)	\$ (503,512)
LASERS	7.55%	49,902	40,609	32,723
ROVERS	6.40%	56,916	34,658	15,689
Net Pension Liability\ (Asset)		<u>\$ 564,409</u>	<u>\$ (4,329)</u>	<u>\$ (455,100)</u>

Payables to Pension Plans

At December 31, 2020, the Police Jury reported a payable of \$36,283 for the outstanding amount of contributions due to the Systems for the year.

(8) Litigation and Claims

The Police Jury's legal counsel has reviewed various claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Police Jury and to arrive at an estimate, if any, of the amount of range of potential loss to the Police Jury. As of December 31, 2020, no amounts have been incurred which would require accrual.

(9) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency.

(10) Risk Management

The Jury is exposed to risks of loss in the areas of health care, general and auto liability, property hazards and workers' compensation and employee dishonesty. All of these risks are handled by purchasing commercial insurance coverage. There have not been any significant reductions in the insurance coverage during the year, nor have settlements exceeded insurance coverage for the past three years. Due to current insurance market conditions, the Police Jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

(11) Deficit Fund Balance

The Tricia Park Sewer Fund, a nonmajor special revenue fund, and the Courtroom Renovations Fund, a nonmajor capital projects fund, reported a deficit fund balance of \$14,951 and \$49,991, respectively, at December 31, 2020. These deficits will be eliminated by increasing revenues and/or reducing expenditures.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

(12) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2020 is as follows:

Kirby Roy, President	\$ 11,556
Charles Jones	10,272
Mark Borrel	10,272
Glenn McKinley	10,272
Bobby Bordelon	10,272
McKinley Keller	10,272
John Earles	10,272
Elizie Bryant	10,272
Jacob Coco	10,272
	<u>\$ 93,732</u>

(13) Compensation, Benefits and Other Payments to Board President

Total compensation, and other payments made to Kirby Roy, III – Board President consisted of compensation of \$11,556 for the year ended December 31, 2020.

(14) Interfund Transactions

A. A summary of interfund receivables and payables follows:

	Interfund Receivable	Interfund Payable
Major Governmental Fund:		
General Fund	\$ 94,699	\$ -
Road and Bridge	194,372	-
Solid Waste	-	194,318
Drainage	-	14,424
Health unit	-	15,397
Library	-	59,202
Road District No. 2	-	21,448
Total major governmental funds	289,071	304,789
Nonmajor Governmental Funds	66,924	51,206
Total	\$ 355,995	\$ 355,995

The above amounts are for reimbursements owed for expenditures paid for those funds and for short term loans.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

(15) New Accounting Pronouncements

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. This statement requires recognition of certain leased assets and liabilities for leases that previously were classified as operating leases. The provisions of GASB Statement No. 87 are effective for fiscal years beginning after June 15, 2021.

As of January 1, 2020, the Police Jury adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes new criteria for reporting fiduciary activities. A statement of fiduciary net position and a statement of changes in fiduciary net position are required to be presented for these activities. The Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds (formerly agency funds). With the adoption of GASB Statement No. 84, a statement of fiduciary net position and a statement of changes in fiduciary net position are presented as part of the basic financial statements. These statements consist of the Police Jury's custodial fund (formerly agency fund).

The changes noted above have the following effect on the accounts listed below at January 1, 2020:

<u>Accounts affected</u>	<u>As Originally Presented</u>	<u>After Adoption of GASB 84</u>
Accounts payable	\$ -	\$ 1,831
Due to other governmental units	\$ 15,732	\$ -
Net position - held for others	\$ -	\$ 13,901

The Police Jury determined that the activities of the 12th Judicial District Court Fund do not meet the new criteria for being identified as fiduciary activities under GASB No. 84. Therefore, the 12th Judicial District Court Fund is reported as a special revenue fund as of January 1, 2020.

The change noted above has the following effect on beginning net position/fund balance at January 1, 2020:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>	<u>Other Governmental Funds</u>	<u>Nonmajor Special Revenue Funds</u>	<u>12th Judicial District Court Fund</u>
Net position/fund balance previously reported	\$ 27,229,289	\$ 13,901	\$ 592,318	\$ 450,816	\$ -
Net adjustment to amount due to other governments	<u>13,901</u>	<u>(13,901)</u>	<u>13,901</u>	<u>13,901</u>	<u>13,901</u>
Net position/fund balance as restated	<u>\$ 27,243,190</u>	<u>\$ -</u>	<u>\$ 606,219</u>	<u>\$ 464,717</u>	<u>\$ 13,901</u>

**REQUIRED
SUPPLEMENTARY INFORMATION**

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 General Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem tax	\$ 260,000	\$ 359,938	\$ 333,415	\$ (26,523)
Severance taxes	175,000	194,389	172,681	(21,708)
Licenses and permits	485,000	591,612	593,847	2,235
Intergovernmental revenues -				
Federal grants	148,000	237,840	299,577	61,737
State funds -				
State revenue sharing	20,000	23,815	23,815	-
Parish equalization funds	322,500	357,787	340,955	(16,832)
Other	165,000	163,776	163,776	-
Fees, charges and commissions	289,500	406,795	417,844	11,049
Interest income	13,977	7,066	8,254	1,188
Other	114,300	226,657	152,283	(74,374)
Total revenues	<u>1,993,277</u>	<u>2,569,675</u>	<u>2,506,447</u>	<u>(63,228)</u>
Expenditures:				
Current -				
General government:	1,473,228	2,067,756	1,921,921	145,835
Public safety	590,105	601,931	698,865	(96,934)
Culture and recreation	29,265	25,896	24,106	1,790
Economic development and assistance	53,120	60,145	60,081	64
Total expenditures	<u>2,145,718</u>	<u>2,755,728</u>	<u>2,704,973</u>	<u>50,755</u>
Deficiency of revenues over expenditures	(152,441)	(186,053)	(198,526)	(12,473)
Fund balance, beginning	<u>947,565</u>	<u>947,565</u>	<u>947,565</u>	<u>-</u>
Fund balance, ending	<u>\$ 795,124</u>	<u>\$ 761,512</u>	<u>\$ 749,039</u>	<u>\$ (12,473)</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Road and Bridge Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 1,025,000	\$ 1,264,308	\$ 1,283,979	\$ 19,671
State funds -				
Parish transportation funds	450,000	405,436	449,073	43,637
Parish equalization funds	-	233,135	204,774	(28,361)
Interest income	12,500	3,372	3,440	68
Other	100	50	50	-
Total revenues	<u>1,487,600</u>	<u>1,906,301</u>	<u>1,941,316</u>	<u>35,015</u>
Expenditures:				
Current -				
Public works	<u>1,457,595</u>	<u>1,598,403</u>	<u>1,498,944</u>	<u>99,459</u>
Excess of revenues over expenditures	30,005	307,898	442,372	134,474
Fund balance, beginning	<u>1,372,170</u>	<u>1,372,170</u>	<u>1,372,170</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,402,175</u>	<u>\$ 1,680,068</u>	<u>\$ 1,814,542</u>	<u>\$ 134,474</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Solid Waste Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 3,150,000	\$ 3,444,913	\$ 3,847,969	\$ 403,056
Interest income	20,000	3,733	4,094	361
Other revenues	5,000	-	-	-
Total revenues	<u>3,175,000</u>	<u>3,448,646</u>	<u>3,852,063</u>	<u>403,417</u>
Expenditures:				
Current -				
Public works	<u>3,161,668</u>	<u>3,550,860</u>	<u>3,145,048</u>	<u>405,812</u>
Excess (deficiency) of revenues over expenditures	13,332	(102,214)	707,015	809,229
Fund balance, beginning	<u>5,818,231</u>	<u>5,818,231</u>	<u>5,818,231</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,831,563</u>	<u>\$ 5,716,017</u>	<u>\$ 6,525,246</u>	<u>\$ 809,229</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Drainage Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 450,000	\$ 493,034	\$ 554,009	\$ 60,975
State funds -				
State revenue sharing	27,500	37,659	37,659	-
Interest income	10,000	2,950	2,951	1
Total revenues	<u>487,500</u>	<u>533,643</u>	<u>594,619</u>	<u>60,976</u>
Expenditures:				
Current -				
Public works	<u>472,750</u>	<u>733,005</u>	<u>718,242</u>	<u>14,763</u>
Excess (deficiency) of revenues over expenditures	14,750	(199,362)	(123,623)	75,739
Fund balance, beginning	<u>1,519,624</u>	<u>1,519,624</u>	<u>1,519,624</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,534,374</u>	<u>\$ 1,320,262</u>	<u>\$ 1,396,001</u>	<u>\$ 75,739</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Health Unit Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 460,000	\$ 567,904	\$ 633,054	\$ 65,150
State funds -				
State revenue sharing	27,000	42,186	42,996	810
Interest income	6,500	2,884	2,850	(34)
Other	-	-	214	214
Total revenues	<u>493,500</u>	<u>612,974</u>	<u>679,114</u>	<u>66,140</u>
Expenditures:				
Current -				
Health and welfare	<u>397,525</u>	<u>331,015</u>	<u>330,805</u>	<u>210</u>
Excess of revenues over expenditures	95,975	281,959	348,309	66,350
Fund balance, beginning	<u>3,838,631</u>	<u>3,838,631</u>	<u>3,838,631</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,934,606</u>	<u>\$ 4,120,590</u>	<u>\$ 4,186,940</u>	<u>\$ 66,350</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Library Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 750,000	\$ 823,241	\$ 981,226	\$ 157,985
Intergovernmental revenues -				
Federal grants	-	6,775	6,775	-
State funds -				
State revenue sharing	90,000	66,644	66,644	-
Fees, charges and commissions	10,000	2,462	2,462	-
Interest income	10,000	2,858	3,100	242
Other revenue	150	-	237	237
Total revenues	<u>860,150</u>	<u>901,980</u>	<u>1,060,444</u>	<u>158,464</u>
Expenditures:				
Current -				
Culture and recreation	<u>1,288,250</u>	<u>975,240</u>	<u>901,675</u>	<u>73,565</u>
Excess (deficiency) of revenues over expenditures	(428,100)	(73,260)	158,769	232,029
Fund balance, beginning	<u>3,033,076</u>	<u>3,033,076</u>	<u>3,033,076</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,604,976</u>	<u>\$ 2,959,816</u>	<u>\$ 3,191,845</u>	<u>\$ 232,029</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Road District No.2 Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Ad valorem tax	\$ 730,000	\$ 783,911	\$ 736,139	\$ (47,772)
State funds -				
State revenue sharing	<u>45,000</u>	<u>74,232</u>	<u>74,232</u>	<u>-</u>
Total revenues	<u>775,000</u>	<u>858,143</u>	<u>810,371</u>	<u>(47,772)</u>
Expenditures:				
Current -				
Public works	<u>747,550</u>	<u>1,100,344</u>	<u>815,688</u>	<u>284,656</u>
Excess (deficiency) of revenues over expenditures	27,450	(242,201)	(5,317)	236,884
Fund balance, beginning	<u>921,791</u>	<u>921,791</u>	<u>921,791</u>	<u>-</u>
Fund balance, ending	<u>\$ 949,241</u>	<u>\$ 679,590</u>	<u>\$ 916,474</u>	<u>\$ 236,884</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Budgetary Comparison Schedules
For the Year Ended December 31, 2020

(1) Budgets and Budgetary Accounting

The Avoyelles Parish Police Jury follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer prepares and submits the proposed budget to the parish governing authority prior to the fifteenth day of the fiscal year for which the budget is to be applicable.
2. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Avoyelles Parish Police Jury.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Employer's Share of Net Pension Liability\Asset
For the Year Ended December 31, 2020

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability\Asset
Parochial Employees Retirement System - Plan B: *					
2015	1.420770%	\$ 3,946	\$ 1,206,037	0.3%	99.89%
2016	1.344612%	\$ 239,402	\$ 1,292,378	18.5%	93.48%
2017	1.223272%	\$ 158,912	\$ 1,218,607	13.0%	94.15%
2018	1.229914%	\$ (154,748)	\$ 1,243,207	12.4%	104.02%
2019	1.209761%	\$ 326,835	\$ 1,265,595	25.8%	91.93%
2020	1.100207%	\$ (79,596)	\$ 1,222,352	6.5%	98.00%
Louisiana State Employees' Retirement System: **					
2015	0.000530%	\$ 35,776	\$ 9,600	372.7%	62.70%
2016	0.000530%	\$ 41,854	\$ 9,600	436.0%	57.70%
2017	0.000540%	\$ 38,080	\$ 9,600	396.7%	62.50%
2018	0.000522%	\$ 35,327	\$ 9,600	368.0%	64.30%
2019	0.000500%	\$ 36,225	\$ 9,600	377.3%	62.90%
2020	0.000490%	\$ 40,609	\$ 9,600	423.0%	58.00%
Registrar of Voters Retirement System: **					
2015	0.160660%	\$ 39,346	\$ 21,792	180.6%	76.86%
2016	0.158640%	\$ 45,014	\$ 21,792	206.6%	73.98%
2017	0.159100%	\$ 34,924	\$ 21,792	160.3%	80.51%
2018	0.157082%	\$ 37,078	\$ 21,792	170.1%	80.57%
2019	0.158677%	\$ 29,673	\$ 21,792	136.2%	84.83%
2020	0.160880%	\$ 34,658	\$ 21,792	159.0%	83.32%

* The amounts presented have a measurement date of the previous year.

** The amounts presented have a measurement date of June 30.

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Employer Contributions
For the Year Ended December 31, 2020

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
Parochial Employees Retirement System - Plan B:					
2015	\$ 116,314	\$ 116,314	\$ -	\$ 1,292,378	9.00%
2016	\$ 97,333	\$ 97,333	\$ -	\$ 1,218,607	8.00%
2017	\$ 99,457	\$ 99,457	\$ -	\$ 1,243,207	8.00%
2018	\$ 94,920	\$ 94,920	\$ -	\$ 1,265,595	7.50%
2019	\$ 91,676	\$ 91,676	\$ -	\$ 1,222,352	7.50%
2020	\$ 96,582	\$ 96,582	\$ -	\$ 1,287,760	7.50%
Louisiana State Employees' Retirement System:					
2015	\$ 3,722	\$ 3,722	\$ -	\$ 9,600	38.77%
2016	\$ 3,650	\$ 3,650	\$ -	\$ 9,600	38.02%
2017	\$ 3,706	\$ 3,706	\$ -	\$ 9,600	38.60%
2018	\$ 3,811	\$ 3,811	\$ -	\$ 9,600	39.70%
2019	\$ 4,051	\$ 4,051	\$ -	\$ 9,600	42.20%
2020	\$ 4,092	\$ 4,092	\$ -	\$ 9,600	42.63%
Registrar of Voters Retirement System:					
2015	\$ 5,094	\$ 5,094	\$ -	\$ 21,792	23.38%
2016	\$ 4,631	\$ 4,631	\$ -	\$ 21,792	21.25%
2017	\$ 4,032	\$ 4,032	\$ -	\$ 21,792	18.50%
2018	\$ 3,705	\$ 3,705	\$ -	\$ 21,792	17.00%
2019	\$ 3,924	\$ 3,924	\$ -	\$ 21,792	18.00%
2020	\$ 3,923	\$ 3,923	\$ -	\$ 21,792	18.00%

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Retirement System Schedules
For the Year Ended December 31, 2020

(1) Pension Plans

Changes of Benefit Terms –

There were no changes in benefit terms.

Changes of assumptions -

Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
*Parochial Employees Retirement System - Plan B:					
2015	7.25%	7.25%	3.00%	4	5.75%
2016	7.00%	7.00%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
2018	6.75%	6.75%	2.50%	4	5.25%
2019	6.50%	6.50%	2.40%	4	4.25%
2020	6.50%	6.50%	2.40%	4	4.25%
**Louisiana State Employees' Retirement System:					
2015	7.75%	7.75%	3.00%	3	4.00% - 14.50%
2016	7.75%	7.75%	3.00%	3	5.50% - 14.50%
2017	7.70%	7.70%	2.80%	3	2.80% - 14.30%
2018	7.65%	7.65%	2.75%	3	3.40% - 14.30%
2019	7.60%	7.60%	2.50%	2	3.20% - 14.00%
2020	7.55%	7.55%	2.30%	2	2.60% - 13.80%
**Registrar of Voters Retirement System:					
2015	7.00%	7.00%	2.50%	5	3.50%
2016	7.00%	7.00%	2.50%	5	3.50%
2017	6.75%	6.75%	2.50%	5	6.00%
2018	6.50%	6.50%	2.40%	5	6.00%
2019	6.50%	6.50%	2.40%	5	6.00%
2020	6.40%	6.40%	2.30%	5	5.30%

**The amounts presented have a measurement date of the previous year end.*

***The amounts presented have a measurement date of June 30.*

OTHER FINANCIAL INFORMATION

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Governmental Funds

Combining Balance Sheet
 December 31, 2020

	Special Revenue	Capital Projects	Road District Debt Service Fund	Total
ASSETS				
Cash and interest-bearing deposits	\$ 622,658	\$ 35,110	\$ 128,898	\$ 786,666
Receivables, net	25,161	-	-	25,161
Due from other funds	-	66,924	-	66,924
Total assets	\$ 647,819	\$ 102,034	\$ 128,898	\$ 878,751
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and other payables	\$ 8,616	\$ -	\$ -	\$ 8,616
Accrued liabilities	3,927	-	-	3,927
Unearned revenue	56,770	50,000	-	106,770
Due to other funds	51,206	-	-	51,206
Total liabilities	120,519	50,000	-	170,519
Fund balances (deficit):				
Restricted -				
Economic development	269,382	24,718	-	294,100
Public safety	38,992	-	-	38,992
Public works	-	77,307	-	77,307
Health and welfare	233,877	-	-	233,877
Debt service	-	-	128,898	128,898
Unassigned (deficit)	(14,951)	(49,991)	-	(64,942)
Total fund balances	527,300	52,034	128,898	708,232
Total liabilities and fund balances	\$ 647,819	\$ 102,034	\$ 128,898	\$ 878,751

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2020

	Special Revenue	Capital Projects	Road District Debt Service	Total
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ 141,325	\$ 141,325
Sales taxes	123,919	-	-	123,919
Intergovernmental revenues -				
Federal grants	767,031	8,943	-	775,974
State funds:				
State revenue sharing	12,500	-	-	12,500
Fees, charges and commissions	162,152	10,000	-	172,152
Interest income	2,273	330	43	2,646
Other revenues	164,907	-	-	164,907
Total revenues	<u>1,232,782</u>	<u>19,273</u>	<u>141,368</u>	<u>1,393,423</u>
Expenditures:				
Current -				
Economic development	156,454	-	-	156,454
Culture and recreation	9,416	-	-	9,416
Health and welfare	824,271	-	-	824,271
Public safety	175,795	-	-	175,795
Public works	4,263	8,943	-	13,206
Debt service -				
Principle payments	-	-	95,000	95,000
Interest expense	-	-	17,268	17,268
Total expenditures	<u>1,170,199</u>	<u>8,943</u>	<u>112,268</u>	<u>1,291,410</u>
Excess of revenues over expenditures	62,583	10,330	29,100	102,013
Fund balances, beginning, as restated	<u>464,717</u>	<u>41,704</u>	<u>99,798</u>	<u>606,219</u>
Fund balances, ending	<u>\$ 527,300</u>	<u>\$ 52,034</u>	<u>\$ 128,898</u>	<u>\$ 708,232</u>

NONMAJOR SPECIAL REVENUE FUNDS

Law Enforcement Fund

To account for court costs which are then used to pay expenses related to the 12th Judicial District court and transfer funds to the Off-Duty Witness Fees fund as needed.

Tricia Park Sewer Fund

To account for the operation and maintenance of the Tricia Park Sewerage System. Financing is provided by charges to customers and operating transfers from the General Fund.

Off-Duty Witness Fees Fund

To account for court costs used to pay off-duty officers for their testimony in criminal cases.

Tourist Commission Fund

To account for revenues and subsequent disbursements used to encourage the development of tourism in Avoyelles Parish. Primary sources of revenues is the 5% hotel/motel tax levied upon the occupancy of hotel and motel rooms and overnight camping facilities.

Criminal Court Fund

To account for the receipt of court fees and fines and the subsequent disbursement of these receipts for salaries and operating expenses of the criminal court. Operation is also financed by transfers from the

Section 8 HUD - Program

To account for funds provided under the Section 8 Housing Voucher Program by the United States Department of Housing and Urban Development. The Monies are used to aid low income families in obtainaining decent, safe and sanitary housing through a system of rental subsidies.

12th Judicial District Court Fund

To account for the receipt of court fees and fines and the subsequent disbursement of these receipts for jury and witness fees and other operating expenses of the criminal court.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Special Revenue Funds

Combining Balance Sheet
 December 31, 2020

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Tourist Commission
ASSETS				
Cash and interest-bearing deposits	\$ 7,165	\$ 1,755	\$ 7,318	\$ 262,443
Receivables, net	615	-	615	8,777
Total assets	\$ 7,780	\$ 1,755	\$ 7,933	\$ 271,220
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and other payables	\$ -	\$ -	\$ -	\$ 163
Accrued liabilities	-	-	-	812
Unearned revenue	-	-	-	-
Due to other funds	586	16,706	-	863
Total liabilities	586	16,706	-	1,838
Fund balances:				
Restricted -				
Economic development	-	-	-	269,382
Public safety	7,194	-	7,933	-
Health and welfare	-	-	-	-
Unassigned (deficit)	-	(14,951)	-	-
Total fund balances	7,194	(14,951)	7,933	269,382
Total liabilities and fund balances	\$ 7,780	\$ 1,755	\$ 7,933	\$ 271,220

<u>Criminal Court</u>	<u>Section 8</u>	<u>12th Judicial District Court</u>	<u>Total</u>
\$ 2,787	\$ 325,919	\$ 15,271	\$ 622,658
<u>12,846</u>	<u>2,308</u>	<u>-</u>	<u>25,161</u>
<u>\$ 15,633</u>	<u>\$ 328,227</u>	<u>\$ 15,271</u>	<u>\$ 647,819</u>
\$ -	\$ 8,453	\$ -	\$ 8,616
-	3,115	-	3,927
-	56,770	-	56,770
<u>7,039</u>	<u>26,012</u>	<u>-</u>	<u>51,206</u>
<u>7,039</u>	<u>94,350</u>	<u>-</u>	<u>120,519</u>
-	-	-	269,382
8,594	-	15,271	38,992
-	233,877	-	233,877
-	-	-	(14,951)
<u>8,594</u>	<u>233,877</u>	<u>15,271</u>	<u>527,300</u>
<u>\$ 15,633</u>	<u>\$ 328,227</u>	<u>\$ 15,271</u>	<u>\$ 647,819</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2020

	<u>Law Enforcement</u>	<u>Tricia Park Sewer</u>	<u>Off-Duty Witness Fees</u>	<u>Tourist Commission</u>
Revenues:				
Sales taxes	\$ -	\$ -	\$ -	\$ 123,919
Intergovernmental revenues -				
Federal grants	-	-	-	-
State funds -				
State revenue sharing	-	-	-	12,500
Fees, charges and commissions	7,507	6,018	5,735	686
Interest income	34	-	25	1,142
Other revenues	-	-	-	87,053
Total revenues	<u>7,541</u>	<u>6,018</u>	<u>5,760</u>	<u>225,300</u>
Expenditures:				
Current -				
Economic development	-	-	-	156,454
Culture and recreation	-	-	-	9,416
Health and welfare	-	-	-	-
Public safety	13,173	-	1,959	-
Public works	-	4,263	-	-
Total expenditures	<u>13,173</u>	<u>4,263</u>	<u>1,959</u>	<u>165,870</u>
Excess (deficiency) of revenues over expenditures	(5,632)	1,755	3,801	59,430
Fund balances (deficit), beginning, as restated	<u>12,826</u>	<u>(16,706)</u>	<u>4,132</u>	<u>209,952</u>
Fund balances (deficit), ending	<u>\$ 7,194</u>	<u>\$ (14,951)</u>	<u>\$ 7,933</u>	<u>\$ 269,382</u>

<u>Criminal Court</u>	<u>Section 8</u>	<u>12th Judicial District Court</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 123,919
-	767,031	-	767,031
-	-	-	12,500
122,262	-	19,944	162,152
23	991	58	2,273
<u>19,469</u>	<u>58,385</u>	<u>-</u>	<u>164,907</u>
<u>141,754</u>	<u>826,407</u>	<u>20,002</u>	<u>1,232,782</u>
-	-	-	156,454
-	-	-	9,416
-	824,271	-	824,271
142,031	-	18,632	175,795
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,263</u>
<u>142,031</u>	<u>824,271</u>	<u>18,632</u>	<u>1,170,199</u>
(277)	2,136	1,370	62,583
<u>8,871</u>	<u>231,741</u>	<u>13,901</u>	<u>464,717</u>
<u>\$ 8,594</u>	<u>\$ 233,877</u>	<u>\$ 15,271</u>	<u>\$ 527,300</u>

NONMAJOR CAPITAL PROJECTS FUNDS

Bayou Lacombe Drainage Project

To account for the cost to clean out and dredge the existing Bayou Lacombe channel. Funding to be provided by local funds in the amount of \$178,000 and a DOTD grant in the amount of \$291,000.

Casino Capital Improvements

To account for the accumulation of resources for, and payment of, cost to construct and improve public roads and bridges.

Downtown Marksville Restoration Project

To account for the cost of improvements for downtown Marksville. These improvements are funded by the Clerk of Court and operating funds of the Police Jury.

LSU Agriculture Center/ 4-H Museum

To account for the cost of building a county agents office and 4-H museum which will also house the Avoyelles Parish Commission of Tourism.

Bordelonville Volunteer Fire Department 2007 LCDBG

To account for funds appropriated by Bordelonville Fire Department to the Police Jury to hire a consultant to carry out all administrative activities related to the grant. These funds will be used to enlarge the water system for the Volunteer Fire Department.

Industrial Park Grant

To account for revenues and expenditures related to a grant received for capital improvements to the Industrial Park Road in Mansura, LA.

EECBG - Library

To account for revenues and expenditures related to a grant received for energy efficient capital improvements to the public Libraries.

Courtoom Renovations

To account for revenues and expenditures related to an intergovernmental agreement with the Avoyelles Assessor's Office for improvements to the courtrooms

LCDBG Ike Gustav

To account fo the receipt of and expenditures of grant proceeds related to the implementation of recovery programs designed to address the impact of Hurricanes Ike and Gustav.

Blair Road LCDBG

To account for revenues and expenditures related to a grant received from the State of Louisiana Division of Administration for water system improvements along Blair road.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Capital Projects Funds

Balance Sheet
 December 31, 2020

	Bayou Lacombe Drainage Project	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum
ASSETS				
Cash and interest-bearing deposits	\$ 1,494	\$ 6,013	\$ 123	\$ 4,645
Due from other funds	<u>66,924</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 68,418</u>	<u>\$ 6,013</u>	<u>\$ 123</u>	<u>\$ 4,645</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Unearned revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances (deficit):				
Restricted for -				
Public works	68,418	6,013	-	-
Economic development	-	-	123	4,645
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>68,418</u>	<u>6,013</u>	<u>123</u>	<u>4,645</u>
Total liabilities and fund balances	<u>\$ 68,418</u>	<u>\$ 6,013</u>	<u>\$ 123</u>	<u>\$ 4,645</u>

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCDBG Ike Gustav	Blair Road LCDBG	Total
\$ 968	\$ 19,950	\$ 1,841	\$ 9	\$ 15	\$ 52	\$ 35,110
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,924</u>
<u>\$ 968</u>	<u>\$ 19,950</u>	<u>\$ 1,841</u>	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 52</u>	<u>\$ 102,034</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>
968	-	1,841	-	15	52	77,307
-	19,950	-	-	-	-	24,718
-	-	-	(49,991)	-	-	(49,991)
<u>968</u>	<u>19,950</u>	<u>1,841</u>	<u>(49,991)</u>	<u>15</u>	<u>52</u>	<u>52,034</u>
<u>\$ 968</u>	<u>\$ 19,950</u>	<u>\$ 1,841</u>	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 52</u>	<u>\$ 102,034</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Capital Projects Funds

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2020

	<u>Bayou Lacombe Drainage</u>	<u>Casino Capital Improvements</u>	<u>Downtown Marksville Restoration Project</u>	<u>LSU Ag Center / 4-H Museum</u>
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ -	\$ -	\$ -
Fees, charges, and commissions	-	-	-	-
Interest income	<u>65</u>	<u>224</u>	<u>-</u>	<u>8</u>
Total revenues	<u>65</u>	<u>224</u>	<u>-</u>	<u>8</u>
Expenditures:				
Current -				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	65	224	-	8
Fund balances, beginning	<u>68,353</u>	<u>5,789</u>	<u>123</u>	<u>4,637</u>
Fund balances, ending	<u>\$ 68,418</u>	<u>\$ 6,013</u>	<u>\$ 123</u>	<u>\$ 4,645</u>

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCBG Ike Gustav	Blair Road LCDBG	Total
\$ -	\$ -	\$ -	\$ -	\$ 8,943	\$ -	\$ 8,943
-	-	-	10,000	-	-	10,000
-	33	-	-	-	-	330
<u>-</u>	<u>33</u>	<u>-</u>	<u>10,000</u>	<u>8,943</u>	<u>-</u>	<u>19,273</u>
-	-	-	-	8,943	-	8,943
-	33	-	10,000	-	-	10,330
<u>968</u>	<u>19,917</u>	<u>1,841</u>	<u>(59,991)</u>	<u>15</u>	<u>52</u>	<u>41,704</u>
<u>\$ 968</u>	<u>\$ 19,950</u>	<u>\$ 1,841</u>	<u>\$ (49,991)</u>	<u>\$ 15</u>	<u>\$ 52</u>	<u>\$ 52,034</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
LCDBG Balance Sheet
For the Year Ended December 31, 2020

ASSETS

Cash	<u>\$ 15</u>
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LIABILITIES AND FUND BALANCE

Fund balance:	
Restricted - Public works	<u>\$ 15</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 LCDBG Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2020

Revenues:		
LCDBG Program		<u>\$ 8,943</u>
Expenditures:		
Current -		
Engineering Services		4,840
Contracted Services		<u>4,103</u>
Total expenditures		<u>8,943</u>
Excess (deficiency) of revenues over expenditures		<u>-</u>
Fund balances, beginning		<u>-</u>
Fund balances, ending		<u><u>\$ -</u></u>

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Balance Sheet
Section 8 Housing Program
December 31, 2020

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP-IKE	14.HCC CARES Act Funding	97.109 Housing Assistance Grant	Total
111	Cash - unrestricted	\$ 65,126	\$ 159,499	\$ -	\$ -	\$ 224,625
113	Cash - other restricted	4,546	-	20,510	55,757	80,813
100	Total cash	<u>69,672</u>	<u>159,499</u>	<u>20,510</u>	<u>55,757</u>	<u>305,438</u>
122	Accounts receivable - HUD other projects	2,308	-	-	-	2,308
120	Total Receivables, Net of Allowance for Doubtful Accounts	<u>2,308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,308</u>
150	Total current assets	<u>71,980</u>	<u>159,499</u>	<u>20,510</u>	<u>55,757</u>	<u>307,746</u>
164	Furniture, equipment & machinery - admin.	42,306	-	-	-	42,306
166	Accumulated depreciation	(42,306)	-	-	-	(42,306)
160	Total capital assets, net of accum. depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
180	Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
190	Total assets	<u>\$ 71,980</u>	<u>\$ 159,499</u>	<u>\$ 20,510</u>	<u>\$ 55,757</u>	<u>\$ 307,746</u>
312	Accounts Payable <= 90 Days	\$ 159	\$ -	\$ -	\$ -	\$ 159
322	Accrued comp. absences - current portion	491	-	-	-	491
342	Unearned revenue	-	-	20,510	36,260	56,770
310	Total current liabilities	<u>650</u>	<u>-</u>	<u>20,510</u>	<u>36,260</u>	<u>57,420</u>
300	Total liabilities	<u>650</u>	<u>-</u>	<u>20,510</u>	<u>36,260</u>	<u>57,420</u>
508.4	Net investment in capital assets	-	-	-	-	-
511.4	Restricted net position	4,546	-	-	-	4,546
512.4	Unrestricted net position	66,784	159,499	-	19,497	245,780
513	Total equity - net position	<u>71,330</u>	<u>159,499</u>	<u>-</u>	<u>19,497</u>	<u>250,326</u>
600	Total liabilities and net position	<u>\$ 71,980</u>	<u>\$ 159,499</u>	<u>\$ 20,510</u>	<u>\$ 55,757</u>	<u>\$ 307,746</u>

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Income Statement
 Section 8 Housing Program
 Year Ended December 31, 2020

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP- IKE	14.HCC CARES Act Funding	97.109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	\$ 675,635	\$ -	\$ 13,245	\$ -	\$ 688,880
71100	Investment income - unrestricted	949	-	-	-	949
71400	Fraud recovery	2,858	-	-	-	2,858
71500	Other revenue	56,991	-	-	-	56,991
70000	Total revenue	<u>736,433</u>	<u>-</u>	<u>13,245</u>	<u>-</u>	<u>749,678</u>
91100	Administrative salaries	42,567	-	-	-	42,567
91200	Auditing fees	3,400	-	-	-	3,400
91500	Employee benefit contributions- admin.	13,058	-	-	-	13,058
91600	Office expenses	17,095	-	13,245	-	30,340
91700	Legal Expenses	733	-	-	-	733
91900	Other	780	-	-	-	780
91000	Total operating - administrative	<u>77,633</u>	<u>-</u>	<u>13,245</u>	<u>-</u>	<u>90,878</u>
96130	Workmen's Compensation	149	-	-	-	149
96100	Total insurance premiums	<u>149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>
96200	Other general expenses	747	-	-	-	747
96210	Compensated absences	(286)	-	-	-	(286)
96000	Total other general expenses	<u>461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461</u>
96900	Total operating expenses	<u>78,243</u>	<u>-</u>	<u>13,245</u>	<u>-</u>	<u>91,488</u>
97000	Excess operating revenue over operating expenses	<u>658,190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>658,190</u>
97300	Housing assistance payments	602,485	-	-	-	602,485
97350	HAP Portability-In	50,004	-	-	-	50,004
97400	Depreciation expense	1,282	-	-	-	1,282
90000	Total expenses	<u>732,014</u>	<u>-</u>	<u>13,245</u>	<u>-</u>	<u>745,259</u>
10000	Excess of revenue over expenses	<u>4,419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,419</u>
11030	Beginning equity	<u>66,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,911</u>
11170	Administrative fee equity	<u>66,784</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,784</u>
11180	Housing assistance payments equity	<u>\$ 4,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,546</u>
11190	Unit months available	1,478	-	-	-	1,478
11210	Unit months leased	1,417	-	-	-	1,417

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
Criminal Court Fund #106
Cash Basis Presentation
Year Ended December 31, 2020

Criminal Court Fund #106	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period <u>Ended 12/31/2020</u>
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ 48,919	\$ 50,402
12th Judicial District Attorney, Pre-Trial Diversion Program Fees	8,060	9,545
12th Judicial District Attorney, Asset Forfeiture/Sale	<u>584</u>	<u>4,101</u>
Total Receipts	<u>\$ 57,563</u>	<u>\$ 64,048</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	<u>\$ -</u>	<u>\$ -</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
 As Required by ACT 87 of the 2020 Regular Legislative Session
 Law Enforcement Fund #108
 Cash Basis Presentation
 Year Ended December 31, 2020

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Law Enforcement Fund #108		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ <u>4,294</u>	\$ <u>3,213</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	\$ <u>-</u>	\$ <u>-</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
 As Required by ACT 87 of the 2020 Regular Legislative Session
 Off Duty Witness Fund #109
 Cash Basis Presentation
 Year Ended December 31, 2020

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Off Duty Witness Fund #109		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ <u>3,275</u>	\$ <u>2,460</u>
 Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	 \$ <u>-</u>	 \$ <u>-</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
12th Judicial District Court Fund #145
Cash Basis Presentation
Year Ended December 31, 2020

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
12th Judicial District Court Fund #145		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ 8,424	\$ 7,282
Avoyelles Parish Clerk of Court, Civil Fees	<u>3,187</u>	<u>5,214</u>
Total Receipts	<u>\$ 11,611</u>	<u>\$ 12,496</u>
 Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	 <u>\$ -</u>	 <u>\$ -</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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Victor R. Slaven, CPA* - retired 2020

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, 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 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 Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 30, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2020-003.

Avoyelles Parish Police Jury's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 30, 2021

KOLDER, SLAVEN & COMPANY, LLC

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Avoyelles Parish Police Jury's (Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2020. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 30, 2021

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Identifying No.	Expenditures
Department of Housing and Urban Development -			
Direct Program -			
Section 8 Housing Choice Vouchers - Housing			
Voucher Cluster	14.871		\$ 753,786
Voucher Cluster - COVID-19	14.871		<u>13,245</u>
Total Section 8 Housing Choice Vouchers Grants - CFDA #14.871			<u>767,031</u>
Passed-through Louisiana Division of Administration,			
Office of Finance and Support Services:			
Community Development Block Grants	14.228	CDBG - 684281	<u>8,943</u>
Total Department of Housing and Urban Development			<u>775,974</u>
Department of the Interior			
Direct Program -			
Payments in Lieu of Taxes	15.226		<u>1,703</u>
Department of Transportation			
Passed-through State of Louisiana Office of Community Development			
Formula Grants for Rural Areas	20.509	LA-2017-013-00	16,356
Formula Grants for Rural Areas	20.509	LA-2020-007-00	<u>180,367</u>
Total Department of Transportation			<u>196,723</u>
Department of Homeland Security -			
Passed-through State of Louisiana Military Department of Homeland Security and Emergency Preparedness Disaster Grants:			
Emergency Management Performance Grant	97.042	EMT-2019-EP-00006-S01	28,080
Emergency Management Performance Grant	97.042	EMT-2020-EP-00001-S01	<u>28,284</u>
Total Emergency Management Performance Grants - CFDA #97.042			<u>56,364</u>
Homeland Security Grant Program	97.067	EMW-2017-SS-00058-S01	<u>17,466</u>
Total Department of Homeland Security			<u>73,830</u>
Institute of Museum and Library Services -			
Passed-through the State Library of Louisiana			
IMLS CARES Act Grant	45.312		<u>6,775</u>
Department of Treasury -			
Passed-through the State of Louisiana Division of Administration			
Coronavirus Relief Fund	21.019		<u>27,321</u>
Total Federal Awards			<u>\$ 1,082,326</u>

The accompanying notes are an integral part of this schedule.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

(1) General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Avoyelles Parish Police Jury (Police Jury) under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Police Jury, it is not intended to and does not present the financial position, or changes in net assets of the Police Jury.

(2) Basis of Accounting

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. Such expenditures are recognized following the principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Police Jury has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

Part I. Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes x No
Significant deficiencies identified? x Yes _____ None reported

Noncompliance material to financial statements noted? x Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes x No
Significant deficiencies identified? _____ Yes x None reported

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

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

Major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.871	Section 8 Housing Choice Vouchers

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

Auditee qualified as low risk auditee. _____ Yes x No

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Internal Control Findings -

See internal control findings 2020-001 and 2020-002 on the schedule of current and prior year audit findings and management's corrective action plan.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

B. Compliance Findings –

See compliance finding 2020-003 on the schedule of current and prior year audit findings and management's corrective action plan.

Part III. Findings and questioned costs – Federal Award Programs

A. Internal Control Findings –

No internal control findings reported.

B. Compliance Findings -

No compliance findings reported.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2020

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

2020-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The Avoyelles Parish Police Jury did not have adequate segregation of functions within the accounting system.

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, defines internal control as follows:

“Internal control is a process, affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.”

CAUSE: The cause of the condition is the fact that the Police Jury does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2020

2020-002 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: 2007

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The Police Jury's internal control over financial reporting includes policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements, including the ability of management and staff to detect potential misstatements that may exist in the financial statements and related disclosures."

CAUSE: The cause of the condition results from a reliance on the external auditor as part of the internal control process.

EFFECT: Financial statements and related supporting transactions may reflect a departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2020

B. Compliance

2020-003 Budget Noncompliance

Fiscal year finding initially occurred: 2020

CONDITION: Actual revenues failed to meet budgeted revenues by more than 5% in the Road District No. 2 Fund.

CRITERIA: LSA-RS39:1311 et seq, Budgetary Authority and Control, provides for budget amendments when:

“(1) Total revenues and other sources plus projected revenues and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more.”

CAUSE: The Police Jury failed to properly amend the budget as needed throughout the year.

EFFECT: The Police Jury may not prevent and/or detect compliance violations due to revenues failing to meet the appropriated budget, and/or errors or irregularities in a timely basis.

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted activity and adopt budgetary amendments, as necessary, to ensure compliance with state statutes.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will adhere to the provisions of LSA-RS 39:1911 et seq by monitoring its financial statements closely and amending the budget when actual plus projected revenues fail to meet budgeted revenues by five percent or more.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2019-001 Inadequate Segregation of Functions

CONDITION: The Avoyelles Parish Police Jury did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2020

responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See item 2020-001.

2019-002 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: The Avoyelles Parish Police Jury does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2020-002.

B. Internal Control Over Compliance

2019-003 Budget Noncompliance

Fiscal year finding initially occurred: 2019

CONDITION: Actual expenditures exceeded budgeted expenditures by more than 5% in the Library Fund.

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted amounts and adopt budgetary amendments, as necessary, to ensure compliance with state statute.

CURRENT STATUS: Resolved.

Avoyelles Parish Police Jury

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SECRETARY-TREASURER

LAURA D. GASPARD
ASSISTANT
SECRETARY-TREASURER

KEVIN P. BORDELON
CIVIL WORKS
DIRECTOR

KEITH GREENHOUSE
PARISH
SUPERINTENDENT

Avoyelles Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2020.

Audit conducted by:
Kolder, Slaven & Company, LLC
1428 Metro Drive
Alexandria, LA 71301

Audit Period: Fiscal year ended December 31, 2020

The findings from the December 31, 2020 schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

FINDING – FINANCIAL AUDIT

Significant Deficiencies

2020-001 RECOMMENDATION: Management should evaluate the cost benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

2020-002 RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

Avoyelles Parish Police Jury respectfully submits the following schedule of prior audit findings for the for the year ended December 31, 2020.

Audit conducted by:
Kolder, Slaven & Company, LLC
1428 Metro Dr.
Alexandria, LA 71301

FINDING – FINANCIAL AUDIT

Internal Controls

2019-001 Inadequate Segregation of Accounting Functions
Year Finding Initially Occurred: Unknown

CONDITION: The Avoyelles Parish Police Jury did not have adequate segregation of functions within the accounting system.

CORRECTIVE ACTION TAKEN: See 2020-001. The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts

2019 -002 Application of Generally Accepted Accounting Principles (GAAP)
Fiscal year finding initially occurred: Unknown

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CORRECTIVE ACTION TAKEN: See 2020-002 We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

2019-003 Budget Noncompliance
Year Finding Initially Occurred: 2019

CONDITION: Actual expenditures exceeded budgeted expenditures by more than 5% in the Library Fund.

CORRECTIVE ACTION TAKEN: Resolved. The Police Jury effectively monitored their budget and activity during the current year end.

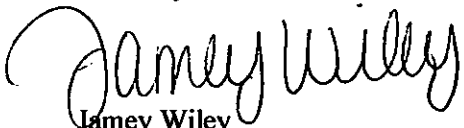
Compliance

2020-003 **RECOMMENDATION:** The Police Jury should implement internal controls to ensure periodic comparison of actual financial activity to budgeted amounts, as well as adoption of budgetary amendments, as determined to be necessary.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will adhere to the provisions of LSA-RS 39:1911 et seq by monitoring its financial statements closely and amending the budget when actual plus projected revenues failed to meet budgeted revenues by five percent or more.

If there are questions regarding the plan, please call Jamey Wiley, Secretary/Treasurer, at 318-253-9208.

Sincerely,

A handwritten signature in black ink that reads "Jamey Wiley". The signature is written in a cursive, flowing style.

Jamey Wiley
Secretary/Treasurer