



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

# Table of Contents

Independent Auditors' Report.....	1 – 4
<u>Required Supplemental Information (Part I)</u>	
Management's Discussion and Analysis .....	5 – 8
<u>Government-Wide Financial Statements</u>	
Statement of Net Position .....	9
Statement of Activities.....	10
<u>Fund Financial Statements - Governmental Funds</u>	
Balance Sheet .....	11
Reconciliation of the Balance Sheet to the Government-Wide Statement of Activities .....	12
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	13 - 14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities.....	15
<u>Fund Financial Statements – Business-Type Funds</u>	
Statement of Net Position.....	16
Statement of Revenues, Expenses and Changes in Fund Net Position .....	17
Statement of Cash Flows .....	18
Note to Financial Statements.....	19 – 44
<u>Required Supplemental Information (Part II)</u>	
Statements of Revenues, Expenditures, and Changes in Fund Balance	
General Fund.....	45
Transportation Fund .....	46
Sales Tax Fund .....	47
American Rescue Plan Act Fund .....	48
Schedule of Changes in Net OPEB Liability.....	49
Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems.....	50
Schedule of Employer Contributions – Cost Sharing Retirement Systems.....	51
<u>Supplementary Information</u>	
Other (Non-Major) Governmental Funds – Combining Balance Sheet.....	52
Other (Non-Major) Governmental Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balance .....	53
Road District Funds – Combining Balance Sheet.....	54
Road District Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balance.....	55
Schedule of Expenditures of Federal Awards .....	56
Schedule of Compensation Paid to Board Members.....	57
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer.....	58
Justice System Funding Schedule – Receiving Entity .....	59
<u>Additional Information</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 <i>Government Auditing Standards</i> .....	60 - 61
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance .....	62 - 64

# Table of Contents

Schedule of Findings and Questioned Cost .....	65 - 66
Managements' Corrective Action Plan .....	67
Schedule of Prior Year Findings and Questioned Costs.....	68
Statewide Agreed Upon Procedures .....	Appendix



INDEPENDENT AUDITOR'S REPORT

Sabine Parish Police Jury  
 Many, Louisiana

**ADVERSE, UNMODIFIED OPINIONS**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sabine Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Sabine Parish Police Jury's basic financial statements as listed in the table of contents.

**Summary of Opinions**

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

**ADVERSE OPINION ON AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse, and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Sabine Parish Police Jury, as of December 31, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**UNMODIFIED OPINIONS ON GOVERNMENTAL ACTIVITIES, BUSINESS-TYPE ACTIVITIES, AND EACH MAJOR FUND**

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

**BASIS FOR ADVERSE, AND UNMODIFIED OPINIONS**

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



Rozier, McKay & Willis  
 Certified Public Accountants  
 Voice: 318.442.1608

1407 Peterman Drive  
 Alexandria, Louisiana 71301  
 Online: CenlaCPAs.com

**Sabine Parish Police Jury**  
**September 18, 2023**

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

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

**RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS**

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

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

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

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

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

## **Sabine Parish Police Jury**

### **September 18, 2023**

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

#### **REQUIRED 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 Changes in Net OPEB Liability
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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

#### **SUPPLEMENTARY INFORMATION**

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

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

#### **OTHER INFORMATION**

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

**Sabine Parish Police Jury**  
**September 18, 2023**

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

**OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2023, on our consideration of the Sabine 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 Sabine Parish Police Jury's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Alexandria, Louisiana  
September 18, 2023

# Sabine Parish Police Jury Managements' Discussion and Analysis December 31, 2022

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

## OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Police Jury'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 Police Jury 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 Police Jury's assets (including infrastructure) and all of the Police Jury's liabilities (including long-term debt).

The government-wide financial statements are divided into two categories, which are described as follows:

- **Governmental Activities** – Expenses incurred in connection with providing basic services including general government activities, public safety, public works, health and welfare, culture and recreation, and economic development are reported as governmental activities. The governmental activities are financed by taxes, license and permit fees, fines and forfeitures, and intergovernmental sources.
- **Business-Type Activities** – Expenses associated with landfill operations are recovered through fees paid by the customers that utilize the landfill. These activities are operated in a manner similar to commercial enterprises. Accordingly, activities associated with these services are reported as business type activities.

### FUND FINANCIAL STATEMENTS

Fund financial statements provide detailed information regarding the Police Jury's most significant activities and are not intended to provide information for the Police Jury as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Police Jury has two types of funds that are described as follows:

- **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 Police Jury'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.
- **Proprietary Fund** – These funds are used to account for activities that function in a manner similar to commercial enterprises, including activities associated with the Police Jury's utility services. Proprietary fund financial statements typically provide a more detailed presentation of the information reported in the business-type activities portion of the government-wide financial statements.

## FINANCIAL ANALYSIS OF THE POLICE JURY AS A WHOLE

### NET POSITION

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

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

	<b>For the Year Ended December 31, 2022</b>			<b>For the Year Ended December 31, 2021</b>
	<b>Govern-mental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Assets:</b>				
Current and Other Assets	\$ 28,034,369	\$ 3,162,681	\$ 31,197,050	\$ 27,833,521
Capital Assets	21,021,301	2,286,414	23,307,715	20,123,324
<b>Total Assets</b>	<b>49,055,670</b>	<b>5,449,095</b>	<b>54,504,765</b>	<b>47,956,845</b>
<b>Deferred Outflows:</b>	1,354,076	138,686	1,492,762	1,746,724
<b>Liabilities:</b>				
Current and Other Liabilities	943,012	332,581	1,275,593	3,460,710
Long-term Liabilities	3,249,890	6,878,866	10,128,756	12,654,890
<b>Total Liabilities</b>	<b>4,192,902</b>	<b>7,211,447</b>	<b>11,404,349</b>	<b>16,115,600</b>
<b>Deferred Inflows:</b>	4,512,958	402,625	4,915,583	1,545,483
<b>Net Position:</b>				
Invested in Capital Assets (Net)	19,376,002	1,643,719	21,019,721	19,293,045
Restricted	15,276,496	---	15,276,496	13,046,343
Unrestricted	7,051,388	(3,670,010)	3,381,378	(296,902)
<b>Total Net Position</b>	<b>\$ 41,703,886</b>	<b>\$ (2,026,291)</b>	<b>\$ 39,677,595</b>	<b>\$ 32,042,486</b>

As the presentation appearing above demonstrates, the largest portion of the net position 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 Police Jury 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 represent resources that are subject to restrictions that are imposed by agreements with the Police Jury's taxpayers or requirements imposed by various revenue sources.

Liabilities associated with landfill closure and post closure cost have eliminated unrestricted net assets. Management expects to eliminate the deficit through future landfill operations and settlements with the previous landfill operator.

**CHANGES IN NET POSITION**

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

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

	<b>For the Year Ended December 31, 2022</b>			<b>For the Year Ended December 31, 2021</b>
	<b>Govern- mental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>	
<b>Revenues:</b>				
Program Revenue:				
Charges for Services	\$ 609,515	\$ 4,299,739	\$ 4,909,254	\$ 3,417,200
Operating Grants and Contributions	2,176,234	----	2,176,234	4,378,931
Capital Grants and Contributions	----	----	----	----
General Revenue:				
Property Taxes	4,517,970	----	4,517,970	4,920,017
Sales Taxes	6,519,350	----	6,519,350	5,352,470
Licenses and Permits	158,715	----	158,715	155,743
Severance Taxes	1,883,084	----	1,883,084	1,824,041
Federal Funds	4,652,542	----	4,652,542	230,530
State Revenue Sharing	76,216	----	76,216	117,221
Other	303,957	----	303,957	411,008
<b>Total Revenue</b>	<b>20,897,583</b>	<b>4,299,739</b>	<b>25,197,322</b>	<b>20,807,161</b>
<b>Program Expenses:</b>				
General Government	2,668,828	----	2,668,828	2,530,901
Public Safety	757,051	----	757,051	764,316
Public Works	8,854,762	3,488,030	12,342,792	12,418,506
Health & Welfare	168,608	----	168,608	257,678
Culture and Recreation	2,862	----	2,862	20,749
Economic Development and Assistance	1,609,772	----	1,609,772	3,758,415
Interest on Long-Term Debt	12,300	----	12,300	11,758
<b>Total Expenses</b>	<b>14,074,183</b>	<b>3,488,030</b>	<b>17,562,213</b>	<b>19,762,323</b>
Change Before Transfers	6,823,400	811,709	7,635,109	
Transfers	(18,589)	18,589	----	
<b>Change in Net Position</b>	<b>6,804,811</b>	<b>830,298</b>	<b>7,635,109</b>	<b>1,044,838</b>
<b>Net Position Beginning</b>				
As Originally Reported	34,899,075	(2,856,589)	32,042,486	28,002,070
Prior Period Adjustment	----	----	----	2,995,578
<b>As Restated</b>	<b>34,899,075</b>	<b>(2,856,589)</b>	<b>32,042,486</b>	<b>30,997,648</b>
<b>Net Position Ending</b>	<b>\$ 41,703,886</b>	<b>\$ (2,026,291)</b>	<b>\$ 39,677,595</b>	<b>\$ 32,042,486</b>

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

**FINANCIAL ANALYSIS OF THE POLICE JURY'S FUNDS**

The Police Jury's governmental funds collectively reported an increase of \$4,652,945 for 2022. The increase is attributable careful budgeting and management of resources. The general fund experienced a

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

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decrease in the amount of \$892,955, due to transferring resources to other funds to supplement public works. 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.

Amounts reported for the Landfill fund, which is the only business type fund, are identical to business type amounts reported in the government wide presentation as summarized above.

**BUDGET HIGHLIGHTS**

The Police Jury'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 Police Jury's capital asset administration are presented as follows:

- Upgrading equipment to enhance capabilities of the public works department.
- Refurbishing facilities to extend useful lives.
- Expansion of landfill capacity.

**DEBT ADMINISTRATION**

Debt activity was limited to paying required installments on existing obligations and leasing various vehicles.

**FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS**

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

# ***Sabine Parish Police Jury***

## **Statement of Net Position December 31, 2022**

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 22,499,007	\$ 2,586,140	\$ 25,085,147
Receivables (net)	5,395,068	552,790	5,947,858
Other assets	140,294	23,751	164,045
Capital assets			
Leased Assets	212,763	-	212,763
Capital Assets - Non depreciable capital assets	1,856,680	-	1,856,680
Capital Assets - Depreciable capital assets, net	17,744,373	1,949,125	19,693,498
Net Pension Asset	1,207,485	337,289	1,544,774
<b>Total Assets</b>	<b>\$ 49,055,670</b>	<b>\$ 5,449,095</b>	<b>\$ 54,504,765</b>
<b>Deferred Outflows of Resources</b>			
Pension funding deferrals	\$ 482,790	\$ 111,306	\$ 594,096
Other post retirement benefit deferrals	871,286	27,380	898,666
<b>Total Deferred Outflows of Resources</b>	<b>\$ 1,354,076</b>	<b>\$ 138,686</b>	<b>\$ 1,492,762</b>
<b>Liabilities</b>			
Accounts and other payables	\$ 760,839	\$ 332,581	\$ 1,093,420
Delayed revenues	182,173	-	182,173
Long-term liabilities			
Lease Obligation			
Due within one year	50,433	-	50,433
Due in more than one year	144,551	-	144,551
Notes Payable			
Due within one year	75,335	121,550	196,885
Due in more than one year	167,495	183,856	351,351
Compensated absences	171,327	1,576	172,903
Closure and post closure cost	-	6,488,900	6,488,900
Net other post employment benefits	2,640,749	82,984	2,723,733
<b>Total Liabilities</b>	<b>\$ 4,192,902</b>	<b>\$ 7,211,447</b>	<b>\$ 11,404,349</b>
<b>Deferred Inflows of Resources</b>			
Other post retirement benefit deferrals	\$ 3,298,168	\$ 103,644	\$ 3,401,812
Pension funding deferrals	1,214,790	298,981	1,513,771
<b>Total Deferred Inflows of Resources</b>	<b>\$ 4,512,958</b>	<b>\$ 402,625</b>	<b>\$ 4,915,583</b>
<b>Net Position</b>			
Invested in capital assets, net of related debt	\$ 19,376,002	\$ 1,643,719	\$ 21,019,721
Restricted:			
Judicial	6,759	-	6,759
Public works	12,924,963	-	12,924,963
Health and welfare	2,248,790	-	2,248,790
Economic development	95,984	-	95,984
Unrestricted	7,051,388	(3,670,010)	3,381,378
<b>Total net position</b>	<b>\$ 41,703,886</b>	<b>\$ (2,026,291)</b>	<b>\$ 39,677,595</b>

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

# ***Sabine Parish Police Jury***

## **Statement of Activities For the Year Ended December 31, 2022**

	Expenses	Program Revenue		Net Expense Revenue and Changes in Net Position			
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental Activities</b>							
General Government	\$ 2,668,828	\$ 220,578	\$ -	\$ -	\$ (2,448,250)	\$ -	\$ (2,448,250)
Public Safety	757,051	137,562	236,363	-	(383,126)	-	(383,126)
Public Works							
Road and Bridge	7,875,152	251,375	365,593	-	(7,258,184)	-	(7,258,184)
Sanitation	894,611	-	-	-	(894,611)	-	(894,611)
Other	84,999	-	22,535	-	(62,464)	-	(62,464)
Health and Welfare	168,608	-	-	-	(168,608)	-	(168,608)
Culture and Recreation	2,862	-	-	-	(2,862)	-	(2,862)
Economic Development	1,609,772	-	1,551,743	-	(58,029)	-	(58,029)
Interest on Long-Term Debt	12,300	-	-	-	(12,300)	-	(12,300)
<b>Total Governmental Activities</b>	<b>14,074,183</b>	<b>609,515</b>	<b>2,176,234</b>	<b>-</b>	<b>(11,288,434)</b>	<b>-</b>	<b>(11,288,434)</b>
<b>Business-Type Activities</b>							
Sanitation	3,488,030	4,299,739	-	-	-	811,709	811,709
<b>Total Business-Type</b>	<b>3,488,030</b>	<b>4,299,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>811,709</b>	<b>811,709</b>
<b>Total</b>	<b>17,562,213</b>	<b>4,909,254</b>	<b>2,176,234</b>	<b>-</b>	<b>(11,288,434)</b>	<b>811,709</b>	<b>(10,476,725)</b>
<b>General Revenues</b>							
Ad Valorem Taxes					4,517,970	-	4,517,970
Sales Taxes					6,519,350	-	6,519,350
Licenses and Permits					158,715	-	158,715
Intergovernmental					-	-	-
Severance Taxes					1,883,084	-	1,883,084
Federal Funds					4,652,542	-	4,652,542
State Revenue Sharing					76,216	-	76,216
Other					303,957	-	303,957
Transfers					(18,589)	18,589	-
<b>Total General Revenue and Transfers</b>					<b>18,093,245</b>	<b>18,589</b>	<b>18,111,834</b>
Change in Net Position					6,804,811	830,298	7,635,109
Net Position - Beginning					34,899,075	(2,856,589)	32,042,486
<b>Net Position - Ending</b>					<b>\$ 41,703,886</b>	<b>\$ (2,026,291)</b>	<b>\$ 39,677,595</b>

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

# ***Sabine Parish Police Jury***

## **Governmental Funds Balance Sheet - December 31, 2022**

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>						
Cash and Equivalents	\$ 6,889,592	\$ 899,111	\$ 4,975,994	\$ 3,306,278	\$ 6,428,032	\$ 22,499,007
Receivables	1,552,847	29,553	596,880	-	3,215,788	5,395,068
Due From Other Funds	235,998	-	-	-	-	235,998
Other Assets	16,166	119,015	1,017	-	4,096	140,294
<b>Total Assets</b>	<b>\$ 8,694,603</b>	<b>\$ 1,047,679</b>	<b>\$ 5,573,891</b>	<b>\$ 3,306,278</b>	<b>\$ 9,647,916</b>	<b>\$ 28,270,367</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts and Other Payables	\$ 155,928	\$ 184,988	\$ 49,153	\$ -	\$ 370,770	\$ 760,839
Deferred Revenues	-	-	-	-	182,173	182,173
Due to Other Funds	-	122,542	-	-	113,456	235,998
<b>Total Liabilities</b>	<b>155,928</b>	<b>307,530</b>	<b>49,153</b>	<b>-</b>	<b>666,399</b>	<b>1,179,010</b>
<b>Fund Balance:</b>						
<b>Restricted</b>						
Judicial	-	-	-	-	6,759	6,759
Public Works	-	740,149	5,524,738	-	6,660,076	12,924,963
Health and Welfare	-	-	-	-	2,248,790	2,248,790
Economic Development	-	-	-	3,306,278	92,003	3,398,281
Unassigned	8,538,675	-	-	-	(26,111)	8,512,564
<b>Total Fund Balance (Deficit)</b>	<b>8,538,675</b>	<b>740,149</b>	<b>5,524,738</b>	<b>3,306,278</b>	<b>8,981,517</b>	<b>27,091,357</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 8,694,603</b>	<b>\$ 1,047,679</b>	<b>\$ 5,573,891</b>	<b>\$ 3,306,278</b>	<b>\$ 9,647,916</b>	<b>\$ 28,270,367</b>

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

# ***Sabine Parish Police Jury***

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

**December 31, 2022**

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Total Fund Balances - Governmental Funds			\$ 27,091,357
Amounts reported for governmental activities in the statement of position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			19,813,816
Deferred outflows of resources that do not meet criteria for the Governmental Fund Balance Sheet inclusion in			1,354,076
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			
Net Other Post Employment Benefits	(2,640,749)		
Net Pension Asset (Liability)	1,207,485	(1,433,264)	
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			(609,141)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet			<u>(4,512,958)</u>
Net Position of Governmental Activities			<u>\$ 41,703,886</u>

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

## ***Sabine Parish Police Jury***

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

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>						
Ad Valorem Taxes	\$ 1,295,706	\$ -	\$ -	\$ -	\$ 3,222,264	\$ 4,517,970
Sales Taxes	-	-	6,519,350	-	-	6,519,350
Licenses and Permits	296,277	-	-	-	-	296,277
Intergovernmental Revenues:						
Federal Funds	-	-	-	4,639,187	1,565,098	6,204,285
State Funds:						
Severance Taxes	1,883,084	-	-	-	-	1,883,084
State Revenue Sharing	19,615	-	-	-	56,601	76,216
State Grants	94,936	-	-	-	-	94,936
Fire Insurance Rebate	163,962	-	-	-	-	163,962
Parish Transportation	-	365,593	-	-	-	365,593
Other	648	-	-	-	-	648
Fines and Forfeitures	-	-	-	-	220,578	220,578
Investment Earnings	23,075	2,882	17,787	3,654	21,770	69,168
Rents and Royalties	186,663	-	-	-	-	186,663
Other	558	293	46,626	-	251,376	298,853
<b>Total Revenues</b>	<b>3,964,524</b>	<b>368,768</b>	<b>6,583,763</b>	<b>4,642,841</b>	<b>5,337,687</b>	<b>20,897,583</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative	263,468	-	-	-	-	263,468
Judicial	508,630	-	-	-	323,369	831,999
Elections	57,342	-	-	-	-	57,342
Finance and Administrative	452,489	-	87,399	22,111	122,326	684,325
Other	882,209	-	-	-	-	882,209
Public Safety	754,789	-	-	-	-	754,789
Public Works						
Road and Bridge	-	4,186,863	-	-	3,441,586	7,628,449
Sanitation	-	-	852,460	-	-	852,460
Other	-	-	-	84,999	-	84,999
Health and Welfare						
Health and Welfare	24,427	-	-	-	120,139	144,566
Culture and Recreation						
Culture and Recreation	-	-	-	-	-	-
Economic Development						
Economic Development	58,029	-	-	-	1,551,743	1,609,772
Capital Outlay	-	284,029	165,789	1,229,780	585,952	2,265,550
Debt Service	-	60,461	-	-	105,660	166,121
<b>Total Expenditures</b>	<b>3,001,383</b>	<b>4,531,353</b>	<b>1,105,648</b>	<b>1,336,890</b>	<b>6,250,775</b>	<b>16,226,049</b>
Excess (Deficiency) of Revenues Over Expenditures	963,141	(4,162,585)	5,478,115	3,305,951	(913,088)	4,671,534

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

## **Sabine Parish Police Jury**

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

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	963,141	(4,162,585)	5,478,115	3,305,951	(913,088)	4,671,534
<b><u>Other Financing Sources (Uses)</u></b>						
Proceeds From Debt	-	-	-	-	-	-
Operating Transfers In	-	4,974,243	-	-	1,429,651	6,403,894
Operating Transfers Out	(1,856,096)	(160,953)	(4,405,434)	-	-	(6,422,483)
Net Change in Fund Balances	(892,955)	650,705	1,072,681	3,305,951	516,563	4,652,945
Fund Balances (Deficit) - Beginning	9,431,630	89,444	4,452,057	327	8,464,954	22,438,412
Fund Balances (Deficit) - Ending	\$ 8,538,675	\$ 740,149	\$ 5,524,738	\$ 3,306,278	\$ 8,981,517	\$ 27,091,357

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

# ***Sabine Parish Police Jury***

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

**For the Year Ended December 31, 2022**

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Net Changes in Fund Balances - Total Governmental Funds \$ 4,652,945

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	2,265,550
Depreciation	(930,574)

In the Government Wide presentation obligations to provide compensated absences are reported as a liability, but in the governmental fund presentation compensated absences are only reported when the obligation is paid 11,702

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. 101,855

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. 531,733

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. 171,600

Change in Net Position of Governmental Activities \$ 6,804,811

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

# ***Sabine Parish Police Jury***

## **Statement of Net Position December 31, 2022**

	<b>Business-Type Activity</b>	
	<b>Enterprise Fund</b>	
	<b>Landfill</b>	
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$	2,586,140
Receivables (net)		552,790
Prepaid insurance		23,751
<b>Total Current Assets</b>		<b>3,162,681</b>
<b>Noncurrent Assets</b>		
Capital assets		
Depreciable capital assets, net		1,949,125
Net Pension Asset		337,289
<b>Total Noncurrent Assets</b>		<b>2,286,414</b>
<b>Total Assets</b>	\$	<b>5,449,095</b>
<b>Deferred Outflows of Resources</b>		
Other post retirement benefit deferrals	\$	27,380
Pension funding deferrals		111,306
<b>Total Deferred Outflows of Resources</b>	\$	<b>138,686</b>
<b>Liabilities</b>		
Current liabilities		
Accounts and other payables	\$	332,581
Installment purchase agreement		121,550
<b>Total Current Liabilities</b>		<b>454,131</b>
Long-term liabilities		
Installment purchase agreement		183,856
Compensated absences		1,576
Closure and post closure cost		6,488,900
Other postemployment benefit obligation (OPEB)		82,984
<b>Total Liabilities</b>	\$	<b>7,211,447</b>
<b>Deferred Inflows of Resources</b>		
Other post retirement benefit deferrals	\$	103,644
Pension funding deferrals		298,981
<b>Total Deferred Inflows of Resources</b>	\$	<b>402,625</b>
<b>Net Position</b>		
Invested in capital assets, net of related debt	\$	1,643,719
Unrestricted		(3,670,010)
<b>Total net position</b>	\$	<b>(2,026,291)</b>

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

# ***Sabine Parish Police Jury***

## **Statement of Revenues, Expenses and Changes in Fund Net Position For the Year Ended December 31, 2022**

	<b>Business-Type Activity</b>
	<b>Enterprise Fund</b>
	<b>Landfill</b>
<b>Operating Revenues</b>	
Charges for Services (Tipping Fees)	\$ 4,267,303
Miscellaneous	32,436
<b>Total Operating Revenues</b>	<b>4,299,739</b>
<b>Operating Expenses</b>	
Salaries and Wages	608,157
Employee Benefits	303,065
Closure and Post Closure Cost	883,014
Depreciation	211,530
Fuel and Lubricants	232,775
Insurance	2,723
Materials and Supplies	327,481
Permits and Fees	141,964
Professional Fees and Commissions	314,095
Rental	118,552
Repairs and Maintenance	261,565
Other	69,987
<b>Total Operating Expenses</b>	<b>3,474,908</b>
<b>Operating Income (Loss)</b>	<b>824,831</b>
<b>Non-operating Revenues (Expenses)</b>	
Interest Expense	(13,122)
<b>Change in Net Position Before Contributions and Transfers</b>	<b>811,709</b>
<b>Contributions and Transfers:</b>	
Operating Transfers In	18,589
<b>Change in Net Position</b>	<b>830,298</b>
<b>Net Position - Beginning</b>	<b>(2,856,589)</b>
<b>Net Position - Ending</b>	<b>\$ (2,026,291)</b>

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

# ***Sabine Parish Police Jury***

## **Statement of Cash Flows For the Year Ended December 31, 2022**

	<b>Business-Type Activity Enterprise Fund Landfill</b>
<b><u>Cash Flows From Operating Activities</u></b>	
Receipts from customers	\$ 4,151,549
Payments to suppliers	(1,602,793)
Payments to employees	(618,825)
<b>Net Cash Provided by Operating Activities</b>	<b>1,929,931</b>
<b><u>Cash Flows From Noncapital Financing Activities</u></b>	
Operating Transfers In	18,589
<b>Net Cash From Noncapital Financing Activities</b>	<b>18,589</b>
<b><u>Cash Flows From Capital and Related Financing Activities</u></b>	
Capital asset purchases	(304,865)
Interest payments	(13,123)
Principal payments	(128,222)
<b>Net Cash Flows From Capital and Related Financing Activities</b>	<b>(446,210)</b>
<b><u>Cash Flows From Investing Activities</u></b>	
Interest received	-
<b>Net Cash Flows From Investing Activities</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>1,502,310</b>
<b>Cash and Cash Equivalents - Beginning</b>	<b>1,083,830</b>
<b>Cash and Cash Equivalents - Ending</b>	<b>\$ 2,586,140</b>

<b>Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities</b>	
Operating income (loss)	\$ 824,831
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	212,988
(Increase) decrease in Receivables	(148,190)
(Decrease) increase in Accounts and other payables	236,900
Compensated absences	(10,668)
Net pension liabilities	(34,331)
Other post retirement benefit obligations	125,437
Landfill closure / post closure cost	722,964
<b>Net Cash from Operating Activities</b>	<b>\$ 1,929,931</b>

### **Supplemental Disclosures of Cash Flow Information:**

During the year ended December 31, 2022 there were no operating, financing, or investing activities that did not result in cash receipts or payments.

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

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

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**NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:**

The Sabine Parish Police Jury is the governing authority for Sabine Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by jurors representing the various districts within the Police Jury. The jurors serve four-year terms which expire on January 8, 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, sales taxes, severance taxes, state revenue sharing, and various state and federal grants.

**REPORTING ENTITY**

As the governing authority of the Police Jury, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine 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 Sabine 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](http://www.la.state.la.us).

<u>Sabine Parish Component</u>	<u>Presentation</u>	<u>Sabine Parish Component</u>	<u>Presentation</u>
District Attorney's Office	Discrete	Ambulance Service District	Discrete
Judicial Expense Fund	Discrete	Tourist and Recreation	
Constables	Discrete	Commission	Discrete
Justices of the Peace	Discrete	Waterworks – South Toledo	
Coroner	Discrete	Bend	Discrete
Parish Library	Discrete	North Sabine Fire District	Discrete
Parish Housing Authority	Discrete		

The following components of Parish government were considered in determining component units of the reporting entity:

<u>Component Considered</u>	<u>Component Considered</u>	<u>Component Considered</u>
Sheriff	Sales and Use Tax	Fire Protection District Wards
Clerk of Court	Commission	1 and 2
Tax Assessor	School Board	Fire Protection District Wards
Council on Aging	Soil and Water Conservation	3 and 4
Sabine River Compact	District	

It was determined that these entities are not component units of the Sabine Parish. Factors considered in making these determinations included whether members of the governing body are determined by the Police Jury, whether the entities are legally separate from the Police Jury, and whether the entities are fiscally dependent 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

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

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statements do not address the entire reporting entity as required by generally accepted accounting principles.

BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the Police Jury'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 Police Jury 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. Separate financial statements are provided for governmental funds and business-type (enterprise) funds. In addition, separate financial statements are presented for any fiduciary activities. Major individual funds are reported as separate columns in the fund financial statements. The Police Jury's major funds are described as follows:

Major Governmental Funds

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.

Transportation – A special revenue fund used to account for the proceeds of funds dedicated to the construction and maintenance of Parish roads and bridges.

Sales Tax – A special revenue fund used to account for the proceeds of sales taxes dedicated to public works related to solid waste disposal (sanitation) and roads.

American Rescue Plan Act – Reports activity associated with resources provided by the American Rescue Plan Act.

Major Business-Type Funds

Landfill – Accounts for activities associated with operating the Police Jury's solid waste landfill. Business-Type funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services in connection with the funds ongoing operations. Principal operating revenues are charges to customers for disposal of solid waste.

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:

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

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<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 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 Police Jury 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.

**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.

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

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

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

**CASH AND CASH EQUIVALENTS**

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

**INTERNAL ACTIVITY**

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

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

**COMPENSATED ABSENCES**

Personnel earn a vested interest in vacation leave at varying rates depending on their length of service and the policies of their particular department. Accumulation of vacation leave is limited to 240 hours for most employees. Payments of vacation leave are typically made from the fund that ordinarily provides the employees compensation.

**DELAYED REVENUES**

Amounts collected from funding sources before the receipts are earned are reported as delayed revenues. Revenue is reported when the earning process is completed.

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

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

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<u>Fund</u>	<u>Millage</u>
General Alimony	4.80
Road Districts:	
No. 1	17.22
No. 9	10.25
No. 11	25.64
No. 15	13.59
No. 16	10.05
No. 17	10.80
No. 18	10.90
No. 19	15.51
No. 20	22.58

**SALES TAXES**

The voters have approved a 1.0% (one percent) sales tax to be imposed for a period of ten years beginning August 1, 2014. The proceeds, after paying costs of collection and administering the tax, are dedicated to the collection and disposal of solid waste with the balance of proceeds used for establishing, constructing, maintaining and improving roads and bridges.

**NOTE 3 -CASH AND CASH EQUIVALENTS:**

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

At December 31, 2022, the Police Jury has \$25,252,767 in deposits (collected bank balance). These deposits are secured from risk by \$500,000 of federal deposit insurance, \$17,148,522 of pledged securities held by the custodial bank in the name of the fiscal agent bank, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$10,800,000. 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:**

Receivables are reported for both Governmental and Business-Type Activities.

**GOVERNMENTAL ACTIVITIES**

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

<u>Governmental Activities</u>	<u>Ad Valorem Taxes</u>	<u>Severance Taxes</u>	<u>Sales Taxes</u>	<u>Other Receivables</u>	<u>Total Receivables</u>
General	\$ 1,283,308	\$ 177,637	\$ ----	\$ 91,902	\$ 1,552,847
Transportation	----	----	----	29,553	29,553
Sales Taxes	----	----	596,880	----	596,880
Non Major Funds	3,185,433	----	----	30,355	3,215,788
 Total Governmental	 <u>\$ 4,468,741</u>	 <u>\$ 177,637</u>	 <u>\$ 596,880</u>	 <u>\$ 151,810</u>	 <u>\$ 5,395,068</u>

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

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.

**BUSINESS-TYPE ACTIVITIES**

Receivables reported in connection with business-type landfill activities consist entirely of amounts due customers. Based on collection experience, management believes that the entire balance is collectible.

**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:

	Due From Other Funds	Due To Other Funds	Net
General	\$ 235,998	\$ ----	\$ 235,998
Non Major Funds	----	235,998	(235,998)
Total	<u>\$ 235,998</u>	<u>\$ 235,998</u>	<u>\$ ----</u>

**NOTE 6 – TRANSFERS:**

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

	<u>Transfers In</u>	<u>Transfers Out</u>
Funds with surplus resources have made transfers to supplement the activities of other funds. The following transfers were permissible based on the restrictions associated with the various funds:		
General Fund	\$ ----	\$ 1,856,096
Transportation	4,974,243	160,953
Sales Tax	----	4,405,434
Non Major Funds	1,429,651	----
Total Governmental Funds	<u>6,403,894</u>	<u>6,422,483</u>
Total Landfill (Business Type Fund)	18,589	----
Total	<u>\$ 6,422,483</u>	<u>\$ 6,422,483</u>

**NOTE 7 – CAPITAL ASSETS:**

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

	Governmental Activities			
	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	\$ 780,075	\$ 8,599	\$ ----	\$ 788,674
Road Right of Ways	1,068,006	----	----	1,068,006
Total	<u>1,848,081</u>	<u>8,599</u>	<u>----</u>	<u>1,856,680</u>

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

	Governmental Activities			
	Beginning Balance	Additions	Disposals	Ending Balance
Depreciable Capital Assets				
Buildings and Improvements	4,371,606	74,279	----	4,445,885
Furniture, Fixtures and Equipment	9,645,743	2,187,686	155,093	11,678,336
Infrastructure (Roads and Bridges)	71,094,113	----	322,175	70,771,938
Accumulated Depreciation	(68,693,466)	(908,947)	(450,627)	(69,151,786)
Total	16,417,996	1,353,018	26,641	17,744,373
Total Governmental Activities	\$ 18,266,077	\$ 1,361,617	\$ 26,641	\$ 19,601,053
	Business-Type Activities			
	Beginning Balance	Additions	Disposals	Ending Balance
Furniture, Fixtures and Equipment	\$ 2,222,213	\$ 70,878	\$ 2,821	\$ 2,290,270
Buildings and Improvements	----	233,987	----	233,987
Accumulated Depreciation	(364,966)	(211,530)	(1,364)	(575,132)
Total Business-Type Activity	\$ 1,857,247	\$ 93,335	\$ 1,457	\$ 1,949,125

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

	Governmental Activities	Business-Type Activities	Total
General Government	\$ 100,163	\$ ----	\$ 100,163
Public Safety	961	----	961
Public Works (Roads)	738,768	----	738,768
Culture and Recreation	2,862	----	2,862
Health and Welfare	24,042	----	24,042
Solid Waste	42,151	211,530	253,681
Total Depreciation Expense	\$ 908,947	\$ 211,530	\$ 1,120,477

**NOTE 8 – ACCOUNTS AND OTHER PAYABLES:**

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

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

	Vendors	Salary and Wages	Other	Total
<u>Governmental Activities</u>				
General	\$ 88,637	\$ 36,770	\$ 30,521	\$ 155,928
Transportation	26,392	133,552	25,044	184,988
Sales Tax	32,930	15,232	991	49,153
Non Major Funds	196,727	3,333	170,710	370,770
Total Governmental Activities	<u>\$ 344,686</u>	<u>\$ 188,887</u>	<u>\$ 227,266</u>	<u>\$ 760,839</u>
<u>Business-Type Activities</u>				
Landfill	<u>\$ 301,738</u>	<u>\$ 27,488</u>	<u>\$ 3,355</u>	<u>\$ 332,581</u>

**NOTE 9 – LONG-TERM DEBT:**

Long-term debt is limited to borrowing from a local bank to finance equipment purchases. Activity and outstanding balances for the current period are summarized as follows:

	Governmental Activities	Business-Type Activities	Total
Bonds payable, January 1, 2022	\$ 396,651	\$ 433,628	\$ 830,279
New issues	----	----	----
Retirements	153,821	128,222	282,043
Bonds payable, December 31, 2022	242,830	305,406	548,236
Due within one year	75,335	121,550	196,885
Due in more than one year	<u>\$ 167,495</u>	<u>\$ 183,856</u>	<u>\$ 351,351</u>

The debt summarized above is composed entirely of bank debt secured by equipment. Details regarding the individual instruments are summarized as follows:

	Governmental Activities	Business-Type Activities
Note Payable November 15, 2021 in the original amount of \$276,895, requiring 60 monthly payments of \$5,035, including interest at an annual rate of 3.5% secured by a 2021 Asphalt Zipper Reclaimer / Stabilizer	\$ 212,192	\$ ----
Note Payable dated May 1, 2018 in the original amount of \$182,879, requiring 60 monthly payments of 3,431, including interest at an annual rate of 4.75% secured by a 2018 Grader	13,591	----
Note Payable dated April 11, 2019 in the original amount of \$62,509, requiring 60 monthly payments of 1,172, including interest at an annual rate of 4.75% secured by a Kubota Excavator	17,047	----
Note Payable dated April 15, 2020 in the original amount of \$647,432, requiring 60 monthly payments of 11,779, including interest at an annual rate of 3.50% secured by a 2018 Caterpillar Compactor	----	305,406
Total	<u>\$ 242,830</u>	<u>\$ 305,406</u>

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

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

<u>Year Ended December 31<sup>st</sup></u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 75,335	\$ 7,303	\$ 121,550	\$ 8,955
2024	60,278	4,873	137,082	4,263
2025	57,628	2,833	46,774	341
2026	49,589	797	----	----
2027	----	----	----	----
Total	<u>\$ 242,830</u>	<u>\$ 15,806</u>	<u>\$ 305,406</u>	<u>\$ 13,559</u>

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

**NOTE 10 - PENSION PLAN:**

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

	<u>Net Pension (Liability) Asset</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Parochial Employees Retirement System	\$ 1,598,001	\$ 561,174	\$ (1,507,289)
District Attorneys Retirement System	(37,920)	23,427	(1,827)
Registrar of Voters Retirement System	(15,307)	9,495	(4,565)
Total	1,544,774	594,096	(1,513,681)
Governmental Activities	<u>1,207,485</u>	<u>482,790</u>	<u>(1,214,790)</u>
Business-Type Activities	<u>\$ 337,289</u>	<u>\$ 111,306</u>	<u>\$ (298,891)</u>

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

**PAROCHIAL EMPLOYEES RETIREMENT SYSTEM**

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

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

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*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, 2022 and each of the two preceding years have been consistent with the required amounts.

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

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

Net Pension Liability (Asset)	\$ (471,043,411)
Police Jury's Proportionate Share (Percentage)	0.339247%
Police Jury's Proportionate Share (Amount)	<u>\$ (1,598,001)</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, 2021 are provided as follows:

Beginning Net Pension Liability (Asset)	\$ (526,787)
Employer Contributions	(279,115)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	(240,248)
Employee Contributions	<u>(28,063)</u>
Change in Deferred Outflows of Resources	(126,643)
Change in Deferred Inflows of Resources	<u>(397,145)</u>
Ending Net Pension Liability (Asset)	<u>\$ (1,598,001)</u>

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

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total (Net)</b>
Differences Between Expected and Actual Experience	\$ 96,550	\$ (115,818)	\$ (19,268)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(1,382,243)	(1,382,243)
Changes of Assumptions	83,339	----	83,339
Changes in Proportion	88,481	(9,228)	79,253
Employer Contributions Made After the Measurement Date	292,804	----	292,804
<b>Total Deferrals</b>	<b>561,174</b>	<b>(1,507,289)</b>	<b>(946,115)</b>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(292,805)	----	(292,805)
<b>Deferrals Subject to Amortization</b>	<b>\$ 268,369</b>	<b>\$ (1,507,289)</b>	<b>\$ (1,238,920)</b>

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

<u>For the Year Ending:</u>	
December 31, 2022	\$ (229,250)
December 31, 2023	(504,853)
December 31, 2024	(356,750)
December 31, 2025	(148,067)
December 31, 2026	----
<b>Total</b>	<b>\$ (1,238,920)</b>

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

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years

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

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Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

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

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.

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

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

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

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

	1% Decrease 5.50% Rate	Current Discount Rate 6.50%	1% Increase 7.50% Rate
Net Pension Liability (Asset)	\$ 284,893	\$ (1,598,001)	\$ (3,175,269)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM**

*Plan Description.* The Police Jury contributes to the District Attorneys' Retirement System, State of Louisiana, which is a cost-sharing multiple employer defined benefit pension plan. The System was established on the first day of August 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys, assistant district attorneys, and employees of DARS and Louisiana District Attorneys' Association.

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

*Funding Policy* – Non-Employer contributions are determined by State statutes. 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 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, 2022 and each of the two preceding years have been consistent with the required amounts.

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

*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 [lla.la.gov](http://lla.la.gov).

Net pension liability was determined at June 30, 2022 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 107,721,228
Police Jury's Proportionate Share (Percentage)	0.035202%
Police Jury's Proportionate Share (Amount)	<u>\$ 37,920</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 net pension liability during the measurement period ending June 30, 2022 are provided as follows:

Beginning Net Pension Liability (Asset)		\$ 6,469
Employer Contributions		(2,169)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	11,175	
Employee Contributions	<u>(3,643)</u>	7,532
Change in Deferred Outflows of Resources		7,856
Change in Deferred Inflows of Resources		<u>18,232</u>
Ending Net Pension Liability (Asset)		<u>\$ 37,920</u>

There were no changes between December 31, 2022 and the 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	\$ 2,682	\$ (1,186)	\$ 1,496
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,320	----	11,320
Changes of Assumptions	8,225	----	8,225
Changes in Proportion	120	(641)	(521)
Employer Contributions Made After the Measurement Date	<u>1,080</u>	-----	<u>1,080</u>
Total Deferrals	23,427	(1,827)	21,600

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

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(1,080)	----	(1,080)
Deferrals Subject to Amortization	<u>\$ 22,347</u>	<u>\$ (1,827)</u>	<u>\$ 20,520</u>

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

<u>For the Year Ending:</u>	
June 30, 2023	\$ 6,118
June 30, 2024	4,330
June 30, 2025	3,795
June 30, 2026	6,277
June 30, 2027	----
Total	<u>\$ 20,520</u>

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

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.10%, Net of investment expense, including inflation
Projected Salary Increases	5.00%
Expected Remaining Service Lives	5 Years – June 30, 2022 5 Years – June 30, 2021 6 Years – June 30, 2020 6 Years – June 30, 2019 6 Years – June 30, 2018 7 Years – June 30, 2017 7 Years – June 30, 2016
Cost of Living Adjustments	Only those previously granted

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

Mortality

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014, through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

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 7.69% for the year ended June 30, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Equities	57.11%	10.57%
Fixed Income	30.19%	2.95%
Alternatives	12.67%	6.00%
Cash	0.03%	0.00%
Total	100.00%	5.01%
Inflation		2.68%
Expected Arithmetic Nominal Return		7.69%

The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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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	\$ 63,595	\$ 37,920	\$ 16,384

**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, 2022 and each of the two preceding years have been consistent with the required amounts.

*Financial Summary* - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at [larovers.com](http://larovers.com).

The Plan's net pension liability was determined at June 30, 2022 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 24,520,273
Police Jury's Proportionate Share (Percentage)	0.062424%
Police Jury's Proportionate Share (Amount)	<u>\$ 15,307</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, 2022 are provided as follows:

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

Beginning Net Pension Liability		\$	2,419
Employer Contributions			(1,625)
<u>Pension Expense</u>			
Plan Pension Expense	2,131		
Employee Contributions	(2,001)		130
Deferred Outflows of Resources			3,082
Deferred Inflows of Resources			<u>11,301</u>
Ending Net Pension Liability		\$	<u>15,307</u>

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 684	\$ (1,144)	\$ (460)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,308	----	5,308
Changes of Assumptions	1,277	----	1,277
Changes in Proportion	1,152	(3,421)	(2,269)
Employer Contributions Made After the Measurement Date	1,074	----	1,074
Total Deferrals	<u>9,495</u>	<u>(4,565)</u>	<u>4,930</u>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(1,074)</u>	----	<u>(1,074)</u>
Deferrals Subject to Amortization	<u>\$ 8,421</u>	<u>\$ (4,565)</u>	<u>\$ (3,856)</u>

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

<u>For the Year Ending:</u>	
June 30, 2023	\$ 44
June 30, 2024	483
June 30, 2025	756
June 30, 2026	<u>2,573</u>
Total	<u>\$ 3,856</u>

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

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

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Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	2022 - 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	<p>2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.</p> <p>RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.</p>

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

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

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

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

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

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

	1% Decrease 5.25% Rate	Current Discount Rate 6.25%	1% Increase 7.25% Rate
Net Pension Liability	\$ 24,747	\$ 15,307	\$ 7,277

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS:**

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

**PLAN DESCRIPTION**

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

**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.

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

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2022. Changes in the liability are presented as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Service Cost	\$ 316,712	\$ ----	\$ 316,712
Interest on the Total OPEB Liability	129,476	----	129,476
Difference Between Expected vs Actual	(2,480,562)	----	(2,480,562)
Changes in Assumptions	(959,748)	----	(959,748)
Deferred Outflows of Resources	----	----	----
Deferred Inflows of Resources	----	----	----
OPEB Expense	(2,994,122)	----	(2,994,122)
Employer Contributions	----	----	----
Benefit Payments	(145,547)	----	(145,547)
Net Change	(3,139,669)	----	(3,139,669)
Beginning Balance	5,863,402	----	5,863,402
Ending Balance	2,723,733	----	2,723,733
Business-Type Activities	82,984	----	82,984
Governmental Activities	\$ 2,640,749	\$ ----	\$ 2,640,749

Balances in deferred resources by source are summarized as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ ----	\$ (3,401,812)	\$ (3,401,812)
Changes of Assumptions	898,666	----	898,666
Total	898,666	(3,401,812)	(2,503,146)
Business-Type Activities	27,380	(103,644)	(76,264)
Governmental Activities	\$ 871,286	\$ (3,298,168)	\$ (2,426,882)

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

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

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<u>For the Year Ending:</u>	
December 31, 2023	\$ (277,059)
December 31, 2024	(277,059)
December 31, 2025	(277,059)
December 31, 2026	(277,059)
December 31, 2027	(277,059)
Thereafter	<u>(1,117,851)</u>
Total	<u>\$ (2,503,146)</u>

Covered members are presented as follows:

Active Employees	19
Active Employees' Dependents	18
Retired Employees' and Dependents	<u>6</u>
Total Covered Members	<u>43</u>

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, 2022
Measurement Date	December 31, 2022
Salary Increases	3.5%
Discount Rate	4.31%, (1.81% real rate of return plus 2.50% inflation)
Mortality Rates	RPH-2014 Total Table with Projection MP-2021
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	4.50%
Dental Vision Costs Trend	1.00%
Turnover Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report. Rates range from 1% to 25% depending on length of service.
Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report. Rates range from 11% to 15% depending on length of service.

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:

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

	<b>Healthcare Cost Trend Rate</b>		
	<b>Baseline Trend Less 1% (3.50%)</b>	<b>Baseline Trend (4.50%)</b>	<b>Baseline Trend Plus 1% (5.5%)</b>
Net OPEB Liability	\$ 2,357,204	\$ 2,723,733	\$ 3,185,715

  

	<b>Discount Rate</b>		
	<b>Baseline Less 1% (3.12%)</b>	<b>Baseline 2.12%</b>	<b>Baseline Plus 1% (1.12%)</b>
Net OPEB Liability	\$ 2,404,023	\$ 2,723,733	\$ 3,113,096

**NOTE 12 - CONTINGENCIES:**

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

**GRANT CONTINGENCIES**

The Police Jury 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 Sabine 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.

**LANDFILL CLOSURE AND POST CLOSURE CARE COST**

As discussed elsewhere in the notes, the Police Jury is responsible for certain cost related to landfill operations. Liabilities reported in connection with these costs are based on estimates that could change in response to inflation, changes in technology, unexpected circumstances or changes in regulations

**NOTE 13 - RISK MANAGEMENT:**

The Police Jury 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 Police Jury 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.

**NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS**

The Police Jury is permitted by the Louisiana Department of Environmental Quality to operate a solid waste landfill facility that includes active and closed cells. Operations are approved for a surface area described as follows:

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

Certified Closed Areas	14.5 Acres
Active Operating Area	35.4 Acres
Total Constructed Disposal Area	49.9 Acres
Permitted Area Available for Future Development	15.4 Acres
Surface Impoundment Oxidation Impoundment	2.3 Acres
Total Permitted Disposal Area	67.6 Acres

State and federal laws and regulations require certain closure and post-closure activities. Although the majority of closure and post-closure care costs will be paid only near or after the date that all or portions of the landfill site stops accepting waste, the Police Jury reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each statement of net position date. Based on estimates provided by consulting engineers for the year ended December 31, 2022, projected cost associated with closure and post-closure activities are presented as follows:

	<b>Projected Total Cost</b>	<b>Cost Recognized to Date</b>	<b>Remaining Cost to be Recognized</b>
Placement of final cover over the 35.4 currently operating acres when this portion of the facility stops accepting waste. Approximately 66.8% of the capacity has been consumed.	\$ 5,598,920	\$ 3,740,547	\$ 1,858,373
Disposal of sludge and other activities associated with closing the facility's oxidation pond when the entire facility stops accepting waste. Approximately 83.5% of the capacity has been consumed.	867,678	724,195	143,483
Total Closure Cost	6,466,598	4,464,742	2,001,856
Post-closure cost including maintenance and monitoring of the permitted area for a period of 30 year after the entire facility stops accepting waste. Approximately 83.5% of the capacity has been consumed.	2,425,200	2,024,158	401,042
Total Closure and Post-Closure Costs	\$ 8,891,798	\$ 6,488,900	\$ 2,402,898

Based on current demographic information and engineering estimates of landfill consumption, the Police Jury expects to close the 35.4 acres actively accepting waste in approximately 2026. In addition, the Police Jury intends to develop the remaining permitted acres and continue operations for an extended period of time. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The Police Jury has not established an escrow account to finance all closure costs and post-closure care but it has purchased a bond to provide for these cost.

**NOTE 15 – FUND DEFICITS**

Some of the non-major funds that are associated with operation of the District Court have reported immaterial deficits. Management expects to eliminate the deficits through future operations or transfers from unrestricted funds. The individual funds reporting deficits are presented as follows:

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

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	<b>Deficit</b>
Criminal Juror Fees	\$ 15,181
Witness Fees	10,930
Total	<u>\$ 39,561</u>

**NOTE 16 – SUBSEQUENT EVENTS:**

Events that provide additional information about conditions that existed at year end, are described as follows:

**CLOSURE AND POST CLOSURE LIABILITIES:**

For a period of 25 years that ended in 2020, the landfill facility was operated by a private company (the operator) that was responsible for operations during that period. The operator was responsible for all phases of Landfill activity, including Closure and Post-Closure Costs that were incurred during the term of the contract. On August 21, 2023, a settlement was reached compensating the Police Jury for the operator's share of closure and post-closure liabilities. Under the terms of the settlement, the Police Jury will receive \$7,500,000 in exchange for releasing the operator from all liabilities associated with the landfill operations. Payment is due within 30 days of executing the settlement agreement.

**DEBT ISSUED**

Subsequent to year end, \$6,000,000 of Landfill Revenue Bonds, Series 2023 were issued. The proceeds are available for the following purposes:

- Acquiring, constructing and installing improvements, replacements, and equipment to the landfill facilities, and
- Paying the cost of issuance of the bonds.

The Police Jury intends to use the bond proceeds to expand the capacity of its landfill operations.

**NOTE 17 – DELAYED REVENUES**

Grant funds held by Road District No. 16 remain unexpended and are reported as delayed revenues.

**NOTE 18 – LEASING**

The Police Jury has entered into various leasing arrangements to acquire vehicles and equipment necessary to conduct operations. Under the terms of the agreements, the Police Jury is obligated to make fixed payments over periods ranging from 4 to 5 years. Details regarding the lease obligations are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
Lease Obligations	\$ ----	\$ ----	\$ 108,066	\$ 230,560	\$ 97,449	\$ 133,111

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

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

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	Payment	Principle	Interest
2023	\$ 106,772	\$ 97,449	\$ 9,323
2024	82,631	77,522	5,109
2025	47,803	45,820	1,983
2026	9,916	9,769	147
2027	----	----	----
Total Lease Obligation	<u>\$ 247,122</u>	<u>\$ 230,560</u>	<u>\$ 16,562</u>

Based on the present value of lease payment obligations and downpayments at the inception of the leases, the value of the lease assets has been determined as follows:

Capitalized Cost	\$ 249,343
Accumulated Amortization	<u>32,378</u>
Balance at Year End	<u>\$ 212,763</u>

The balance remaining at year end will be amortized as follows:

2023	\$ 59,483
2024	59,483
2025	55,194
2026	28,419
2027	<u>10,184</u>
Total Lease Asset	<u>\$ 212,763</u>

# ***Sabine Parish Police Jury***

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Ad Valorem Taxes	\$ 1,261,751	\$ 1,292,316	\$ 1,295,706	\$ 3,390
Licenses and Permits	141,500	140,435	296,277	155,842
Intergovernmental Revenues:				-
Federal Funds	62,000	72,000	-	(72,000)
State Funds:				-
Severance Taxes	1,200,000	1,200,000	1,883,084	683,084
State Revenue Sharing	120,000	29,423	19,615	(9,808)
State Grants	100,000	20,000	94,936	74,936
Fire Insurance Rebate	90,500	163,962	163,962	-
Other	10,500	10,648	648	(10,000)
Investment Earnings	60,000	170,000	23,075	(146,925)
Rents and Royalties	136,500	137,017	186,663	49,646
Other	-	12,442	558	(11,884)
<b>Total Revenues</b>	<b>3,182,751</b>	<b>3,248,243</b>	<b>3,964,524</b>	<b>716,281</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative	306,900	279,398	263,468	15,930
Judicial	647,723	544,187	508,630	35,557
Elections	61,811	83,198	57,342	25,856
Finance and Administrative	606,250	469,580	452,489	17,091
Other	568,150	734,369	882,209	(147,840)
Public Safety	934,320	798,081	754,789	43,292
Health and Welfare	20,800	29,600	24,427	5,173
Culture and Recreation	37,000	-	-	-
Economic Development	141,107	40,441	58,029	(17,588)
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>3,324,061</b>	<b>2,978,854</b>	<b>3,001,383</b>	<b>(22,529)</b>
Excess (Deficiency) of Revenues Over Expenditures	(141,310)	269,389	963,141	693,752
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(600,000)	(1,801,717)	(1,856,096)	(54,379)
<b>Net Change in Fund Balances</b>	<b>\$ (741,310)</b>	<b>\$ (1,532,328)</b>	<b>\$ (892,955)</b>	<b>\$ 639,373</b>

# ***Sabine Parish Police Jury***

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

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Budget With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental Revenues:				
Federal Funds	\$ -	\$ -	\$ -	\$ -
State Funds:				
Parish Transportation	280,000	280,800	365,593	84,793
Investment Earnings	1,000	3,000	2,882	(118)
Other	-	92	293	201
<b>Total Revenues</b>	<b>281,000</b>	<b>283,892</b>	<b>368,768</b>	<b>84,876</b>
<b>Expenditures</b>				
Current:				
Public works				
Road and Bridge	4,087,800	5,077,844	4,186,863	890,981
Capital Outlay	-	-	284,029	(284,029)
Debt Service	60,351	60,461	60,461	-
<b>Total Expenditures</b>	<b>4,148,151</b>	<b>5,138,305</b>	<b>4,531,353</b>	<b>606,952</b>
Excess (Deficiency) of Revenues Over Expenditures	(3,867,151)	(4,854,413)	(4,162,585)	691,828
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	4,700,000	4,943,500	4,974,243	30,743
Operating Transfers Out	(859,604)	(160,953)	(160,953)	-
<b>Net Change in Fund Balances</b>	<b>\$ (26,755)</b>	<b>\$ (71,866)</b>	<b>\$ 650,705</b>	<b>\$ 722,571</b>

# ***Sabine Parish Police Jury***

## **Sales Tax Fund**

### **Statement of Revenues, Expenditures, and Changes in Fund Balance**

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Sales Taxes	\$ 5,000,000	\$ 6,300,000	\$ 6,519,350	\$ 219,350
Investment Earnings	-	17,150	17,787	637
Other	12,000	855	46,626	45,771
<b>Total Revenues</b>	<b>5,012,000</b>	<b>6,318,005</b>	<b>6,583,763</b>	<b>265,758</b>
<b>Expenditures</b>				
Current:				
General Government:				
Finance and Administration	300,100	113,000	87,399	25,601
Public works				
Sanitation	1,411,250	1,210,110	852,460	357,650
Capital Outlay	-	-	165,789	(165,789)
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>1,711,350</b>	<b>1,323,110</b>	<b>1,105,648</b>	<b>217,462</b>
Excess (Deficiency) of Revenues Over Expenditures	3,300,650	4,994,895	5,478,115	483,220
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(4,200,000)	(4,443,500)	(4,405,434)	38,066
<b>Net Change in Fund Balances</b>	<b>\$ (899,350)</b>	<b>\$ 551,395</b>	<b>\$ 1,072,681</b>	<b>\$ 521,286</b>

# ***Sabine Parish Police Jury***

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Federal Funds	\$ 2,000,000	\$ 1,940,000	\$ 4,639,187	\$ 2,699,187
Investment Earnings	1,200	3,000	3,654	654
<b>Total Revenues</b>	<b>2,001,200</b>	<b>1,943,000</b>	<b>4,642,841</b>	<b>2,699,841</b>
<b>Expenditures</b>				
Current:				
Finance and Administration	50,000	40,000	22,111	17,889
Public Works	-	-	84,999	(84,999)
Capital Outlay	1,950,000	1,900,000	1,229,780	670,220
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>1,940,000</b>	<b>1,336,890</b>	<b>603,110</b>
Excess (Deficiency) of Revenues Over Expenditures	1,200	3,000	3,305,951	3,302,951
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>\$ 1,200</b>	<b>\$ 3,000</b>	<b>\$ 3,305,951</b>	<b>\$ 3,302,951</b>

# **Sabine Parish Police Jury**

## **Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan**

	<b>For the Year Ended December 31,</b>				
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total OPEB Liability</b>					
Beginning Balance	\$ 4,128,096	\$ 4,315,803	\$ 4,511,206	\$ 5,561,888	\$ 5,863,402
Service Cost	127,909	133,153	133,153	316,712	316,712
Interest	172,192	174,644	187,740	123,160	129,476
Difference Between Expected and Actual Experience	-	-	(520,514)	-	(2,480,562)
Changes in Assumptions	-	-	1,380,955	-	(959,748)
Benefit Payments	(112,394)	(112,394)	(130,652)	(138,358)	(145,547)
Ending Balance	<u>4,315,803</u>	<u>4,511,206</u>	<u>5,561,888</u>	<u>5,863,402</u>	<u>2,723,733</u>
<b>Fiduciary Net Position</b>					
Beginning Balance	-	-	-	-	-
Employer Contributions	-	-	-	-	-
Benefit Payments	-	-	-	-	-
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net OPEB Liability</b>	<b><u>\$ 4,315,803</u></b>	<b><u>\$ 4,511,206</u></b>	<b><u>\$ 5,561,888</u></b>	<b><u>\$ 5,863,402</u></b>	<b><u>\$ 2,723,733</u></b>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	884,711	884,711	1,510,590	1,510,590	1,574,844
Net OPEB Liability as a Percentage of Covered Payroll	487.8%	509.9%	368.2%	388.2%	173.0%

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.

# **Sabine Parish Police Jury**

## **Schedule of Net Pension Liability Data Cost Sharing Retirement Systems**

Retirement System / Measurement Date	Share of Collective Net Pension Liability		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Percent	Amount			
<b>Parochial Employees Retirement System</b>					
December 31, 2014	0.24%	64,676	1,355,036	4.8%	99.1%
December 31, 2015	0.25%	665,429	1,449,428	45.9%	92.2%
December 31, 2016	0.24%	494,724	1,424,597	34.7%	94.1%
December 31, 2017	0.25%	(185,852)	1,542,887	-12.0%	102.0%
December 31, 2018	0.25%	1,091,055	1,504,002	72.5%	88.9%
December 31, 2019	0.22%	10,382	1,403,838	0.7%	99.9%
December 31, 2020	0.30%	(526,787)	1,979,947	-26.6%	104.0%
December 31, 2021	0.34%	(1,598,001)	2,206,535	-72.4%	110.5%
<b>District Attorney's Retirement System</b>					
June 30, 2015	0.04%	1,963	21,375	9.2%	98.6%
June 30, 2016	0.04%	7,203	22,775	31.6%	95.1%
June 30, 2017	0.04%	10,109	22,775	44.4%	93.6%
June 30, 2018	0.04%	11,788	22,775	51.8%	98.6%
June 30, 2019	0.04%	12,475	22,775	54.8%	93.1%
June 30, 2020	0.04%	29,087	22,775	127.7%	84.9%
June 30, 2021	0.03%	6,469	22,776	28.4%	96.8%
June 30, 2022	0.04%	37,920	22,776	166.5%	81.6%
<b>Registrar of Voters Retirement System</b>					
June 30, 2015	0.09%	21,501	17,911	120.0%	77.7%
June 30, 2016	0.09%	24,605	11,911	206.6%	76.9%
June 30, 2017	0.09%	19,089	11,911	160.3%	80.5%
June 30, 2018	0.09%	20,265	11,911	170.1%	80.6%
June 30, 2019	0.09%	16,218	11,911	136.2%	84.8%
June 30, 2020	0.07%	14,471	12,200	118.6%	83.3%
June 30, 2021	0.08%	2,419	12,201	19.8%	97.7%
June 30, 2022	0.06%	15,307	11,136	137.5%	82.5%

**Notes to Schedule:**

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

# ***Sabine 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
<b>Parochial Employees Retirement System</b>					
December 31, 2014	210,167	210,167	-	1,449,428	14.50%
December 31, 2015	185,198	185,198	-	1,424,597	13.00%
December 31, 2016	192,862	192,862	-	1,542,887	12.50%
December 31, 2017	175,548	175,548	-	1,504,002	11.67%
December 31, 2018	161,442	161,442	-	1,403,838	11.50%
December 31, 2019	245,811	245,811	-	2,006,615	12.25%
December 31, 2020	242,544	245,920	(3,376)	1,979,947	12.42%
December 31, 2021	270,301	278,825	(8,524)	2,206,535	12.64%
<b>District Attorney's Retirement System</b>					
June 30, 2015	1,196	1,196	-	22,775	5.25%
June 30, 2016	399	399	-	22,775	1.75%
June 30, 2017	-	-	-	22,775	0.00%
June 30, 2018	142	142	-	22,275	0.64%
June 30, 2019	598	598	-	22,775	2.63%
June 30, 2020	911	911	-	22,775	4.00%
June 30, 2021	912	913	(1)	22,776	4.01%
June 30, 2022	1,536	2,164	(628)	22,776	9.50%
<b>Registrar of Voters Retirement System</b>					
June 30, 2015	2,784	2,784	-	17,911	15.54%
June 30, 2016	2,531	2,531	-	11,911	21.25%
June 30, 2017	2,204	2,204	-	11,911	18.50%
June 30, 2018	2,025	2,025	-	11,911	17.00%
June 30, 2019	2,888	2,888	-	11,911	24.25%
June 30, 2020	2,196	2,196	-	12,200	18.00%
June 30, 2021	2,197	2,065	132	12,201	16.92%
June 30, 2022	2,004	1,608	396	11,136	14.44%

### 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.

## ***Sabine Parish Police Jury***

### **Other Governmental Funds Combining Balance Sheet - December 31, 2022**

	<b>Nonmajor Road Districts</b>	<b>Health Unit</b>	<b>Workforce Investment</b>	<b>Criminal Juror Fees</b>	<b>Criminal Court</b>	<b>Witness Fees</b>	<b>Industrial Dist. No. 1</b>	<b>Grants</b>	<b>Total</b>
<b>Assets</b>									
Cash and Equivalents	\$ 4,065,306	\$ 2,270,508	\$ -	\$ -	\$ 213	\$ -	\$ 92,003	\$ 2	\$ 6,428,032
Receivables	3,197,993	35	-	195	14,000	3,565	-	-	3,215,788
Other Assets	1,737	2,177	-	-	182	-	-	-	4,096
<b>Total Assets</b>	<b>\$ 7,265,036</b>	<b>\$ 2,272,720</b>	<b>\$ -</b>	<b>\$ 195</b>	<b>\$ 14,395</b>	<b>\$ 3,565</b>	<b>\$ 92,003</b>	<b>\$ 2</b>	<b>\$ 9,647,916</b>
<b>Liabilities and Fund Balances</b>									
<b>Liabilities:</b>									
Accounts Payable	\$ 338,646	\$ 23,930	\$ -	\$ -	\$ 7,636	\$ 558	\$ -	\$ -	\$ 370,770
Deferred Revenues	182,173	-	-	-	-	-	-	-	182,173
Due to Other Funds	84,143	-	-	15,376	-	13,937	-	-	113,456
Other Liabilities	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>604,962</b>	<b>23,930</b>	<b>-</b>	<b>15,376</b>	<b>7,636</b>	<b>14,495</b>	<b>-</b>	<b>-</b>	<b>666,399</b>
<b>Fund Balance:</b>									
<b>Restricted</b>									
Judicial	-	-	-	-	6,759	-	-	-	6,759
Public Works	6,660,074	-	-	-	-	-	-	2	6,660,076
Health and Welfare	-	2,248,790	-	-	-	-	-	-	2,248,790
Economic Development	-	-	-	-	-	-	92,003	-	92,003
Unassigned	-	-	-	(15,181)	-	(10,930)	-	-	(26,111)
<b>Total Fund Balance (Deficit)</b>	<b>6,660,074</b>	<b>2,248,790</b>	<b>-</b>	<b>(15,181)</b>	<b>6,759</b>	<b>(10,930)</b>	<b>92,003</b>	<b>2</b>	<b>8,981,517</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 7,265,036</b>	<b>\$ 2,272,720</b>	<b>\$ -</b>	<b>\$ 195</b>	<b>\$ 14,395</b>	<b>\$ 3,565</b>	<b>\$ 92,003</b>	<b>\$ 2</b>	<b>\$ 9,647,916</b>

## ***Sabine Parish Police Jury***

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

	<b>Nonmajor Road Districts</b>	<b>Health Unit</b>	<b>Workforce Investment</b>	<b>Criminal Juror fees</b>	<b>Criminal Court</b>	<b>Witness Fees</b>	<b>Industrial Dist. No. 1</b>	<b>Grants</b>	<b>Total</b>
<b>Revenues</b>									
Ad Valorem Taxes	\$ 3,219,291	\$ 2,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,222,264
Intergovernmental Revenues:									
Federal Funds	13,355	-	1,551,743	-	-	-	-	-	1,565,098
State Funds:									
State Revenue Sharing	52,351	4,250	-	-	-	-	-	-	56,601
Fines and Forfeitures	-	-	-	2,212	197,092	21,274	-	-	220,578
Investment Earnings	14,740	6,761	-	-	-	-	269	-	21,770
Other	251,375	-	-	-	-	-	-	1	251,376
<b>Total Revenues</b>	<b>3,551,112</b>	<b>13,984</b>	<b>1,551,743</b>	<b>2,212</b>	<b>197,092</b>	<b>21,274</b>	<b>269</b>	<b>1</b>	<b>5,337,687</b>
<b>Expenditures</b>									
Current:									
Judicial	-	-	-	15,031	304,173	4,165	-	-	323,369
Finance and Administrative	122,326	-	-	-	-	-	-	-	122,326
Public Works									
Road and Bridge	3,441,586	-	-	-	-	-	-	-	3,441,586
Health and Welfare	-	120,139	-	-	-	-	-	-	120,139
Capital Outlay	568,021	17,931	1,551,743	-	-	-	-	-	1,551,743
Debt Service	105,660	-	-	-	-	-	-	-	105,660
<b>Total Expenditures</b>	<b>4,237,593</b>	<b>138,070</b>	<b>1,551,743</b>	<b>15,031</b>	<b>304,173</b>	<b>4,165</b>	<b>-</b>	<b>-</b>	<b>6,250,775</b>
Excess (Deficiency) of Revenues Over Expenditures	(686,481)	(124,086)	-	(12,819)	(107,081)	17,109	269	1	(913,088)
<b>Other Financing Sources (Uses)</b>									
Operating Transfers In	1,306,651	-	-	-	123,000	-	-	-	1,429,651
Net Change in Fund Balances	620,170	(124,086)	-	(12,819)	15,919	17,109	269	1	516,563
Fund Balances (Deficit) - Beginning	6,039,904	2,372,876	-	(2,362)	(9,160)	(28,039)	91,734	1	8,464,954

Fund Balances (Deficit) - Ending	\$ 6,660,074	\$ 2,248,790	\$ -	\$ (15,181)	\$ 6,759	\$ (10,930)	\$ 92,003	\$ 2	\$ 8,981,517
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## ***Sabine Parish Police Jury***

Road District Funds  
Combining Balance Sheet - December 31, 2022

	Road District										Total
	No. 1	No. 4	No. 9	No. 11	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20	
<b>Assets</b>											
Cash and Equivalents	\$ 269,454	\$ 932,667	\$ 268,207	\$ 1,200,088	\$ -	\$ 322,279	\$ 254,306	\$ 186,536	\$ 494,200	\$ 137,569	\$ 4,065,306
Receivables	474,280	751	398,174	407,401	371,683	225,501	648,635	257,027	235,976	178,565	3,197,993
Other Assets	148	206	104	147	243	106	293	229	140	121	1,737
<b>Total Assets</b>	<b>\$ 743,882</b>	<b>\$ 933,624</b>	<b>\$ 666,485</b>	<b>\$ 1,607,636</b>	<b>\$ 371,926</b>	<b>\$ 547,886</b>	<b>\$ 903,234</b>	<b>\$ 443,792</b>	<b>\$ 730,316</b>	<b>\$ 316,255</b>	<b>\$ 7,265,036</b>
<b>Liabilities and Fund Balances</b>											
<b>Liabilities:</b>											
Accounts Payable	\$ 32,083	\$ 34,538	\$ 56,994	\$ 29,250	\$ 42,751	\$ 11,007	\$ 80,553	\$ 33,571	\$ 10,489	\$ 7,410	\$ 338,646
Deferred Revenue	-	-	-	-	-	182,173	-	-	-	-	182,173
Due to Other Funds	-	-	-	-	84,143	-	-	-	-	-	84,143
<b>Total Liabilities</b>	<b>32,083</b>	<b>34,538</b>	<b>56,994</b>	<b>29,250</b>	<b>126,894</b>	<b>193,180</b>	<b>80,553</b>	<b>33,571</b>	<b>10,489</b>	<b>7,410</b>	<b>604,962</b>
<b>Fund Balance:</b>											
<b>Restricted</b>											
Public Works	711,799	899,086	609,491	1,578,386	245,032	354,706	822,681	410,221	719,827	308,845	6,660,074
<b>Total Fund Balance (Deficit)</b>	<b>711,799</b>	<b>899,086</b>	<b>609,491</b>	<b>1,578,386</b>	<b>245,032</b>	<b>354,706</b>	<b>822,681</b>	<b>410,221</b>	<b>719,827</b>	<b>308,845</b>	<b>6,660,074</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 743,882</b>	<b>\$ 933,624</b>	<b>\$ 666,485</b>	<b>\$ 1,607,636</b>	<b>\$ 371,926</b>	<b>\$ 547,886</b>	<b>\$ 903,234</b>	<b>\$ 443,792</b>	<b>\$ 730,316</b>	<b>\$ 316,255</b>	<b>\$ 7,265,036</b>

## ***Sabine Parish Police Jury***

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

	Road District										Total
	No. 1	No. 4	No. 9	No. 11	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20	
<b>Revenues</b>											
Ad Valorem Taxes	\$ 476,867	\$ 672	\$ 402,711	\$ 407,622	\$ 379,747	\$ 229,088	\$ 646,056	\$ 259,143	\$ 237,756	\$ 179,629	\$ 3,219,291
Intergovernmental Revenues:											
Federal Grants	-	-	8,016	-	-	1,131	1,784	2,424	-	-	13,355
State Funds:											
State Revenue Sharing	5,752	2,239	6,355	2,930	9,473	3,658	11,023	4,653	3,484	2,784	52,351
Investment Earnings	1,222	2,836	993	3,862	493	945	1,220	830	2,033	306	14,740
Other	88,444	33,242	14,644	46,851	1,975	29,959	26,943	7,550	-	1,767	251,375
<b>Total Revenues</b>	<b>572,285</b>	<b>38,989</b>	<b>432,719</b>	<b>461,265</b>	<b>391,688</b>	<b>264,781</b>	<b>687,026</b>	<b>274,600</b>	<b>243,273</b>	<b>184,486</b>	<b>3,551,112</b>
<b>Expenditures</b>											
Current:											
General Government											
Finance and Administrative	18,205	-	15,138	15,371	14,313	8,556	24,524	9,824	9,678	6,717	122,326
Public Works - Road and Bridge	552,176	236,876	257,451	433,933	536,197	142,406	680,980	318,535	184,785	98,247	3,441,586
Capital Outlay	96,338	320	1,986	96,338	177,026	1,986	2,999	8,103	182,605	320	568,021
Debt Service	-	7,035	13,879	-	-	13,878	41,171	22,662	-	7,035	105,660
<b>Total Expenditures</b>	<b>666,719</b>	<b>244,231</b>	<b>288,454</b>	<b>545,642</b>	<b>727,536</b>	<b>166,826</b>	<b>749,674</b>	<b>359,124</b>	<b>377,068</b>	<b>112,319</b>	<b>4,237,593</b>
Excess (Deficiency) of Revenues Over Expenditures	(94,434)	(205,242)	144,265	(84,377)	(335,848)	97,955	(62,648)	(84,524)	(133,795)	72,167	(686,481)
<b>Other Financing Sources (Uses)</b>											
Operating Transfers In	100,000	100,000	100,000	100,000	100,000	100,000	260,953	225,698	100,000	120,000	1,306,651
Net Change in Fund Balances	5,566	(105,242)	244,265	15,623	(235,848)	197,955	198,305	141,174	(33,795)	192,167	620,170
Fund Balances (Deficit) - Beginning	706,233	1,004,328	365,226	1,562,763	480,880	156,751	624,376	269,047	753,622	116,678	6,039,904
<b>Fund Balances (Deficit) - Ending</b>	<b>\$ 711,799</b>	<b>\$ 899,086</b>	<b>\$ 609,491</b>	<b>\$ 1,578,386</b>	<b>\$ 245,032</b>	<b>\$ 354,706</b>	<b>\$ 822,681</b>	<b>\$ 410,221</b>	<b>\$ 719,827</b>	<b>\$ 308,845</b>	<b>\$ 6,660,074</b>

# **Sabine Parish Police Jury**

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

<b><u>Federal Grantor / Pass-through Grantor / Program Title</u></b>	<b><u>Assistance Listing Number</u></b>	<b><u>Federal Expenditures</u></b>	<b><u>Awards to Subrecipients</u></b>
<b>Department of Labor</b>			
Passed-through the Louisiana Workforce Commission			
Workforce Innovation and Opportunity (WIOA) Cluster			
WIOA Adult Program	17.258	\$ 622,381	\$ 622,381
WIOA Youth Activities	17.259	394,118	394,118
WIOA Dislocated Worker Formula Grants	17.278	<u>535,244</u>	<u>535,244</u>
Total WIOA Cluster		<u>1,551,743</u>	<u>1,551,743</u>
Total Department of Labor		<u>1,551,743</u>	<u>1,551,743</u>
<b>Department of Homeland Security</b>			
Passed-through the Governors Office of Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Total Department of Homeland Security	97.036	<u>13,354</u>	<u>-</u>
		<u>13,354</u>	<u>-</u>
<b>Department of the Treasury</b>			
Coronavirus Relief Fund (COVID-19)			
Total Department of the Treasury	21.019	<u>4,639,187</u>	<u>-</u>
		<u>4,639,187</u>	<u>-</u>
<b>Total Expenditure of Federal Awards</b>		<u>\$ 6,204,284</u>	<u>\$ 1,551,743</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 Sabine Parish Police Jury has not used the 10% de minimis indirect cost rate.

# **Sabine Parish Police Jury**

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

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Thomas Stewart	\$ 14,400
Mike McCormic	14,561
Stephen Steinke	14,400
William E. Ruffin	14,400
Jeffrey Davidson	14,400
Eric Garcie	14,400
Ricky Sepulvado	15,439
Kenneth M. Ebarb	14,400
Randy Byrd	<u>14,400</u>
 Total Compensation	 <u>\$ 130,800</u>

# **Sabine Parish Police Jury**

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

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### **Agency Head (President) - Mike McCormic**

**Purpose:**

Compensation	\$ 15,439
Reimbursements	<u>\$ 4,321</u>

# **Sabine Parish Police Jury**

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

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	<b>First Six Month Period Ended June 30, 2021</b>	<b>Second Six Month Period Ended December 31, 2021</b>
Receipts From:		
Sabine Parish Sheriff's Office - Criminal Courty Cost/Fees	<u>104,785</u>	<u>92,308</u>
Subtotal Receipts	<u>104,785</u>	<u>92,308</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*

Sabine Parish Police Jury  
Many, 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 Sabine Parish Police Jury as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated September 18, 2023.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the Sabine 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 Sabine 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.

**REPORT ON COMPLIANCE AND OTHER MATTERS**

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



**Rozier, McKay & Willis**  
Certified Public Accountants  
Voice: 318.442.1608

1407 Peterman Drive  
Alexandria, Louisiana 71301  
Online: CenlaCPAs.com

**Sabine Parish Police Jury**  
**September 18, 2023**

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*Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

**SABINE PARISH POLICE JURY'S RESPONSE TO FINDINGS**

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

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis  
Alexandria, Louisiana  
September 18, 2023



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

Sabine Parish Police Jury  
Many, Louisiana

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

**ADVERSE OPINIONS**

We have audited the Sabine Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Police Jury's major federal programs for the year ended December 31, 2022. 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.

**ADVERSE OPINION ON THE WORKFORCE INNOVATION AND OPPORTUNITY (WIOA) CLUSTER**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinions section of our report, the Police Jury did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Workforce Innovation and Opportunity (WIOA) Cluster for the year ended December 31, 2022.

**BASIS FOR ADVERSE OPINION**

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

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

**Matter Giving Rise to Adverse Opinion on the Workforce Innovation and Opportunity (WIOA) Cluster**

As described in the accompanying schedule of findings and questioned costs, the Police Jury did not comply with requirements regarding the following:



**Rozier, McKay & Willis**  
Certified Public Accountants  
Voice: 318.442.1608

**1407 Peterman Drive**  
Alexandria, Louisiana 71301  
Online: CenlaCPAs.com

**Sabine Parish Police Jury**  
**September 18, 2023**

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Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirements
2022-002	17.228 17.259 17.278	Workforce Innovation and Opportunity (WIOA) Cluster	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the Police Jury to comply with the requirements applicable to that program.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

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

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

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

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

OTHER MATTERS

*Government Auditing Standards* requires the auditor to perform limited procedures on the Police Jury's response to the noncompliance findings identified in our compliance audit described in the accompanying

**Sabine Parish Police Jury**  
**September 18, 2023**

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schedule of findings and questioned costs. The Police Jury's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

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

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

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  
September 18, 2023

**Sabine Parish Police Jury  
Schedule of Findings and Questioned Cost  
December 31, 2022**

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**Part I**  
**Summary of Auditor’s Results**

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

**Summary of Opinions**

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

- No deficiencies in internal control were disclosed during the audit of the financial statements.
- An Instance of noncompliance material to the financial statements of the Police Jury was disclosed during the audit and reported below.
- One significant deficiency in internal control over major federal award programs disclosed during the audit is reported in the independent auditors’ report on compliance for each major program and on internal control over compliance required by the Uniform Guidance. The deficiency was considered to be a material weaknesses.
- The Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expresses an adverse opinion on compliance for major programs.
- Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- Major programs for the year ended December 31, 2022 are presented as follows:

DEPARTMENT OF LABOR (WIOA CLUSTER)

- AL No. 17.258 – WIOA Adult Program
- AL No. 17.259 – WIOA Youth Activities
- AL No. 17.278 – WIOA Dislocated Worker Formula Grants

DEPARTMENT OF THE TREASURY

- AL No. 21.019 – Coronavirus Relief Fund

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

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

<b>2022-001</b>	<b>Delayed Financial Reporting</b>
Condition	The audit report was completed after the statutory deadline of June 30, 2023.

**Sabine Parish Police Jury  
 Schedule of Findings and Questioned Cost  
 December 31, 2022**

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<b>2022-001</b>	<b>Delayed Financial Reporting</b>
Criteria	State Law requires the audit report to be completed and submitted to the Legislative Auditor by June 30, 2022.
Cause	The audit report was delayed due to an issue with accounting software that prevented closing the accounting records for an extended period of time.
Effect	Noncompliance with State Law.
Recommendation	Collaborate with the accounting software vendor to identify solutions that will prevent further delays in financial reporting.

**Part III**  
**Findings and Questioned – Major Federal Award Programs Audit:**

<b>Department of Labor</b>	
<b>2022-002</b>	<b>Sub Recipient Monitoring</b>
Condition	The entire amount received from the Department of Labor is passed through to a subrecipient that is responsible for providing the program services. Management has not engaged in any activities associated with monitoring the subrecipient's operations.
Criteria	Compliance requirements published by the Office of Management and Budget mandate monitoring of subrecipients.
Cause	The sub recipient has exercised sole responsibility for all operations of the program and the Police Jury has not engaged in any oversight.
Effect	Failure to meet compliance requirements and failure to establish appropriate internal controls over compliance.
Recommendation	The Police Jury has discontinued participation in the program and funding is currently collected by the Police Jury's successor. Accordingly, no recommendations are necessary.

# Sabine Parish Police Jury

400 Capital St, Room 101, Many, Louisiana 71449



## Managements' Corrective Action Plan December 31, 2022

<p><b>SECTION I</b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b></p>	
<p><b><u>2022-001: DELAYED FINANCIAL REPORTING</u></b> The audit was completed after the statutory deadline resulting in noncompliance with State Law.</p>	<p><b><u>MANAGEMENTS' RESPONSE</u></b> An issue with our accounting software delayed completion of our accounting process. We believe the matter has been resolved and do not anticipate further delays.</p>
<p><b>SECTION II</b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b></p>	
<p><b><u>2022-002: SUBRECIPIENT MONITORING</u></b> Management has not engaged in any activities associated with monitoring subrecipient's operations. The absences of monitoring represents failure to meet compliance requirements and failure to establish appropriate internal controls over compliance.</p>	<p><b><u>MANAGEMENTS' RESPONSE</u></b> The Sabine Parish Police Jury no longer participates in programs funded the Workforce Innovation and Opportunity (WIOA) Cluster. No further corrective action is considered necessary. William Weatherford, Secretary Treasurer is responsible for implementing and overseeing corrective action and he can be reached at 318.256.5637.</p>
<p><b>SECTION III</b> <b>MANAGEMENT LETTER</b></p>	
<p>No management letter was issued.</p>	<p>Response – N/A</p>

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

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<b>SECTION I          INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
<p><b><u>2021-001: DELAYED FINANCIAL REPORTING</u></b>          The audit was completed after the statutory deadline resulting in noncompliance with State Law.</p> <p><b><u>2021-002: SUBRECIPIENT MONITORING</u></b>          Management has not engaged in any activities associated with monitoring subrecipient's operations. The absences of monitoring represents failure to meet compliance requirements and failure to establish appropriate internal controls over compliance.</p>	<p><b><u>2021-1: UNRESOLVED</u></b>          See 2022-1</p> <p><b><u>2020-2: RESOLVED</u></b>          The Police Jury no longer participates in the program.</p>
<b>SECTION II          INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
No findings of this nature were reported	Response – N/A
<b>SECTION III          MANAGEMENT LETTER</b>	
No findings of this nature were reported	Response – N/A

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

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

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

The entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

We are required to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
September 18, 2023



Rozier, McKay & Willis  
Certified Public Accountants  
Voice: 318.442.1608

1407 Peterman Drive  
Alexandria, Louisiana 71301  
Online: [CenlaCPAs.com](http://CenlaCPAs.com)

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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<b>Written Policies and Procedures</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.  <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt Service</li><li>• Disaster Recovery / Business Continuity</li><li>• Sexual Harassment</li></ul>	The written policies and procedures for the following categories and subcategories do not exist.  <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Debt Service</li><li>• Disaster Recovery / Business Continuity</li></ul>	Despite the absence of written details, the Police Jury has established policies and procedures that are clearly understood by personnel responsible for execution in addition, policies and procedures will be evaluated to determine if it is necessary to document additional details in writing.

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.</p> <p>d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.</p>	<p>In the previous report, the general fund reported a positive fund balance.</p> <p>Written updates were not presented.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p>The Governing Body is well aware of the status of previous findings and additional reporting would serve no purpose.</p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>A listing was obtained, and a random month was selected for testing.</p> <p>The bank reconciliations were completed within 2 months of the closing date.</p> <p>The Secretary-Treasurer periodically inspects the reconciliation reports as well as initials and dates of the bank reconciliation.</p> <p>Reconciling items outstanding for more than 12 months included 57 items with a total value of \$30,199. No documentation was available indicating that research was performed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The overall amount is not material to the financials, but we will consider performing research to identify potential resolution in the near future.</p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>4 Obtain a listing of <u>deposit sites</u> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).</p>	<p>A list of deposit sites and collection locations has been furnished and management has represented that the list is complete.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>There is no cash register or drawer at the administrative offices because currency is typically not accepted.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p>	<p>A single employee is responsible for collections and preparing deposit slips, but the absence of segregation is mitigated by not accepting currency.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p>	<p>Segregation exist between collections and posting deposits to the general ledger.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.</p>	<p>Segregation exist between reconciling and collections, and the reconciliation process is reviewed by the Secretary/Treasurer</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>Coverage for employee theft is maintained.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>May 1<sup>st</sup>, 2022 and September 12, 2022 were selected.</p> <p>N/A – Deposits subject to testing were limited to checks that arrived by mail.</p> <p>Information appearing on deposits slips is fully supported by documentation.</p> <p>Deposits slips matched the bank statements.</p> <p>Deposits were made within a single business day.</p> <p>Deposits agreed with amounts reported on the general ledger.</p>	<p><i>The results did not include findings or criticisms.</i></p>



***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>Due to the limited size of the staff, it is not practical to limit mailing duties to employees who do not have signing authority but the limitations are mitigated by requiring two signatures on each check.</p> <p>Disbursements are supported by documentation.</p> <p>Transactions were reviewed and approved by the Finance Committee</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.	Selected transactions were appropriately approved.	<b><i>The results did not include findings or criticisms.</i></b>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>A list was furnished and representations were obtained.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p>	<p>The credit card statement was included in a batch of documents approved by the Finance Committee.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>There was no finance charges or late fees.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Credit Card Statements did have supporting documentation or written documentation of business / public purpose.	<b><i>The results did not include findings or criticisms.</i></b>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p>	<p>A list was provided by management.</p> <p>Payments were computed using established mileage rates.</p> <p>Payments were supported by an original receipt.</p> <p>Documentation was sufficient.</p>	<p><i>The results did not include findings or criticisms.</i></p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>Data was not organized in a manner that permitted management to furnish a complete list of contracts including dollar amounts expended during the reporting period. Accordingly, it was not practical to perform these procedures.</p>	<p>The features offered by our computer system do not include the ability to export the general ledger in an electronic format that can be sorted and filtered in a manner that facilitates identifying contract payments.</p> <p>We will attempt to identify a practical method of furnishing this information in the future.</p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>A listing and representations were provided.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p>	<p>Daily attendance and leave were documented where applicable.</p> <p>Supervisor approval was present where applicable.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Leave taken was reflected in the leave records where applicable.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.</p>	<p>One employee was included on the list that received termination payments during the fiscal year. Vacation pay provided to the employees upon termination agreed with cumulative records.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.</p>	<p>Based on management's representation filings and payments were performed in a timely manner.</p>	<p><i>The results did not include findings or criticisms.</i></p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>Certificates demonstrating the ethics training was completed were provided for 4 of the 5 selected employees. This is due to one of the employees being terminated before the ethics training took place.</p> <p>Documentation was available for 4 of the 5 employees tested. This is due to one of the employees being terminated before the ethics training took place.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>No appointment has been made.</p>	<p>When an appropriate candidate is identified an appointment will be considered.</p>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	No new bonds or notes were issued during the period.	<i>The results did not include findings or criticisms.</i>
25 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Based on procedures applied, the Police Jury was in compliance with debt covenants.	<i>The results did not include findings or criticisms.</i>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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<b>Fraud Notice</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Based on representation from the Secretary/Treasurer there were no misappropriations of public funds and assets.	<b><i>The results did not include findings or criticisms.</i></b>
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	Observed flyer posted in the office.	<b><i>The results did not include findings or criticisms.</i></b>

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b>	We performed the procedures and discussed the results with management.	N/A
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.	We performed the procedures and discussed the results with management.	N/A
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedures and discussed the results with management.	N/A
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedures and discussed the results with management.	N/A

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

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<b>Information Technology Disaster Recovery /Business Continuity</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	We performed the procedures and discussed the results with management.	N/A

***Sabine Parish Police Jury***

***Statewide Agreed-Upon Procedures***

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

<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
29 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation of completion was available for all the employees selected.	<i>The results did not include findings or criticisms.</i>
30 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	The policy was conveyed as part of training conducted by a vendor that was retained provide sexual harassment training.	<i>The results did not include findings or criticisms.</i>
31 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:  a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	There was an updated report provided by management.	<i>The results did not include findings or criticisms.</i>