

**AVOYELLES PARISH POLICE JURY**

Marksville, Louisiana

Financial Report

Year Ended December 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

\* A Professional Accounting Corporation

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

### Report on the Audit of the Financial Statements

#### Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

#### 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 Police Jury as of December 31, 2021, 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 the Governmental Activities, Each Major Fund and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Adverse and Unmodified Opinions

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

## **Matter Giving Rise to Adverse Opinion on Aggregate Discretely Presented Component Units**

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

## **Responsibilities of Management for the Financial Statements**

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

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

## **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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and Pension Schedules on pages 42-49 and 50-52, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The accompanying LCDBG program financial statements, Section 8 financial data schedules, Judicial System Funding schedules and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the LCDBG program financial statements, Section 8 financial data schedule, Judicial System Funding schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the combining nonmajor fund financial statements 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.

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

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
June 24, 2022

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Statement of Net Position  
 December 31, 2021

ASSETS

Cash and interest-bearing deposits	\$ 21,858,132
Receivables, net	342,518
Ad valorem taxes, net	2,790,656
Sales tax receivables	461,488
Due from other governmental units	407,551
Prepaid items	180,405
Capital assets:	
Non-depreciable	3,618,536
Depreciable, net	9,748,697
Net pension asset	289,049
Total assets	39,697,032

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - pensions	176,789
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LIABILITIES

Accounts and other payables	857,844
Accrued liabilities	56,809
Retainage payables	126,638
Due to other governmental units	46,515
Accrued interest payable	6,228
Long-term liabilities:	
Due within one year	129,334
Due in more than one year	602,111
Net pension liability	32,025
Total liabilities	1,857,504

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - pensions	388,167
Unearned revenues	3,689,002
Total deferred inflows of resources	4,077,169

NET POSITION

Net investment in capital assets	12,624,031
Restricted -	
Public safety	51,827
Public works	10,158,501
Health and welfare	5,659,007
Culture and recreation	3,535,229
Economic development	479,373
Debt service	105,575
Unrestricted	1,325,605
Total net position	\$ 33,939,148

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

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Statement of Activities  
 For the Year Ended December 31, 2021

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 1,958,130	\$ 120,323	\$ 608,111	\$ -	\$ (1,229,696)
Public safety	882,281	197,450	-	-	(684,831)
Public works	5,416,790	10,000	453,513	116,262	(4,837,015)
Health and welfare	1,176,654	-	876,508	-	(300,146)
Culture and recreation	775,676	2,776	-	-	(772,900)
Economic development	261,562	4,581	-	-	(256,981)
Interest on long-term debt	15,153	-	-	-	(15,153)
Total governmental activities	<u>\$ 10,486,246</u>	<u>\$ 335,130</u>	<u>\$ 1,938,132</u>	<u>\$ 116,262</u>	<u>(8,096,722)</u>
General revenues:					
Taxes -					
Property taxes, levied for general purposes					3,328,337
Property taxes, levied for specific purposes					95,000
Sales and use taxes, levied for specific purposes					6,163,776
Severance taxes					244,752
Grants and contributions not restricted to specific programs -					
State revenue sharing					244,462
Parish equalization funds					325,696
Fire insurance rebate					162,577
Other state funds					50,000
Occupational licenses and other permits					637,935
Nonemployer pension contribution					21,808
Interest and investment earnings					19,467
Miscellaneous					<u>764,502</u>
Total general revenues					<u>12,058,312</u>
Change in net position					3,961,590
Net position, beginning					<u>29,977,558</u>
Net position, ending					<u>\$ 33,939,148</u>

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

**FUND FINANCIAL STATEMENTS**

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2021

	General	Road & Bridge	Solid Waste	Drainage
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 3,939,435	\$ 2,073,662	\$ 6,895,449	\$ 944,653
Receivables, net	286,781	-	-	-
Ad valorem taxes, net	274,425	-	-	457,724
Sales tax receivables	-	115,372	346,116	-
Due from other funds	298,136	142,402	-	-
Due from other governmental units	<u>142,456</u>	<u>33,506</u>	<u>-</u>	<u>23,960</u>
Total assets	<u>\$ 4,941,233</u>	<u>\$ 2,364,942</u>	<u>\$ 7,241,565</u>	<u>\$ 1,426,337</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts and other payables	\$ 91,232	\$ 39,617	\$ 499,205	\$ 20,293
Accrued liabilities	9,919	12,149	4,998	10,773
Retainage payables	5,357	-	85,033	-
Due to other funds	-	-	247,216	32,543
Due to other governmental units	<u>44,841</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>151,349</u>	<u>51,766</u>	<u>836,452</u>	<u>63,609</u>
Deferred inflows of resources:				
Unearned revenue	<u>3,612,742</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted -				
Public safety	-	-	-	-
Public works	-	2,313,176	6,405,113	1,362,728
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Unassigned (deficits)	<u>1,177,142</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,177,142</u>	<u>2,313,176</u>	<u>6,405,113</u>	<u>1,362,728</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,941,233</u>	<u>\$ 2,364,942</u>	<u>\$ 7,241,565</u>	<u>\$ 1,426,337</u>

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

<u>Health Unit</u>	<u>Library</u>	<u>Road District No. 2</u>	<u>Governmental Funds</u>	<u>Total</u>
\$ 4,074,855	\$ 2,847,335	\$ 172,021	\$ 910,707	\$ 21,858,117
-	-	-	55,737	342,518
523,043	810,713	724,751	-	2,790,656
-	-	-	-	461,488
-	-	-	66,924	507,462
<u>27,308</u>	<u>42,328</u>	<u>47,956</u>	<u>90,037</u>	<u>407,551</u>
<u>\$ 4,625,206</u>	<u>\$ 3,700,376</u>	<u>\$ 944,728</u>	<u>\$ 1,123,405</u>	<u>\$ 26,367,792</u>
\$ 22,420	\$ 37,614	\$ 54,543	\$ 92,905	\$ 857,829
3,462	13,772	-	1,736	56,809
-	-	36,248	-	126,638
42,564	113,761	26,367	45,011	507,462
-	-	-	1,674	46,515
<u>68,446</u>	<u>165,147</u>	<u>117,158</u>	<u>141,326</u>	<u>1,595,253</u>
-	-	-	76,260	3,689,002
-	-	-	51,827	51,827
-	-	-	77,484	10,158,501
4,556,760	-	827,570	274,677	5,659,007
-	3,535,229	-	-	3,535,229
-	-	-	479,373	479,373
-	-	-	111,803	111,803
-	-	-	(89,345)	1,087,797
<u>4,556,760</u>	<u>3,535,229</u>	<u>827,570</u>	<u>905,819</u>	<u>21,083,537</u>
<u>\$ 4,625,206</u>	<u>\$ 3,700,376</u>	<u>\$ 944,728</u>	<u>\$ 1,123,405</u>	<u>\$ 26,367,792</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2021

Total fund balances for governmental funds		\$ 21,083,537
Capital assets, net		13,367,233
Prepaid expenses		180,405
Long-term liabilities:		
Bonds payable	\$ (627,000)	
Compensated absences payable	(104,445)	
Accrued interest payable	<u>(6,228)</u>	(737,673)
Pension:		
Net pension (liability)/asset	257,024	
Deferred outflows of resources	176,789	
Deferred inflows of resources	<u>(388,167)</u>	<u>45,646</u>
Net position of governmental activities		<u>\$ 33,939,148</u>

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended December 31, 2021

	General	Road & Bridge	Solid Waste	Drainage
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 332,575	\$ -	\$ -	\$ 554,012
Sales	-	1,503,133	4,510,353	-
Severance taxes	244,752	-	-	-
Licenses and permits	637,935	-	-	-
Intergovernmental revenues -				
Federal revenues	608,111	-	-	-
State funds -				
Parish transportation funds	-	453,513	-	-
State revenue sharing	23,727	-	-	37,324
Parish equalization funds	242,393	83,303	-	-
Fire insurance rebate	162,577	-	-	-
Fees, charges and commissions	412,993	-	-	-
Interest income	6,263	2,370	3,518	2,267
Other revenues	554,778	-	44	-
Total revenues	3,226,104	2,042,319	4,513,915	593,603
<b>Expenditures:</b>				
Current-				
General government	2,068,543	-	-	-
Public safety	658,959	-	-	-
Public works	-	1,543,685	4,634,048	626,876
Health and welfare	-	-	-	-
Culture and recreation	26,077	-	-	-
Economic development and assistance	44,422	-	-	-
Debt service-				
Principal payments	-	-	-	-
Interest expense	-	-	-	-
Total expenditures	2,798,001	1,543,685	4,634,048	626,876
Excess (deficiency) of revenues over expenditures	428,103	498,634	(120,133)	(33,273)
Fund balances, beginning	749,039	1,814,542	6,525,246	1,396,001
Fund balances, ending	\$ 1,177,142	\$ 2,313,176	\$ 6,405,113	\$ 1,362,728

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

<u>Health Unit</u>	<u>Library</u>	<u>Road District No. 2</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 633,076	\$ 981,432	\$ 827,242	\$ 95,000	\$ 3,423,337
-	-	-	150,290	6,163,776
-	-	-	-	244,752
-	-	-	-	637,935
-	47,065	-	945,705	1,600,881
-	-	-	-	453,513
42,571	65,986	74,854	50,000	294,462
-	-	-	-	325,696
-	-	-	-	162,577
-	2,776	-	244,888	660,657
1,333	1,941	4	3,487	21,183
50	-	-	209,630	764,502
<u>677,030</u>	<u>1,099,200</u>	<u>902,100</u>	<u>1,699,000</u>	<u>14,753,271</u>
-	-	-	-	2,068,543
-	-	-	222,173	881,132
-	-	991,004	121,791	7,917,404
307,210	-	-	853,850	1,161,060
-	755,816	-	9,505	791,398
-	-	-	181,941	226,363
-	-	-	97,000	97,000
-	-	-	15,153	15,153
<u>307,210</u>	<u>755,816</u>	<u>991,004</u>	<u>1,501,413</u>	<u>13,158,053</u>
369,820	343,384	(88,904)	197,587	1,595,218
<u>4,186,940</u>	<u>3,191,845</u>	<u>916,474</u>	<u>708,232</u>	<u>19,488,319</u>
<u>\$ 4,556,760</u>	<u>\$ 3,535,229</u>	<u>\$ 827,570</u>	<u>\$ 905,819</u>	<u>\$ 21,083,537</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2021

Total net change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 1,595,218
Capital assets:		
Prepaid expenses	\$ 20,848	
Capital outlay	2,824,166	
Depreciation expense	<u>(661,361)</u>	2,183,653
Long-term debt:		
Principal payments	97,000	
Change in compensated absences	<u>(4,421)</u>	92,579
Effect of the change in net pension liability/asset, deferred outflows/inflows of resources:		
Change in pension expense	68,332	
Nonemployer pension contribution revenue recognized	<u>21,808</u>	<u>90,140</u>
 Total changes in net position per Statement of Activities		 <u>\$ 3,961,590</u>

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Statement of Fiduciary Net Position  
Custodial Fund  
December 31, 2021

ASSETS

Other receivables	<u>\$ 701,138</u>
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LIABILITIES

Due to other governments	<u>\$ 701,138</u>
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AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Statement of Changes in Fiduciary Net Position  
Custodial Fund  
December 31, 2021

Additions:		
Indian gaming revenues		<u>\$ 843,588</u>
Deductions:		
Gaming revenues distributed to other governments		<u>843,588</u>
Change in fiduciary net position		-
Net position - beginning		<u>-</u>
Net position - ending		<u><u>\$ -</u></u>

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

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

A. Financial Reporting Entity

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

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, and (d) organizations that are closely related to, or financially integrated with the primary government.

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

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

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

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

Avoyelles Parish Airport Authority

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

Related Organizations

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

Southwest Water District  
Bunkie Hospital District  
Ward 3 Water District

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

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

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Fund Financial Statements (FFS)

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

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

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

The major funds of the Police Jury are described below:

Governmental Funds -

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

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

Special Revenue Funds

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

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

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

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

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

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

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

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

Fiduciary Funds -

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

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

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

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

Basis of Accounting

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

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

Program revenues

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

Allocation of indirect expenses

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

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Notes to the Basic Financial Statements

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

Cash and interest-bearing deposits

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

Interfund receivables and payables

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

Receivables

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

Prepaid Items

Payments made to vendors for services that will benefit period beyond December 31, 2021, are recorded as prepaid items.

Capital Assets

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

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

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

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

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

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

Long-term debt

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

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

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

Compensated Absences

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

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

At December 31, 2021, employees of the Police Jury had accumulated and vested leave benefits totaling \$104,445.

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Deferred Outflows of Resources and Deferred Inflows of Resources

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

Equity Classifications

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

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

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

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

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

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

E. Revenues, Expenditures, and Expenses

Revenues

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

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

Expenditures/Expenses

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

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Other Financing Sources (Uses)

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

F. Revenue Restrictions

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

G. Use of Estimates

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

H. Pensions

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

(2) Cash and Interest-Bearing Deposits

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

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

Bank balances	\$21,981,141
Insured	\$ 955,727
Uninsured and collateral held by pledging bank not in Police Jury's name	21,025,414
Total	\$21,981,141

(3) Capital Assets

Capital asset activity was as follows:

	Beginning	Additions	Deletions	Ending
Capital assets not being depreciated:				
Land	\$ 590,548	\$ -	\$ -	\$ 590,548
Construction in progress	1,315,480	2,654,730	942,222	3,027,988
Total capital assets, not being depreciated	1,906,028	2,654,730	942,222	3,618,536
Capital assets being depreciated:				
Buildings and improvements	6,305,293	-	-	6,305,293
Equipment, furniture and fixtures	725,291	55,254	-	780,545
Infrastructure	5,886,040	1,022,631	-	6,908,671
Heavy equipment	4,002,819	33,773	-	4,036,592
Total capital assets, being depreciated	16,919,443	1,111,658	-	18,031,101

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Less accumulated depreciation				
Buildings and improvements	2,827,894	223,279	-	3,051,173
Equipment, furniture and fixtures	671,474	19,223	-	690,697
Infrastructure	706,411	262,999	-	969,410
Heavy equipment	<u>3,415,264</u>	<u>155,860</u>	-	<u>3,571,124</u>
Total accumulated depreciation	<u>7,621,043</u>	<u>661,361</u>	-	<u>8,282,404</u>
Total capital assets, being depreciated, net	<u>9,298,400</u>	<u>450,297</u>	-	<u>9,748,697</u>
Capital assets, net	<u>\$ 11,204,428</u>	<u>\$ 3,105,027</u>	<u>\$ 942,222</u>	<u>\$ 13,367,233</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 65,344
Public works	450,496
Economic development	35,199
Health and welfare	45,717
Culture and recreation	44,271
Public safety	<u>20,334</u>
Total depreciation expense	<u>\$ 661,361</u>

(4) Unearned Revenue

Unearned revenue consisted of \$40,000 of rent revenue received in advance as well as federal funds of \$36,260 related to the Section 8 Housing program and \$3,612,742 related to the Coronavirus State and Local Recovery Fund grant.

(5) Long-Term Liabilities

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

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
Compensated absences	\$ 100,024	\$ 59,931	\$ 55,510	\$ 104,445	\$ 31,334
Direct borrowings/placements					
Certificates of Indebtedness (1)	549,000	-	72,000	477,000	73,000
Certificates of Indebtedness (2)	<u>175,000</u>	<u>-</u>	<u>25,000</u>	<u>150,000</u>	<u>25,000</u>
Totals	<u>\$ 824,024</u>	<u>\$ 59,931</u>	<u>\$ 152,510</u>	<u>\$ 731,445</u>	<u>\$ 129,334</u>

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

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Certificates of Indebtedness (1)

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

\$ 477,000

Certificates of Indebtedness (2)

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

\$ 150,000

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

<u>Year Ending</u> <u>December 31,</u>	Direct Placement Debt		
	Principal payments	Interest payments	Total
2022	\$ 98,000	\$ 12,986	\$ 110,986
2023	100,000	10,781	110,781
2024	102,000	8,524	110,524
2025	105,000	6,203	111,203
2026	109,000	3,793	112,793
2027-2031	113,000	1,281	114,281
Totals	\$ 627,000	\$ 43,568	\$ 670,568

(6) Operating Leases

The Police Jury leased equipment under operating leases that expire August 31, 2022. For the year ended December 31, 2021, lease expense amounted to \$51,266.

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

Year Ending December 31,	Total
2022	\$ 51,266
2023	34,178
Totals	\$ 85,444

(7) Pension Plans

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

**Plan Descriptions**

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

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

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

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

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

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

<sup>1</sup> With actuarial reduced benefits

<sup>2</sup> Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

<sup>3</sup> Employees hired after July 1, 2006 use the revised benefit calculation based on the highest 60 months

<sup>4</sup> Five to ten years of creditable service at age 60 depending upon the plan

<sup>5</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%.

<sup>6</sup> After 01/01/2013 age eligibility is 30 years at 55, 20 years at 60, and 10 years at age 62

<sup>7</sup> Benefit percent varies depending on hire date

<sup>8</sup> Under certain conditions, as outlined in the statutes, benefits are limited to specific amounts.

**Contributions**

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

Contributions of employers, and nonemployer contributing entities effective for the year ended December 31, 2021 for the defined benefit pension plans in which the Police Jury is a participating employer were as follows:

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Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	3.00%	7.50%	\$ 17,067	\$ 95,331
LASERS	12.25%	43.05%	-	4,147
ROVERS	7.00%	18.00%	4,741	3,922

**Net Pension Liability\Asset**

The Police Jury's net pension liability\asset at December 31, 2021 is comprised of its proportionate share of the net pension liability\asset relating to each of the cost-sharing plans in which the Police Jury is a participating employer. The Police Jury's net pension liability\asset for each plan was measured as of the plans' measurement date (June 30, 2021 for all plans except PERS and December 31, 2020 for PERS) and the total pension liability\asset used to calculate the net pension liability\asset was determined by an actuarial valuation as of that date. The Police Jury's proportionate share of the net pension liability\asset for each of the plans in which it participates was based on the Police Jury's required contributions in proportion to total required contributions for all employers. As of the most recent measurement date, the Police Jury's proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Liability\Asset	Proportionate Share (%) of Net Pension Liability\Asset	Increase/(Decrease) from Prior Measurement Date
PERS	\$ (289,049)	1.125904%	0.025697%
LASERS	27,410	0.000500%	0.000010%
ROVERS	4,615	0.145484%	-0.015396%
Total	<u>\$ (257,024)</u>		

Since the measurement date of the net pension liability was June 30, 2021 (December 31, 2020 for PERS), the net pension liability\asset is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability\asset is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

**Actuarial Assumptions**

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

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2018	7/1/2014 - 6/30/2019
Expected remaining service lives	4	2	5
Inflation Rate	2.00%	2.30%	2.30%
Projected salary increases	4.25%	2.60% - 13.80%	5.25%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5)	(6), (7)

- (1) Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using the MP-2018 scale for annuitant and beneficiary mortality.
- (2) Pub-2010 Public Retirement Plans for General Employees for employees multiplied by 130% for males and 125% for females using the MP-2018 scale.
- (3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees for disabled annuitants multiplied by 130% for males and 125% for females using the MP-2018 disabled annuitants.
- (4) RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis.
- (5) RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement.
- (6) RP-2010 Public Retirement Plans Mortality table for general employees multiplied by 120% for males and females with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.
- (7) RP-2010 Public Retirement Plans Mortality table for general disabled retirees multiplied by 120% for males and females each with full generational projection using the appropriate MP-2019 Improvement scale - Disabled Annuitants.

**Cost of Living Adjustments**

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

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

**Discount Rate**

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

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Discount rate	6.40%	7.40%	6.25%
Change in discount rate from prior valuation	(.10%)	(.15%)	(.15%)
Plan cash flow assumptions	(1)	(1)	(1)
Rates incorporated in the Discount Rate:			
Long-term Rate of Return	7.00%	7.61%	8.75%
Periods applied	All	All	All
Municipal Bond Rate	N/A	N/A	N/A

**\*Plan Cash Flow Assumptions:**

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

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

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

For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

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

Asset Class	PERS*		LASERS**		ROVERS*	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Cash	-	-	-	-0.29%	-	-
Fixed Income	33.00%	0.86%	-	-	12.50%	-
Domestic Fixed Income	-	-	-	0.49%	-	0.31%
International Fixed Income	-	-	-	3.94%	10.00%	0.35%
Equities	51.00%	3.36%	-	-	-	-
Domestic Equity	-	-	-	4.09%	37.50%	2.81%
International Equity	-	-	-	5.12%	20.00%	1.70%
Alternative Investments	14.00%	0.67%	-	6.93%	10.00%	0.63%
Real Assets	<u>2.00%</u>	0.11%	<u>-</u>	-	<u>10.00%</u>	0.45%
Total	<u>100.00%</u>		<u>0.00%</u>		<u>100.00%</u>	

\*Arithmetic real rates of return

\*\*Geometric real rates of return

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

Changes in the net pension liability (asset) may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2021, the Police Jury recognized \$34,587 in pension expense related to all defined benefit plans in which it participates. PERS and ROVERS recognized revenues in the amount of \$21,808 in ad valorem taxes collected from nonemployer contributing entities.

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,489	\$ 10,959
Changes of assumptions	55,251	-
Net difference between projected and actual earnings on pension plan investments	-	370,674
Change in proportion and differences between employer contributions and proportionate share of contributions	1,676	6,534
Employer contributions subsequent to the measurement date	99,373	-
Total	\$ 176,789	\$ 388,167

Deferred outflows of resources of \$99,373, resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability\asset in the following fiscal year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended December 31	Net Amount Recognized in Pension Expense
2022	\$ (92,240)
2023	(31,892)
2024	(121,361)
2025	(65,258)
	\$ (310,751)

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

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

<u>Plan</u>	<u>Current Discount Rate</u>	<u>Net Pension Liability\ (Asset)</u>		
		<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
PERS	6.40%	\$ 270,221	\$ (289,049)	\$ (756,394)
LASERS	7.40%	37,138	27,410	19,132
ROVERS	6.25%	<u>26,324</u>	<u>4,615</u>	<u>(13,862)</u>
Net Pension Liability\ (Asset)		<u>\$ 333,683</u>	<u>\$ (257,024)</u>	<u>\$ (751,124)</u>

**Payables to Pension Plans**

At December 31, 2021, the Police Jury reported a payable of \$410 for the outstanding amount of contributions due to the Systems for the year.

(8) Litigation and Claims

The Police Jury's legal counsel has reviewed various claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Police Jury and to arrive at an estimate, if any, of the amount of range of potential loss to the Police Jury. As of December 31, 2021, no amounts have been incurred which would require accrual.

(9) Federal Compliance Contingencies

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

(10) Risk Management

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

(11) Deficit Fund Balance

The Tricia Park Sewer Fund, a nonmajor special revenue fund, and the Courtroom Renovations Fund, a nonmajor capital projects fund, reported a deficit fund balance of \$13,094 and \$39,991, respectively, at December 31, 2021. These deficits will be eliminated by increasing revenues and/or reducing expenditures.

(12) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2021 is as follows:

Kirby Roy, President	\$ 11,556
Charles Jones	10,272
Mark Borrel	10,272
Glenn McKinley	10,272
Bobby Bordelon	10,272
McKinley Keller	10,272
John Earles	10,272
Darrell Wiley	856
Elizie Bryant	856
Tracey Bryant	8,560
Jacob Coco	<u>10,272</u>
	<u>\$ 93,732</u>

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

Total compensation, and other payments made to Kirby Roy, III – Board President consisted of compensation of \$11,556 for the year ended December 31, 2021.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Basic Financial Statements

(14) Interfund Transactions

A. A summary of interfund receivables and payables follows:

	Interfund Receivable	Interfund Payable
Major Governmental Fund:		
General Fund	\$ 298,136	\$ -
Road and Bridge	142,402	-
Solid Waste	-	247,216
Drainage	-	32,543
Health unit	-	42,564
Library	-	113,761
Road District No. 2	-	26,367
Total major governmental funds	440,538	462,451
Nonmajor Governmental Funds	66,924	45,011
Total	\$ 507,462	\$ 507,462

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

(15) New Accounting Pronouncements

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. This statement requires recognition of certain leased assets and liabilities for leases that previously were classified as operating leases. The provisions of GASB Statement No. 87 are effective for fiscal years beginning after December 15, 2021. The effect of implementation on the Police Jury's financial statements has not yet been determined.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana  
General Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Ad valorem tax	\$ 320,000	\$ 329,129	\$ 332,575	\$ 3,446
Severance taxes	155,000	220,946	244,752	23,806
Licenses and permits	434,200	778,866	637,935	(140,931)
Intergovernmental revenues -				
Federal grants	195,000	607,563	608,111	548
State funds -				
State revenue sharing	15,800	23,727	23,727	-
Parish equalization funds	79,000	116,083	242,393	126,310
Other	28,000	7,370	162,577	155,207
Fees, charges and commissions	580,425	383,393	412,993	29,600
Interest income	3,000	6,157	6,263	106
Other	135,250	616,966	554,778	(62,188)
Total revenues	<u>1,945,675</u>	<u>3,090,200</u>	<u>3,226,104</u>	<u>135,904</u>
<b>Expenditures:</b>				
Current -				
General government:	1,212,980	1,939,217	2,068,543	(129,326)
Public safety	817,828	772,487	658,959	113,528
Culture and recreation	20,770	20,966	26,077	(5,111)
Economic development and assistance	47,940	44,451	44,422	29
Total expenditures	<u>2,099,518</u>	<u>2,777,121</u>	<u>2,798,001</u>	<u>(20,880)</u>
Excess (deficiency) of revenues over expenditures	(153,843)	313,079	428,103	115,024
Fund balance, beginning	<u>749,039</u>	<u>749,039</u>	<u>749,039</u>	<u>-</u>
Fund balance, ending	<u>\$ 595,196</u>	<u>\$ 1,062,118</u>	<u>\$ 1,177,142</u>	<u>\$ 115,024</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Road and Bridge Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 1,010,000	\$ 1,514,227	\$ 1,503,133	\$ (11,094)
State funds -				
Parish transportation funds	350,000	409,900	453,513	43,613
Parish equalization funds	-	44,018	83,303	39,285
Interest income	3,000	2,093	2,370	277
Other	100	-	-	-
Total revenues	<u>1,363,100</u>	<u>1,970,238</u>	<u>2,042,319</u>	<u>72,081</u>
Expenditures:				
Current -				
Public works	<u>1,132,403</u>	<u>1,586,402</u>	<u>1,543,685</u>	<u>42,717</u>
Excess of revenues over expenditures	230,697	383,836	498,634	114,798
Fund balance, beginning	<u>1,814,542</u>	<u>1,814,542</u>	<u>1,814,542</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,045,239</u>	<u>\$ 2,198,378</u>	<u>\$ 2,313,176</u>	<u>\$ 114,798</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Solid Waste Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 2,750,000	\$ 4,543,638	\$ 4,510,353	\$ (33,285)
Interest income	8,500	3,519	3,518	(1)
Other revenues	<u>1,000</u>	<u>-</u>	<u>44</u>	<u>44</u>
Total revenues	<u>2,759,500</u>	<u>4,547,157</u>	<u>4,513,915</u>	<u>(33,242)</u>
Expenditures:				
Current -				
Public works	<u>5,317,713</u>	<u>4,357,298</u>	<u>4,634,048</u>	<u>(276,750)</u>
Excess (deficiency) of revenues over expenditures	(2,558,213)	189,859	(120,133)	(309,992)
Fund balance, beginning	<u>6,525,246</u>	<u>6,525,246</u>	<u>6,525,246</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,967,033</u>	<u>\$ 6,715,105</u>	<u>\$ 6,405,113</u>	<u>\$ (309,992)</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Drainage Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 485,775	\$ 547,376	\$ 554,012	\$ 6,636
State funds -				
State revenue sharing	26,000	37,324	37,324	-
Interest income	2,200	2,068	2,267	199
Total revenues	<u>513,975</u>	<u>586,768</u>	<u>593,603</u>	<u>6,835</u>
Expenditures:				
Current -				
Public works	<u>633,290</u>	<u>646,455</u>	<u>626,876</u>	<u>19,579</u>
Excess (deficiency) of revenues over expenditures	(119,315)	(59,687)	(33,273)	26,414
Fund balance, beginning	<u>1,396,001</u>	<u>1,396,001</u>	<u>1,396,001</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,276,686</u>	<u>\$ 1,336,314</u>	<u>\$ 1,362,728</u>	<u>\$ 26,414</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Health Unit Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 510,000	\$ 647,475	\$ 633,076	\$ (14,399)
State funds -				
State revenue sharing	27,400	42,571	42,571	-
Interest income	2,500	1,133	1,333	200
Other	-	-	50	50
Total revenues	<u>539,900</u>	<u>691,179</u>	<u>677,030</u>	<u>(14,149)</u>
<b>Expenditures:</b>				
Current -				
Health and welfare	<u>328,920</u>	<u>313,655</u>	<u>307,210</u>	<u>6,445</u>
Excess of revenues over expenditures	210,980	377,524	369,820	(7,704)
Fund balance, beginning	<u>4,186,940</u>	<u>4,186,940</u>	<u>4,186,940</u>	<u>-</u>
Fund balance, ending	<u>\$ 4,397,920</u>	<u>\$ 4,564,464</u>	<u>\$ 4,556,760</u>	<u>\$ (7,704)</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Library Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 725,000	\$ 969,672	\$ 981,432	\$ 11,760
Intergovernmental revenues -				
Federal grants	-	47,065	47,065	-
State funds -				
State revenue sharing	43,000	65,986	65,986	-
Fees, charges and commissions	2,000	2,776	2,776	-
Interest income	2,500	1,800	1,941	141
Other revenue	150	-	-	-
Total revenues	<u>772,650</u>	<u>1,087,299</u>	<u>1,099,200</u>	<u>11,901</u>
Expenditures:				
Current -				
Culture and recreation	<u>925,815</u>	<u>743,421</u>	<u>755,816</u>	<u>(12,395)</u>
Excess (deficiency) of revenues over expenditures	(153,165)	343,878	343,384	(494)
Fund balance, beginning	<u>3,191,845</u>	<u>3,191,845</u>	<u>3,191,845</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,038,680</u>	<u>\$ 3,535,723</u>	<u>\$ 3,535,229</u>	<u>\$ (494)</u>

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

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues:</b>				
Ad valorem tax	\$ 700,000	\$ 1,015,015	\$ 827,242	\$ (187,773)
State funds -				
State revenue sharing	50,000	101,273	74,854	(26,419)
Interest income	-	-	4	4
Total revenues	<u>750,000</u>	<u>1,116,288</u>	<u>902,100</u>	<u>(214,188)</u>
<b>Expenditures:</b>				
Current -				
Public works	<u>749,350</u>	<u>1,039,547</u>	<u>991,004</u>	<u>48,543</u>
Excess (deficiency) of revenues over expenditures	650	76,741	(88,904)	(165,645)
Fund balance, beginning	<u>916,474</u>	<u>916,474</u>	<u>916,474</u>	<u>-</u>
Fund balance, ending	<u>\$ 917,124</u>	<u>\$ 993,215</u>	<u>\$ 827,570</u>	<u>\$ (165,645)</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to the Budgetary Comparison Schedules  
For the Year Ended December 31, 2021

(1) Budgets and Budgetary Accounting

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

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

(2) Excess of Expenditures Over Appropriations

The Police Jury incurred expenditures in excess of appropriations in the General Fund, Solid Waste Fund, and Library Fund.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Employer's Share of Net Pension Liability\ (Asset)  
For the Year Ended December 31, 2021

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability\ (Asset)
<b>Parochial Employees Retirement System - Plan B: *</b>					
2015	1.420770%	\$ 3,946	\$ 1,206,037	0.3%	99.89%
2016	1.344612%	\$ 239,402	\$ 1,292,378	18.5%	93.48%
2017	1.223272%	\$ 158,912	\$ 1,218,607	13.0%	94.15%
2018	1.229914%	\$ (154,748)	\$ 1,243,207	12.4%	104.02%
2019	1.209761%	\$ 326,835	\$ 1,265,595	25.8%	91.93%
2020	1.100207%	\$ (79,596)	\$ 1,222,352	6.5%	98.00%
2021	1.125904%	\$ (289,049)	\$ 1,287,760	22.4%	106.76%
<b>Louisiana State Employees' Retirement System: **</b>					
2015	0.000530%	\$ 35,776	\$ 9,600	372.7%	62.70%
2016	0.000530%	\$ 41,854	\$ 9,600	436.0%	57.70%
2017	0.000540%	\$ 38,080	\$ 9,600	396.7%	62.50%
2018	0.000522%	\$ 35,327	\$ 9,600	368.0%	64.30%
2019	0.000500%	\$ 36,225	\$ 9,600	377.3%	62.90%
2020	0.000490%	\$ 40,609	\$ 9,600	423.0%	58.00%
2021	0.000500%	\$ 27,410	\$ 9,600	285.5%	72.78%
<b>Registrar of Voters Retirement System: **</b>					
2015	0.160660%	\$ 39,346	\$ 21,792	180.6%	76.86%
2016	0.158640%	\$ 45,014	\$ 21,792	206.6%	73.98%
2017	0.159100%	\$ 34,924	\$ 21,792	160.3%	80.51%
2018	0.157082%	\$ 37,078	\$ 21,792	170.1%	80.57%
2019	0.158677%	\$ 29,673	\$ 21,792	136.2%	84.83%
2020	0.160880%	\$ 34,658	\$ 21,792	159.0%	83.32%
2021	0.145484%	\$ 4,615	\$ 21,792	21.2%	97.68%

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

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

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Employer Contributions  
For the Year Ended December 31, 2021

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
<b>Parochial Employees Retirement System - Plan B:</b>					
2015	\$ 116,314	\$ 116,314	\$ -	\$ 1,292,378	9.00%
2016	\$ 97,333	\$ 97,333	\$ -	\$ 1,218,607	8.00%
2017	\$ 99,457	\$ 99,457	\$ -	\$ 1,243,207	8.00%
2018	\$ 94,920	\$ 94,920	\$ -	\$ 1,265,595	7.50%
2019	\$ 91,676	\$ 91,676	\$ -	\$ 1,222,352	7.50%
2020	\$ 96,582	\$ 96,582	\$ -	\$ 1,287,760	7.50%
2021	\$ 95,331	\$ 95,331	\$ -	\$ 1,271,085	7.50%
<b>Louisiana State Employees' Retirement System:</b>					
2015	\$ 3,722	\$ 3,722	\$ -	\$ 9,600	38.77%
2016	\$ 3,650	\$ 3,650	\$ -	\$ 9,600	38.02%
2017	\$ 3,706	\$ 3,706	\$ -	\$ 9,600	38.60%
2018	\$ 3,811	\$ 3,811	\$ -	\$ 9,600	39.70%
2019	\$ 4,051	\$ 4,051	\$ -	\$ 9,600	42.20%
2020	\$ 4,092	\$ 4,092	\$ -	\$ 9,600	42.63%
2021	\$ 4,147	\$ 4,147	\$ -	\$ 9,600	43.20%
<b>Registrar of Voters Retirement System:</b>					
2015	\$ 5,094	\$ 5,094	\$ -	\$ 21,792	23.38%
2016	\$ 4,631	\$ 4,631	\$ -	\$ 21,792	21.25%
2017	\$ 4,032	\$ 4,032	\$ -	\$ 21,792	18.50%
2018	\$ 3,705	\$ 3,705	\$ -	\$ 21,792	17.00%
2019	\$ 3,924	\$ 3,924	\$ -	\$ 21,792	18.00%
2020	\$ 3,923	\$ 3,923	\$ -	\$ 21,792	18.00%
2021	\$ 3,923	\$ 3,923	\$ -	\$ 21,792	18.00%

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Retirement System Schedules  
For the Year Ended December 31, 2021

(1) Pension Plans

Changes of Benefit Terms –

There were no changes in benefit terms.

Changes of assumptions -

Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
<b>*Parochial Employees Retirement System - Plan B:</b>					
2015	7.25%	7.25%	3.00%	4	5.75%
2016	7.00%	7.00%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
2018	6.75%	6.75%	2.50%	4	5.25%
2019	6.50%	6.50%	2.40%	4	4.25%
2020	6.50%	6.50%	2.40%	4	4.25%
2021	6.40%	7.00%	2.00%	4	4.25%
<b>**Louisiana State Employees' Retirement System:</b>					
2015	7.75%	7.75%	3.00%	3	4.00% - 14.50%
2016	7.75%	7.75%	3.00%	3	5.50% - 14.50%
2017	7.70%	7.70%	2.80%	3	2.80% - 14.30%
2018	7.65%	7.65%	2.75%	3	3.40% - 14.30%
2019	7.60%	7.60%	2.50%	2	3.20% - 14.00%
2020	7.55%	7.55%	2.30%	2	2.60% - 13.80%
2021	7.40%	7.61%	2.30%	2	2.60% - 13.80%
<b>**Registrar of Voters Retirement System:</b>					
2015	7.00%	7.00%	2.50%	5	3.50%
2016	7.00%	7.00%	2.50%	5	3.50%
2017	6.75%	6.75%	2.50%	5	6.00%
2018	6.50%	6.50%	2.40%	5	6.00%
2019	6.50%	6.50%	2.40%	5	6.00%
2020	6.40%	6.40%	2.30%	5	5.30%
2021	6.25%	8.75%	2.30%	5	5.25%

**OTHER FINANCIAL INFORMATION**

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Governmental Funds

Combining Balance Sheet  
 December 31, 2021

	Special Revenue	Capital Projects	Road District Debt Service Fund	Total
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 763,607	\$ 35,297	\$ 111,803	\$ 910,707
Receivables, net	55,737	-	-	55,737
Due from other funds	-	66,924	-	66,924
Due from other governments	-	90,037	-	90,037
Total assets	\$ 819,344	\$ 192,258	\$ 111,803	\$ 1,123,405
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts and other payables	\$ 2,883	\$ 90,022	\$ -	\$ 92,905
Accrued liabilities	1,736	-	-	1,736
Due to other funds	45,011	-	-	45,011
Due to other governments	1,674	-	-	1,674
Total liabilities	51,304	90,022	-	141,326
Deferred inflows of resources:				
Unearned revenue	36,260	40,000	-	76,260
Fund balances (deficit):				
Restricted -				
Economic development	454,630	24,743	-	479,373
Public safety	51,827	-	-	51,827
Public works	-	77,484	-	77,484
Health and welfare	274,677	-	-	274,677
Debt service	-	-	111,803	111,803
Unassigned (deficit)	(49,354)	(39,991)	-	(89,345)
Total fund balances	731,780	62,236	111,803	905,819
Total liabilities, deferred inflows of resources, and fund balances	\$ 819,344	\$ 192,258	\$ 111,803	\$ 1,123,405

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended December 31, 2021

	Special Revenue	Capital Projects	Road District Debt Service	Total
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ 95,000	\$ 95,000
Sales taxes	150,290	-	-	150,290
Intergovernmental revenues -				
Federal grants	829,443	116,262	-	945,705
State funds:				
State revenue sharing	50,000	-	-	50,000
Fees, charges and commissions	234,888	10,000	-	244,888
Interest income	3,227	202	58	3,487
Other revenues	209,630	-	-	209,630
Total revenues	1,477,478	126,464	95,058	1,699,000
Expenditures:				
Current -				
Economic development	181,941	-	-	181,941
Culture and recreation	9,505	-	-	9,505
Health and welfare	853,850	-	-	853,850
Public safety	222,173	-	-	222,173
Public works	5,529	116,262	-	121,791
Debt service -				
Principle payments	-	-	97,000	97,000
Interest expense	-	-	15,153	15,153
Total expenditures	1,272,998	116,262	112,153	1,501,413
Excess (deficiency) of revenues over expenditures	204,480	10,202	(17,095)	197,587
Fund balances, beginning	527,300	52,034	128,898	708,232
Fund balances, ending	\$ 731,780	\$ 62,236	\$ 111,803	\$ 905,819

## **NONMAJOR SPECIAL REVENUE FUNDS**

### **Law Enforcement Fund**

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

### **Tricia Park Sewer Fund**

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

### **Off-Duty Witness Fees Fund**

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

### **Tourist Commission Fund**

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

### **Criminal Court Fund**

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

### **Section 8 HUD - Program**

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

### **12th Judicial District Court Fund**

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

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Special Revenue Funds

Combining Balance Sheet  
 December 31, 2021

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Tourist Commission
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 16,046	\$ 3,612	\$ 12,710	\$ 421,937
Receivables, net	615	-	615	36,810
Total assets	\$ 16,661	\$ 3,612	\$ 13,325	\$ 458,747
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts and other payables	\$ -	\$ -	\$ -	\$ 942
Accrued liabilities	-	-	-	1,086
Due to other funds	516	16,706	-	2,089
Due to other governmental units	-	-	-	-
Total liabilities	516	16,706	-	4,117
Deferred inflows of resources:				
Unearned revenue	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted -				
Economic development	-	-	-	454,630
Public safety	16,145	-	13,325	-
Health and welfare	-	-	-	-
Unassigned (deficit)	-	(13,094)	-	-
Total fund balances	16,145	(13,094)	13,325	454,630
Total liabilities, deferred inflows of resources, and fund balances	\$ 16,661	\$ 3,612	\$ 13,325	\$ 458,747

Criminal Court	Section 8	12th Judicial District Court	Total
\$ 3,910	\$ 289,854	\$ 15,538	\$ 763,607
<u>10,322</u>	<u>7,375</u>	<u>-</u>	<u>55,737</u>
<u>\$ 14,232</u>	<u>\$ 297,229</u>	<u>\$ 15,538</u>	<u>\$ 819,344</u>
\$ -	\$ 51	\$ 1,890	\$ 2,883
-	650	-	1,736
5,523	20,177	-	45,011
-	1,674	-	1,674
<u>5,523</u>	<u>22,552</u>	<u>1,890</u>	<u>51,304</u>
-	36,260	-	36,260
-	-	-	-
-	-	-	454,630
8,709	-	13,648	51,827
-	274,677	-	274,677
-	(36,260)	-	(49,354)
<u>8,709</u>	<u>238,417</u>	<u>13,648</u>	<u>731,780</u>
<u>\$ 14,232</u>	<u>\$ 297,229</u>	<u>\$ 15,538</u>	<u>\$ 819,344</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2021

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Tourist Commission
Revenues:				
Sales taxes	\$ -	\$ -	\$ -	\$ 150,290
Intergovernmental revenues -				
Federal grants	-	-	-	-
State funds -				
State revenue sharing	-	-	-	50,000
Fees, charges and commissions	8,412	7,386	6,855	4,581
Interest income	539	-	88	400
Other revenues	-	-	-	171,423
Total revenues	<u>8,951</u>	<u>7,386</u>	<u>6,943</u>	<u>376,694</u>
Expenditures:				
Current -				
Economic development	-	-	-	181,941
Culture and recreation	-	-	-	9,505
Health and welfare	-	-	-	-
Public safety	-	-	1,551	-
Public works	-	5,529	-	-
Total expenditures	<u>-</u>	<u>5,529</u>	<u>1,551</u>	<u>191,446</u>
Excess (deficiency) of revenues over expenditures	8,951	1,857	5,392	185,248
Fund balances (deficit), beginning	<u>7,194</u>	<u>(14,951)</u>	<u>7,933</u>	<u>269,382</u>
Fund balances (deficit), ending	<u>\$ 16,145</u>	<u>\$ (13,094)</u>	<u>\$ 13,325</u>	<u>\$ 454,630</u>

<u>Criminal Court</u>	<u>Section 8</u>	<u>12th Judicial District Court</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 150,290
-	829,443	-	829,443
-	-	-	50,000
182,183	-	25,471	234,888
-	740	1,460	3,227
<u>10,000</u>	<u>28,207</u>	<u>-</u>	<u>209,630</u>
<u>192,183</u>	<u>858,390</u>	<u>26,931</u>	<u>1,477,478</u>
-	-	-	181,941
-	-	-	9,505
-	853,850	-	853,850
192,068	-	28,554	222,173
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,529</u>
<u>192,068</u>	<u>853,850</u>	<u>28,554</u>	<u>1,272,998</u>
115	4,540	(1,623)	204,480
<u>8,594</u>	<u>233,877</u>	<u>15,271</u>	<u>527,300</u>
<u>\$ 8,709</u>	<u>\$ 238,417</u>	<u>\$ 13,648</u>	<u>\$ 731,780</u>

## **NONMAJOR CAPITAL PROJECTS FUNDS**

### **Bayou Lacombe Drainage Project**

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

### **Casino Capital Improvements**

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

### **Downtown Marksville Restoration Project**

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

### **LSU Agriculture Center/ 4-H Museum**

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

### **Bordelonville Volunteer Fire Department 2007 LCDBG**

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

### **Industrial Park Grant**

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

### **EECBG - Library**

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

### **Courtoom Renovations**

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

### **LCDBG Ike Gustav**

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

### **Blair Road LCDBG**

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

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Capital Projects Funds

Balance Sheet  
 December 31, 2021

	Bayou Lacombe Drainage Project	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 1,496	\$ 6,188	\$ 123	\$ 4,650
Due from other governments	-	-	-	-
Due from other funds	66,924	-	-	-
Total assets	\$ 68,420	\$ 6,188	\$ 123	\$ 4,650
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Unearned revenue	-	-	-	-
Fund balances (deficit):				
Restricted for -				
Public works	68,420	6,188	-	-
Economic development	-	-	123	4,650
Unassigned (deficit)	-	-	-	-
Total fund balances	68,420	6,188	123	4,650
Total liabilities, deferred inflows of resources, and fund balances	\$ 68,420	\$ 6,188	\$ 123	\$ 4,650

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCDBG Ike Gustav	Blair Road LCDBG	Total
\$ 968	\$ 19,970	\$ 1,841	\$ 9	\$ -	\$ 52	\$ 35,297
-	-	-	-	90,037	-	90,037
-	-	-	-	-	-	66,924
<u>\$ 968</u>	<u>\$ 19,970</u>	<u>\$ 1,841</u>	<u>\$ 9</u>	<u>\$ 90,037</u>	<u>\$ 52</u>	<u>\$ 192,258</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,022</u>	<u>\$ -</u>	<u>\$ 90,022</u>
-	-	-	40,000	-	-	40,000
968	-	1,841	-	15	52	77,484
-	19,970	-	-	-	-	24,743
-	-	-	(39,991)	-	-	(39,991)
<u>968</u>	<u>19,970</u>	<u>1,841</u>	<u>(39,991)</u>	<u>15</u>	<u>52</u>	<u>62,236</u>
<u>\$ 968</u>	<u>\$ 19,970</u>	<u>\$ 1,841</u>	<u>\$ 9</u>	<u>\$ 90,037</u>	<u>\$ 52</u>	<u>\$ 192,258</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 Nonmajor Capital Projects Funds

Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended December 31, 2021

	Bayou Lacombe Drainage	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ -	\$ -	\$ -
Fees, charges, and commissions	-	-	-	-
Interest income	<u>2</u>	<u>175</u>	<u>-</u>	<u>5</u>
Total revenues	<u>2</u>	<u>175</u>	<u>-</u>	<u>5</u>
Expenditures:				
Current -				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	2	175	-	5
Fund balances, beginning	<u>68,418</u>	<u>6,013</u>	<u>123</u>	<u>4,645</u>
Fund balances, ending	<u>\$ 68,420</u>	<u>\$ 6,188</u>	<u>\$ 123</u>	<u>\$ 4,650</u>

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCBG Ike Gustav	Blair Road LCDBG	Total
\$ -	\$ -	\$ -	\$ -	\$ 116,262	\$ -	\$ 116,262
-	-	-	10,000	-	-	10,000
<u>-</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>202</u>
<u>-</u>	<u>20</u>	<u>-</u>	<u>10,000</u>	<u>116,262</u>	<u>-</u>	<u>126,464</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,262</u>	<u>-</u>	<u>116,262</u>
-	20	-	10,000	-	-	10,202
<u>968</u>	<u>19,950</u>	<u>1,841</u>	<u>(49,991)</u>	<u>15</u>	<u>52</u>	<u>52,034</u>
<u>\$ 968</u>	<u>\$ 19,970</u>	<u>\$ 1,841</u>	<u>\$ (39,991)</u>	<u>\$ 15</u>	<u>\$ 52</u>	<u>\$ 62,236</u>

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana  
LCDBG Balance Sheet  
For the Year Ended December 31, 2021

ASSETS

Due from other governments	<u>\$ 90,037</u>
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LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	<u>\$ 90,022</u>

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

Total liabilities and fund balance	<u>\$ 90,037</u>
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AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana  
 LCDBG Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended December 31, 2021

Revenues:		
LCDBG Program		<u>\$ 116,262</u>
Expenditures:		
Current -		
Engineering Services	22,726	
Contracted Services	8,565	
Project Construction	<u>84,971</u>	
Total expenditures		<u>116,262</u>
Excess (deficiency) of revenues over expenditures		<u>-</u>
Fund balances, beginning		<u>15</u>
Fund balances, ending		<u><u>\$ 15</u></u>

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Balance Sheet

Section 8 Housing Program

December 31, 2021

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP- IKE	14.HCC CARES Act Funding	97.109 Housing Assistance Grant	Total
111	Cash - unrestricted	\$ 57,746	\$ 159,499	\$ -	\$ -	\$ 217,245
113	Cash - other restricted	5,798	-	-	55,757	61,555
100	Total cash	<u>63,544</u>	<u>159,499</u>	<u>-</u>	<u>55,757</u>	<u>278,800</u>
122	Accounts receivable - HUD other projects	7,375	-	-	-	7,375
120	Total Receivables, Net of Allowance for Doubtful Accounts	<u>7,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,375</u>
150	Total current assets	<u>70,919</u>	<u>159,499</u>	<u>-</u>	<u>55,757</u>	<u>286,175</u>
164	Furniture, equipment & machinery - admin.	42,306	-	-	-	42,306
166	Accumulated depreciation	(42,306)	-	-	-	(42,306)
160	Total capital assets, net of accum. depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
180	Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
190	Total assets	<u>\$ 70,919</u>	<u>\$ 159,499</u>	<u>\$ -</u>	<u>\$ 55,757</u>	<u>\$ 286,175</u>
312	Accounts Payable <= 90 Days	\$ 2,204	\$ -	\$ -	\$ -	\$ 2,204
322	Accrued comp. absences - current portion	1,865	-	-	-	1,865
342	Unearned revenue	-	-	-	36,260	36,260
310	Total current liabilities	<u>4,069</u>	<u>-</u>	<u>-</u>	<u>36,260</u>	<u>40,329</u>
300	Total liabilities	<u>4,069</u>	<u>-</u>	<u>-</u>	<u>36,260</u>	<u>40,329</u>
508.4	Net investment in capital assets	-	-	-	-	-
511.4	Restricted net position	5,798	-	-	-	5,798
512.4	Unrestricted net position	<u>61,052</u>	<u>159,499</u>	<u>-</u>	<u>19,497</u>	<u>240,048</u>
513	Total equity - net position	<u>66,850</u>	<u>159,499</u>	<u>-</u>	<u>19,497</u>	<u>245,846</u>
600	Total liabilities and net position	<u>\$ 70,919</u>	<u>\$ 159,499</u>	<u>\$ -</u>	<u>\$ 55,757</u>	<u>\$ 286,175</u>

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Income Statement

Section 8 Housing Program

Year Ended December 31, 2021

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP- IKE	14.HCC CARES Act Funding	97.109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	\$ 717,258	\$ -	\$ 20,510	\$ -	\$ 737,768
71100	Investment income - unrestricted	740	-	-	-	740
71500	Other revenue	<u>31,415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,415</u>
70000	Total revenue	<u>749,413</u>	<u>-</u>	<u>20,510</u>	<u>-</u>	<u>769,923</u>
91100	Administrative salaries	40,611	-	-	-	40,611
91200	Auditing fees	4,579	-	-	-	4,579
91500	Employee benefit contributions- admin.	33,378	-	-	-	33,378
91600	Office expenses	17,063	-	-	-	17,063
91900	Other	<u>905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>905</u>
91000	Total operating - administrative	<u>96,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,536</u>
92400	Tenant Services - Other	<u>-</u>	<u>-</u>	<u>20,510</u>	<u>-</u>	<u>20,510</u>
92500	Total Tentant Services	<u>-</u>	<u>-</u>	<u>20,510</u>	<u>-</u>	<u>20,510</u>
96130	Workmen's Compensation	<u>142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142</u>
96100	Total insurance premiums	<u>142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142</u>
96210	Compensated absences	<u>1,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,374</u>
96000	Total other general expenses	<u>1,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,374</u>
96900	Total operating expenses	<u>98,052</u>	<u>-</u>	<u>20,510</u>	<u>-</u>	<u>118,562</u>
97000	Excess operating revenue over operating expenses	<u>651,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>651,361</u>
97300	Housing assistance payments	628,700	-	-	-	628,700
97350	HAP Portability-In	<u>27,141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,141</u>
90000	Total expenses	<u>753,893</u>	<u>-</u>	<u>20,510</u>	<u>-</u>	<u>774,403</u>
10000	Excess of revenue over expenses	<u>(4,480)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,480)</u>
11030	Beginning equity	<u>71,330</u>	<u>159,499</u>	<u>-</u>	<u>19,497</u>	<u>250,326</u>
11170	Administrative fee equity	<u>61,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,052</u>
11180	Housing assistance payments equity	<u>\$ 5,798</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,798</u>
11190	Unit months available	1,561	-	-	-	1,561
11210	Unit months leased	1,466	-	-	-	1,466

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity  
As Required by ACT 87 of the 2020 Regular Legislative Session  
Criminal Court Fund #106  
Cash Basis Presentation  
Year Ended December 31, 2021

	<u>First Six Month Period Ended 6/30/2021</u>	<u>Second Six Month Period Ended 12/31/2021</u>
Criminal Court Fund #106		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ 86,355	\$ 62,079
12th Judicial District Attorney, Pre-Trial Diversion Program Fees	-	32,108
12th Judicial District Attorney, Asset Forfeiture/Sale	<u>-</u>	<u>4,165</u>
Total Receipts	<u>\$ 86,355</u>	<u>\$ 98,352</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	<u>\$ -</u>	<u>\$ -</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity  
 As Required by ACT 87 of the 2020 Regular Legislative Session  
 Law Enforcement Fund #108  
 Cash Basis Presentation  
 Year Ended December 31, 2021

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period <u>Ended 12/31/2021</u>
Law Enforcement Fund #108		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ <u>4,023</u>	\$ <u>4,389</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	\$ <u>-</u>	\$ <u>-</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity  
 As Required by ACT 87 of the 2020 Regular Legislative Session  
 Off Duty Witness Fund #109  
 Cash Basis Presentation  
 Year Ended December 31, 2021

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period <u>Ended 12/31/2021</u>
Off Duty Witness Fund #109		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ <u>3,560</u>	\$ <u>3,295</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	\$ <u>-</u>	\$ <u>-</u>

AVOYELLES PARISH POLICE JURY  
 Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity  
 As Required by ACT 87 of the 2020 Regular Legislative Session  
 12th Judicial District Court Fund #145  
 Cash Basis Presentation  
 Year Ended December 31, 2021

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period <u>Ended 12/31/2021</u>
12th Judicial District Court Fund #145		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ 11,582	\$ 12,834
Avoyelles Parish Clerk of Court, Civil Fees	<u>785</u>	<u>271</u>
Total Receipts	<u>\$ 12,367</u>	<u>\$ 13,105</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	<u>\$ -</u>	<u>\$ -</u>

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER MATTERS**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 24, 2022.

### Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs as items 2021-001, 2021-002, and 2021-003 that we consider to be significant deficiencies.

## **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 one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-004.

### **Avoyelles 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. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
June 24, 2022

# KOLDER, SLAVEN & COMPANY, LLC

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

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

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited the Avoyelles Parish Police Jury's (Police Jury) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2021. The Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Avoyelles Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### *Basis for Opinion on Each Major Federal Program*

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

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

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for 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 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 Police Jury's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 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 Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

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

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

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

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

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
June 24, 2022

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Name	Assistance Listing Number	Pass-Through Identifying No.	Federal Expenditures	Amounts Passed Through to Subrecipients
Department of Housing and Urban Development -				
Direct Program -				
Section 8 Housing Choice Vouchers - Housing Voucher Cluster	14.871	N/A	\$ 808,933	\$ -
Section 8 Housing Choice Vouchers - Housing Voucher Cluster - COVID-19	14.871	N/A	<u>20,510</u>	<u>-</u>
Total Section 8 Housing Choice Vouchers Grants - CFDA #14.871			<u>829,443</u>	<u>-</u>
Passed-through Louisiana Division of Administration, Office of Finance and Support Services:				
Community Development Block Grants	14.228	CDBG - 684281	<u>116,262</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>945,705</u>	<u>-</u>
Department of the Interior				
Direct Program -				
Payments in Lieu of Taxes	15.226	N/A	<u>1,601</u>	<u>-</u>
Department of Transportation				
Passed-through State of Louisiana Office of Community Development				
Formula Grants for Rural Areas	20.509	LA-2020-007-00	<u>281,935</u>	<u>-</u>
Total Department of Transportation			<u>281,935</u>	<u>-</u>
Department of Homeland Security -				
Passed-through State of Louisiana Military Department of Homeland Security and Homeland Security Grant Program				
Homeland Security Grant Program	97.067	EMW-2018-SS-00001-S01	<u>38,566</u>	<u>-</u>
Total Department of Homeland Security			<u>38,566</u>	<u>-</u>
Department of Treasury -				
Coronavirus State and Local Recovery Funds				
Coronavirus State and Local Recovery Funds	21.027	N/A	286,009	
Passed through State Library Fund				
Coronavirus State and Local Recovery Funds	21.027	N/A	<u>47,065</u>	<u>-</u>
Total Department of Treasury			<u>333,074</u>	<u>-</u>
Total Federal Awards			<u>\$ 1,600,881</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

(1) General

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Avoyelles Parish Police Jury (Police Jury) under programs of the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Police Jury, it is not intended to and does not present the financial position, or changes in net assets of the Police Jury.

(2) Basis of Accounting

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

(3) Indirect Cost Rate

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

(4) Department of the Treasury – Coronavirus State and Local Fiscal Recovery Funds – 21.027

For the year ended December 31, 2021, a total of \$3,898,751 in grant funding was received from the Department of Treasury– Coronavirus State and Local Fiscal Recovery Fund. Of the total funding received, \$286,009 was expended and is reported on the current year SEFA. The balance of these grant funds, \$3,612,742, was recorded as unearned revenue at year end and will be recognized as income, as well as reported as expenditures on the SEFA, in a future period.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

Part I. Summary of Auditor's Results:

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

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

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

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

Major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
14.871	Section 8 Housing Choice Vouchers

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

Auditee qualified as low risk auditee.  Yes  No

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

**A. Internal Control Findings -**

See internal control findings 2021-001, 2021-002, and 2021-003 on the schedule of current and prior year audit findings and management's corrective action plan.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

**B. Compliance Findings –**

See compliance finding 2021-004 on the schedule of current and prior year audit findings and management's corrective action plan.

Part III. Findings and questioned costs – Federal Award Programs

**A. Internal Control Findings –**

No internal control findings reported.

**B. Compliance Findings -**

No compliance findings reported.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended December 31, 2021

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

A. Internal Control Over Financial Reporting

2021-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

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

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

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

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

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

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

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended December 31, 2021

2021-002 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: 2007

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

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

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

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

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

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

2021-003 Bank Reconciliations

Fiscal year finding initially occurred: 2021

CONDITION: The Avoyelles Parish Police Jury did not accurately reconcile several bank statements in a timely manner.

CRITERIA: Internal controls should be in place to provide for the accurate, timely reconciliation of all cash account balances and to

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended December 31, 2021

ensure all account activity is properly recorded in the Police Jury's general ledger.

CAUSE: Internal controls are not in place to ensure accurate, timely reconciliation of all cash accounts.

EFFECT: Failure to reconcile all cash accounts in an accurate, timely manner could lead to missing cash and incomplete financial statements.

RECOMMENDATION: All cash balances, as reported on the Police Jury's general ledger, should be accurately reconciled to appropriate supporting documentation on a monthly basis.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will develop and implement internal controls to ensure all cash accounts are accurately reconciled in a timely manner. The Police Jury plans to resolve this issue by December 31, 2022.

B. Compliance

2021-004 Budget Noncompliance

Fiscal year finding initially occurred: 2020

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

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

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

“(2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by 5 % or more.”

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

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended December 31, 2021

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

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

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

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2020-001 Inadequate Segregation of Functions

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

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

CURRENT STATUS: Unresolved. See item 2021-001.

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

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

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

CURRENT STATUS: Unresolved. See item 2021-002.

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended December 31, 2021

B. Internal Control Over Compliance

2020-003 Budget Noncompliance

Fiscal year finding initially occurred: 2020

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

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

CURRENT STATUS: Unresolved. See item 2021-004

**AVOYELLES PARISH POLICE JURY**  
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Effie, LA 71331

**KIRBY ROY, III**  
**PRESIDENT**  
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Mansura, LA 71350

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SECRETARY-TREASURER

**KEVIN P. BORDELON**  
CIVIL WORKS  
DIRECTOR

**KEITH GREENHOUSE**  
PARISH  
SUPERINTENDENT

Avoyelles Parish Police Jury respectfully submits the following schedule of prior audit findings for the for the year ended December 31, 2021.

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

**Audit Period:** Fiscal year ended December 31, 2021

The findings from the December 31, 2021 schedule of findings and questioned costs are discussed below. Each finding is numbered consistently with the number assigned in the schedule.

**FINDING – FINANCIAL AUDIT**

**Significant Deficiencies**

**2021-001 RECOMMENDATION:** Management should evaluate the cost benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

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

**2021-002 RECOMMENDATION:** Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

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

2021-003 RECOMMENDATION: All cash balances as reported in the Police Jury's general ledger should be reconciled to appropriate supporting documentation on a monthly basis.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will develop and implement internal controls to ensure all cash accounts are reconciled in a timely manner. The Police Jury plans to resolve this issue by December 31, 2022

Avoyelles Parish Police Jury respectfully submits the following schedule of prior year audit findings for the year ended December 31, 2021.

**Audit conducted by:**

Kolder, Slaven & Company, LLC  
1428 Metro Drive  
Alexandria, LA 71301.

**FINDING -- FINANCIAL AUDIT**

**Internal Controls**

2020-001 Inadequate Segregation of Accounting Functions  
Year Finding Initially Occurred: Unknown

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

CORRECTIVE ACTION TAKEN: See 2021-001. The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts

2020 -002 Application of Generally Accepted Accounting Principles (GAAP)  
Fiscal year finding initially occurred: Unknown

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

CORRECTIVE ACTION TAKEN: See 2021-002 We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

2020-003 Budget Noncompliance  
Year Finding Initially Occurred: 2020

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

CORRECTIVE ACTION TAKEN: See 2021-004. The Police Jury should periodically compare actual activity to budgeted amounts and adopt budgetary amendments, as necessary, to ensure compliance with state statutes.

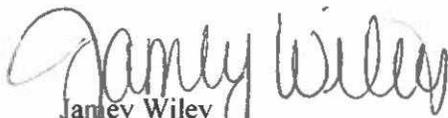
Compliance

2021-004 RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted activity and adopt budgetary amendments, as necessary, to ensure compliance with state statutes.

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

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

Sincerely,

  
Jamey Wiley  
Secretary/Treasurer

**Avoyelles Parish Police Jury**  
Marksville, Louisiana

Statewide Agreed-Upon Procedures Report

Fiscal Period January 1, 2021 through December 31, 2021

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
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C. Burton Kolder, CPA\*  
Of Counsel

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Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

## INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

\* A Professional Accounting Corporation

Members of the Board of  
The Avoyelles Parish Police Jury, and the  
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA’s) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Avoyelles Parish Police Jury’s management is responsible for those C/C areas identified in the SAUPs.

Avoyelles Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA’s SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Written Policies and Procedures

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1. Obtained and inspected the entity’s written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the entity’s operations:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and

purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

- c) **Disbursements**, including processing, reviewing, and approving.
- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that document is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

### ***Board or Finance Committee***

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2. Obtained and inspected 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:
  - a) Observed 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.
  - b) For those entities reporting on the governmental accounting model, we observed that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *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.*
  - c) For governmental entities, we obtained the prior year audit report and observed the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, we observed 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.

### ***Bank Reconciliations***

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3. Obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected each account, and observed that:
  - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
  - 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.

### Collections (excluding electronic funds transfers)

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4. Obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtained a listing of collection locations and management's representation that the listing is complete. Randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected 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 observed that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - 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.
  - 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.
  - 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/official verifies the reconciliation.
6. Obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observed the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected 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.* Obtained supporting documentation for each of the 10 deposits and:
  - a) Observed that receipts are sequentially pre-numbered.
  - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Traced the deposit slip total to the actual deposit per the bank statement.
  - d) Observed 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 and the cash is stored securely in a locked safe or drawer).

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

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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- 8. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly selected 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired of employees about their job duties), and observed that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - 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.
- 10. For each location selected under #8 above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. Randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction and:
  - a) Observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
  - b) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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- 11. Obtained 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. Obtained management's representation that the listing is complete.

12. Using the listing prepared by management, randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly selected one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtained supporting documentation, and:
  - a) Observed 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
  - b) Observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observed 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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

**Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

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14. Obtained 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 selected 5 reimbursements, obtained 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:
  - a) If reimbursed using a per diem, observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observed 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).
  - d) Observed each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

## ***Contracts***

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15. Obtained 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.* Obtained management's representation that the listing is complete. Randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observed whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g. change order), observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
  - d) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agreed the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

## ***Payroll and Personnel***

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16. Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly selected 5 employees or officials, obtain related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtained attendance records and leave documentation for the pay period, and:
- a) Observed all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observed whether supervisors approved the attendance and leave of the selected employees or officials.
  - c) Observed any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

- d) Observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly selected two employees or officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agreed the hours to the employee or officials' cumulate leave records, agreed the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
  19. Obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

### ***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtained ethics documentation from management, and:
  - a. Observed whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observed whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### ***Debt Service***

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21. Obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Selected all debt instruments on the listing, obtained supporting documentation, and observed State Bond Commission approval was obtained for each debt instrument issued.
22. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

### ***Fraud Notice***

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23. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the

misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

24. Observed 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.

### ***Information Technology Disaster Recovery/ Business Continuity***

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25. Performed the following procedures, verbally discussed the results with management, and report “We performed the procedures and discussed the results with management.”
- a) Obtained and inspected the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observed evidence that backups are encrypted before being transported.
  - b) Obtained and inspected the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/ verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
  - c) Obtained a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly selected 5 computers and observed while management demonstrated 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 outlined above and discussed the results with management.**

### ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtained sexual harassment training documentation from management, and observed the documentation demonstrated each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observed the entity has posted its sexual harassment policy and compliant procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
28. Obtained the entity’s annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed 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 resulted in discipline or corrective action; and
- d) Amount of time it took to resolve each complaint.

## **Findings:**

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No exceptions were found as a result of applying procedures listed above except:

### **Written Policies:**

The Avoyelles Parish Police Jury does not have written policies and procedures addressing;

- how vendors are added to the vendor list.
- ethics prohibitions as defined in Louisiana Revised Statute 42:1111-1121, a system to monitor possible ethics violations, or requirements that documents are maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- information technology disaster recovery/business continuity.
- sexual harassment annual employee training, or annual reporting.

### **Bank Reconciliations**

Bank reconciliations did not include evidence that a member of management/board member has reviewed each bank reconciliation.

Bank reconciliations did not include evidence that management has researched long outstanding items older than 12 months.

### **Cash Collections**

Employee responsible for collecting cash is also responsible for posting collection entries to the general and subsidiary ledgers.

Employee responsible for reconciling cash collections to general and subsidiary ledgers is also responsible for collecting cash.

The Avoyelles Parish Police Jury does not issue sequentially prenumbered cash receipts.

Out of ten bank deposits tested, one was not deposited within one business day of receipt.

### **Non-Payroll Disbursements**

The Avoyelles Parish Police Jury does not have written documentation prohibiting the employee responsible for processing payments from adding/modifying vendor files.

Out of five transactions tested, one disbursement did not include evidence of segregation of duties.

### **Credit/Debit/Fuel Cards**

Out of fourteen credit card transactions tested, two were not supported by an original detailed/itemized receipt.

Out of fourteen credit card transactions tested, two had no written documentation of the business/public purpose of the transaction.

### **Payroll and Personnel**

Out of five employees tested, four did not have salary/pay rates documented in their personnel files.

### **Sexual Harassment**

The Avoyelles Parish Police Jury's annual sexual harassment report for the year ended December 31, 2021 was not dated on or before February 1, 2022.

The Avoyelles Parish Police Jury does not have its sexual harassment policy and complaint procedure posted on its website.

### **Management's Response:**

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We were engaged by the Avoyelles Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the 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 Avoyelles Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
June 24, 2022