



LaSalle Parish Police Jury

Annual Financial Report
As of and for the Year Ended
December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

LaSalle Parish Police Jury
Jena, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government 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. 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 unmodified, qualified, and adverse audit opinions.

Summary of Opinions

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



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LaSalle Parish Police Jury
March 22, 2021

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. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units has not been determined.

ADVERSE OPINION

In our opinion, because of the significance of the matter discussed 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 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 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.

OTHER MATTERS

REQUIRED SUPPLEMENTAL INFORMATION

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Budgetary Comparison Information
- Schedule of Funding Progress for Retiree Healthcare Plan
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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.

OTHER SUPPLEMENTAL INFORMATION

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

LaSalle Parish Police Jury
March 22, 2021

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2021, on our consideration of the LaSalle Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle Parish Police Jury's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Alexandria, Louisiana
March 22, 2021

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2020**

This section of the LaSalle Parish Police Jury's annual financial report presents our discussion and analysis of the Parish's financial performance during the fiscal year ended December 31, 2020.

OVERVIEW OF FINANCIAL STATEMENTS

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

GOVERNMENT –WIDE FINANCIAL STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

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

FINANCIAL ANALYSIS OF THE PARISH AS A WHOLE

NET POSITION

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

	December 31st	
	2020	2019
<u>Assets:</u>		
Current and Other Assets	\$ 6,049,440	\$ 7,382,188
Leased and Capital Assets	10,752,296	9,728,507
Total Assets	16,801,736	17,110,695
Deferred Outflows:	327,211	702,087
<u>Liabilities:</u>		
Current and Other Liabilities	853,588	1,482,400
Long-term Liabilities	1,022,447	1,942,821
Total Liabilities	1,876,035	3,425,221

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2020**

	December 31st	
	2020	2019
Deferred Inflows:	456,016	61,229
Net Position:		
Invested in Capital Assets (Net)	9,866,116	8,633,057
Restricted	4,516,421	5,447,737
Unrestricted	414,359	245,538
Total Net Position	\$ 14,796,896	\$ 14,326,332

As the presentation appearing above demonstrates, the largest portion of the net position (66.7%) is invested in capital assets. Net position invested in capital assets consist of land, buildings, equipment, and infrastructure less any debt used to acquire the assets that remains outstanding. The Parish uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

An additional portion of the net position (30.5%) represent resources that are subject to restrictions that are imposed by agreements with the Parish's taxpayers or requirements imposed by various revenue sources.

The remaining balance of unrestricted net position (2.8%) may be used to meet the Parish's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

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

	December 31st	
	2020	2019
Revenues:		
Program Revenue:		
Charges for Services	\$ 126,669	\$ 130,179
Operating Grants and Contributions	1,741,208	1,888,132
Capital Grants and Contributions	---	---
General Revenue:		
Property Taxes	3,936,149	3,836,900
Licenses and Permits	104,651	91,226
Severance Taxes	1,205,432	1,522,494
State Revenue Sharing	60,400	58,531
Other Intergovernmental Revenues	---	---
Other	16,467	40,319
Total Revenue	7,190,976	7,567,781

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2020**

	December 31st	
	2020	2019
Program Expenses:		
General Government	1,583,563	1,350,114
Public Safety	427,453	605,052
Public Works	2,735,161	3,569,122
Health & Welfare	117,258	115,237
Culture and Recreation	431,985	493,800
Economic Development and Assistance	1,390,126	1,456,175
Interest on Long-Term Debt	34,866	8,385
Total Expenses	6,720,412	7,597,885
Change in Net Position	470,564	(30,104)
Net Position Beginning	14,326,332	14,356,436
Net Position Ending	\$ 14,796,896	\$ 14,326,332

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

FINANCIAL ANALYSIS OF THE PARISH'S FUNDS

The Parish's funds collectively reported a decrease of \$715,760 for 2020, due to the use of surplus resources to make improvements and offset increasing cost of operations. The general fund experienced an increase in the amount of \$192,095, due to conservative management of resources. Differences between results reported by the funds and the change in net position are attributable to considering transactions related to capital assets and long-term debt in determining changes in net position.

BUDGET HIGHLIGHTS

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

CAPITAL ASSET ADMINISTRATION

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

- Due to ordinary consumption, it was necessary to replace selected equipment and components of infrastructure.
- Construction of a new Parish Library was partially completed.

DEBT ADMINISTRATION

Debt activity was limited to paying required installments on existing obligations.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

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

LaSalle Parish Police Jury

Statement of Net Position December 31, 2020

	Governmental Activities
<u>Assets</u>	
Cash and cash equivalents	\$ 1,664,759
Receivables (net)	4,384,681
Leased equipment, net of accumulated amortization	38,180
Capital assets	
Non depreciable capital assets	3,576,882
Depreciable capital assets, net	7,137,234
Total Assets	\$ 16,801,736
<u>Deferred Outflows of Resources</u>	
Other post retirement benefit deferrals	\$ 22,948
Pension funding deferrals	304,263
Total Deferred Outflows of Resources	\$ 327,211
<u>Liabilities</u>	
Cash overdraft	\$ 338,965
Accounts and other payables	317,527
Long-term liabilities	
Lease Obligation	
Due within one year	39,096
Due in more than one year	-
Limited Tax Certificates	
Due within one year	158,000
Due in more than one year	690,000
Net Other Post Employment Benefits	282,230
Net Pension Liability	50,217
Total Liabilities	\$ 1,876,035
<u>Deferred Inflows of Resources</u>	
Other post retirement benefit deferrals	\$ 32,382
Pension funding deferrals	423,634
Total Deferred Inflows of Resources	\$ 456,016
<u>Net Position</u>	
Invested in capital assets, net of related debt	\$ 9,866,116
Restricted:	
Public Works	2,166,445
Health and Welfare	166,780
Culture and Recreation	1,241,633
Other purposes	941,563
Unrestricted	414,359
Total net position	\$ 14,796,896

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

LaSalle Parish Police Jury

Statement of Activities

For the Year Ended December 31, 2020

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
Governmental Activities					
General Government	\$ 1,583,563	\$ 69,520	\$ -	\$ -	\$ (1,514,043)
Public Safety	427,453	-	62,374	-	(365,079)
Public Works	2,735,161	-	304,258	-	(2,430,903)
Health and Welfare	117,258	-	-	-	(117,258)
Culture and Recreation	431,985	41,549	9,435	-	(381,001)
Economic Development	1,390,126	15,600	1,365,141	-	(9,385)
Interest on Long-Term Debt	34,866	-	-	-	(34,866)
Total Governmental Activities	6,720,412	126,669	1,741,208	-	(4,852,535)
<u>General Revenues</u>					
					3,936,149
					104,651
					1,205,432
					60,400
					16,467
					<u>5,323,099</u>
					470,564
					<u>14,326,332</u>
					<u>\$ 14,796,896</u>

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

LaSalle Parish Police Jury

Governmental Funds

Balance Sheet - December 31, 2020

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets								
Cash and Equivalents	\$ 82,376	\$ -	\$ -	\$ 533,006	\$ -	\$ 327,046	\$ 722,331	\$ 1,664,759
Receivables	641,064	799,335	769,423	771,412	7,185	631,908	764,354	4,384,681
Due From Other Funds	480,360	-	-	-	-	-	-	480,360
Other Assets	-	-	-	-	-	-	-	-
Total Assets	\$ 1,203,800	\$ 799,335	\$ 769,423	\$ 1,304,418	\$ 7,185	\$ 958,954	\$ 1,486,685	\$ 6,529,800
Liabilities and Fund Balances								
Liabilities:								
Cash Overdraft	\$ -	\$ 338,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,965
Accounts and Other Payables	68,519	30,498	71,631	62,785	15,656	17,391	51,047	317,527
Due to Other Funds	-	-	230,077	-	250,283	-	-	480,360
Total Liabilities	68,519	369,463	301,708	62,785	265,939	17,391	51,047	1,136,852
Fund Balance:								
Nonspendable	250,283	-	-	-	-	-	-	250,283
Restricted								
Other General Government	-	-	-	-	-	941,563	-	941,563
Public Works	-	429,872	467,715	-	-	-	1,268,858	2,166,445
Health and Welfare	-	-	-	-	-	-	166,780	166,780
Culture and Recreation	-	-	-	1,241,633	-	-	-	1,241,633
Unassigned	884,998	-	-	-	(258,754)	-	-	626,244
Total Fund Balance (Deficit)	1,135,281	429,872	467,715	1,241,633	(258,754)	941,563	1,435,638	5,392,948
Total Liabilities and Fund Balance	\$ 1,203,800	\$ 799,335	\$ 769,423	\$ 1,304,418	\$ 7,185	\$ 958,954	\$ 1,486,685	\$ 6,529,800

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

LaSalle Parish Police Jury

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

December 31, 2020

Total Fund Balances - Governmental Funds			\$ 5,392,948
Amounts reported for governmental activities in the statement of position are different because:			
Leased assets used in governmental activities are not financial resources and therefore are not reported in the funds			38,180
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			10,714,116
Deferred outflows of resources that do not meet criteria for the Governmental Fund Balance Sheet inclusion in			327,211
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			
Net Other Post Employment Benefits	(282,230)		
Net Pension Asset (Liability)	(50,217)	(332,447)	
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			(887,096)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet			<u>(456,016)</u>
Net Position of Governmental Activities			<u><u>\$ 14,796,896</u></u>

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

LaSalle Parish Police Jury

**Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year ended December 31, 2020**

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Workforce Investment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues									
Ad Valorem Taxes	\$ 299,559	\$ 778,757	\$ 754,785	\$ 744,534	\$ -	\$ 623,007	\$ -	\$ 735,507	\$ 3,936,149
Licenses and Permits	104,651	-	-	-	-	-	-	-	104,651
Intergovernmental Revenues:									
Federal Funds	-	-	-	-	-	-	1,365,141	40,600	1,405,741
State Funds:									
Severance Taxes	1,205,432	-	-	-	-	-	-	-	1,205,432
State Revenue Sharing	13,268	12,278	6,087	24,677	-	263	-	3,827	60,400
Parish Transportation	-	-	-	-	-	-	-	231,784	231,784
Other	94,248	8,613	-	-	-	-	-	-	102,861
Fines and Forfeitures	-	-	-	-	69,520	-	-	-	69,520
Other	27,186	-	200	44,999	-	708	-	1,345	74,438
Total Revenues	1,744,344	799,648	761,072	814,210	69,520	623,978	1,365,141	1,013,063	7,190,976
Expenditures									
Current:									
General Government:									
Legislative	193,663	-	-	-	-	-	-	-	193,663
Judicial	102,418	-	-	-	550,059	-	-	-	652,477
Elections	53,606	-	-	-	-	-	-	-	53,606
Finance and Administrative	192,381	-	-	-	-	-	-	-	192,381
Other	2,192	-	-	-	-	440,143	-	-	442,335
Public Safety	421,051	-	-	-	-	-	-	-	421,051
Public Works	44,545	806,225	891,373	-	-	-	-	652,881	2,395,024
Health and Welfare	12,948	-	-	-	-	-	-	92,886	105,834
Culture and Recreation	460	-	-	354,633	-	-	-	-	355,093
Economic Development	24,985	-	-	-	-	-	1,365,141	-	1,390,126
Capital Outlay	-	-	-	1,361,185	-	7,525	-	92,650	1,461,360
Debt Service	-	-	59,436	184,350	-	-	-	-	243,786
Total Expenditures	1,048,249	806,225	950,809	1,900,168	550,059	447,668	1,365,141	838,417	7,906,736
Excess (Deficiency) of Revenues Over Expenditures	696,095	(6,577)	(189,737)	(1,085,958)	(480,539)	176,310	-	174,646	(715,760)

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

LaSalle Parish Police Jury

Governmental Funds

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

For the year Ended December 31, 2020

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Workforce Investment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	696,095	(6,577)	(189,737)	(1,085,958)	(480,539)	176,310	-	174,646	(715,760)
<u>Other Financing Sources (Uses)</u>									
Operating Transfers In	-	-	-	-	504,000	-	-	-	504,000
Operating Transfers Out	(504,000)	-	-	-	-	-	-	-	(504,000)
Net Change in Fund Balances	192,095	(6,577)	(189,737)	(1,085,958)	23,461	176,310	-	174,646	(715,760)
Fund Balances (Deficit) - Beginning	943,186	436,449	657,452	2,327,591	(282,215)	765,253	-	1,260,992	6,108,708
Fund Balances (Deficit) - Ending	\$ 1,135,281	\$ 429,872	\$ 467,715	\$ 1,241,633	\$ (258,754)	\$ 941,563	\$ -	\$ 1,435,638	\$ 5,392,948

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

LaSalle Parish Police Jury

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

For the Year Ended December 31, 2020

Net Changes in Fund Balances - Total Governmental Funds \$ (715,760)

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

Governmental funds report purchasing and leasing of assets expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation or amortization expense. The effect of these differences is presented as follows:

Capital Expenditures	1,461,360
Depreciation	(380,301)
Amortization	(57,270)

Governmental funds report the expense associated with providing other post employment benefits based on premiums required for the current year; however, the expense reported on the government wide basis is influenced by actuarial considerations. (20,089)

Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuarial considerations. (26,296)

Repayment of long-term debt and lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 208,920

Change in Net Position of Governmental Activities \$ 470,564

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2020**

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

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

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

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on these criteria, the Police Jury has determined that the following component units are part of the LaSalle Parish Police Jury reporting entity. Separately issued financial statements for these component units can typically be obtained on the internet at www.la.state.la.us.

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

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

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

**LaSalle Parish Police Jury
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BASIC FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

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

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

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if

LaSalle Parish Police Jury
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it is collected within 60 days of year-end. In addition, expenses are generally recorded when a liability has been incurred; however, debt service is recorded as an expenditure when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

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

USE OF ESTIMATES

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

RESTRICTED ASSETS

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

BUDGET PRACTICES

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

LEASED ASSETS AND RELATED OBLIGATIONS

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

CAPITAL ASSETS

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

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

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

CASH AND CASH EQUIVALENTS

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

INTERNAL ACTIVITY

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

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

COMPENSATED ABSENCES

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

FUND BALANCE CLASSIFICATION

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

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

NOTE 2 – TAXES:

Taxes imposed by the Police Jury are summarized as follows:

AD VALOREM TAXES:

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

Fund	Levied Millage	Expiration Date	Fund	Levied Millage	Expiration Date
General Alimony	3.50	None	Road District #3	4.72	2026
Road and Bridge	9.10	2024	Road District #4	8.27	2029
Courthouse	7.28	2024	Road District #5	4.25	2022
Garbage District	8.82	2028	Road District #6	9.54	2022
Health Unit	1.01	2023	Road District #7	8.44	2029
Library	8.70	2025	Road District #8	6.33	2023

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Fund	Levied Millage	Expiration Date	Fund	Levied Millage	Expiration Date
Road District #1	8.87	2030	Road District #9	7.77	2029
Road District #2	7.37	2023	Road District #10	5.06	2023
Road District #3	3.02	2024			

SALES TAXES

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

NOTE 3 -CASH AND CASH EQUIVALENTS:

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

At December 31, 2020, the Police Jury has \$1,362,497 in deposits (collected bank balance). These deposits are secured from risk by \$254,000 of federal deposit insurance and \$2,114,805 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

The following is a summary of receivables at December 31, 2020:

Fund	Ad Valorem Taxes	Severance Taxes	Grants	Other Receivables	Total Receivables
General	\$ 303,844	\$ 328,459	\$ ----	\$ 8,761	\$ 641,064
Road and Bridge	789,891	----	----	9,444	799,335
Garbage District	765,577	----	----	3,846	769,423
Library	755,169	----	----	16,243	771,412
Criminal Court	----	----	----	7,185	7,185
Courthouse Maintenance	631,908	----	----	----	631,908
Non Major Funds	744,472	----	----	19,882	764,354
Total	<u>\$ 3,990,861</u>	<u>\$ 328,459</u>	<u>\$ ----</u>	<u>\$ 65,361</u>	<u>\$ 4,384,681</u>

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

NOTE 5 – INTERFUND BALANCES:

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

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	Due From Other Funds	Due To Other Funds	Net
General	\$ 480,360	\$ ----	\$ 480,360
Garbage District	----	230,077	(230,077)
Criminal Court	----	250,283	(250,283)
Total	\$ 480,360	\$ 480,360	\$ ----

NOTE 6 – TRANSFERS:

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

	Transfers In	Transfers Out
The General Fund has provided resources to various special revenue funds in order to supplement the activities of these funds.		
General Fund	\$ ----	\$ 504,000
Criminal Court Fund	504,000	----
Total	\$ 504,000	\$ 504,000

NOTE 7 – CAPITAL ASSETS:

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

	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	\$ 701,918	\$ ----	\$ ----	\$ 701,918
Construction in Progress	1,541,306	1,333,658	----	2,874,964
Total	2,243,224	1,333,658	----	3,576,882
Depreciable Capital Assets				
Buildings and Improvements	2,386,590	----	----	2,386,590
Furniture, Fixtures and Equipment	3,318,917	7,525	----	3,326,442
Library Facilities	1,059,775	7,991	----	1,067,766
Library Collection	456,590	19,536	34,686	441,440
Infrastructure (Roads and Bridges)	81,210,928	92,650	----	81,303,578
Accumulated Depreciation	(81,042,967)	(380,302)	(34,687)	(81,388,582)
Total	7,389,833	(252,600)	(1)	7,137,234
Total Governmental Activities	\$ 9,633,057	\$ 1,081,058	\$ (1)	\$ 10,714,116

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

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General Government	\$	26,008
Public Safety		1,100
Public Works		273,805
Health and Welfare		10,058
Culture and Recreation		69,331
		<u>69,331</u>
Total Depreciation Expense	\$	<u>380,302</u>

NOTE 8 – ACCOUNTS AND OTHER PAYABLES:

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

Fund	Vendors	Salary and Wages	Construction	Other	Total
General	\$ 50,302	\$ 8,865	\$ ----	\$ 9,352	\$ 68,519
Road and Bridge	16,995	13,503	----	----	30,498
Garbage District	67,069	4,562	----	----	71,631
Library	2,878	6,672	53,235	----	62,785
Criminal Court	5,439	10,217	----	----	15,656
Courthouse Maint.	15,186	2,205	----	----	17,391
Non Major Funds	49,842	1,205		----	51,047
Total	<u>\$ 207,711</u>	<u>\$ 47,229</u>	<u>\$ 53,235</u>	<u>\$ 9,352</u>	<u>\$ 317,527</u>

NOTE 9 – LONG-TERM LIABILITIES (LIMITED TAX CERTIFICATES):

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

Bonds payable, January 1, 2020	\$ 1,000,000
New issues	----
Retirements	152,000
Bonds payable, December 31, 2020	<u>848,000</u>
Due within one year	158,000
Due in more than one year	<u>\$ 690,000</u>

A schedule of maturities for these bonds is presented as follows:

<u>Year Ended December 31st</u>	Principal	Interest
2021	\$ 158,000	\$ 26,950
2022	163,000	21,350
2023	169,000	15,540
2024	176,000	9,490
2025	<u>182,000</u>	<u>3,200</u>
Total	<u>\$ 848,000</u>	<u>\$ 76,530</u>

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

NOTE 10 – LEASE OBLIGATIONS

Lease agreements have been executed that provide access to equipment needed for operations. The leasing arrangements require fixed monthly payments and there are no provisions for variation of the payment amounts. Early termination provisions are limited non-appropriation clauses that permit the equipment to be returned without further liability if the governing body is unable to budget future payments. Under the terms of the leases, the value of the leased assets has been determined as follows:

Leased Assets	\$ 114,540
Accumulated Amortization	<u>76,360</u>
Leased Premises (Net of Accumulated Amortization)	<u>\$ 38,180</u>

Principal and interest requirements associated with the underlying lease obligation are presented as follows:

	Payment	Principle	Interest
2021	\$ 39,624	\$ 39,096	\$ 528

NOTE 11 - PENSION PLAN:

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

	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ 8,933	\$ 287,633	\$ (416,941)
Registrar of Voters Retirement System	<u>41,284</u>	<u>16,630</u>	<u>(6,693)</u>
Total	<u>\$ 50,217</u>	<u>\$ 304,263</u>	<u>\$ (423,634)</u>

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

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

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

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retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include portions of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2020 and each of the two preceding years have been consistent with the required amounts.

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

Plan A's net pension liability was determined at December 31, 2019 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 4,707,461
Police Jury's Proportionate Share (Percentage)	0.189763%
Police Jury's Proportionate Share (Amount)	<u>\$ 8,933</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2019 are provided as follows:

Beginning Net Pension Liability (Asset)		\$ 752,507
Employer Contributions		(138,498)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	180,935	
Employee Contributions	<u>(15,356)</u>	165,579
Change in Deferred Outflows of Resources		(403,906)
Change in Deferred Inflows of Resources		<u>(366,749)</u>
Ending Net Pension Liability (Asset)		<u>\$ 8,933</u>

There were no changes between December 31, 2020 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ ----	\$ (79,970)	\$ (79,970)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(334,856)	(334,856)
Changes of Assumptions	124,761	----	124,761
Changes in Proportion	26,092	(2,115)	23,977
Employer Contributions Made After the Measurement Date	136,780	----	136,780
Total Deferrals	287,633	(416,941)	(129,308)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(136,780)	----	(136,780)
Deferrals Subject to Amortization	\$ 150,853	\$ (416,941)	\$ (266,088)

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

<u>For the Year Ending:</u>	
December 31, 2020	\$ (57,018)
December 31, 2021	(74,327)
December 31, 2022	16,008
December 31, 2023	(150,751)
December 31, 2024	----
Total	\$ (266,088)

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

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present

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

Mortality

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

Inflation Rate

2.40%

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

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized in the following table:

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Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Total	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

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

	1% Decrease 5.50% Rate	Current Discount Rate 6.50%	1% Increase 7.50% Rate
Net Pension Liability	\$ 965,494	\$ 8,933	\$ (792,646)

REGISTRAR OF VOTERS RETIREMENT

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

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

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

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.0% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2020 and each of the two preceding years have been consistent with the required amounts.

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

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

The Plan's net pension liability was determined at June 30, 2020 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 21,542,828
Police Jury's Proportionate Share (Percentage)	0.191637%
Police Jury's Proportionate Share (Amount)	<u>\$ 41,284</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2020 are provided as follows:

Beginning Net Pension Liability		\$ 31,643
Employer Contributions		(4,699)
<u>Pension Expense</u>		
Plan Pension Expense	8,689	
Employee Contributions	<u>(6,072)</u>	2,617
Miscellaneous		97
Deferred Outflows of Resources		7,282
Deferred Inflows of Resources		<u>4,344</u>
Ending Net Pension Liability		<u>\$ 41,284</u>

There were no changes between December 31, 2020 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ ----	\$ (6,664)	\$ (6,664)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,104	----	1,104
Changes of Assumptions	7,612	----	7,612
Changes in Proportion	5,578	(29)	5,549
Employer Contributions Made After the Measurement Date	<u>2,336</u>	----	<u>2,336</u>
Total Deferrals	16,630	(6,693)	9,937
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(2,336)</u>	----	<u>(2,336)</u>
Deferrals Subject to Amortization	<u>\$ 14,294</u>	<u>\$ (6,693)</u>	<u>\$ 7,601</u>

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2020

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

<u>For the Year Ending:</u>	
June 30, 2021	\$ 555
June 30, 2022	2,522
June 30, 2023	1,798
June 30, 2024	<u>2,726</u>
Total	<u>\$ 7,601</u>

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

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	5 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
Mortality	RP-2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

During the year ended June 30, 2020, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2020.

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2020

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2020 were as follows:

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

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement System's Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease 5.40% Rate	Current Discount Rate 6.40%	1% Increase 7.40% Rate
Net Pension Liability	\$ 67,797	\$ 41,284	\$ 18,688

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS:

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

PLAN DESCRIPTION

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

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2020

FUNDING POLICY

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

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2020. Changes in the liability are presented as follows:

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 11,085	\$ ----	\$ 11,085
Interest on the Total OPEB Liability	11,589	----	11,589
Difference Between Expected vs Actual	(8,872)	----	(8,872)
Changes in Assumptions	6,287	----	6,287
Deferred Outflows of Resources	22,948	----	22,948
Deferred Inflows of Resources	(32,382)	----	(32,382)
OPEB Expense	10,655	----	10,655
Employer Contributions	----	----	----
Benefit Payments	----	----	----
Net Change	10,655	----	10,655
Beginning Balance	271,575	----	271,575
Ending Balance	<u>\$ 282,230</u>	<u>\$ ----</u>	<u>\$ 282,230</u>

Balances in deferred resources by source are summarized as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ ----	\$ (32,382)	\$ (32,382)
Changes of Assumptions	22,948	----	22,948
Total	<u>\$ 22,948</u>	<u>\$ (32,382)</u>	<u>\$ (9,434)</u>

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

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2020

For the Year Ending:

June 30, 2021	\$ (2,585)
June 30, 2022	(2,585)
June 30, 2023	(2,585)
June 30, 2024	(1,679)
	<hr/>
Total	\$ (9,434)

Covered members consist of 33 active subscribers. At the present time there are no retirees receiving benefits.

VALUATION METHODS AND ASSUMPTIONS

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

<u>Title</u>	<u>Description</u>
Valuation Date	December 31, 2020
Measurement Date	December 31, 2020
Discount Rate	2.12%, (-0.38% real rate of return plus 2.50% inflation)
Mortality Rates	RPH-2014 Total Table with Projection MP-2020
Withdrawal Rates	Rates range from 1% to 25% depending on length of service
Retirement and Disability Rates	Rates vary depending on age
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	4.50%
Turnover and Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report.

SENSITIVITY TO RATES

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

	Healthcare Cost Trend Rate		
	Baseline Trend	Baseline	Baseline Trend
	Less 1% (3.50%)	Trend (4.50%)	Plus 1% (5.5%)
Net OPEB Liability	\$ 243,596	\$ 282,230	\$ 327,914

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2020**

	Discount Rate		
	Baseline Less 1% (3.12%)	Baseline 2.12%	Baseline Plus 1% (1.12%)
Net OPEB Liability	\$ 258,248	\$ 282,230	\$ 306,847

NOTE 13 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2020, are described as follows:

GRANT CONTINGENCIES

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

LITIGATION

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

NOTE 14 - RISK MANAGEMENT:

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

LaSalle Parish Police Jury

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2020

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 303,000	\$ 303,000	\$ 299,559	\$ (3,441)
Licenses and Permits	100,200	115,161	104,651	(10,510)
Intergovernmental Revenues:				
State Funds:				
Severance Taxes	1,680,000	1,239,631	1,205,432	(34,199)
State Revenue Sharing	10,000	10,000	13,268	3,268
Other	2,000	2,000	94,248	92,248
Other	21,600	21,806	27,186	5,380
Total Revenues	2,116,800	1,691,598	1,744,344	52,746
<u>Expenditures</u>				
Current:				
General Government:				
Legislative	204,550	191,425	193,663	(2,238)
Judicial	128,550	99,815	102,418	(2,603)
Elections	69,050	76,439	53,606	22,833
Finance and Administrative	275,550	255,032	192,381	62,651
Other	5,000	6,350	2,192	4,158
Public Safety	568,300	471,120	421,051	50,069
Public Works	-	-	44,545	(44,545)
Health and Welfare	23,300	23,300	12,948	10,352
Culture and Recreation	700	700	460	240
Economic Development	26,155	26,155	24,985	1,170
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	1,301,155	1,150,336	1,048,249	102,087
Excess (Deficiency) of Revenues Over Expenditures	815,645	541,262	696,095	154,833
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(450,000)	(510,000)	(504,000)	6,000
Net Change in Fund Balances	365,645	31,262	192,095	160,833
Fund Balances (Deficit) - Beginning	943,186	943,186	943,186	-
Fund Balances (Deficit) - Ending	\$ 1,308,831	\$ 974,448	\$ 1,135,281	\$ 160,833

LaSalle Parish Police Jury

Road and Bridge Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2020

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 789,000	\$ 789,000	\$ 778,757	\$ (10,243)
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	10,000	10,000	12,278	2,278
Other	30,000	30,000	8,613	(21,387)
Other	-	-	-	-
Total Revenues	829,000	829,000	799,648	(29,352)
Expenditures				
Current:				
Public Works	829,000	829,000	806,225	22,775
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	829,000	829,000	806,225	22,775
Excess (Deficiency) of Revenues Over Expenditures	-	-	(6,577)	(6,577)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	(6,577)	(6,577)
Fund Balances (Deficit) - Beginning	436,449	436,449	436,449	-
Fund Balances (Deficit) - Ending	\$ 436,449	\$ 436,449	\$ 429,872	\$ (6,577)

LaSalle Parish Police Jury

Garbage District

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2020

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 765,000	\$ 765,000	\$ 754,785	\$ (10,215)
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	5,000	5,000	6,087	1,087
Other	-	-	-	-
Other	200	200	200	-
Total Revenues	770,200	770,200	761,072	(9,128)
<u>Expenditures</u>				
Current:				
Public Works	649,500	779,845	891,373	(111,528)
Capital Outlay	-	-	-	-
Debt Service	-	-	59,436	(59,436)
Total Expenditures	649,500	779,845	950,809	(170,964)
Excess (Deficiency) of Revenues Over Expenditures	120,700	(9,645)	(189,737)	(180,092)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	120,700	(9,645)	(189,737)	(180,092)
Fund Balances (Deficit) - Beginning	657,452	657,452	657,452	-
Fund Balances (Deficit) - Ending	\$ 778,152	\$ 647,807	\$ 467,715	\$ (180,092)

LaSalle Parish Police Jury

Library

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget vs Actual - For the year Ended December 31, 2020

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 650,000	\$ 650,000	\$ 744,534	\$ 94,534
Licenses and Permits	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
Severance Taxes	-	-	-	-
State Revenue Sharing	24,000	24,000	24,677	677
Parish Transportation	-	-	-	-
Other	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other	167,800	167,800	44,999	(122,801)
Total Revenues	841,800	841,800	814,210	(27,590)
Expenditures				
Current:				
General Government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Finance and Administrative	-	-	-	-
Other	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	526,761	526,761	354,633	172,128
Economic Development	-	-	-	-
Capital Outlay	1,750,000	1,750,000	1,361,185	388,815
Debt Service	184,500	184,500	184,350	150
Total Expenditures	2,461,261	2,461,261	1,900,168	561,093
Excess (Deficiency) of Revenues Over Expenditures	(1,619,461)	(1,619,461)	(1,085,958)	533,503
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(1,619,461)	(1,619,461)	(1,085,958)	533,503
Fund Balances (Deficit) - Beginning	2,327,591	2,327,591	2,327,591	-
Fund Balances (Deficit) - Ending	\$ 708,130	\$ 708,130	\$ 1,241,633	\$ 533,503

LaSalle Parish Police Jury

Criminal Court

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2020

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$ 75,000	\$ 75,000	\$ 69,520	\$ (5,480)
Other	-	-	-	-
Total Revenues	75,000	75,000	69,520	(5,480)
<u>Expenditures</u>				
Current:				
General Government:				
Judicial	525,000	571,200	550,059	21,141
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	525,000	571,200	550,059	21,141
Excess (Deficiency) of Revenues Over Expenditures	(450,000)	(496,200)	(480,539)	15,661
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	450,000	510,000	504,000	(6,000)
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	13,800	23,461	9,661
Fund Balances (Deficit) - Beginning	(282,215)	(282,215)	(282,215)	-
Fund Balances (Deficit) - Ending	\$ (282,215)	\$ (268,415)	\$ (258,754)	\$ 9,661

LaSalle Parish Police Jury

Courthouse Maintenance

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 630,000	\$ 630,000	\$ 623,007	\$ (6,993)
Other	250	63,967	971	(62,996)
Total Revenues	630,250	693,967	623,978	(69,989)
<u>Expenditures</u>				
Current:				
General Government Other	513,700	480,034	440,143	39,891
Capital Outlay	-	-	7,525	(7,525)
Debt Service	-	-	-	-
Total Expenditures	513,700	480,034	447,668	32,366
Excess (Deficiency) of Revenues Over Expenditures	116,550	213,933	176,310	(37,623)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	116,550	213,933	176,310	(37,623)
Fund Balances (Deficit) - Beginning	765,253	765,253	765,253	-
Fund Balances (Deficit) - Ending	\$ 881,803	\$ 979,186	\$ 941,563	\$ (37,623)

LaSalle Parish Police Jury

Workforce Investment

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2020

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal Funds	\$ 2,000,000	\$ 2,000,000	\$ 1,365,141	\$ (634,859)
Total Revenues	2,000,000	2,000,000	1,365,141	(634,859)
Expenditures				
Current:				
Economic Development	2,000,000	2,000,000	1,365,141	634,859
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	2,000,000	2,000,000	1,365,141	634,859
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances (Deficit) - Beginning	-	-	-	-
Fund Balances (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

LaSalle Parish Police Jury

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended December 31, 2018	For the Year Ended December 31, 2019	For the Year Ended December 31, 2020
<u>Total OPEB Liability</u>			
Beginning Balance	\$ 229,728	\$ 250,231	\$ 271,575
Service Cost	10,648	11,085	11,085
Interest	9,855	10,259	11,589
Difference Between Expected and Actual Experience	-	-	(41,254)
Changes in Assumptions	-	-	29,235
Benefit Payments	-	-	-
Ending Balance	<u>250,231</u>	<u>271,575</u>	<u>282,230</u>
<u>Fiduciary Net Position</u>			
Beginning Balance	-	-	-
Employer Contributions	-	-	-
Benefit Payments	-	-	-
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 250,231</u>	<u>\$ 271,575</u>	<u>\$ 282,230</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability			
	0.0%	0.0%	0.0%
Covered Payroll	1,078,436	1,236,130	1,048,752
Net OPEB Liability as a Percentage of Covered Payroll			
	23.2%	22.0%	26.9%

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

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

LaSalle Parish Police Jury

Schedule of Net Pension Liability Data

Cost Sharing Retirement Systems

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

Notes to Schedule:

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

LaSalle Parish Police Jury

Schedule of Employer Contributions

Cost Sharing Retirement Systems

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

Notes to Schedule:

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

LaSalle Parish Police Jury

Other Governmental Funds

Combining Balance Sheet - December 31, 2020

	<u>Road Districts</u>		<u>LCDBG</u>		<u>Health Unit</u>		<u>Parish Transportation</u>		<u>Total</u>
Assets									
Cash and Equivalents	\$ 498,675	\$	-	\$	79,928	\$	143,728	\$	722,331
Receivables	656,815		-		90,185		17,354		764,354
Other Assets	-		-		-		-		-
Total Assets	\$ 1,155,490	\$	-	\$	170,113	\$	161,082	\$	1,486,685

Liabilities and Fund Balances

Liabilities:

Accounts Payable	\$ 2,661	\$	-	\$	2,127	\$	45,053	\$	49,841
Other Liabilities	-		-		1,206		-		1,206
Total Liabilities	2,661		-		3,333		45,053		51,047

Fund Balance:

Restricted

Other General Government	-		-		-		-		-
Public Works	1,152,829		-		-		116,029		1,268,858
Health and Welfare	-		-		166,780		-		166,780
Unassigned	-		-		-		-		-
Total Fund Balance (Deficit)	1,152,829		-		166,780		116,029		1,435,638

Total Liabilities and Fund Balance	\$ 1,155,490	\$	-	\$	170,113	\$	161,082	\$	1,486,685
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LaSalle Parish Police Jury

Other Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the year Ended December 31, 2020

	<u>Road Districts</u>	<u>LCDBG</u>	<u>Health Unit</u>	<u>Parish Transportation</u>	<u>Total</u>
<u>Revenues</u>					
Ad Valorem Taxes	\$ 649,082	\$ -	\$ 86,425	\$ -	\$ 735,507
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues:					
Federal Funds	-	40,600	-	-	40,600
State Funds:					
State Revenue Sharing	-	-	3,827	-	3,827
Parish Transportation	-	-	-	231,784	231,784
Other	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Other	1,180	-	165	-	1,345
Total Revenues	650,262	40,600	90,417	231,784	1,013,063
<u>Expenditures</u>					
Current:					
General Government	-	-	-	-	-
Public Works	398,459	40,600	-	213,822	652,881
Health and Welfare	-	-	92,886	-	92,886
Culture and Recreation	-	-	-	-	-
Economic Development	-	-	-	-	-
Capital Outlay	92,650	-	-	-	92,650
Debt Service	-	-	-	-	-
Total Expenditures	491,109	40,600	92,886	213,822	838,417
Excess (Deficiency) of Revenues Over Expenditures	159,153	-	(2,469)	17,962	174,646
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	159,153	-	(2,469)	17,962	174,646
Fund Balances (Deficit) - Beginning	993,676	-	169,249	98,067	1,260,992
Fund Balances (Deficit) - Ending	\$ 1,152,829	\$ -	\$ 166,780	\$ 116,029	\$ 1,435,638

LaSalle Parish Police Jury

Road District Funds

Combining Balance Sheet - December 31, 2020

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
Assets											
Cash and Equivalents	\$ 18,272	\$ 138,266	\$ 107,970	\$ 261	\$ 58,141	\$ 56,074	\$ 36,932	\$ 53,809	\$ 7,875	\$ 21,075	\$ 498,675
Receivables	57,761	65,559	90,539	46,208	21,856	107,841	100,213	120,923	35,587	10,328	656,815
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 76,033	\$ 203,825	\$ 198,509	\$ 46,469	\$ 79,997	\$ 163,915	\$ 137,145	\$ 174,732	\$ 43,462	\$ 31,403	\$ 1,155,490
Liabilities and Fund Balances											
<u>Liabilities:</u>											
Accounts Payable	\$ 767	\$ -	\$ -	\$ -	\$ -	\$ 372	\$ -	\$ 764	\$ 758	\$ -	\$ 2,661
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	767	-	-	-	-	372	-	764	758	-	2,661
<u>Fund Balance:</u>											
Restricted											
Public Works	75,266	203,825	198,509	46,469	79,997	163,543	137,145	173,968	42,704	31,403	1,152,829
Total Fund Balance (Deficit)	75,266	203,825	198,509	46,469	79,997	163,543	137,145	173,968	42,704	31,403	1,152,829
Total Liabilities and Fund Balance	\$ 76,033	\$ 203,825	\$ 198,509	\$ 46,469	\$ 79,997	\$ 163,915	\$ 137,145	\$ 174,732	\$ 43,462	\$ 31,403	\$ 1,155,490

LaSalle Parish Police Jury

Other Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the year Ended December 31, 2020

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
Revenues											
Ad Valorem Taxes	\$ 57,004	\$ 62,861	\$ 90,408	\$ 45,456	\$ 21,763	\$ 107,619	\$ 98,830	\$ 119,505	\$ 35,302	\$ 10,334	\$ 649,082
Intergovernmental Revenues:											
Other	82	161	96	-	103	186	111	63	296	82	1,180
Total Revenues	57,086	63,022	90,504	45,456	21,866	107,805	98,941	119,568	35,598	10,416	650,262
Expenditures											
Current:											
Public Works	40,595	14,818	39,974	69,526	11,554	106,641	15,211	59,496	31,008	9,636	398,459
Capital Outlay	16,637	-	20,943	-	-	-	46,120	-	8,950	-	92,650
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	57,232	14,818	60,917	69,526	11,554	106,641	61,331	59,496	39,958	9,636	491,109
Excess (Deficiency) of Revenues Over Expenditures	(146)	48,204	29,587	(24,070)	10,312	1,164	37,610	60,072	(4,360)	780	159,153
Other Financing Sources (Uses)											
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(146)	48,204	29,587	(24,070)	10,312	1,164	37,610	60,072	(4,360)	780	159,153
Fund Balances (Deficit) - Beginning	75,412	155,621	168,922	70,539	69,685	162,379	99,535	113,896	47,064	30,623	993,676
Fund Balances (Deficit) - Ending	\$ 75,266	\$ 203,825	\$ 198,509	\$ 46,469	\$ 79,997	\$ 163,543	\$ 137,145	\$ 173,968	\$ 42,704	\$ 31,403	\$ 1,152,829

LaSalle Parish Police Jury

Schedule of Expenditures of Federal Awards For the year ended December 31, 2020

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Awards to Subrecipients</u>
Department of Labor			
Pass-through the Louisiana Workforce Commission			
Workforce Innovation and Opportunity (WIOA) Cluster			
WIOA Adult Program	17.258	\$ 498,633	\$ 498,633
WIOA Youth Activities	17.259	488,408	488,408
WIOA Dislocated Worker Formula Grants	17.278	<u>378,100</u>	<u>378,100</u>
Total WIOA Cluster		<u>1,365,141</u>	<u>1,365,141</u>
Total Department of Labor		<u>1,365,141</u>	<u>1,365,141</u>
Department of Housing and Urban Development			
Passed-through the Louisiana Division of Administration			
Community Development Block Grant/ State's Program	14.228	<u>40,600</u>	<u>-</u>
Total Department of Housing and Urban Development		<u>40,600</u>	<u>-</u>
Total Expenditure of Federal Awards		<u>\$ 1,405,741</u>	<u>\$ 1,365,141</u>

Note

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

LaSalle Parish Police Jury

Schedule of Compensation Paid to Board Members For the year ended December 31, 2020

Eddie Coolman	\$ 336
Charles Poole	336
Jerry Harris	6,832
Larkin Jackson	336
Clifton Jackson	336
Jack Zeagler	9,600
Mike Crooks	9,600
Bard Lambeth	462
Jerrod Douglas	9,264
Phil Crawford	9,264
Brian Andrews	9,264
June Fowler	12,738
Steve Thomas	9,264
Tim Lasiter	2,096
Brent Farley	9,600
Casey Jones	9,600
	<hr/>
Total Compensation	<u>\$ 98,928</u>

LaSalle Parish Police Jury

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended December 31, 2020

Agency Head (President) - Robert "June" Fowler

Purpose:

Compensation	\$	12,738
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Benefits

Health Insurance	-	
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Retirement	-	
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Reimbursements		550
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LaSalle Parish Police Jury

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session -

Cash Basis Presentation

For the Year Ended December 31, 2020

	First Six Month Period Ended June 30, 2020	Second Six Month Period Ended December 31, 2020
Receipts From:		
LaSalle Parish Sheriff's Office - Criminal Courty Cost/Fees	<u>34,799</u>	<u>34,520</u>
Subtotal Receipts	<u>34,799</u>	<u>34,520</u>



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

LaSalle Parish Police Jury
Jena, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury as of and for the year ended December 31, 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 March 22, 2021.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under



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LaSalle Parish Police Jury
March 22, 2021

Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as 2020-1.

RESPONSE TO FINDINGS

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



Rozier, McKay & Willis
Alexandria, Louisiana
March 22, 2021



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

LaSalle Parish Police Jury
Jena, Louisiana

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the LaSalle Parish Police Jury's 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 each 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



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LaSalle Parish Police Jury
March 22, 2021

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.



Rozier, McKay & Willis
Alexandria, Louisiana
March 22, 2021

**LaSalle Parish Police Jury
Schedule of Findings and Questioned Cost
December 31, 2020**

Part I
Summary of Auditor's Results

- The Independent Auditor's Report on the financial statements for the LaSalle Parish Police Jury as of December 31, 2020 and for the year then ended expressed opinions summaries as follows:

Summary of Opinions

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

- A no deficiencies in internal control were reported in connection with the audit.
- Instances of noncompliance material to the financial statements are summarized in Part II appearing below.
- No control deficiencies involving major federal award programs were disclosed during the audit. Accordingly, there were no material weaknesses applicable to major federal award programs.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended December 31, 2020 are presented as follows:

DEPARTMENT OF LABOR (WIA CLUSTER)

CFDA No. 17.258 – WIOA Adult Program

CFDA No. 17.259 – WIOA Youth Activities

CFDA No. 17.278 – WIOA Dislocated Worker Formula Grants

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The LaSalle Parish Police Jury was considered to be a low risk auditee as defined by the Uniform Guidance.

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

2019-1: BUDGET VARIANCES

Unfavorable budget variances that exceeded amounts permitted by State Law are listed as follows:

- Garbage District Fund – Actual expenditures exceeded budgeted appropriations by 21.9%.
- Courthouse Maintenance Fund – Budgeted revenues exceeded budgeted amounts by 10.1%.

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

None

LaSalle Parish Police Jury
 Managements' Corrective Action Plan
 December 31, 2020

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<u>2020-001: BUDGET VARIANCES</u> Two of the funds reported unfavorable budget variances that exceeded the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.	<u>MANAGEMENTS' RESPONSE</u> In the future, monitoring of expenditures near year end will be emphasized to prevent variances exceeding amounts permitted by Law.
<u>SECTION II</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
There were no findings.	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No management letter was issued.	Response – N/A

**LaSalle Parish Police Jury
 Schedule of Prior Year Findings and Questioned Costs
 December 31, 2020**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<p><u>2019-001: BUDGET VARIANCES</u> For the Road and Bridge, and Garbage District funds, expenditures exceeded appropriations by an amount exceeding the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.</p>	<p><u>2019-1: UNRESOLVED</u> See 2021-1.</p>
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
<p>No findings of this nature were reported</p>	<p>Response – N/A</p>
SECTION III MANAGEMENT LETTER	
<p>No findings of this nature were reported</p>	<p>Response – N/A</p>