

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Financial Statements**

As of and for the Year Ended December 31, 2021

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

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(concluded)



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*Keeping you on course!*

## INDEPENDENT AUDITORS' REPORT

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Ouachita Parish Police Jury** (the 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.

#### **Basis for Adverse Opinion on Aggregate Discretely Presented Component Units**

As discussed in Note 1 - B, the financial statements do not include financial data for all of the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of this departure from accounting principles generally accepted in the United States of America on the assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units are not reasonably determinable.

#### **Adverse Opinion on Aggregate Discretely Presented Component Units**

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the Ouachita Parish Police Jury, as of December 31, 2021, or the changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Unmodified Opinions**

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



**Ouachita Parish Police Jury  
Monroe, Louisiana**

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation'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.

**Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, 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 amount and disclosure 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 Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of the 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation'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.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 17; budgetary comparison information, pages 88 through 93; Other Post-Employment Benefits Schedules of Funding Progress and Employer Contributions, page 94; and Schedules of Employer's Proportionate Share of Net Pension Liability and Employer's Contributions, pages 95 and 96 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 Ouachita Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial schedules (schedules 9 through 22); the Schedule of Police Jury Compensation (Schedule 23) and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Schedule 24) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards (Schedule 25) is presented for purposes of additional analysis as required by *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), and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial schedules, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial schedules; the Schedule of Police Jury Compensation and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer 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.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 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, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

*Woodard + Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**June 30, 2022**

**REQUIRED SUPPLEMENTARY INFORMATION (PART A)**

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Management's Discussion and Analysis**

For the Year Ended December 31, 2021

(unaudited)

Our discussion and analysis of Ouachita Parish Police Jury's (the Police Jury's) financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2021. Please read it in conjunction with the Police Jury's financial statements.

### **FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- Assets of the Police Jury exceeded liabilities at the close of the most recent fiscal year by approximately \$318 million (net position). Of this amount, there is a positive \$7 million (unrestricted net position).
- The Police Jury's total net position increased by approximately \$21.7 million during 2021. Governmental activities' net position increased approximately \$21.2 million during 2021, while business-type activities' net position decreased by approximately \$44,000.
- As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$168.6 million, an increase of approximately \$15.7 million in comparison with the prior year. Approximately 9.4% of this total amount, \$15.8 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 90.6% or \$152.8 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 16.
- In April 2016, voters on the west side of the parish approved a 0.39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. During 2021, the district collected \$2,400,000 in sales taxes which was an extraordinary year. It is estimated that the tax will continue to generate approximately \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax. The proceeds of the bond sales was used to expedite the re-construction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects. By the end of December 31, 2021, the district has spent \$9,250,544 on various road projects.
- On November 18, 2017, voters on the east side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements as well as off-road drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043. During 2021, the district collected \$4,900,000 in sales taxes which was an extraordinary year. It is estimated that the tax will generate \$3,000,000 per year. The district sold \$7,000,000 bonds in 2018 to be paid back with the proceeds of the tax. The proceeds of the bond sales was used to expedite the re-construction of roads within the district and provide matching funds for projects awarded through FEMA's Hazard Mitigation Grant Program. Approximately 25% of the tax revenue per

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Management's Discussion and Analysis**

For the Year Ended December 31, 2021

(unaudited)

year will go to retire the debt and the remaining 75% will be used over the years for other road and drainage projects. Several new funds have been created to account for these HMGP projects. By the end of December 31, 2021, the district has spent \$5,634,638 on various road and drainage projects, and provided \$5,485,522 in matching funds for FEMA funded drainage projects.

- In 2017, we mentioned the parish suffered historic flooding after a rain event dropped nearly 27 inches of rain in a 2 day period in March 2016. A disaster was declared by the parish, the state and the federal government which is FEMA DR-4263. Several departments spent funds on response and recovery. FEMA will only reimburse 75% of the approved response and recovery funds. The amounts spent are detailed in the individual budgets. Through the approval of these budgets, a portion of the funds have been reimbursed. Also during 2017, the U.S. Department of Housing and Urban Development announced that it has set aside funds through the Community Development Block Grant program (CDBG) to assist with the 25% match. In addition, there have been funds reallocated from previous disasters through FEMA's Hazard Mitigation Grant Program (HMGP) to Ouachita Parish. The OPPJ has accepted a proposal for a grant manager in order to assist the OPPJ with utilizing the HMGP funding and the potential CDBG matching funds. The funding will be significant and shared with the Cities of Monroe and West Monroe. It may take 2 to 4 years before construction may begin on projects from the HMGP funds. As mentioned in the previous paragraph, the Parish will use the new East Ouachita Economic Development District's (EOEDD) funds to match the HMGP projects. The projects will be significant with estimated construction cost being \$16,000,000. Of that we anticipate \$10,300,000 in federal funding and \$5,700,000 local funds from the EOEDD.
- It is unfortunate that the nation has experienced a pandemic starting in the year 2020 that has left many individuals, businesses and governments hurting. Congress passed the American Rescue Plan Act that has allocated funding to local governments to provide additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses. The Ouachita Parish Police Jury (OPPJ) was allocated \$29,762,649 to be obligated by December 31, 2024 and spent by December 31, 2026. The OPPJ has procured a consultant to assist with projects and reporting. Although, half of the funds were drawn down during 2021, the OPPJ has not yet obligated all of those funds by December 31, 2021. The jurors will carefully select projects that are considered eligible uses within the guidelines of the Act.

### **USING THIS ANNUAL REPORT**

The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and for its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give some insights into the Police Jury's



# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Management's Discussion and Analysis**

For the Year Ended December 31, 2021

(unaudited)

overall financial health. Fund financial statements report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General Fund, Fire Department, Public Library, the Correctional Center and the Urban Systems Special Revenue Funds.

In accordance with Governmental Accounting Standards Board Statement No. 34, the statements focus on the Police Jury as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government), and should enhance the Police Jury's accountability.

Our auditors have provided assurance in their independent auditors' report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements, after considering the fact that certain component units are not included, are fairly stated. Varying degrees of assurance are being provided by the auditors regarding the Required Supplementary Information (RSI) and the Other Supplemental Information. A user of this report should read the Independent Auditors' Report carefully to ascertain the level of assurance being provided for each part of this report.

### **Reporting on the Police Jury as a Whole**

#### ***Government-Wide Financial Statements***

The government-wide financial statements (see Statements A and B) are designed to be similar to private-sector business in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. These statements combine governmental funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government.

#### ***The Statement of Net Position (Statement A) and the Statement of Activities (Statement B)***

One of the most important questions asked about the Police Jury is, "Is the Police Jury, as a whole, better or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the Police Jury's financial statements, report information on the Police Jury as a whole and its activities in a way that helps you answer this question. We prepare these statements to include *all* assets and liabilities, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are provided by the government's general tax and other revenues. This is intended to summarize information and simplify

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis

For the Year Ended December 31, 2021

(unaudited)

the user's analysis of cost of various governmental services and/or subsidy to various business-type activities.

These two statements report the Police Jury's *net position* - the difference between assets and liabilities, as reported in the Statement of Net position - as one way to measure the Police Jury's financial health, or *financial position*. Over time, *increases or decreases* in the Police Jury's net position - as reported in the Statement of Activities - are one indicator of whether its *financial health* is improving or deteriorating. The relationship between revenues and expenses is the Police Jury's *operating results*. However, the Police Jury's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges and drainage systems to assess the *overall health* of the Police Jury.

The governmental activities reflect the Police Jury's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance and administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes and government grants. The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The Police Jury's sewerage collection programs are reported here.

### Reporting the Police Jury's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for *specific activities* or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

**Fund Financial Statements** The Police Jury's fund financial statements (Statements C through G) provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

**Governmental Funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Statements C and D) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically developed. Unlike the government-wide financial statements, governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Police Jury's

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Management's Discussion and Analysis

For the Year Ended December 31, 2021

(unaudited)

operations and the services it provides. Such information may be useful in evaluating a government's current financing requirements. All non-major governmental funds are presented in one column titled Other Governmental Funds. Combining financial schedules of the non-major funds can be found in the other supplementary information section that follows the Basic Financial Statements.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in the reconciliations of the Governmental Funds Balance Sheet to the Statement of Net Position and of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities.

**Proprietary Funds** encompass both enterprise and internal service funds on the fund financial statements (see Statements E, F, and G). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Police Jury's various functions. The Police Jury uses internal service funds to account for its self-insured insurance and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining schedules of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements.

**Fiduciary funds** are used to account for resources held by the Police Jury in a trustee capacity or as an agent for others. The Police Jury did not have any fiduciary funds at December 31, 2021.

The total columns on the governmental funds' financial statements (see Statements C and D) require reconciliation to the government-wide financial statements. The governmental funds' differences result from the different measurement focus and the reconciliation is presented on the pages following each statement. The flow of current financial resources reflects inter-fund transfers as other financial sources as well as capital expenditures as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations into the *Governmental Activities* column in the Statement of Net Position.

### Capital Assets

General capital assets include land, construction in progress, buildings, equipment and furniture, books, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the Police Jury's capitalization threshold (see Note 1 – J). All projects completed and

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Management's Discussion and Analysis**

For the Year Ended December 31, 2021

(unaudited)

acquisitions occurring in the year ended December 31, 2021, have been capitalized. The Police Jury has capitalized all purchased capital assets and all donated capital assets.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* (Part B), the budgetary comparison schedules, the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Employer's Share of Net Pension Liability, and the Schedule of Employer Contributions. Required supplementary information can be found in Schedules 1 through 25 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Schedules 9 through 22, as well as the Schedule of Police Juror Compensation (Schedule 23) and the Schedule of Compensation, Benefits, and Other Payments to Agency Head of Chief Executive Officer (Schedule 24), Justice System Funding Schedule - Receiving Entity (Schedule 25).

Also included in the report are the Office of Management and Budget 2 CFR 200 (Uniform Guidance) Single Audit reports and the Schedule of Expenditures of Federal Awards (Schedule 26).

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**THE POLICE JURY AS A WHOLE** The Police Jury's net position is \$317.7 million at December 31, 2021. Of this amount, \$125.3 million was restricted or invested in capital assets while the positive unrestricted net position amount of \$6.7 million comprises the difference. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Management's Discussion and Analysis**

For the Year Ended December 31, 2021

(unaudited)

The following table reflects the condensed Statement of Net Position for 2021, with comparative figures from 2020:

**Table 1**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Net Position**  
**December 31, 2021 and 2020**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b><u>Assets</u></b>						
Current and other assets	\$203,835,898	\$171,665,396	\$101,081	\$125,791	\$203,936,979	\$171,791,187
Capital assets	188,749,733	187,449,942	1,192,586	1,235,644	189,942,319	188,685,586
Total assets	392,585,631	359,115,338	1,293,667	1,361,435	389,879,298	360,476,773
Deferred outflows of resources	13,841,469	14,473,607	-	-	13,841,469	14,473,607
<b><u>Liabilities</u></b>						
Current and other liabilities	22,452,812	9,968,822	22,144	15,204	22,474,956	9,984,026
Long-term liabilities	45,069,078	58,143,178	210,000	241,000	45,279,078	58,384,178
Total liabilities	67,521,890	68,112,000	232,144	256,204	67,754,034	68,368,204
Deferred inflows of resources	21,125,045	9,402,218	-	-	21,125,045	9,402,218
<b><u>Net Position</u></b>						
Invested in capital assets, net of debt	184,743,524	188,153,059	982,586	994,644	185,726,110	185,442,594
Restricted	126,377,960	132,032,385	58,502	58,502	126,436,462	132,090,887
Unrestricted	6,658,681	(20,405,608)	20,435	52,085	6,679,116	(20,353,523)
Total net position	\$317,780,165	\$296,074,727	\$1,061,523	\$ 1,105,231	\$317,748,991	\$276,622,854

The positive \$7 million in unrestricted net position of governmental activities represents the *accumulated* results of all past year's operations. Net position of governmental activities increased by \$21.7 million from the prior year. The changes in net position are discussed later in this MD&A.

The Police Jury's combined net position at year-end totaled \$318 million. Approximately 58% (\$185.7 million) of the Police Jury's net position as of December 31, 2021, reflects the Police Jury's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 40% of the Police Jury's net position (\$126.4 million) are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis

For the Year Ended December 31, 2021

(unaudited)

The remaining is a negative 2% (\$7 million) of net position, referred to as unrestricted. The results of this year's operations for the primary government as a whole are reported in the Statement of Activities.

The following Table 2 provides a summary of the changes in net position for the year ended December 31, 2021, with comparative figures from 2020:

Table 2  
OUACHITA PARISH POLICE JURY  
Condensed Statement of Activities  
December 31, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Program Revenue</b>						
Charges for services	\$7,442,648	10,874,211	239,501	224,277	7,682,149	11,098,488
Operating grants and contributions	15,383,810	15,350,877	-	-	15,383,810	15,350,877
Capital grants and contributions	4,228,655	3,454,868	-	-	4,228,655	3,454,868
<b>General Revenues</b>					-	
Ad valorem taxes	42,628,071	41,213,906	-	-	42,628,071	41,213,906
Sales taxes	34,529,173	24,173,471	-	-	34,529,173	24,173,471
Other general revenues	6,815,942	14,016,295	96,796	1,495	6,816,094	14,017,790
<b>Total revenues</b>	<b>111,028,299</b>	<b>109,083,628</b>	<b>239,653</b>	<b>225,772</b>	<b>111,267,952</b>	<b>109,309,400</b>
<b>Functions/Program Expenses:</b>						
Current						
Legislative	258,316	261,010	-	-	258,316	261,010
Judicial	7,980,118	8,140,014	-	-	7,980,118	8,140,014
Elections	206,653	162,998	-	-	206,653	162,998
Finance and administrative	3,315,916	2,403,663	-	-	3,315,916	2,403,663
Other general government	7,484,293	6,043,597	-	-	7,484,293	6,043,597
Public safety	44,327,066	44,704,800	-	-	44,327,066	44,704,800
Public works	7,852,589	8,470,739	-	-	7,852,589	8,470,739
Health and welfare	3,076,075	4,741,889	-	-	3,076,075	4,741,889
Culture and recreation	7,989,882	8,205,456	-	-	7,989,882	8,205,456
Economic development and assistance	6,568,836	5,034,824	-	-	6,568,836	5,034,824
Interest	263,117	357,534	-	-	263,117	357,534
Sewer	-	-	380,005	318,940	380,005	318,940
<b>Total function/program expenses</b>	<b>89,322,861</b>	<b>88,526,524</b>	<b>380,005</b>	<b>318,940</b>	<b>89,702,866</b>	<b>88,845,464</b>
<b>Increase (decrease) in net position</b>	<b>21,705,438</b>	<b>20,557,104</b>	<b>(43,707)</b>	<b>(93,168)</b>	<b>21,565,086</b>	<b>20,463,936</b>
Net position, beginning of year	296,074,727	275,517,623	1,105,231	1,198,399	297,179,958	276,716,022
Net position, end of year	\$ 317,780,165	\$ 296,074,727	\$ 1,051,523	\$ 1,105,231	\$ 318,745,044	\$ 297,202,674

**Changes in Net Position** The Police Jury's total revenues were \$111.3 million and the total cost of all programs and services was \$89.7 million. Therefore, net position increased \$21.6 million from operations during the year.



# OUACHITA PARISH POLICE JURY

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Governmental Activities net position increased \$21.7 million in 2021. The cost of all of the governmental activities this year was \$89.3 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$76.9 million because some of the cost was paid by those who benefited from the programs (\$7.4 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$4.2 million).

In the table which follows, we have presented the cost of each of the Police Jury's eight largest functions -judicial, finance and administration, other general government, public safety, public works, health and welfare, culture and recreation, and economic and government assistance as well as each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Activities**  
**December 31, 2021 and 2020**

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
Judicial	\$7,980,118	\$8,140,014	\$3,257,667	\$3,459,338
Finance and administration	3,315,916	2,403,663	800,396	411,257
Other general government	7,484,293	6,043,597	7,398,795	6,043,597
Public safety	44,327,066	44,704,800	37,264,789	31,520,132
Public works	7,852,589	8,470,739	3,187,481	3,839,702
Health and welfare	3,076,075	4,741,889	2,580,875	4,630,115
Culture and recreation	7,989,882	8,205,456	7,240,454	7,965,275
Economic and Government Assistance	6,568,836	5,034,824	(190,795)	195,610
All others	728,086	781,542	728,086	781,542
Totals	\$89,322,861	\$88,526,524	\$62,267,748	\$58,846,568

*Governmental Activities* net position increased \$21.7 million. Some factors affecting the change in net position for governmental activities were:

- (1) a \$1.4 million increase in ad valorem taxes.
- (2) a \$4.2 million increase in operating grants and contributions
- (3) a \$4.6 million increase in sales taxes

*Business-Type Activities* net position decreased by approximately \$43,000 in 2021.

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Management's Discussion and Analysis

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### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

**THE POLICE JURY'S FUNDS** As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

**Governmental Funds** The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, the *restricted*, *committed*, and *unassigned* fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. These fund balances are further described in Note 16.

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$168.6 million, an increase of approximately \$15.7 million in comparison with the prior year. Approximately 9.4% of this total amount, \$15.8 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 90.6% or \$152.8 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 15.

The General Fund is the chief operating fund of the Ouachita Parish Police Jury. At the end of the fiscal year, total fund balance of the General Fund was approximately \$13 million of which \$5 million was committed leaving \$8 million unassigned. For 2021, fund balance increased by \$1,121,000 versus the \$149,900 increase in 2020.

The Fire Department Fund balance decreased by \$1.31 million dollars in 2021 versus a \$1.6 million dollar increase in 2020. The Fire department experienced an increase in property taxes of \$500,000, and 1.7 million in sales taxes for 2021, but during the year, the department had some renovations to the main fire station on New Natchitoches. Various other expenses like systems support and development increase due to renewals of contracts. The majority of the decrease was created by the department transferring \$6,000,000 to the Fire Department Capital Project fund to help with other major renovations, and new fire station and equipment purchases.

The Public Works Department fund balance increased by approximately 4.14 million for 2021 compared to an approximate 4.0 million in 2020. Sales Taxes is the primary source of revenue for the department, and sales tax revenue has increased parish wide in 2020 and 2021. For the Public Works department the increases are approximately \$1.15 million for 2020 and \$1.7 million for 2021. In addition, the parish has experience several declared natural disasters in 2020 and 2021, therefore the department was not able to complete Road Sealing or Road Rehabilitation programs in 2020 and 2021 thus saving those funds. Further, since the passage of the East and West Ouachita Economic Development District sales taxes, the Public Works Department has not had to match the Urban Systems road projects as it did in the past. All of these factors has played a role in the increase in the

## OUACHITA PARISH POLICE JURY

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### Management's Discussion and Analysis

For the Year Ended December 31, 2021

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department's fund balance. The police jurors have been discussing a way to reestablish road programs for the future years, which will utilize the accumulated fund balance.

The Correctional Center Fund increased by approximately \$1.3 million in 2021 versus an increase of 4.1 million in 2020. The majority of the increase for 2021 was from Ad Valorem Taxes \$330,000, increase in Department of Corrections housing reimbursements \$347,000, and an increase in concessions of approximately \$314,000. The year 2020 experienced the increase due to the CARES Act reimbursement of \$1,577,811, plus other nominal variances. The expenditures in 2021 of food costs increase, information systems connectivity, new roof coatings and a fire alarm replacement played a part in less surplus.

The American Rescue Plan Act Fund is a new fund in 2021 and infused the Police Jury with funds with which to respond to the COVID-19 pandemic and associated economic conditions. The Police Jury received \$14,886,324 during 2021 as the first tranche of allocation. The funding will be received in two equal amounts in 2021 and 2022 for a total of \$29,772,649. The funds are only available for eligible uses as laid out in the American Rescue Plan Act which are replace lost public sector revenue, respond to the far-reaching public health and negative economic impacts of the pandemic, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure. Although funds were received during 2021, the Police Jury was not able to spend funds during 2021, therefore the funds are deferred revenue in this American Rescue Plan Act Fund.

**Proprietary Funds** The Police Jury's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net position of approximately \$1.1 million.

### GENERAL FUND BUDGETARY HIGHLIGHTS

**Budgetary Highlights** Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures.

The total difference between the original General Fund budget and the final amended budget was an increase in appropriations by approximately \$2 million. The increase is a result of higher public safety appropriations than expected. Resources budgeted increased about \$2.1 million due mainly to an increase in anticipated increase in tax revenue in the amount of \$910,000 and the increase in anticipated federal funding by \$1.9 million. These changes resulted in a net increase of approximately \$2,200,000 in budgeted fund balance.

When actual results for 2021 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$1.2 million. Expenditures and transfers were approximately \$100,000 more than appropriated, resulting in a negative variance. This was due primarily to unexpected increases in Public Safety and Public Works appropriations.

**OUACHITA PARISH POLICE JURY**

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**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** The Policy Jury's investment in capital assets for its governmental and business type activities as of December 31, 2021, amounted to \$165.1 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress buildings, equipment and furniture, and infrastructure assets such as roads, highways, and drainage and sewer systems.

Major capital asset events during the current fiscal year included the following:

- Construction in Progress on the following projects:

Drainage for \$3,800,000

Major road infrastructure for \$7,100,000

Buildings for \$1,850,000

Table 4

**OUACHITA PARISH POLICE JURY****Capital Assets (Net of Accumulated Depreciation)**

December 31, 2021 and 2020

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Land	\$ 12,951,703	\$ 12,951,703	\$ 11,870	\$ 11,870	\$ 12,963,573	\$ 12,963,573
Construction in progress	(6,192,833)	12,749,978	-	-	(1,008,623)	12,749,978
Buildings	67,704,913	64,917,080	3,500	3,500	64,920,580	64,920,580
Equipment and Furniture	46,711,949	45,466,176	18,744	18,744	45,484,920	45,484,920
Books	6,127,329	5,590,639	-	-	5,590,640	5,590,639
Infrastructure	307,848,344	307,848,344	4,691,451	4,590,231	312,539,795	312,438,575
Less: accumulated depreciation	(271,862,805)	(262,073,978)	(3,532,979)	(3,388,703)	(275,395,784)	(265,462,681)
<b>Total Net Capital Assets</b>	<b>\$ 188,749,733</b>	<b>\$187,449,942</b>	<b>\$ 1,192,586</b>	<b>\$ 1,235,642</b>	<b>\$165,095,101</b>	<b>\$188,685,584</b>

Additional information on the Police Jury's capital assets can be found in Note 5 of this report.

**Long-Term Debt** At the end of the current fiscal year, the Policy Jury had \$210,000 in revenue refunding bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues. Another \$8,505,000 is outstanding on governmental activities for the following bond issues:

In April 2016, voters on the west side of the parish approved a .39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. It is estimated that the tax will generate \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016

**OUACHITA PARISH POLICE JURY**

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to be paid back with the proceeds of the tax over a 10 year term. The proceeds of the bond sales will expedite the re-construction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects. See Note 8 for outstanding long-term debt.

On November 18, 2017, voters on the east side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements as well as off-road drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043. It is estimated that the tax will generate \$2,800,000 per year. The district sold \$7,000,000 bonds in 2018 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the re-construction of roads within the district and provide matching funds for projects awarded through FEMA's Hazard Mitigation Grant Program. Approximately 25% of the tax revenue per year will go to retire the debt and the remaining 75% will be used over the years for other road and drainage projects. Several new funds have been created to account for these HMGP projects.

**Table 5****OUACHITA PARISH POLICE JURY****Summary of Outstanding Debt at Year End****December 31, 2021 and 2020**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Claims payable	\$1,928,196	\$2,157,091	\$ -	\$ -	\$1,928,196	\$2,157,091
Compensated absences	2,074,851	1,582,959	-	-	2,074,851	1,582,959
Other Post-employment benefits	19,529,711	19,733,935	-	-	19,529,711	19,733,935
Pensions	13,031,320	24,879,191	-	-	13,031,320	24,879,191
Capital leases	-	-	-	-	-	-
Sales Tax Bonds	8,505,000	9,790,000	-	-	9,790,000	9,790,000
Utilities revenue bonds	-	-	210,000	241,000	241,000	241,000
<b>Total</b>	<b>\$ 45,069,078</b>	<b>\$ 58,143,177</b>	<b>\$ 210,000</b>	<b>\$ 241,000</b>	<b>\$ 45,279,078</b>	<b>\$ 58,384,178</b>

Compensated absences include accrued vacation pay. We present more detailed information about our long-term liabilities in Notes 8, 9, 10, and 11 of the Notes to the Financial Statements.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Management's Discussion and Analysis**

For the Year Ended December 31, 2021

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#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- It is anticipated that funds or districts with Ad Valorem Tax (property tax) should see revenues remain flat or experience a small increase for the year 2022 as reassessment values for 2021 experienced a 1.4% increase in taxable values. Sales Tax is collected by Public Works, the Fire Department, the West Ouachita Economic Development District, and the new East Ouachita Economic Development District. There were indications that collections would be static for the year 2021. However, it appears that the Parish saw a 19% increase in sales taxes in 2021. It is apparent that COVID-19 federal stimulus money available to business and individuals has increased local spending. In addition, inflation during 2021 will also increase tax collected on goods and services. However, inflation has continued to grow which makes us question if business and individuals will be able to keep spending at the current pace. Therefore, in the current state of economic conditions, the departments are using conservative estimates in budgeting for sales tax revenue.
- At the current rate of growth inflation and interest rates, the nation's economic condition has had an impact upon the budgets under the umbrella of the Police Jury, and is beginning to have a significant impact on the services provided by the Parish due to the rising cost of goods and services, including construction projects. All costs have risen, and the Police Jury will have to take these circumstances into consideration while budgeting for the future, but also monitoring the current year's budget. The largest expenditure category for the budgets remains personnel costs. The Jury has allowed departments to include a cost of living adjustment within their budgets in the amount of 3.0 % in 2022 in an effort to keep up with long term inflation. Unfortunately, personnel related benefits such as health insurance and retirement have seen steady increases each year.
- As part of the budget process each year, the Jury reviews a variety of information related to salaries and wages of its employees. In general, this review continues to indicate that our employees are at or below prevailing levels in the workplace for their level or responsibility or longevity. Retirement provisions for Parish employees are dictated by state law and the funds are administered at the state level. The Jury is largely limited to a role of funding the requirement. Since the various retirement programs remain defined benefit, the low interest rate environment over the past several years resulted in a very substantial percentage in that funding requirement. However, there is good news. The Parochial Retirement System has been able to fund its Unfunded Accrued Liability; therefore, the rate has reduced to 12.25% for 2021 and will be reduced to 11.50% for 2022. Here is what the other retirement systems did in 2021 and 2022. The District Attorney (DA) Retirement System – increased by 5.50% on July 1, 2020 for the period July 1, 2020 to June 30, 2021 and remains at 9.50% through June 30, 2023; Registrar of Voters' Retirement (ROV) System has remained at 18.00% for 2021, 2022 and through June 30, 2023; and Firefighter's Retirement System was 33.75% through June 3, 2022 and will be 33.25% for the period July 1, 2022 through June 30, 2023.



## **OUACHITA PARISH POLICE JURY**

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- Using conservative practices in the past few years, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all demands placed upon the fund by State laws that mandate support for a variety of “reasonable and necessary” expenses of the local Judiciary system as well as other Parish-level officials.

### **CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT**

Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Bradley N. Cammack, CPA, Treasurer at the Ouachita Parish Police Jury, 301 South Grand Street, Monroe, Louisiana 71201, telephone number (318) 327-1340.

## **BASIC FINANCIAL STATEMENTS**

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Statement of Net Position**  
For the Year Ended December 31, 2021

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 133,373,621	\$ 62,711	\$ 133,436,332
Investments, at market value	14,107,406	-	14,107,406
Receivables			-
Ad valorem taxes	37,644,602	-	37,644,602
Sales taxes	5,324,445	-	5,324,445
Special assessments	166,948	2,372	169,320
Trade receivables	452	-	452
Other	1,687,081	116,589	1,803,670
Due from other funds	147,172	(147,172)	-
Due from other governmental	5,405,479	8,079	5,413,558
Internal balance	-	-	-
Prepaid and other assets	530,995	-	530,995
Inventories	1,504,981	-	1,504,981
Restricted assets - cash	-	58,502	58,502
Capital assets, net	188,749,733	1,192,586	189,942,319
Net pension asset	3,942,716	-	3,942,716
Total assets	392,585,631	1,293,667	393,879,298
<b>Deferred Outflows of Resources</b>			
Deferred charges on pensions	10,817,078	-	10,817,078
Deferred charges on OPEB	3,024,391	-	3,024,391
Total deferred outflows of resources	13,841,469	-	13,841,469
<b>Liabilities</b>			
Accounts payable and accrued expenses	6,584,164	22,144	6,606,308
Unearned revenues	15,292,603	-	15,292,603
Deposits held	276,361	-	276,361
Due to other governmental	388	-	388
Long-term liabilities			299,296
Due within one year	3,027,433	32,000	3,059,433
Due in more than one year	40,113,449	178,000	40,291,449
Other noncurrent liabilities	1,928,196	-	1,928,196
Total liabilities	67,521,890	232,144	67,754,034
<b>Deferred Inflows of Resources</b>			
Deferred inflows on pensions	19,493,757	-	19,493,757
Deferred inflows on OPEB	1,631,288	-	1,631,288
Total deferred inflows of resources	21,125,045	-	21,125,045
<b>Net Position</b>			
Net investment in capital assets, net of related debt	184,743,524	982,586	185,726,110
Restricted for			
Public works	3,134,385	-	3,134,385
Public safety	76,570,056	-	76,570,056
Health and welfare	8,242,554	-	8,242,554
Culture and recreation	17,004,938	-	17,004,938
Economic development	1,148,068	-	1,148,068
Judicial	1,311,172	-	1,311,172
Debt service	2,821,342	58,502	2,879,844
Capital improvements	7,822,162	-	7,822,162
Insurance claims	7,230,586	-	7,230,586
Unrestricted	6,658,681	20,435	6,679,116
Total net position	\$ 317,780,165	\$ 1,061,523	\$ 318,841,688

The accompanying notes are an integral part of this statement.

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Statement of Activities

For the Year Ended December 31, 2021

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-Type Activities
						Total
<b>Primary government</b>						
Governmental activities						
General government						
Legislative	258,316	-	-	-	(258,316)	-
Judicial	7,980,118	2,095,909	2,626,542	-	(3,257,667)	-
Elections	206,653	-	-	-	(206,653)	-
Finance and administration	3,315,916	2,310,247	205,273	-	(800,396)	-
Other general government	7,484,293	85,498	-	-	(7,398,795)	-
Total general government	19,245,296	4,491,654	2,831,815	-	(11,921,827)	-
Public safety	44,327,066	2,006,392	5,055,885	-	(37,264,789)	-
Public works	7,852,589	-	436,453	4,228,655	(3,187,481)	-
Health and welfare	3,076,075	89,901	405,299	-	(2,580,875)	-
Culture and recreation	7,989,882	205,167	544,261	-	(7,240,454)	-
Economic and government assistance	6,568,836	649,534	6,110,097	-	190,795	-
Interest	263,117	-	-	-	(263,117)	-
Total governmental activities	89,322,861	7,442,648	15,383,810	4,228,655	(62,267,748)	-
Business-type activities						
Sewer	380,005	239,501	-	-	-	(140,504)
Total business-type activities	380,005	239,501	-	-	-	(140,504)
Total primary government	89,702,866	7,682,149	15,383,810	4,228,655	(62,267,748)	(140,504)
<b>General revenues</b>						
Taxes						
Ad valorem taxes levied for						
General purposes					3,792,950	-
Special revenue purposes					38,835,121	-
Sales taxes levied for						
Special revenue purposes					28,750,551	-
Other taxes					5,778,622	-
Contributions not restricted to specific programs					-	-
Licenses and permits					1,374,805	-
Assessments					172,141	-
Insurance premiums					2,065,219	-
Interest and investment earnings					259,412	152
Rents and royalties					150,986	-
Gain(loss) on disposals of assets - net					343,291	-
Miscellaneous					2,450,088	96,644
Total general revenues					83,973,186	96,797
Change in net position					21,705,438	(43,707)
<b>Net position at beginning of year</b>					296,074,727	1,105,230
<b>NET POSITION AT END OF YEAR</b>					317,780,165	1,061,523

The accompanying notes are an integral part of this statement.

## **FUND FINANCIAL STATEMENTS**



## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Balance Sheet

## Governmental Funds

For the Year Ended December 31, 2021

	MAJOR FUNDS						AGGREGATE REMAINING FUNDS	
	SPECIAL REVENUE FUNDS							
	GENERAL FUND 001	FIRE DEPARTMENT FUND 104	PUBLIC WORKS FUND	CORRECTIONAL CENTER FUND 110	AMERICAN RESCUE PLAN FUND 177	OTHER GOVERNMENTAL FUNDS		TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$ 6,543,480	\$ 10,097,328	\$ 14,281,212	\$ 14,506,792	\$ 14,835,483	\$ 65,677,728	\$	125,942,023
Investments	1,248,000	2,098,056	1,049,028	3,068,261	-	5,125,961		12,589,306
Receivables								
Ad valorem taxes	3,353,265	11,140,419	-	9,724,995	-	13,425,923		37,644,602
Sales taxes	-	2,050,641	1,962,374	-	-	1,311,430		5,324,445
Special assessments	-	-	7,050	-	-	159,898		166,948
Other receivables	582,612	43,475	48,194	102,669	-	910,131		1,687,081
Due from other funds	1,015,420	-	-	-	-	-		1,015,420
Due from other governments	2,027,398	-	-	607,544	174,900	2,562,247		5,372,089
Prepaid expenses and other assets	-	44,206	24,004	-	-	235,386		303,596
Inventories	3,723	-	357,114	123,427	-	1,020,717		1,504,981
<b>TOTAL ASSETS</b>	<b>14,773,898</b>	<b>\$ 25,474,129</b>	<b>\$ 17,728,985</b>	<b>\$ 28,133,688</b>	<b>\$ 15,010,384</b>	<b>\$ 90,429,426</b>	<b>\$</b>	<b>191,550,510</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities</b>								
Accounts payable and accrued expenses	\$ 1,315,579	\$ 850,849	\$ 388,571	\$ 1,698,225	\$ 174,900	\$ 2,105,054	\$	6,533,178
Due to other funds	-	-	-	-	-	868,248		868,248
Due to other governments	-	-	-	-	-	388		388
Unearned revenues	424,165	-	25,135	-	14,830,825	12,478		15,292,603
Deposits held	2,470	-	254,629	2,419	-	15,675		275,193
Total liabilities	1,742,214	850,849	668,335	1,700,644	15,005,725	3,001,843		22,969,610
<b>Fund equity</b>								
Fund balances								
Nonspendable								
Prepaid expenses and other assets	-	44,206	24,004	-	-	235,386		303,596
Inventories	3,723	-	357,114	123,427	-	1,020,717		1,504,981
Spendable								
Restricted	59,835	24,579,074	16,679,532	26,309,617	4,659	56,069,403		123,702,120
Committed	5,041,843	-	-	-	-	22,261,653		27,303,496
Assigned	-	-	-	-	-	-		-
Unassigned	7,926,283	-	-	-	-	7,840,424		15,766,707
Total fund balances	13,031,684	24,623,280	17,060,650	26,433,044	4,659	87,427,583		168,580,900
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 14,773,898</b>	<b>\$ 25,474,129</b>	<b>\$ 17,728,985</b>	<b>\$ 28,133,688</b>	<b>\$ 15,010,384</b>	<b>\$ 90,429,426</b>	<b>\$</b>	<b>191,550,510</b>

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position**

For the Year Ended December 31, 2021

Total fund balances - governmental funds		\$	168,580,900
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.			
Governmental capital assets	\$	460,612,538	
Less accumulated depreciation		<u>(271,862,805)</u>	188,749,733
Some revenues will be collected more than sixty days after year-end, therefore are not available to pay for current-period expenditures.			
Sales tax receivable			3,942,716
Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of net position.			
Compensated absences		(2,074,851)	
Pensions		(13,031,320)	
Bond		(8,505,000)	
Other post employment benefits		<u>(19,529,711)</u>	(43,140,882)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:			
Cash		7,431,598	
Investments		1,518,100	
Receivables-other		452	
Due from other governments		33,390	
Prepays		227,399	
Accounts payable and accrued expenses		(50,986)	
Customer deposits		(1,168)	
Other noncurrent liabilities		<u>(1,928,196)</u>	7,230,586
Internal balances are detailed in the fund statements but not in the government-wide financial statements			
Due to other funds		868,248	
Due from other funds		<u>(1,015,420)</u>	(147,172)
Deferred outflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements. These amounts are related to:			
Pensions		10,817,078	
Other post employment benefits		<u>3,024,391</u>	13,841,469
Deferred inflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements. These amounts are related to:			
Pensions		(19,493,757)	
Other post employment benefits		<u>(1,631,288)</u>	(21,125,045)
<b>Total Governmental Activities-Net position</b>		\$	<u><u>317,780,165</u></u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

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

	MAJOR FUNDS					REMAINING	TOTAL
	SPECIAL REVENUE FUNDS					FUNDS	
	GENERAL FUND	FIRE DEPARTMENT FUND	PUBLIC WORKS FUND	CORRECTIONAL CENTER FUND	AMERICAN RESCUE PLAN FUND	OTHER GOVERNMENTAL FUNDS	
<b>Revenues</b>							
Taxes							
Ad valorem	\$ 3,792,950	\$ 12,427,698	\$ -	\$ 11,092,146	\$ -	\$ 15,315,277	\$ 42,628,071
Sales	-	10,717,615	10,717,612	-	-	7,315,324	28,750,551
Other	2,221,927	-	-	-	-	3,556,695	5,778,622
Licenses, permits, and assessments	917,159	-	5,737	-	-	624,050	1,546,946
Intergovernmental							
Federal	222,067	24,493	34,124	679,482	55,500	9,453,715	10,469,381
State	777,577	565,172	-	3,267,496	-	2,120,983	6,731,228
Local	183,837	-	-	-	-	2,210,522	2,394,359
Fees, charges, and commissions for services	197,410	60	13,913	1,583,137	174,900	3,356,405	5,325,825
Fines and forfeitures	77,777	-	-	-	-	2,039,046	2,116,823
Use of money and property	81,991	52,684	15,286	47,391	5,063	198,110	400,525
Other Revenues	132,117	21,632	52,831	1,270,818	-	179,679	1,657,077
Total Revenues	8,604,812	23,809,354	10,839,503	17,940,470	235,463	46,369,806	107,799,408
<b>Expenditures</b>							
Current							
General government							
Legislative	264,572	-	-	-	-	-	264,572
Judicial	3,438,883	-	-	-	-	4,588,791	8,027,674
Elections	207,888	-	-	-	-	-	207,888
Finance and administration	632,293	-	727,167	-	-	1,852,280	3,211,740
Indirect Cost	-	-	-	-	-	105,499	105,499
Other	920,369	-	-	-	-	-	920,369
Public safety	307,704	18,745,388	127,488	15,936,729	-	6,377,884	41,495,193
Public works	305,259	-	4,558,837	-	-	951,681	5,815,777
Health and welfare	206,449	-	-	-	-	2,686,289	2,892,738
Culture and recreation	146,391	-	-	-	-	7,029,256	7,175,647
Economic development	202,095	-	-	-	404	6,424,362	6,626,861
Debt Service							
Principal	-	-	-	-	-	1,285,000	1,285,000
Interest	-	-	-	-	-	262,805	262,805
Other service costs	-	-	-	-	-	-	-
Capital expenditures	408,974	418,062	1,494,525	528,216	230,400	11,069,762	14,149,939
Total expenditures	7,040,877	19,163,450	6,908,017	16,464,945	230,804	42,633,601	92,441,702
<b>Excess (deficiency) of revenues over expenditures</b>	1,563,935	4,645,904	3,931,486	1,475,525	4,659	3,736,205	15,357,714
<b>Other financing sources/(uses)</b>							
Sale of assets	700	46,600	202,058	-	-	93,933	343,291
Proceeds from debt issued	-	-	-	-	-	-	-
Transfers in	303,181	-	15,000	-	-	15,504,163	15,822,344
Transfers out	(747,228)	(6,000,000)	-	(180,000)	-	(8,895,116)	(15,822,344)
Total other financing sources/(uses)	(443,347)	(5,953,400)	217,058	(180,000)	-	6,702,980	343,291
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	1,120,588	(1,307,496)	4,148,544	1,295,525	4,659	10,439,185	15,701,005
<b>Fund balances at beginning of year</b>	11,911,096	25,930,776	12,912,106	25,137,519	-	76,988,398	152,879,895
<b>FUND BALANCES AT END OF YEAR</b>	\$ 13,031,684	\$ 24,623,280	\$ 17,060,650	\$ 26,433,044	\$ 4,659	\$ 87,427,583	\$ 168,580,900

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

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

For the Year Ended December 31, 2021

<b>Total net change in fund balances-governmental funds</b>		\$	15,701,005
Amounts reported for governmental activities in the Statement of Activities are different because			
Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense did not exceed capital outlays for the year.			
Capital outlays	\$	14,146,338	
Depreciation		<u>(12,593,084)</u>	(12,593,084)
Capital assets nor depreciation are reported in the Governmental Funds. In the Statement of Net Position, capital assets and accumulated depreciation are reported. When an asset is disposed of, it results in a gain or loss on disposal of the asset in the Statement of Activities.			
Gain on sale of assets		86,223	
Proceeds from sales		<u>(343,291)</u>	(257,068)
Repayment of debt is an expenditure in the Governmental Funds but the repayment reduces long-term liabilities in the Statement of Net Position.			
Bonds			1,285,000
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.			613,661
Certain increases and decreases related to net pension liability are not reported in the Governmental Funds but are reported in the government-wide financial statements			
Net pension liability decrease (increase)		11,847,872	
Net pension asset increase (decrease)		<u>3,942,716</u>	15,790,588
Certain increases and decreases related to net OPEB liability are not reported in the Governmental Funds but are reported in the government-wide financial statements			
Net OPEB liability decrease (increase)			204,225
In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). This year, vacation and sick time earned exceeded the amounts used.			<u>491,893</u>
<b>Change in net position of governmental activities</b>	\$		<u><u>21,705,438</u></u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Statement of Net Position**  
**Proprietary Funds**  
For the Year Ended December 31, 2021

	<b>BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS</b>	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 62,711	\$ 7,431,598
Investments	-	1,518,100
Receivables		
Special Assessment	2,372	-
Trade	116,589	452
Due from other governments	8,079	33,390
Due from other funds	-	-
Prepaid expenses and other current assets	-	227,399
Total current assets	<u>189,751</u>	<u>9,210,936</u>
Restricted assets		
Cash and cash equivalents	<u>58,502</u>	<u>-</u>
Noncurrent assets		
Capital assets, net	<u>1,192,586</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,440,839</u></u>	<u><u>\$ 9,210,936</u></u>
<b>LIABILITIES AND NET POSITION</b>		
<b>Liabilities</b>		
Current		
Accounts payable and accrued expenses	\$ 22,144	\$ 50,986
Due to other funds	147,172	-
Deposits held	-	1,168
Current liabilities payable from restricted assets		
Revenue bonds payable	32,000	-
Noncurrent		
Revenue bonds payable	178,000	-
Other noncurrent liabilities	-	1,928,196
Total liabilities	<u>379,316</u>	<u>1,980,350</u>
<b>Net Position (deficit)</b>		
Invested in capital assets - net of related debt	982,586	-
Restricted		
Debt Service	58,502	-
Insurance claims	-	7,230,586
Unrestricted (deficit)	20,435	-
Total net position	<u>1,061,523</u>	<u>7,230,586</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 1,440,839</u></u>	<u><u>\$ 9,210,936</u></u>

The accompanying notes are an integral part of this statement.

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

**Combining Statement of Revenues, Expenses,  
and Changes in Net Position  
Proprietary Funds**

For the Year Ended December 31, 2021

	<b>BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS</b>	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</b>
<b>Operating revenues</b>		
Sewer service charges	\$ 239,501	\$ -
Premiums	-	2,065,219
Intergovernmental- State	-	17,497
Total operating revenues	<u>239,501</u>	<u>2,082,716</u>
<b>Operating expenses</b>		
Board member compensation	1,550	-
Depreciation	144,277	-
General and administrative	646	20,210
Indirect cost allocation	4,739	-
Insurance	2,080	-
Interest expense	8,950	-
Miscellaneous	-	-
Operations and maintenance	143,211	-
Utilities	74,551	-
Benefit payments & reinsurance	-	1,458,718
Total operating expenses	<u>380,005</u>	<u>1,478,928</u>
<b>Operating income (loss)</b>	(140,504)	603,788
<b>Non-operating revenues</b>		
Insurance proceeds	96,644	-
Interest earned	152	9,873
Total non-operating revenues	<u>96,796</u>	<u>9,873</u>
<b>Increase (decrease) in net position</b>	(43,708)	613,661
<b>Net position at beginning of year</b>	<u>1,105,230</u>	<u>6,616,925</u>
<b>NET POSITION AT END OF YEAR</b>	<u><u>\$ 1,061,522</u></u>	<u><u>\$ 7,230,586</u></u>

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Statement of Cash Flows  
Proprietary Funds**

For the Year Ended December 31, 2021

	<b>BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS</b>	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</b>
<b>Cash flows from operating activities</b>		
Receipts from customers	\$ 133,363	\$ -
Premiums received	-	2,106,267
Payments to suppliers for goods and services	(263,041)	(20,210)
Payments for claims	-	(1,722,751)
Net cash provided (used) by operating activities	<u>(129,678)</u>	<u>363,306</u>
<b>Cash flows from capital and related financing activities</b>		
Payments on bonds	(31,000)	-
Due from other funds	-	-
Receipts from (payments to) other funds	188,345	-
Net cash provided (used) by capital and related financing activities	<u>157,345</u>	<u>-</u>
<b>Cash flows from investing activities</b>		
Interest earnings	152	9,876
Net cash provided (used) by investing activities	<u>152</u>	<u>9,876</u>
<b>Net increase (decrease) in cash</b>	21,876	373,182
<b>Cash at beginning of year</b>	99,337	7,058,416
<b>Cash at end of year</b>	<u>\$ 121,213</u>	<u>\$ 7,431,598</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income (loss)	\$ (140,504)	\$ 603,788
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation	144,277	-
Change in assets and liabilities		
Receivables	(140,391)	23,551
Prepaid expenses	-	(13,482)
Interfund receivables/payables	-	-
Accounts payable and accrued expenses	6,940	(21,655)
Other noncurrent liabilities	-	(228,896)
Net cash provided (used) by operating activities	<u>\$ (129,678)</u>	<u>\$ 363,306</u>
<b>Cash shown on statement of net position</b>		
Cash and cash equivalents	\$ 62,711	\$ 7,431,598
Restricted cash	58,502	-
	<u>\$ 121,213</u>	<u>\$ 7,431,598</u>

The accompanying notes are an integral part of this statement.

## **NOTES TO FINANCIAL STATEMENTS**



# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Notes to the Financial Statements**

For the Year Ended December 31, 2021

### **INTRODUCTION**

The Ouachita Parish Police Jury (the Police Jury) is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six (6) jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January 2024.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers to regulate and direct the affairs of the parish and its inhabitants. The more notable of those 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 property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, and various other state and Federal grants.

### **Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. BASIS OF PRESENTATION**

The accompanying financial statements of the Ouachita Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### **B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government, the Ouachita Parish Police Jury; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which nature and significance of their relationship with the Ouachita Parish Police Jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Cadeville Water District	December 31	1a
District Attorney for the Fourth Judicial District	December 31	2
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
East Town and Country Drainage District	December 31	1a
Fourth Judicial District Criminal Court Fund	December 31	1a
G.B. Cooley Hospital Service District	June 30	1a
Green Acres Sewerage District No. 13	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Hospital Service District No. 1 of Ouachita Parish	December 31	1a
Ingleside Sewerage District	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2
Ouachita Parish Clerk of Court	June 30	1a
Ouachita Parish Homeland Security and Emergency Preparedness Agency	December 31	1a
Ouachita Parish Public Library	December 31	1a
Ouachita Parish Sheriff	June 30	1a
Ouachita Parish Tax Assessor	June 30	1a
Prairie Road Water District	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
West Ouachita Economic Development District	December 31	1a
East Ouachita Economic Development District	December 31	1a

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups under the Police Jury's control, and certain organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

considered part of the Ouachita Parish Police Jury and include the Ouachita Parish Homeland Security and Emergency Preparedness Agency, Fourth Judicial District Criminal Court Fund, the Ouachita Parish Public Library, West Ouachita Economic Development District and East Ouachita Economic Development District Special Revenue Funds. Also included are West Ouachita Sewerage District No. 9, Calvert-Hodge Watson Sewer Fund, Green Acres Sewerage District No. 13, Southeast Sewerage District No. 3, Ingleside Sewerage District, and Eastern Forest Sewerage District No. 14, Proprietary - Enterprise Funds. These funds are included in the primary government financial statements because they are no longer considered to be separate reporting entities.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. Therefore, the Ouachita Parish Police Jury financial statements are not a substitute for the reporting entity's financial statements. The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the Ouachita Parish Police Jury.

Also considered in the determination of component units of the reporting entity were the Ouachita Parish School Board, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Ouachita Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Ouachita Parish Police Jury and Louisiana Revised Statutes to be separate autonomous governments. Additionally, each of those entities issue financial statements separate from those of the Ouachita Parish Police Jury reporting entity.

### **C. FUND ACCOUNTING**

The financial transactions of the Police Jury are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that includes its assets, liabilities, fund equity, revenues and expenditures/expenses. 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.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

Funds are classified into one of three categories: governmental, proprietary or fiduciary. These categories are divided into separate “fund types.” A description of the fund classifications and fund types are as follows:

#### ***Governmental Funds***

Governmental funds account for the Police Jury’s general governmental activities including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Governmental funds are divided into major and nonmajor funds. Major funds are funds that meet certain dollar tests of their assets, liabilities, revenues, and expenditures/expenses. Major funds are larger, more significant funds. Nonmajor funds are the Governmental Funds that do not meet the dollar tests for major funds. Governmental funds include:

*General Fund* – The General Fund is the general operating fund of the Police Jury. It accounts for all of financial resources except those required to be accounted for in another fund and is always a major fund.

*Special Revenue Funds* – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are major funds: the Fire Department, the Public Library, the Correctional Facilities and Public Works. There are 42 nonmajor special revenue funds.

*Debt Service Funds* – Debt Services Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable primarily from ad valorem taxes levied on all taxable property and improvements within the parish. There are 3 nonmajor debt service funds.

*Capital Projects Funds* – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. There are 13 nonmajor capital projects funds.

#### ***Proprietary Funds***

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which together with the maintenance of fund equity, is an important financial indicator.

Proprietary funds include:

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

*Enterprise Fund* – The Enterprise Fund accounts for operations (a) that are financed and operated similarly to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the fund financial statements. There are 6 nonmajor enterprise funds.

*Internal Service Funds* – The Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis. There are 2 nonmajor internal service funds.

#### ***Fiduciary Funds***

Fiduciary funds are used to account for assets held by the Police Jury in a trustee capacity or as agent for individuals, private organizations, other governmental units, or other funds.

*Agency Funds* – Agency Funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Police Jury has no Agency Funds.

#### **D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS**

##### ***Government-Wide Financial Statements (GWFS)***

The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Police Jury has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

# **OUACHITA PARISH POLICE JURY**

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## **Notes to the Financial Statements**

For the Year Ended December 31, 2021

### ***Program Revenues***

Program revenues included in the Statement of Activities derive 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.

### ***General Revenues***

General revenues included in the Statement of Activities are derived from local property and sales taxes, from unrestricted state and local grants and from other sources not considered program revenues. General revenues finance the remaining balance of functions not covered by program revenues.

### ***Fund Financial Statements (FFS)***

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences when are recognized when the obligations are expected to liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

### ***Revenues***

Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor; however, the amount recorded is limited to collections anticipated to be realized within 60 days of the end of the fiscal year. Ad valorem taxes are assessed and become due on November 15 each year and become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

Federal and state grants and other allotments are recorded when the Police Jury is entitled to the funds.

Sales taxes are considered susceptible to accrual and are recognized when collected by the vendors.

Fines, forfeitures, and court costs are recognized in the period collected by the Ouachita Parish Tax Collector.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on investments is recorded periodically as the instruments mature.

Substantially all other revenues are recorded when they become available to the Police Jury.

Based on the foregoing, ad valorem taxes, sales & use taxes, federal and state grants and fines, forfeitures and court costs are considered to be susceptible to accrual.

#### ***Expenditures***

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized during the year when leave is actually taken and principal and interest payments on long-term obligations, which are recognized when due.

#### ***Other Financing Sources (Uses)***

Transfers between funds not expected to be repaid, sale of assets and proceeds from the issuance of long-term obligations are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

#### ***Proprietary Funds***

The proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

#### **E. BUDGETS**

Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish. During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the Treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment.

#### **F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

#### **G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposits. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. For purposes of the Statement of Cash Flows, cash equivalents include all highly liquid investments with a maturity date of three months or less when purchased.

#### **H. INVESTMENTS**

Under state law, the Police Jury may invest in United States treasury notes or certificates. These funds are classified as investments if their original maturities



# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Notes to the Financial Statements**

For the Year Ended December 31, 2021

exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with the provisions of GASB Statement 31, investments are carried at fair market value or amortized cost, as further discussed in Note 3.

### **I. INVENTORIES**

Inventories are valued at the lower of cost or market, primarily using average cost. Inventories in the governmental funds consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased. Inventories at year end are equally offset by fund balance reserves.

### **J. CAPITAL ASSETS**

Capital Assets, which include land, buildings, furniture, fixtures and equipment, and books, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Police Jury considers assets with an initial individual cost of \$500 or more and an estimated life of 1 year or more as a capital asset. Capital assets are recorded at historical cost and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2003, major general infrastructure assets were not capitalized. Beginning January 1, 2003, the Police Jury began recording current year additions to general infrastructure assets. Effective January 1, 2008, the Police Jury retroactively recorded all general infrastructure assets acquired prior to January 1, 2003. The Police Jury elected to delay the retroactive recognition of these costs until that time because of the complexity of estimating historical costs.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. Straight-line depreciation is used based on the following useful lives:

Three Years	Computer equipment
Five Years	Furniture and fixtures
	Library books
	Motorized vehicles, excluding fire trucks
	Office equipment
	Plant equipment
Ten Years	Audio visual equipment
	Phone systems
	Radio towers
	Safety equipment, including fire fighting equipment
Fifteen Years	Fire trucks
	Land improvements

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

Twenty Years	Building improvements
	Playground equipment
Twenty-Five – Forty Years	Sewer treatment plants
Forty Years	Buildings
	Sewer lines, mains and manholes
	Improved roads
Fifty Years	Unimproved roads
Seventy-Five Years	Bridges

### K. LONG-TERM OBLIGATIONS

Outstanding bonded debt at December 31, 2021, consisted of the 2016 Sales Tax Bonds and the 2018 Sales Tax Bonds reported in the governmental activities and the 2013 Series Sewer Revenue Refunding Bonds reported in the business-type activities.

Bond premiums and discounts, as well as issuance costs, are recognized in the fund financial statements in the period the bonds are issued. Bond proceeds are reported as Other Financing Source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Deferred gains on refunding are capitalized and amortized over the life of the refunding in the Government-Wide Financial Statements.

In the Government-wide Financial Statements bond premiums are reported on the balance sheet net of amortization and amortized over the life of the bonds. Bond proceeds have been reported in the Government-wide Financial Statements as a long-term liability.

The Police Jury provides certain continuing medical, dental, vision and life insurance benefits for its retired employees. The other post-employment (OPEB) benefits plan is a single-employer defined benefit “substantive plan” as understood by past practices of the Police Jury. The current cost of other post-employment benefits is recognized in the fund financial statements in the year earned.

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Deferred resources for investments are reported at their fair value.

## OUACHITA PARISH POLICE JURY

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### Notes to the Financial Statements

For the Year Ended December 31, 2021

#### L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. *Deferred Outflows* represent a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. These have a positive effect on net position and are similar to assets. The Police Jury reports *deferred charges on pensions and OPEB* as *Deferred Outflows* on the government-wide Statement of Net Position.

In addition to liabilities, a separate section for deferred inflows of resources is reported on the Statement of Net Position. *Deferred Inflows* represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These have a negative effect on net position and fund balance, and are similar to liabilities.

The Police Jury has deferred inflows reported on the government-wide Statement of Net Position as unavailable revenue from the *deferred inflows on pensions* and *on OPEB*. These amounts are reported as deferred and recognized as an inflow of resources in the period the amounts become available.

#### M. COMPENSATED ABSENCES

Firemen of Fire Protection District No. 1 of Ouachita Parish are entitled to full pay during sickness for a period not to exceed 52 weeks. In addition, firemen are entitled to annual vacation from 15 to 30 days depending upon the length of service with the Police Jury.

All other full-time employees earn vacation at varying rates from 5 to 20 days each year depending upon length of service with the Police Jury. Employees may carry forward accrued annual leave from year to year, except for the employees who were hired after January 1, 2007. For employees hired after January 7, 2007, an Annual Leave Cap of 320 hours will apply. Employees who terminate shall be paid for any annual leave to their credit at the employee's current rate of pay at the time of separation, subject to a maximum of 320 hours. Any accumulated unused and unpaid annual leave may be converted to additional retirement benefit credit upon application for normal retirement and as verified by the employer. The applicant must already be eligible for retirement before the additional time for unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 260 working day year. In addition, all full-time employees earn from 4 to 12 days of sick leave each year depending upon length of employment. Sick leave may be accumulated without limitation, except for the employees who were hired after January 1, 2007. For employees hired after January 7, 2007, a Sick Leave Cap of 480 hours will apply. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 5 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

#### **N. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

#### **O. SALES AND USE TAXES**

On October 15, 1977 voters of the parish approved a one percent sales and use tax dedicated to improving, resurfacing, renovating, operating and maintaining public roads and bridges (including necessary drainage thereof and purchasing the necessary equipment to carry out such purposes) within said parish and outside the corporate limits of Monroe and West Monroe. The tax is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$2,100 each month.

On January 17, 1987 and October 21, 1995 voters of the parish approved a one-half of one percent sales and use tax at each date dedicated to operating expenses and capital outlay for fire protection in said district. The total tax of one percent is for an indefinite period of time. The Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$1,050 each month.

On April 9, 2016 voters on the west side of the parish approved a 0.39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041.

On November 18, 2017 voters on the west side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043.

#### **P. NET POSITION/FUND BALANCE**

In the Statement of Net Position, the difference between a government's assets and liabilities is recoded as net position. The components of net position are as follows:

1. Restricted Net Position – Consists of net position less related liabilities reported in the government-wide statement of net position that is subject to constraints on their use by creditors, grantors, contributors or legislature.
2. Unrestricted Net Position - Represent net position not appropriate for

# OUACHITA PARISH POLICE JURY

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## Notes to the Financial Statements

For the Year Ended December 31, 2021

expenditures or legally segregated for a specific future use.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as *restricted* – net position and *unrestricted* – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* – net position to have been depleted before *unrestricted* – net position is applied.

In accordance with Governmental Accounting Standards Board Statement No. 54, the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable* – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – Amounts that can be spent only for specific purposes because of the state or federal laws, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – Amounts that can be used only for specific purposes determined by a formal action of the Police Jury. The Jury is the highest level of decision-making authority for the Police Jury. These amounts cannot be used for any other purposes unless the Jury removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

*Assigned* – Amounts that are intended to be used for specific purposes as established by the Police Jury or officials or body's designated for that purpose but do not meet the criteria to be classified as restricted or committed.

*Unassigned* – All amounts not included in other spendable classifications. Unassigned fund balances are the residual classification for the Police Jury's General fund.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as *restricted*, *committed*, *assigned*, and *unassigned* fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* fund balance to have been depleted before using any of the components of *unrestricted* fund balance. Further, when the components of *unrestricted* fund balance can be used for the same purpose, *committed* fund balance is depleted first, followed by *assigned* fund balance. *Unassigned* fund balance is applied last.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

#### **Q. ELIMINATION AND RECLASSIFICATIONS**

In the process of aggregating data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities columns.

#### **R. USE OF ESTIMATES**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

#### **S. NEW ACCOUNTING PRONOUNCEMENTS**

The following is a summary of accounting standards adopted by the Governmental Accounting Standards Board (GASB) that are scheduled to be implemented in the future that may affect the District's financial report:

GASB Statement 87. *Leases*. This standard will require all leases to be reported on the Statement of Net Position under a single accounting model for both lessors and lessees. The statement will require the recognition of leased assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. This standard is effective for annual reporting periods beginning after June 15, 2021. The Police Jury will include the requirements of this standard, as applicable, in its December 31, 2022 financial statements. All of the Police Jury's lease agreements, if any, will need to be evaluated to determine the impact of implementing this standard, however, the effect of this standard or its applicability to the Police Jury are unknown at this time.

GASB Statement 91. *Conduit Debt Obligations*. This standard provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The Police Jury does not believe it will be impacted by this Statement.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

GASB Statement 92. *Omnibus 2020*. Omnibus statements are issued by GASB to address practice issues identified during the implementation and application of previous GASB pronouncements. This standard improves the consistency of authoritative literature and enhances the comparability in the application of accounting and financial reporting requirements. Statement 92 amends the requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions and reinsurance recoveries. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The effect of this standard or its applicability to the Police Jury are unknown at this time.

### Note 2 PROPERTY TAXES

The following is a summary of maximum authorized and levied ad valorem taxes:

	Maximum Millage	Levied Millage	Expiration Date
General Fund			
Inside municipalities	2.07	2.07	Statutory
Outside municipalities	4.14	4.14	Statutory
Special Revenue Funds			
Correctional Facilities	9.20	9.20	12/31/21
Mosquito Abatement District No. 1	1.98	1.39	12/31/28
Fire Protection District No. 1	19.11	19.11	12/31/29
Green Oaks Detention Home	2.90	2.90	12/31/25
Health Unit	0.75	0.75	12/31/23
Library Maintenance & Operations	7.64	7.64	12/31/25
Road Lighting District No. 1	5.00	5.00	12/31/22
Debt Service Fund			
Economic Development	1.80	-	12/31/23

Differences between maximum and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2021 is equal to \$1,406,181,016. Under Louisiana law the parish assessor exempts the first \$7,500 of assessed value (10% of \$75,000 homestead exemption) of a taxpayer's primary residence from parish property taxes. This homestead exemption is equal to \$211,173,727 of the assessed value in 2021.

The following is a schedule of the property tax calendar year:

Assessment date	January 1, 2021
Official levy date	November 15, 2021
Date taxes become due	December 31, 2021
Lien date	January 1, 2022

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

### Note 3 CASH, CASH EQUIVALENTS AND INVESTMENTS

*Custodial credit risk - deposits.* The Police Jury's cash and cash equivalents consist of deposits with financial institutions. State statutes govern the Police Jury's investment policy. Permissible investments include direct obligations of the U.S. Government and agency securities, certificates of deposit, and savings accounts or savings certificates of savings and loan associations and repurchase agreements. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates the local government investment pool. Collateral is required for demand deposits, certificates of deposit, savings certificates of savings and loan associations and repurchase agreements at 100% of all amounts not covered by deposit insurance. Obligations that may be pledged as collateral are obligations of the United States government and its agencies and obligations of the state and its subdivisions. Per Louisiana State law, collateral is not required for funds invested in LAMP.

The following is a schedule of the Police Jury's cash and cash equivalents at December 31, 2021. Differences between Police Jury balances and the bank balances arise because of the net effect of deposits-in-transit and outstanding checks.

	<b>Police Jury Balance</b>	<b>Bank Balance</b>
Cash and Cash Equivalents		
Cash-Governmental Funds	\$ 125,937,892	\$ 127,002,811
Cash-Internal Service Funds	7,431,598	7,431,598
Cash-Enterprise Funds		
Unrestricted	62,711	62,711
Restricted	58,502	58,502
Petty Cash	4,131	-
Total Cash and Cash Equivalents	133,494,834	134,555,622
Investments (Certificates of deposit)		
Governmental Funds	2,248,000	2,248,000
Internal Service Funds	1,518,100	1,518,100
Total Investments	3,766,100	3,766,100
<b>TOTAL</b>	<b>\$ 137,260,934</b>	<b>\$ 138,321,722</b>

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 750,000
Uninsured Deposits:	
Collateralized	137,704,855
Total Deposits	\$ 138,454,855



# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

The Police Jury's investments, at December 31, 2021, consist of certificates of deposit with carrying and market values of \$3,766,100 and are held by the Police Jury's agent in the Police Jury's name, and is collateralized. Another \$10,341,306 is invested in government securities resulting in total investments of \$14,107,406 as reflected on Statement A.

*Credit risk.* The Police Jury's investment are the certificates of deposit mentioned above, therefore the Police Jury is exposed to no credit risk.

*Concentration of credit risk.* The Police Jury does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

*Interest rate risk.* The Police Jury manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

### Note 4 RECEIVABLES

Receivables for the Police Jury are as follows

	Ad Valorem Taxes	Sales Taxes	Special Assessments	Other Receivables	Total
<b>Major Funds</b>					
General Fund	\$3,353,265	\$ -	\$ -	\$ 582,612	\$ 3,935,877
Fire Department	11,140,419	2,050,641	-	43,475	13,234,535
Public Works	-	1,962,374	7,050	48,194	2,017,618
Correctional Center	9,724,995	-	-	102,669	9,827,664
American Rescue Plan	-	-	-	-	-
<b>Total Majors</b>	24,218,679	4,013,015	7,050	776,950	29,015,694
<b>Nonmajor Funds</b>					
<b>Special Revenue Funds</b>					
Road Program	-	-	-	46,151	46,151
Public Library	8,075,905	-	-	5,377	8,081,282
Green Oaks Detention	3,065,510	-	-	2,369	3,067,879
Criminal Court Fund	-	-	-	600	600
Mosquito Abatement	1,469,324	-	-	866	1,470,190
Cheniere Lake Park	-	-	-	559	559
Health Unit	422,848	-	-	268	423,116
Animal Protection	369,992	-	-	895	370,887
Permit Office	-	-	-	19,653	19,653
Communications-911	-	-	-	767,166	767,166
Court Fees	-	-	-	-	-
Criminal Jurors	-	-	-	-	-
OPHESP	-	-	-	120	120
W/O Industrial Devl	-	-	20,205	-	20,205
FEMA buyout	-	-	-	9,540	9,540
Administrative Fund	-	-	-	106	106
Humphries/Garrett Road	-	-	-	448	448
Section 8 Housing	-	-	-	123	123
Road Lighting Districts	22,339	-	139,685	348	162,372
LA Watershed Init.	-	12,398	-	128	12,526
CDBG Brownville Water Sys	-	-	-	55,414	55,414
Economic Devl	5	-	8	-	13

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements For the Year Ended December 31, 2021

W/O Economic Devl	-	428,046	-	-	428,046
E/O Economic Devl	-	870,986	-	-	870,986
<b>Internal Service Funds</b>					
Insurance/General Liab.	-	-	-	252	252
Workers Comp. Reserve	-	-	-	200	200
<b>Total Nonmajors</b>	13,425,923	1,311,430	159,898	910,583	15,807,834
<b>Total</b>	<b>\$37,644,602</b>	<b>\$5,324,445</b>	<b>\$ 166,948</b>	<b>\$1,687,533</b>	<b>\$44,823,528</b>

All governmental receivables are expected to be collected within the next fiscal year and therefore, no allowance for doubtful accounts is recorded.

### Note 5 CAPITAL ASSETS

A summary of changes in capital assets for governmental activities for the year ended December 31, 2021 were as follows:

	<b>Balance 1/1/2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2021</b>
<b><u>Governmental Activities:</u></b>				
Capital assets not being depreciated				
Land	\$ 12,951,703	\$ -	\$ 3,600	\$ 12,948,103
Construction in Progress	12,749,977	9,492,617	16,049,761	6,192,833
Total capital assets not depreciated	25,701,680	9,492,617	16,053,361	19,140,936
Capital assets being depreciated				
Buildings	64,917,079	2,791,849	4,015	67,704,913
Fur., Fix. & Eqp	45,466,177	4,165,854	2,920,082	46,711,949
Books	5,590,639	670,313	133,623	6,127,329
Infrastructure				
Drainage	7,385,846	2,747,153	-	10,132,999
Bridges	6,541,105	-	-	6,541,105
Roads	293,921,394	10,331,913	-	304,253,307
Total capital assets being depreciated	423,822,240	20,707,082	3,057,720	441,471,602
Total capital assets before accumulated depreciation	449,523,920	30,199,699	19,111,081	460,612,538
Less Accumulated Depreciation				
Building	30,298,753	1,473,639	2,085	31,770,307
Fur., Fix. & Eqp	30,056,187	2,725,829	2,668,549	30,113,467
Books	3,571,298	671,619	133,623	4,109,294
Infrastructure				
Drainage	1,529,412	295,434	-	1,824,846
Bridges	3,226,664	87,214	-	3,313,878
Roads	193,391,665	7,339,348	-	200,731,013
Total accumulated depreciation	262,073,979	12,593,083	2,804,257	271,862,805
Governmental Activities				
Capital Assets, net	\$ 187,449,941	\$ 17,606,616	\$ 16,306,824	\$ 188,749,733

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements For the Year Ended December 31, 2021

Depreciation expense was charged to governmental activities as follows:

Judicial	\$	161,534
Elections		2,348
Finance and Administration		71,548
Other General Government		6,570,888
Public Safety		2,407,637
Public Works		2,116,394
Health and Welfare		212,661
Culture and Recreation		1,013,914
Economic Development		36,160
Total	\$	<u>12,593,083</u>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2021, were as follows:

### Business-type activities

### Total Capital Assets

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
<b>Function</b>				
Land	\$ 11,870	\$ -	\$ -	\$ 11,870
Land Improvements	55,611	-	-	55,611
Lift Stations	624,815	-	-	624,815
Lines, Mains, & Manholes	1,538,308	-	-	1,538,308
Buildings	3,500	-	-	3,500
Treatment Plant	1,265,855	-	-	1,265,855
Fur., Fix., & Equip.	18,883	-	-	18,883
Sewer	1,105,503	101,220	-	1,206,723
Total capital assets before accumulated depreciation	<u>4,624,345</u>	<u>101,220</u>	<u>-</u>	<u>4,725,565</u>

### Accumulated Depreciation

	Balance 1/1/2021	Additional Depr.	Deletions	Balance 12/31/2021
<b>Function</b>				
Land	-	-	-	-
Land Improvements	50,615	1,321	-	51,936
Lift Stations	509,294	15,620	-	524,914
Lines, Mains, & Manholes	1,298,514	38,458	-	1,336,972
Buildings	3,500	-	-	3,500
Treatment Plant	901,260	43,646	-	944,906
Fur., Fix., & Equip.	18,883	-	-	18,883
Sewer	606,638	45,232	-	651,870
Total accumulated depreciation	<u>3,388,704</u>	<u>144,277</u>	<u>-</u>	<u>3,532,981</u>
Business-type activities				
Net Capital Assets	\$ <u>1,235,641</u>	\$ <u>144,277</u>	\$ <u>-</u>	\$ <u>1,192,586</u>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements For the Year Ended December 31, 2021

	Business-Type Activities			
	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
West Ouachita Sewer District No. 9				
Capital assets	\$ 873,170	\$ 101,220	\$ -	\$ 974,390
Accumulated depreciation	(580,525)	(35,802)	-	(616,327)
Total capital assets	292,645	65,418	-	358,063
Green Acres Sewerage District No. 13				
Capital assets	139,420	-	-	139,420
Accumulated depreciation	(110,667)	(3,486)	-	(114,153)
Total capital assets	28,753	(3,486)	-	25,267
Southeast Sewer District No. 3				
Capital assets	2,287,537	-	-	2,287,537
Accumulated depreciation	(1,915,365)	(56,482)	-	(1,971,847)
Total capital assets	372,172	(56,482)	-	315,690
Eastern Forest Sewer District No. 14				
Capital assets	238,778	-	-	238,778
Accumulated depreciation	(179,021)	(5,089)	-	(184,110)
Total capital assets	59,757	(5,089)	-	54,668
Calvert/Hodge Watson Sewer				
Capital assets	263,110	-	-	263,110
Accumulated depreciation	(194,701)	(10,524)	-	(205,225)
Total capital assets	68,409	(10,524)	-	57,885
Ingleside Sewer District				
Capital assets	822,329	-	-	822,329
Accumulated depreciation	(408,424)	(32,893)	-	(441,317)
Total capital assets	413,905	(32,893)	-	381,013
Total business-type activities				
Capital assets, net	\$ 1,235,642	\$ (43,256)	\$ -	\$ 1,192,586

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2021

Depreciation expense for 2021 was charged to business-type activities as follows:

West Ouachita Sewer District No. 9	\$	35,802
Green Acres Sewerage District No. 13		3,486
Southeast Sewer District No. 3		56,482
Eastern Forest Sewer District No. 14		5,089
Calvert/H. Watson Sewer		10,524
Ingleside Sewer District		32,893
Total	\$	<u>144,277</u>

**Note 6 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)**

Individual balances due to/from other funds at December 31, 2021, are as follows:

	Due From Other Funds	Due To Other Funds
Major Government funds		
General Fund	\$ 1,015,420	\$
Non Government fund		
Criminal Court		479,780
LA Watershed Initiative		10,188
CDBG Pink St		-
CDBG Violet/Iris Streets		-
CDBG Brownville Water System		127,178
COVID-19 Disaster Recovery		303,722
HAZ MIT-Moon Lake Rd		-
HAZ MIT-E T&C Levee		256,231
W.I.O.A Adult Program		19,952
W.I.O.A Youth Program		23,576
W.I.O.A Dislocated Program		1,063
W.I.O.A STEP		2,486
W.I.O.A- One Stop		490
DW-COVID-19		-
Sec.8 Program		10,230
Non-Major Enterprise Funds		
Calvert/H.Watson Sewerage District		34,201
Ingleside Sewer District		90,765
West Ouachita Sewerage District #9		22,206
Non-Major Capital Projects Funds		
HAZ-MIT ET&C Levee		256,231
Total	\$ <u>1,015,420</u>	\$ <u>1,015,420</u>

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2021**Note 7 INTERFUND TRANSFERS**

Transfers to/from other funds for the year ended December 31, 2021, were as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
<b>Major Funds</b>		
General Fund	\$ 303,181	\$ 747,228
<b>Special Revenue Fund</b>		
Fire department	-	6,000,000
Public Works	15,000	-
Correctional Center	-	180,000
<b>Non Major Funds</b>		
<b>Special Revenue Funds</b>		
Road Program	-	1,000,000
Public Library	-	2,000,000
Cheniere Lake Park	125,000	-
Permit Office	135,000	-
Jail Maintenance Reserve	180,000	-
Ouachita Parish Homeland Security	89,047	-
Drainage program	75,000	-
Urban Systems	1,000,000	-
F.E.M.A Buy out \$3,800,000	5,000	-
Green Oaks Reserve	150,000	-
Health Unit	-	50,000
Green Oaks Juvenile Detention	-	150,000
<b>Debt Service Funds</b>		
West Ouachita Economic Development District	-	1,400,000
East Ouachita Economic Development District	-	3,500,000
<b>Capital Projects Funds</b>		
Fire Dept	6,000,000	-
Library	2,000,000	-
Health unit	50,000	-
West Ouachita Economic Development District	1,400,000	-
East Ouachita Economic Development District	3,500,000	795,116
HAZ-MIT Gauge Board	50,000	-
HAZ-MIT Raccoon Bayou	369,222	-
HAZ-MIT Moon Lake Rd	14,394	-
HAZ-MIT River Styx	50,000	-
HAZ-MIT ET&C Black Bayou	311,500	-
<b>Total</b>	\$ <u>15,822,344</u>	\$ <u>15,822,344</u>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements For the Year Ended December 31, 2021

### Note 8 LONG TERM OBLIGATIONS

The following table presents a summary of bonded indebtedness during the year

Original Issue	Issue Date	Original Borrowing	Interest Rate to Maturity	Interest to Maturity	Final Maturity	Outstanding 12-31-2021
<b>Bonded indebtedness:</b>						
Series 2013 - Revenue Refunding	10/10/2013	425,000	3.75%	28,388	2027	210,000
Series 2016 - Sales Tax	12/14/2016	7,000,000	2.03%	233,247	2026	3,755,000
Series 2018 - Sales Tax	05/01/2018	7,000,000	3.23%	631,950	2028	4,750,000
<b>Total bonded indebtedness</b>				<b>\$893,585</b>		<b>\$8,715,000</b>

Principal and interest on the Revenue and Sales Tax Bonds are due as follows

Year	Principal	Interest	Total
2022	1,357,000	237,526	1,594,526
2023	1,403,000	201,990	1,604,990
2024	1,439,000	165,261	1,604,261
2025	1,486,000	127,605	1,613,605
2026	1,532,000	88,718	1,620,718
2027-2028	1,498,000	72,485	1,570,485
<b>Total</b>	<b>8,715,000</b>	<b>893,585</b>	<b>9,608,585</b>

The following is a summary of changes in general long-term obligations

	Balance 12/31/2020	Additions	Deductions	Balance 12/31/2021	Amounts Due Within One Year
Governmental Activities					
Series 2016 Sales Tax Bonds	\$ 4,440,000	\$ -	\$ (685,000)	\$ 3,755,000	\$ 705,000
Series 2018 Sales Tax Bonds	5,935,000	-	(600,000)	4,750,000	620,000
Pensions	24,879,192	-	(11,847,872)	13,031,320	-
OPEB	19,733,936	-	(204,225)	19,529,711	-
Compensated absences	1,582,958	2,079,924	(1,588,031)	2,074,851	1,702,433
Claims liability	2,157,092	196,499	(425,395)	1,928,196	-
Business-Type Activities					
Series 2013 Sewer Revenue Refunding Bonds	241,000	-	(31,000)	210,000	32,000
<b>Total</b>	<b>58,969,178</b>	<b>\$ 2,276,423</b>	<b>(15,381,523)</b>	<b>\$ 45,279,078</b>	<b>3,059,433</b>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

The 2016 and 2018 sales tax bonds were issued to expedite the re-construction of several road projects within the two districts, the West Ouachita Economic Development District for the 2016 bonds and the East Ouachita Economic District for the 2018 bonds. Each of the two bonds will be repaid by sales tax revenues in debt service funds.

Pensions, other post-employment benefits, compensated absences, and capital leases attributable to governmental activities will be liquidated mainly through the General Fund.

Claims liability is further discussed in Note 9 below.

The 2013 sewer revenue refunding bonds relates to debt incurred by the West Ouachita Sewerage District No 9 for improvements. The debt is secured by future sewer revenues and is being paid out of the Enterprise Fund.

### Note 9 SELF-INSURANCE PROGRAMS

The Insurance Loss Reserve and Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of partially self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, partially self-funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the partially self-insured amount of \$150,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", the Police Jury uses the funds mentioned above to account for its risk financing activities. At December 31, 2021, the balance available to pay such liabilities if and when they arise is \$7,230,586.

An analysis of the changes in the claims liability for the year ended December 31, 2021, is as follows:

	Balance, 12/31/2020	Changes in Estimates	Benefits & Claims	Balance, 12/31/2021
Insurance Loss Reserve	\$ 166,204	\$ (64,156)	\$ (82,148)	\$ 19,900
Workers' Compensation	\$ 1,990,888	\$ 260,655	\$ (343,247)	\$ 1,908,296

### Note 10 DEFINED BENEFIT PENSION PLANS

Substantially all employees of the Police Jury are members of one of the following statewide retirement systems: Firefighters' Retirement System of Louisiana ("FRS"), Parochial Employees' Retirement System of Louisiana ("PERS"), Registrar of Voters Employees' Retirement System of Louisiana ("RVERS"), or the District Attorneys'



## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

Retirement System (“DARS”). These systems are cost-sharing multiple-employer, defined benefit pension plans administered by separate boards of trustees.

#### **General Information about the Pension Plans**

##### **Plan Descriptions**

###### **LASERS**

The Louisiana State Employees’ Retirement System is the administrator of a cost-sharing multiple-employer plan. Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at [www.lasersonline.org](http://www.lasersonline.org).

###### **FRS**

The Firefighters' Retirement System is the administrator of a cost-sharing multiple-employer plan. Membership in the system is a condition of employment for any full-time firefighters who earn at least \$375 per month, excluding state supplemental pay, and are employed by a fire department of any municipality, parish, or fire protection district of the State of Louisiana, excepting Orleans and Lafayette Parishes, in addition to employees of the FRS. The system provides retirement, disability, and death benefits for its members.

The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the system in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

###### **PERS**

Parochial Employees’ Retirement System of Louisiana is the administrator of a cost-sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (“LRS”).

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the Parochial System.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

#### **RVERS**

The Registrar of Voters Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan established in accordance by Act 215 of 1954, under Revised Statute 11:2032 to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

The System was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

#### **DARS**

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was established on August 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys, currently \$18,000 per year. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

#### **Benefits Provided**

##### **LASERS**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits under any one of six different options providing for reduced retirement benefits payable throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

#### **FRS**

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 11:2251-11:2272. The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any person who becomes an employee as defined in LRS 11:2252 on and after January 1, 1980 shall become a member as a condition of employment. Members may retire 1) at any age with 25 years or more of creditable service, or 2) at age 50 with at least 20 years of creditable service.

No person who has attained age 50 or over shall become a member of the System, unless the person becomes a member by reason of a merger or unless the System received an application for membership before the applicant attained the age of 50. No person who has not attained the age of eighteen years shall become a member of the System.

Any person who has retired from service under any retirement system or pension fund maintained basically for public officers and employees of the state, its agencies or political subdivisions, and who is receiving retirement benefits therefrom may become a member of this System, provided the person meets all other requirements for membership. Service credit from the retirement system or pension plan from which the member is retired shall not be used for reciprocal recognition of service with this System, or for any other purpose in order to attain eligibility or increase the amount of service credit in this System.

#### **PERS**

Any member of Plan A can retire providing he/she meets one of the following criteria: For employees hired prior to January 1, 2007:

1. Any age with 30 or more years of creditable service.
2. Age 55 with 25 years of creditable service.
3. Age 60 with a minimum of 10 years of creditable service.
4. Age 65 with a minimum of 7 years of creditable service.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's five year final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

#### **RVERS**

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

Any member hired on or after January 1, 2013 is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013 that have attained 30 years of creditable service with at least 20 years of creditable service in the System are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

#### **DARS**

Members who joined the DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more

years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

service. Members who retire prior to age 60 with, less than 23 year of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the DARS after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

#### **Disability Benefits**

##### **LASERS**

Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age. Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees. For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

##### **FRS**

A member who acquires a disability, and who files for disability benefits while in service, and who upon medical examination and certification as provided for in Title 11, is found to have a total disability solely as the result of injuries sustained in the performance of his official duties, or for any cause, provided the member has at least five years of creditable service and provided that the disability was incurred while the member was an active contributing member in active service, shall be entitled to disability benefits under the provisions of R.S. 11 :2258(8).

##### **PERS**

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3.00% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3.00% multiplied by years of service assuming continued service to age 60.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

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#### **RVERS**

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical.

Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3 1/3% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

#### **DARS**

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (3½ % for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

#### **Survivor Benefits**

##### **LASERS**

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

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#### **FRS**

Benefits shall be payable to the surviving eligible spouse or designated beneficiary of a deceased member as specified in R.S. 11:2256(8) & (C).

#### **PERS**

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

#### **RVERS**

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age.

If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

#### **DARS**

Upon the death of a member with less than five (5) years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with five (5) or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designate



## **OUACHITA PARISH POLICE JURY**

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beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

#### **Deferred Retirement Option Plan benefits (DROP)**

##### **LASERS**

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

##### **FRS**

After completing 20 years of creditable service and age 50, or 25 years at any age, a member may elect to participate in the deferred retirement option plan (DROP) for up to 36 months.

Upon commencement of participation in DROP, employer and employee contributions to the system cease. The monthly retirement benefit that would have been payable is

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

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paid into the member's DROP account. Upon termination of employment, a participant in the program has several options to receive their DROP benefit. A member may (1) elect to roll over all or a portion of their DROP balance into another eligible qualified plan, (2) receive a lump-sum payment from the account, (3) receive single withdrawals at the discretion of the member, (4) receive monthly or annual withdrawals, or (5) receive an annuity based on the DROP account balance. These withdrawals are in addition to his regular monthly benefit. If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the system. No payments may be made from the DROP account until the participant retires.

#### **PERS**

Act 338 of 1990 established the DROP for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

#### **RVERS**

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

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Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the 3 years, payments into the plan fund cease and the person resumes active contributing membership in the System.

#### **DARS**

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the DROP for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

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account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

#### **Initial Benefit Option Plan**

##### FRS

Effective June 16, 1999, members eligible to retire and who do not choose to participate in DROP may elect to receive, at the time of retirement, an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. Such amounts may be withdrawn or remain in the IBO account earning interest at the same rate as the DROP account.

#### **Cost of Living Adjustments**

##### LASERS

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

##### FRS

Under the provisions of R.S. 11:246 and 11:2260(A)(7), the board of trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of up to 3% of their current benefit, and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In order for the board to grant either of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings (R.S. 11:243). In lieu of these COLAs, pursuant to R.S. 11:241, the board may also grant an increase in the form of "Xx (A+B)," where "X" is any amount up to \$1 per month, and "A" is equal to the number of years of credited service accrued at retirement or at death of the member or retiree, and "B" is equal to the number of years since retirement or since death of the member or retiree to June 30th of the initial year of such increase.

##### PERS

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid

## OUACHITA PARISH POLICE JURY

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### Notes to the Financial Statements

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on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (LRS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

#### RVERS

Cost of living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

#### DARS

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and surviving beneficiaries who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the DA System must meet certain criteria detailed in the statute related to funding status and interest earnings.

#### **Contributions**

#### LASERS

Contribution requirements of active employees are governed by Title 11 of the Louisiana Revised Statutes and may be amended by the Louisiana Legislature. Employee contributions are deducted from a member's salary and remitted to LASERS by participating employers along with employer portion of the contribution.

The rates in effect during the years ending June 30, 2021 and 2020 for the various plans follow:

Plan	Plan Status	Employee Contribution Rate	Employer Contribution Rate 2021	Employer Contribution Rate 2020
Regular State Employee hired before 7/01/06	Closed	7.5%	39.5%	40.7%
Regular State Employee hired after 7/01/06	Open	8.0%	39.5%	40.7%

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Monroe, Louisiana

### **Notes to the Financial Statements**

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The Police Jury's contractually required composite contribution rate for the period from July 1, 2020 to June 30, 2021 was 39.5%, and for the period from July 1, 2021 to December 31, 2021 was 40.7%, of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Police Jury were \$44,935 and \$46,251 for the years ended December 31, 2021 and 2020, respectively.

If a member leaves covered employment or dies before any benefits become payable on their behalf, the accumulated contributions may be refunded to the member or their designated beneficiary. Similarly, accumulated contributions in excess of any benefits paid to members or their survivors are refunded to the member's beneficiaries or their estates upon cessation of any survivor's benefits.

#### **FRS**

Contributions for all members are established by statute at 10.0% for wages above poverty and 8.0% for wages below poverty for the years ending/ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Police Jury.

According to state statute, employer contributions are actuarially determined each year. For the years ending/ended June 30, 2022 and 2021, the actuarially determined contribution rates were 33.23% and 33.69%, respectively, of member's compensation. However, for the year ending June 30, 2022, employer contributions were 33.75%, respectively, of covered payroll above poverty and 35.75%, respectively, of covered payroll below poverty, and for the year ended June 30, 2021, employer contributions were 32.25%, respectively, of covered payroll above poverty and 34.25%, respectively, of covered payroll below poverty. The actual rates differ from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Police Jury were \$3,009,207 and \$2,644,110 for the years ended December 31, 2021 and 2020, respectively.

The System also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended December 31, 2021, and were excluded from pension expense.

#### **PERS**

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2021. The contributions are deducted from the member's salary and remitted by the Police Jury.

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

According to state statute, contributions for all employers are actuarially determined each year. For the years ending/ended December 31, 2021 and December 31, 2020, the actuarially determined contribution rate was 10.38% and 11.11% of member's compensation for Plan A, respectively. However, the actual rate for the years ended December 31, 2021 and December 31, 2020 was 12.25% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Police Jury were \$1,725,453 and \$1,839,760 for the years ended December 31, 2021 and 2020, respectively.

According to state statute, the System also receives  $\frac{1}{4}$  of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2021.

#### **RSERS**

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Police Jury.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2022 and 2021, the actuarially determined contribution rates were 11.00% and 13.05%, respectively, of member's compensation. However, for the years ending/ended June 30, 2022 and 2021, the actual employer contribution rate was 18.00. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Police Jury were \$12,368 and \$12,787 for the years ended December 31, 2021 and 2020, respectively.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2021.

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Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2021

#### DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Police Jury.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2022 and 2021, the actuarially determined employer contribution rate was 8.53% and 8.99%, respectively, of member's compensation. However, for the years ending/ended June 30, 2022 and 2021, the actual employer contribution rates were 9.50% and 4.00%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the District Attorney were \$77,920 and \$49,229 for the years ended December 31, 2021 and 2020, respectively.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2021.

#### **Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2021, the Police Jury reported an asset of \$3,942,716 for its proportionate share of the Net Pension Asset (NPA) and a combined liability of \$13,031,320 for its proportionate share of the Net Pension Liabilities (NPL). The NPL for LASERS, FRS, RVERS, and DARS was measured as of June 30, 2021, and the NPA for PERS was measured as of December 31, 2020. The total pension liability used to calculate the NPA and NPL was determined based on an actuarial valuation as of those dates. The Police Jury's proportion of the NPA and NPL was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

The following table reflects the Police Jury's proportionate share of the Net Pension Liability (Asset) for each of the pension plans, the proportion at June 30, 2021 (December 31, 2020 for PERS) and the change compared to the June 30, 2020 (December 31, 2019 for PERS) proportion.



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## Notes to the Financial Statements

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	Net Pension Liabilities (Asset) at December 31, 2021	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
<b>LASERS</b>	\$ 295,894	0.005376%	0.000090%
<b>FRS</b>	12,395,005	3.497608%	0.219393%
<b>PERS</b>	(3,942,716)	2.248594%	0.065676%
<b>RVERS</b>	14,559	0.458962%	(0.039840%)
<b>DARS</b>	325,862	1.830355%	(0.073891%)
	<u>\$ 9,088,604</u>		

The following table reflects the Police Jury's recognized pension expense plus the Police Jury's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions for each of the pension plans for the year ended December 31, 2021.

	Pension Expense	Amortization	Total
<b>LASERS</b>	\$ 20,744	\$ (76,857)	\$ (56,113)
<b>FRS</b>	1,126,093	(3,014,893)	(1,888,800)
<b>PERS</b>	499,512	(1,718,205)	(1,218,693)
<b>RVERS</b>	4,852	(12,426)	(7,574)
<b>DARS</b>	191,263	(78,121)	113,142
	<u>\$ 1,842,464</u>	<u>\$ (4,900,502)</u>	<u>\$ (3,058,038)</u>

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

<b><u>LASERS</u></b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 292	\$ -
Changes in assumptions	7,248	-
Net difference between projected and actual earnings on pension plan investments	-	69,004
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,201	579
Employer contributions subsequent to the measurement date	24,170	-
Total LASERS	<u>\$ 34,911</u>	<u>\$ 69,853</u>

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**FRS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 176,886	\$ 1,113,099
Changes in assumptions	2,685,908	-
Net difference between projected and actual earnings on pension plan investments	-	7,522,014
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,276,142	1,515,038
Employer contributions subsequent to the measurement date	1,713,080	-
Total FRS	<u>\$ 5,852,016</u>	<u>\$ 10,150,151</u>

**PERS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 959,917	\$ 470,586
Changes in assumptions	1,289,933	-
Net difference between projected and actual earnings on pension plan investments	-	7,695,036
Changes in proportion and differences between employer contributions and proportionate share of contributions	125,246	1,769
Employer contributions subsequent to the measurement date	1,725,453	-
Total PERS	<u>\$ 4,100,549</u>	<u>\$ 8,167,391</u>

**RVERS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 8,414
Changes in assumptions	16,020	-
Net difference between projected and actual earnings on pension plan investments	6,710	71,350
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,890	6,646
Employer contributions subsequent to the measurement date	6,686	-
Total RVERS	<u>\$ 36,306</u>	<u>\$ 86,590</u>

# OUACHITA PARISH POLICE JURY

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## Notes to the Financial Statements

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### DARS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 104,543	\$ 100,059
Changes in assumptions	614,937	-
Net difference between projected and actual earnings on pension plan investments	-	886,267
Changes in proportion and differences between employer contributions and proportionate share of contributions	16,465	33,716
Employer contributions subsequent to the measurement date	57,351	-
Total DARS	<u>\$ 793,296</u>	<u>\$ 1,020,042</u>

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>LASERS</b>	\$ 34,911	\$ 69,583
<b>FRS</b>	5,852,016	10,150,151
<b>PERS</b>	4,100,549	8,167,391
<b>RVERS</b>	36,306	86,590
<b>DARS</b>	793,296	1,020,042
	<u>\$ 10,817,078</u>	<u>\$ 19,493,757</u>

Deferred outflows of resources related to pensions resulting from the Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability (asset) in the year ending December 31, 2022.

The following table lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
<b>LASERS</b>	\$ 24,170
<b>FRS</b>	1,713,080
<b>PERS</b>	1,725,453
<b>RVERS</b>	6,686
<b>DARS</b>	57,351
	<u>\$ 3,526,740</u>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	LASERS	FRS	PERS	RVERS	DARS	Total
2022	\$ (1,813)	\$ (1,316,914)	\$ (1,596,750)	\$ (10,779)	\$ (43,696)	\$ (2,969,952)
2023	(10,633)	(1,374,826)	(516,741)	(15,557)	(7,813)	(1,925,570)
2024	(15,677)	(1,851,247)	(2,421,683)	(12,851)	(101,588)	(4,403,046)
2025	(30,719)	(2,225,805)	(1,257,121)	(17,783)	(130,987)	(3,662,415)
2026	-	395,426	-	-	(13)	395,413
2027	-	362,151	-	-	-	362,151
	<u>\$ (58,842)</u>	<u>\$ (6,011,215)</u>	<u>\$ (5,792,295)</u>	<u>\$ (56,970)</u>	<u>\$ (284,097)</u>	<u>\$ (12,203,419)</u>

### Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, are as follows:

	LASERS	FRS												
<b>Valuation Date</b>	June 30, 2021	June 30, 2021												
<b>Actuarial Cost Method</b>	Entry Age Normal Cost	Entry Age Normal Cost												
<b>Actuarial Assumptions:</b>														
<b>Expected Remaining Service Lives</b>	2 years	7 years, closed period												
<b>Investment Rate of Return</b>	7.40% per annum (net of investment expenses, including inflation) (decreased from 7.55% in 2020)	6.90% per annum (net of investment expenses, including inflation) (decreased from 7.00% in 2020)												
<b>Inflation Rate</b>	2.300% per annum	2.500% per annum												
<b>Salary Increases</b>	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:	Vary from 14.10% in the first two years of service to 5.20% with 3 or more years of service												
	<table> <tr> <th>Member Type</th><th>Lower Range</th><th>Upper Range</th></tr> <tr> <td>Regular</td><td>3.0%</td><td>12.8%</td></tr> <tr> <td>Judges</td><td>2.6%</td><td>5.1%</td></tr> <tr> <td>Corrections</td><td>3.6%</td><td>13.8%</td></tr> </table>	Member Type	Lower Range	Upper Range	Regular	3.0%	12.8%	Judges	2.6%	5.1%	Corrections	3.6%	13.8%	
Member Type	Lower Range	Upper Range												
Regular	3.0%	12.8%												
Judges	2.6%	5.1%												
Corrections	3.6%	13.8%												

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

	Hazardous		
	Duty	3.6%	13.8%
	Wildlife	3.6%	13.8%
<b>Cost of Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.		For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.
<b>Mortality</b>	Non-disabled members - Mortality rates based on the RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Scale.  Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.		For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees. For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP-2019 scale.
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study of the System's members.		Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study of the System's members.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2021

	<b>PERS</b>	<b>RVERS</b>
<b>Valuation Date</b>	December 31, 2020	June 30, 2021
<b>Actuarial Cost Method</b>	Entry Age Normal Cost	Entry Age Normal Cost
<b>Actuarial Assumptions:</b>		
<b>Expected Remaining Service Lives</b>	4 years	5 years
<b>Investment Rate of Return</b>	6.40%, net of investment expense, including inflation (decreased from 6.50% in 2019)	6.25%, net of investment expense (decreased from 6.40% in 2020)
<b>Inflation Rate</b>	2.30% per annum	2.30% per annum
<b>Salary Increases</b>	4.75% (2.30% Inflation, 2.45% Merit)	5.25% (2.30% Inflation, 2.95% Merit)
<b>Cost of Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
<b>Mortality</b>	<p>Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality.</p> <p>For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.</p>	<p>RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.</p> <p>RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP- 2019 improvement scale - Disabled Annuitants.</p>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2013-2018) experience study of the System's members.	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study of the System's members
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### DARS

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<b>Valuation Date</b>	June 30, 2021
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<b>Actuarial Cost Method</b>	Entry Age Normal Cost
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#### Actuarial Assumptions:

<b>Expected Remaining Service Lives</b>	5 years
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<b>Investment Rate of Return</b>	6.10%, net of investment expense (decreased from 6.25% in 2020)
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<b>Inflation Rate</b>	2.20% per annum (decreased from 2.30% in 2020)
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<b>Salary Increases</b>	5.0% (2.20% Inflation, 2.80% Merit)
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<b>Cost of Living Adjustments</b>	Only those previously granted.
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<b>Mortality</b>	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.
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<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study on plan data.
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# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

The following table lists the methods used by each of the pension plans in determining the long term rate of return on pension plan investments:

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



# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements For the Year Ended December 31, 2021

and by adding expected inflation, 2.50%. percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/ diversification.

Best estimates of the arithmetic real rates of return for each major asset class included in the PERS' target asset allocation as of December 31, 2020 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

Best estimates of the arithmetic real rates of return for each major asset class included in each of the pension plans' target asset allocations as of June 30, 2021 is summarized in the following table:

Asset Class	Target Allocation				Long-Term Expected Portfolio Real Rate of Return			
	LASERS	FRS	RVERS	DARS	LASERS	FRS	RVERS	DARS
Cash	1.00%	-	-	0.03%	-0.29%	-	-	0.00%
Domestic equities				57.11				
	31.00%	27.50%	37.50%	%	4.09%	5.86%	2.81%	6.43%
International equities	23.00%	11.50%	20.00%	-	5.12%	6.44%	1.70%	-
Global equities	-	10.00%	-	-	-	6.40%	-	-
Emerging Market Equity	-	7.00%	-	-	-	8.64%	-	-
Domestic fixed income				30.19				
	3.00%	26.00%	12.50%	%	0.49%	4.12%	0.31%	0.94%
International fixed income	18.00%	-	10.00%	-	3.94%	-	0.35%	-
Alternative investments				12.67				
	24.00%	9.00%	10.00%	%	6.93%	9.53%	0.63%	0.89%
Real estate	-	6.00%	10.00%	-	-	5.31%	0.45%	-
Real assets	-	3.00%	-	-	-	-	-	-
Total				100.0				
	100.0%	100.0%	100.0%	%			6.25%	5.80%
Inflation							2.50%	2.45%
Expected Arithmetic Nominal Return							8.75%	8.25%

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

### Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.40% for the year ended December 31, 2020. The discount rate used to measure the total pension liability for LASERS was 7.40%, FRS was 6.90%, for DARS was 6.10%, and for RVERS was 6.25% for the year ended June 30, 2021.

### Sensitivity of the Proportionate Share of the NPA and NPL to Changes in the Discount Rate.

The following presents the Police Jury's proportionate share of the Net Pension Liability (Asset) using the discount rate, as well as what the Police Jury's proportionate share of the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
<b>LASERS</b>			
Discount rate	6.40%	7.40%	8.40%
Parish's proportionate share of NPL	\$ 400,914	\$ 295,894	\$ 206,535
<b>FRS</b>			
Discount rate	5.90%	6.90%	7.90%
Parish's proportionate share of NPL	\$ 23,778,904	\$ 12,395,005	\$ 2,900,956
<b>PERS</b>			
Discount rate	5.40%	6.40%	7.40%
Parish's proportionate share of NPA	\$ 8,266,724	\$ (3,942,716)	\$ (14,167,865)
<b>RVERS</b>			
Discount rate	5.25%	6.25%	7.25%
Parish's proportionate share of NPL	\$ 83,044	\$ 14,559	\$ (43,732)
<b>DARS</b>			
Discount rate	5.10%	6.10%	7.10%
Parish's proportionate share of NPL	\$ 1,597,769	\$ 325,862	\$ (739,724)

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Notes to the Financial Statements**

For the Year Ended December 31, 2021

### **Support of Non-employer Contributing Entities**

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Police Jury recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

During the year ended December 31, 2021, the Police Jury recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

	<b>Non-employer Contributing Entity Revenue</b>
<b>LASERS</b>	\$ -
<b>FRS</b>	999,189
<b>PERS</b>	189,046
<b>RVERS</b>	14,956
<b>DARS</b>	188,847
	<u>\$ 1,392,038</u>

### **Pension Plan Fiduciary Net Position**

LASERS, FRS, PERS, RVERS, and DARS issue publicly available financial reports that include financial statements and required supplementary information for the systems. Detailed information about each system's fiduciary net position is available in these separately issued financial reports. These reports may be obtained by visiting the Louisiana Legislative Auditor's website at [www.lla.la.gov](http://www.lla.la.gov) and searching under the Reports section.

### **Payables to the Pension Plan**

At December 31, 2021, the Police Jury had payables to the pension plans totaling \$453,980 for the December 2021 employee and employer legally required contributions. Outstanding balances will be applied to the Police Jury's required monthly contribution. The amounts due are included in liabilities under the amounts reported as salaries and payroll deductions payable.

The balance due to each of the pension plans is as follows:

	<b>Payables</b>
<b>PERS</b>	\$ 343,303
<b>FRS</b>	100,044
<b>DARS</b>	10,268
<b>RVERS</b>	366
	<u>\$ 453,980</u>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

### NOTE 11 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

#### General Information about the OPEB Plan

*Plan description* – The Ouachita Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The Ouachita Parish Police Jury's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

*Benefits Provided* – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

*Employees covered by benefit terms* – As of the measurement date December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	81
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	478
	<hr/>
	559

#### Total OPEB Liability

The Police Jury's total OPEB liability is \$19,529,711 as of the measurement date December 31, 2021, the end of the fiscal year.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.06%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2000 Table

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

**Changes in the Total OPEB Liability**

Balance at December 31, 2020	\$ 19,733,936
Changes for the year:	
Service cost	218,353
Interest	417,310
Differences between expected and actual experience	(835,169)
Changes in assumptions	94,273
Benefit payments and net transfers	(98,992)
Net changes	(204,225)
Balance at December 31, 2021	\$ 19,529,711

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	<b>1.0% Decrease (1.06%)</b>	<b>Current Discount Rate (2.06%)</b>	<b>1.0% Increase (3.06%)</b>
Total OPEB liability	\$ 23,602,696	\$ 19,529,711	\$ 16,385,891

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 16,781,352	\$ 19,529,711	\$ 23,122,698

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2021

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2021, the Police Jury recognized OPEB expense of \$909,217. At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 815,932	\$ (934,456)
Changes in assumptions	2,208,459	(696,832)
Total	\$ 3,024,391	\$ (1,631,288)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

## Years ending December 31:

2022	273,554
2023	273,553
2024	273,553
2025	273,551
2026	(20,299)
Thereafter	319,191

**Note 12 IMPLEMENTATION OF WIRELESS 911 SYSTEM**

The 9-1-1 Communications District received \$1,607,812 in 2021 from landline telephone surcharges and \$1,948,883 from wireless telephone surcharges for a total of \$3,556,695 telephone service surcharges. In compliance with FCC order no. 94-102, the District has implemented wireless 911 in two phases.

**Note 13 UNCERTAINTIES AND CONTINGENCIES**

The Police Jury is the defendant in a few ongoing lawsuits. The outcome of these lawsuits is uncertain. However, the management for the Police Jury does not believe they will materially affect the Police Jury's financial statements.

**Note 14 GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT**

In connection with the sale of Glenwood Regional Medical Center in 2007, the Police Jury received \$3,766,113 with \$3,466,113 being deposited into the Hospital Service District Settlement Fund, and the remaining \$300,000 into the School Based Clinics Fund. Both of these funds are part of the General Fund.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2021

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. During the year 2013, the Police Jury, the Ouachita Parish School Board, and the Living Well Foundation entered into a cooperative endeavor agreement whereby the \$300,000 portion for school based clinics, plus accumulated interest, was rededicated and remitted to the School Board to provide career / vocational training in various healthcare occupations, as approved by all parties. The total amount of Police Jury funds remitted was \$326,611. The School Based Clinics Fund is now depleted and the resulting fund balance is \$0. The Living Well Foundation contributed \$210,000 towards the agreement. Included in the General Fund's committed fund balance of \$4,797,588 is the \$3,466,113 in the Hospital Service District Settlement Fund and \$112,573 in the Interest Reserve Fund. The current year's activity in Hospital Service District's Settlement Fund is \$36,509 of interest earnings and \$168 of expenditures and other uses. The net of \$57,928 has been transferred into the General Fund's Interest Reserve Fund as set forth in the 2007 ordinance.

### Note 15 NONSPENDABLE, RESTRICTED, COMMITTED AND ASSIGNED FUND BALANCES (FFS LEVEL ONLY)

The following Governmental Funds' fund balances are nonspendable, legally restricted, Jury committed or assigned for the following purposes

Fund	Nonspendable	Amount
<b>Major Funds</b>		
General Fund	Prepaid expenses and other assets	\$ -
General Fund	Inventories	3,723
Special Revenue Funds		
Fire Department	Prepaid expenses and other assets	44,206
Public Works	Prepaid expenses and other assets	24,004
Public Works	Inventories	357,114
Correctional Center		123,427
American Rescue Plan	Inventories	-
<b>Total Major Funds</b>		<u>552,474</u>
<b>Non-major Funds</b>		
Special Revenue Funds		
Public Library	Prepaid expenses and other assets	8,200
Green Oaks Detention Center	Inventories	17,825
Mosquito Abatement District	Inventories	1,002,892
Communications Dist. 911	Prepaid expenses and other assets	140,805
Administrative	Inventories	86,381
<b>Total Non-major Funds</b>		<u>1,256,103</u>
<b>Total Nonspendable</b>		<u>\$ 1,808,577</u>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements For the Year Ended December 31, 2021

Fund	Restricted For	Amount
<b>Major Funds</b>		
General Fund		\$ 59,835.00
Special Revenue Funds		
Fire Department	Public Safety	24,579,074
Public Works	Public Works	16,679,532
Correctional Center	Public Safety	26,309,617
American Rescue Plan	Economic Development	4,659
<b>Total Major Funds</b>		<u>67,632,717</u>
<b>Non-Major Funds</b>		
Special Revenue Funds		
Public Library	Culture & Recreation	16,072,900
Road Program	Public Works	836,705
Green Oaks	Public Safety	10,879,432
Mosquito Abatement	Health and Welfare	4,330,541
Health Unit	Health and Welfare	2,091,703
Animal Protection & Control	Public Safety	989,718
Shelter Improvement Funds	Health and Welfare	91,749
Communications Dist. 911	Public Safety	7,422,916
Court Fees	Judicial	703,408
Criminal Juror Fees	Judicial	607,764
West Ouachita Ind Development	Economic Development	350,751
Business Development	Economic Development	168,262
Homeland Security	Public Safety	482,886
Urban Systems	Public Works	1,299,160
FEMA Buy-Out \$3,800,000	Public Works	41,832
PHOCAS	Economic Development	169,115
Section 8 Housing	Economic Development	459,940
Road Lighting Districts	Public Works	389,652
LA Watershed Initiative	Public Works	2,338
Debt-Service Funds		
Economic Development	Economic Development	1,604
West Ouachita Econ Develop District	Economic Development	854,865
Capital Projects Funds		
Detention Home	Capital Outlay	143,098
West Ouachita Econ Develop District	Capital Outlay	4,006,209
HAZ-MIT ET&C Drainage	Capital Outlay	1,171,127
HAZ-MIT Racoon Bayou	Capital Outlay	1,303,241
HAZ-MIT River Styx	Capital Outlay	760,810
HAZ-MIT Moon Lake Rd	Capital Outlay	35,172
HAZ-MIT ET&C Levee	Capital Outlay	40,841
HAZ-MIT Gauge Board	Capital Outlay	50,023
HAZ-MIT-Black Bayou	Capital Outlay	311,641
<b>Total Non-Major Funds</b>		<u>56,069,403</u>
<b>Total Restricted</b>		<u>\$ 123,702,120</u>



**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2021

<b>Fund</b>	<b>Committed For</b>	<b>Amount</b>
<b>Major Funds</b>		
General Fund	Finance & Administration	\$ 4,074,877
General Fund	Health & Welfare	524,849
General Fund	Economic Development	442,117
<b>Total Major Funds</b>		<u>5,041,843</u>
<b>Non-Major Funds</b>		
Special Revenue Funds		
Administrative Fund	Finance & Administration	418,211
Cheniere Lake Park	Culture & Recreation	233,657
Permit Office	Public Works	255,705
Jail Maintenance Reserve	Public Safety	1,208,609
Drainage Program	Public Works	133,092
Humphries/Garrett Rd.	Public Works	169,103
Eagle Lake Subdivision	Public Works	9,136
Emergency Disease Control	Health and Welfare	830,592
Green Oaks Reserved	Public Safety	838,339
Jobs Plus Initiative	Economic Development	2,587
Capital Projects Funds		
Fire Department	Capital Outlay	10,834,687
Library	Capital Outlay	6,519,847
Health Unit	Capital Outlay	808,088
<b>Total Non-Major Funds</b>		<u>22,261,653</u>
<b>Total Committed</b>		\$ <u>27,303,496</u>

**Note 16- Concentrations and Uncertainties**

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders and advisories and quarantining of people who may have been exposed to the virus. On March 25, 2020, Congress passed the CARES Act to help with the effects of the pandemic. The Police Jury received \$5,126,415 of federal monies from the act and \$670,000 spent on response to the pandemic.

In continued response to the COVID-19 pandemic and to assist the United States (US) with economic recovery, Congress passed the American Rescue Plan Act of 2021 (Act) on January 3, 2021. The Act allocated direct funding to governmental entities

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2021

throughout the US including the Ouachita Parish Police Jury by way of the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the Act. The total amount allocated to the Parish is \$29,772,649 of which half could be requested during 2021 with no obligation to expend the funds until December 31, 2024. The Parish has requested and received its half being \$14,886,325 on May 20, 2021. The Parish has requested and received its half being \$14,886,325 on May 20, 2021. There are certain parameters for eligible uses of the funds, and the elected officials of the Parish have been making careful consideration of the use of the funds within those parameters. However, as of the date of this report, the Parish has \$55,500 of the funds on HVAC rehabilitation to include virus protection.

#### **Note 17- Subsequent Events**

Management has evaluated subsequent events through June 30, 2022, the date which the financial statements were available to be issued and determined that no events occurred subsequent to the reporting period that are required to be disclosed.

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**REQUIRED SUPPLEMENTARY INFORMATION**  
**(PART B)**

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## General Fund

## Budgetary Comparison Schedule

For the Year Ended December 31, 2021

(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>Budgetary fund balance at beginning of year</b>	\$ 11,911,096	\$ 11,911,096	\$ 11,911,096	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	3,545,100	3,705,000	3,792,950	87,950
Other taxes	1,535,000	2,135,000	2,221,927	86,927
Total taxes	5,080,100	5,840,000	6,014,877	174,877
Licenses and permits	870,000	870,000	917,159	47,159
Intergovernmental revenues				
Federal grants	8,750	111,587	222,067	110,480
State funds	427,450	727,450	777,577	50,127
Local funds	176,500	181,500	183,837	2,337
Total intergovernmental	612,700	1,020,537	1,183,481	162,944
Fees, charges, and commissions for services	172,150	168,550	197,410	28,860
Fines and forfeitures	40,000	40,000	77,777	37,777
Use of money and property	91,500	68,750	81,991	13,241
Other revenues	141,033	164,283	132,117	(32,166)
Other sources		-		
Sale of assets	700	700	700	-
Transfers in	316,020	303,181	303,181	-
Total resources	7,324,203	8,476,001	8,908,693	432,692
<b>Amounts available for appropriations</b>	19,235,299	20,387,097	20,819,789	432,692
<b>Charges to appropriations</b>				
Current				
General government				
Legislative	289,515	282,105	264,572	17,533
Judicial	3,471,190	3,406,160	3,438,883	(32,723)
Elections	224,610	229,760	207,888	21,872
Finance and administration	644,322	649,647	632,293	17,354
Other general government	1,087,400	1,118,900	920,369	198,531
Total general government	5,717,037	5,686,572	5,464,005	222,567
Public safety	160,000	299,500	307,704	(8,204)
Public works	133,005	393,574	305,259	88,315
Health and welfare	6,000	206,045	206,449	(404)
Culture and recreation	171,170	171,170	146,391	24,779
Economic development	200,285	200,016	202,095	(2,079)
Capital outlay	748,100	927,765	408,974	518,791
Transfers out	760,067	747,228	747,228	-
<b>Total charges to appropriations</b>	7,895,664	8,631,870	7,788,105	843,765
<b>Budgetary fund balance at end of year</b>	\$ 11,339,635	\$ 11,755,227	\$ 13,031,684	\$ 1,276,457

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2021  
(Unaudited)

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ 25,930,776	\$ 25,930,776	\$ 25,930,776	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	11,070,000	12,040,000	12,427,698	387,698
Sales	7,900,000	9,500,000	10,717,615	1,217,615
Total taxes	18,970,000	21,540,000	23,145,313	1,605,313
Intergovernmental revenues				
Federal funds	-	24,500	24,493	(7)
State funds	355,000	351,000	350,870	(130)
Local funds	-	-	-	-
State Revenue Sharing Funds	208,501	208,501	214,302	
Total intergovernmental	563,501	584,001	589,665	(137)
Fees, charges, and commissions for services	-	-	60	60
Use of money and property	225,980	65,980	52,684	(13,296)
Other revenues	17,090	17,090	21,632	4,542
Other sources				
Sale of assets	5,000	5,000	46,600	41,600
Total resources	19,781,571	22,212,071	23,855,954	1,638,082
<b>Amounts available for appropriations</b>	45,712,347	48,142,847	49,786,730	1,638,082
<b>Charges to appropriations</b>				
Current				
Public safety	18,913,086	18,870,032	18,745,388	124,644
Capital outlay	431,800	464,100	418,062	46,038
Transfers out	2,000,000	6,000,000	6,000,000	-
<b>Total charges to appropriations</b>	21,344,886	25,334,132	25,163,450	170,682
<b>Budgetary fund balance at end of year</b>	\$ 24,367,461	\$ 22,808,715	\$ 24,623,280	\$ 1,814,565

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Public Works Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2021  
(Unaudited)

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ 12,912,106	\$ 12,912,106	\$ 12,912,106	\$ -
<b>Resources</b>				
Taxes				
Sales And Use Taxes	7,549,000	9,500,000	10,717,612	1,217,612
Licenses and Permits	6,000	6,000	5,737	(263)
Intergovernmental revenues				
Federal funds	-	-	34,124	34,124
Total intergovernmental	-	-	34,124	34,124
Fees, charges, and commissions for services	17,500	17,500	13,913	(3,587)
Use of money and property	52,450	52,450	15,286	(37,164)
Other revenues	3,000	43,000	52,831	9,831
Other sources				
Sale of assets	200,000	200,000	202,058	2,058
Transfers in	15,000	15,000	15,000	-
Total resources	7,842,950	9,833,950	11,056,561	1,222,874
<b>Amounts available for appropriations</b>	<u>20,755,056</u>	<u>22,746,056</u>	<u>23,968,667</u>	<u>1,222,874</u>
<b>Charges to appropriations</b>				
Current				
Elections				-
Finance/Admin	741,114	740,864	727,167	13,697
Public Safety	173,000	129,600	127,488	2,112
Public Works	7,384,943	6,097,743	4,558,837	
Capital Expenditures	1,451,600	1,298,422	1,494,525	(196,103)
<b>Total charges to appropriations</b>	<u>9,750,657</u>	<u>8,266,629</u>	<u>6,908,017</u>	<u>(180,294)</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>11,004,399</u>	\$ <u>14,479,427</u>	\$ <u>17,060,650</u>	\$ <u>2,581,223</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Correctional Center**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2021  
(Unaudited)

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ 25,137,519	\$ 25,137,519	\$ 25,137,519	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	10,611,318	10,850,000	11,092,146	242,146
Intergovernmental revenues				
Federal funds	295,650	650,000	679,482	29,482
State funds	2,697,058	3,200,000	3,243,037	43,037
State Revenue Sharing	25,000	25,000	24,459	
Total intergovernmental	3,017,708	3,875,000	3,946,978	72,519
Fees, charges, and commissions for services	1,207,000	1,442,000	1,583,137	141,137
Use of money and property	145,000	42,000	47,391	5,391
Other revenues	469,500	1,099,500	1,270,818	171,318
Total resources	15,450,526	17,308,500	17,940,470	632,511
<b>Amounts available for appropriations</b>	40,588,045	42,446,019	43,077,989	632,511
<b>Charges to appropriations</b>				
Current				
Public safety	14,711,945	15,528,728	15,936,729	(408,001)
Capital outlay	855,000	855,000	528,216	326,784
Transfer out	180,000	180,000	180,000	-
<b>Total charges to appropriations</b>	15,566,945	16,383,728	16,464,945	(81,217)
<b>Budgetary fund balance at end of year</b>	\$ 25,021,100	\$ 26,062,291	\$ 26,613,044	\$ 550,753

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**American Rescue Plan Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2021  
(Unaudited)

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
<b>Budgetary fund balance at beginning of year</b>	\$ -	\$ -	\$ -	\$ -
<b>Resources</b>				
Intergovernmental revenues				
Federal funds	-	55,500	55,500	-
Total intergovernmental	-	55,500	55,500	-
Fees, charges, and commissions for services	-	-	174,900	(174,900)
Use of money and property	-	6,000	5,063	937
Total resources	-	61,500	235,463	(173,963)
<b>Amounts available for appropriations</b>	-	61,500	235,463	(173,963)
<b>Charges to appropriations</b>				
Economic Development and Assistance	-	400	404	
Capital outlay	-	55,500	230,400	(174,900)
<b>Total charges to appropriations</b>	-	55,900	230,804	(174,904)
<b>Budgetary fund balance at end of year</b>	\$ -	\$ 5,600	\$ 4,659	\$ 941



## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to Budgetary Comparison Schedules**

For the Year Ended December 31, 2021

**Budgetary Policies:** Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish.

During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the Treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

State law requires the Police Jury to amend its budgets when revenues plus projected revenues within a fund are expected to fall short than budgeted revenues by five percent or more and when expenditures and other uses of a fund are expected to exceed budgeted amounts by five percent or more. All governmental fund budgets are prepared on the modified accrual basis of accounting.

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Encumbrances at year end are not considered expenditures in the financial statements.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Changes in Total OPEB Liability and Related Ratios Cost Sharing Plans Only**  
Fiscal Year Ended December 31, 2021 (Unaudited)

	2021	2020	2019	2018
<b>Total OPEB Liability</b>				
Service cost	\$ 218,353	\$ 190,837	\$156,255	\$174,333
Interest	417,310	490,123	647,401	596,092
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(835,169)	817,133	361,570	(333,874)
Changes of assumptions	94,273	945,987	1,998,990	(975,564)
Benefit payments	(98,992)	(1,195,685)	(937,868)	(1,060,081)
<b>Net change in total OPEB liability</b>	<b>(204,225)</b>	<b>1,248,395</b>	<b>2,226,348</b>	<b>(1,599,094)</b>
<b>Total OPEB liability - beginning</b>	<b>19,733,936</b>	<b>18,485,541</b>	<b>16,259,193</b>	<b>17,858,287</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 19,529,711</b>	<b>\$ 19,733,936</b>	<b>\$ 18,485,541</b>	<b>\$ 16,259,193</b>
Covered-employee payroll	\$ 20,807,106	\$ 20,006,833	\$ 18,628,484	\$ 17,912,004
Net OPEB liability as a percentage of covered-employee payroll	98.64%	98.64%	99.23%	90.77%
<b>Notes to Schedule</b>				
Benefit Change	None	None	None	None
Changes of Assumptions				
Discount Rate	2.06%	4.10%	2.74%	2.12%
Mortality	RP-2000	RP-2000	RP-2000	RP-2000
Trend	5.50%	5.50%	5.50%	5.50%

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

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

Schedule 7

**Schedule of the Employer's Proportionate Share of Net Position Liability  
For the Year Ended December 31  
(Unaudited)**

Fiscal Year Ended	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency'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
<b>Parochial Employees' Retirement System</b>					
2021	2.248594%	\$ (3,942,716)	\$ 15,011,997	-26%	104.0%
2020	2.182918%	\$ 102,760	\$ 13,833,435	1%	99.9%
2019	2.136730%	\$ 9,483,575	\$ 13,179,534	72%	88.9%
2018	2.097372%	\$ (1,556,767)	\$ 12,909,631	-12%	102.0%
2017	2.173240%	\$ 4,475,816	\$ 12,877,400	35%	94.1%
2016	2.124530%	\$ 5,592,374	\$ 12,170,087	46%	92.2%
2015	2.163771%	\$ 591,593	\$ 12,187,921	5%	99.1%
<b>Firefighters' Retirement System</b>					
2021	3.497608%	\$ 12,395,005	\$ 8,772,634	141%	86.8%
2020	3.278215%	\$ 22,723,109	\$ 8,153,992	279%	72.6%
2019	3.309891%	\$ 20,726,240	\$ 8,012,600	259%	74.0%
2018	3.615969%	\$ 20,799,336	\$ 8,607,083	242%	74.8%
2017	3.798126%	\$ 21,770,285	\$ 8,869,123	245%	73.6%
2016	3.690679%	\$ 24,140,377	\$ 8,309,858	291%	68.2%
2015	3.695809%	\$ 19,946,696	\$ 7,854,285	254%	72.5%
<b>Louisiana State Employees' Retirement System</b>					
2021	0.005376%	\$ 295,894	\$ 108,862	272%	72.8%
2020	0.005286%	\$ 437,188	\$ 107,121	408%	58.0%
2019	0.005416%	\$ 392,385	\$ 105,059	373%	62.9%
2018	0.005483%	\$ 373,937	\$ 103,143	363%	64.3%
2017	0.005603%	\$ 394,386	\$ 101,666	388%	62.5%
2016	0.005487%	\$ 430,870	\$ 100,143	430%	57.7%
2015	0.005299%	\$ 360,412	\$ 59,595	605%	62.7%
2014	0.002185%	\$ 136,626	\$ 39,311	348%	65.0%
<b>District Attorneys' Retirement System</b>					
2021	1.830355%	\$ 325,862	\$ 1,147,263	28%	96.8%
2020	1.904244%	\$ 1,508,680	\$ 1,182,636	128%	84.9%
2019	1.968523%	\$ 633,280	\$ 1,157,474	55%	93.1%
2018	1.793988%	\$ 577,291	\$ 1,115,406	52%	92.9%
2017	1.759394%	\$ 474,547	\$ 1,069,175	44%	93.6%
2016	1.823755%	\$ 349,080	\$ 1,073,296	33%	95.1%
2015	1.809232%	\$ 97,455	\$ 1,061,029	9%	98.6%
<b>Registrar of Voters Employees' Retirement System</b>					
2021	0.458962%	\$ 14,559	\$ 68,758	21%	97.7%
2020	0.498797%	\$ 107,455	\$ 67,574	159%	83.3%
2019	0.481642%	\$ 90,068	\$ 66,153	136%	84.8%
2018	0.463149%	\$ 109,323	\$ 64,257	170%	80.6%
2017	0.395084%	\$ 86,725	\$ 54,112	160%	80.5%
2016	0.465174%	\$ 131,994	\$ 63,896	207%	74.0%
2015	0.468453%	\$ 114,726	\$ 63,549	181%	76.9%
2014	0.481729%	\$ 111,374	\$ 62,669	178%	77.7%

\*Amounts presented were determined as of the measurement date (fiscal year ended June 30 except for PERS which is on a calendar year ended December 31).

*This schedule is intended to show information for 10 years.*

*Additional years will be displayed as they become available.*

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule 8**

**Schedule of Employer Contributions**  
For the Year Ended December 31  
(Unaudited)

Year Ended December 31	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered payroll	Contributions as a percentage of covered payroll
<b>Parochial Employees' Retirement System</b>					
2021	\$ 1,725,453	\$ 1,725,453	\$ -	\$ 14,085,327	12.3%
2020	\$ 1,839,760	\$ 1,839,760	\$ -	\$ 15,011,997	12.3%
2019	\$ 1,590,874	\$ 1,590,874	\$ -	\$ 13,833,435	11.5%
2018	\$ 1,508,682	\$ 1,508,682	\$ -	\$ 13,179,534	11.4%
2017	\$ 1,613,710	\$ 1,613,710	\$ -	\$ 12,909,631	12.5%
2016	\$ 1,674,062	\$ 1,674,062	\$ -	\$ 12,877,400	13.0%
2015	\$ 1,764,663	\$ 1,764,663	\$ -	\$ 12,170,087	14.5%
<b>Firefighters' Retirement System</b>					
2021	\$ 3,009,207	\$ 3,009,207	\$ -	\$ 9,101,282	33.1%
2020	\$ 2,644,110	\$ 2,644,110	\$ -	\$ 8,772,634	30.1%
2019	\$ 2,151,046	\$ 2,151,046	\$ -	\$ 7,921,747	27.2%
2018	\$ 2,195,480	\$ 2,195,480	\$ -	\$ 8,284,831	26.5%
2017	\$ 2,288,621	\$ 2,288,621	\$ -	\$ 8,838,316	25.9%
2016	\$ 2,274,955	\$ 2,274,955	\$ -	\$ 8,685,086	26.2%
2015	\$ 2,286,313	\$ 2,286,313	\$ -	\$ 8,104,403	28.2%
<b>Louisiana State Employees' Retirement System</b>					
2021	\$ 44,935	\$ 44,935	\$ -	\$ 109,604	41.0%
2020	\$ 46,251	\$ 46,251	\$ -	\$ 112,320	41.2%
2019	\$ 42,389	\$ 42,389	\$ -	\$ 106,094	40.0%
2018	\$ 40,219	\$ 40,219	\$ -	\$ 104,043	38.7%
2017	\$ 38,462	\$ 38,462	\$ -	\$ 102,266	37.6%
2016	\$ 37,485	\$ 37,485	\$ -	\$ 101,043	37.1%
2015	\$ 34,102	\$ 34,102	\$ -	\$ 89,595	38.1%
2014	\$ 15,292	\$ 15,292	\$ -	\$ 39,312	38.9%
<b>District Attorneys' Retirement System</b>					
2021	\$ 77,920	\$ 77,920	\$ -	\$ 1,117,917	7.0%
2020	\$ 49,229	\$ 49,229	\$ -	\$ 1,147,263	4.3%
2019	\$ 30,501	\$ 30,501	\$ -	\$ 1,157,474	2.6%
2018	\$ 7,312	\$ 7,312	\$ -	\$ 1,157,913	0.6%
2017	\$ -	\$ -	\$ -	\$ 1,090,567	0.0%
2016	\$ 18,694	\$ 18,694	\$ -	\$ 1,055,167	1.8%
2015	\$ 57,773	\$ 57,773	\$ -	\$ 1,079,759	5.4%
<b>Registrar of Voters Employees' Retirement System</b>					
2021	\$ 12,368	\$ 12,368	\$ -	\$ 68,712	18.0%
2020	\$ 12,787	\$ 12,787	\$ -	\$ 68,758	18.6%
2019	\$ 11,694	\$ 11,694	\$ -	\$ 66,804	17.5%
2018	\$ 11,116	\$ 11,116	\$ -	\$ 65,389	17.0%
2017	\$ 10,589	\$ 10,589	\$ -	\$ 57,734	18.3%
2016	\$ 12,853	\$ 12,853	\$ -	\$ 60,270	21.3%
2015	\$ 14,936	\$ 14,936	\$ -	\$ 63,896	23.4%
2014	\$ 15,262	\$ 15,262	\$ -	\$ 62,935	24.2%

\*Amounts presented were determined as of the end of the calendar year (December 31).

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

**Notes to Required Supplementary Information**

**Changes of Benefit Terms**

There were no changes of benefit terms for the six years ended December 31, 2021.

## **OTHER SUPPLEMENTARY INFORMATION**

**NON-MAJOR GOVERNMENTAL FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2021

	<b>SPECIAL REVENUE FUNDS TOTAL</b>	<b>DEBT SERVICE FUNDS TOTAL</b>	<b>CAPITAL PROJECTS FUNDS TOTAL</b>	<b>TOTAL</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 36,163,300	\$ 1,522,323	\$ 27,992,105	\$ 65,677,728
Investments	1,049,028	-	4,076,933	5,125,961
Receivables				
Ad valorem taxes	13,425,918	5	-	13,425,923
Sales taxes	12,398	1,299,032	-	1,311,430
Special assessments	159,890	8	-	159,898
Other receivables	910,131	-	-	910,131
Due from other governments	2,265,175	-	297,072	2,562,247
Prepaid expenses and other assets	235,386	-	-	235,386
Inventories	1,020,717	-	-	1,020,717
<b>TOTAL ASSETS</b>	<b>\$ 55,241,947</b>	<b>\$ 2,821,368</b>	<b>\$ 32,366,110</b>	<b>\$ 90,429,425</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Current liabilities				
Accounts payable & accrued expenses	\$ 1,855,484	\$ 26	\$ 249,544	\$ 2,105,054
Due to other funds	612,017	-	256,231	868,248
Due to other governments	388	-	-	388
Unearned revenues	12,478	-	-	12,478
Deposits held	15,675	-	-	15,675
Total liabilities	2,496,041	26	505,775	3,001,843
Fund Equity				
Fund balance				
Nonspendable				
Prepaid expenses and other assets	235,386	-	-	235,386
Inventories	1,020,717	-	-	1,020,717
Spendable				
Restricted	47,390,772	856,469	7,822,162	56,069,403
Committed	4,099,031	-	18,162,622	22,261,653
Unassigned	-	1,964,873	5,875,551	7,840,424
Total fund balance	52,745,906	2,821,342	31,860,335	87,427,583
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 55,241,947</b>	<b>\$ 2,821,368</b>	<b>\$ 32,366,110</b>	<b>\$ 90,429,425</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2021

	<b>SPECIAL REVENUE FUNDS TOTAL</b>	<b>DEBT SERVICE FUNDS TOTAL</b>	<b>CAPITAL PROJECTS FUNDS TOTAL</b>	<b>TOTAL</b>
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 15,315,272	\$ 5	\$ -	\$ 15,315,277
Sales	-	7,315,324	-	7,315,324
Other	3,556,695	-	-	3,556,695
Licenses, permits, and assessments	624,050	-	-	624,050
Intergovernmental				
Federal	9,432,909	-	20,806	9,453,715
State	2,120,983	-	-	2,120,983
Local	2,210,522	-	-	2,210,522
Fees, charges, and commissions for services	3,356,405	-	-	3,356,405
Fines and forfeitures	2,039,046	-	-	2,039,046
Use of money and property	166,412	3,082	28,616	198,110
Other revenues	179,679	-	-	179,679
Total revenues	39,001,973	7,318,411	49,422	46,369,806
<b>Expenditures</b>				
Current				
General government				
Judicial	4,588,791	-	-	4,588,791
Finance and administration	1,850,984	168	1,128	1,852,280
Indirect Cost	-	-	105,499	105,499
Other	-	-	-	-
Public safety	6,027,163	-	350,721	6,377,884
Public works	911,513	-	40,168	951,681
Health and welfare	2,686,237	-	52	2,686,289
Culture and recreation	7,028,944	-	312	7,029,256
Economic development	6,424,362	-	-	6,424,362
Debt service				
Principal	-	1,285,000	-	1,285,000
Interest	(132)	262,937	-	262,805
Other service costs	-	-	-	-
Capital expenditures	5,730,516	-	5,339,246	11,069,762
Total expenditures	35,248,369	1,548,104	5,837,128	42,633,601
<b>Excess (deficiency) of revenues over expenditures</b>	3,753,604	5,770,307	(5,787,706)	3,736,205
<b>Other financing sources/(uses)</b>				
Sale of assets	93,933	-	-	93,933
Proceeds from debt issued	-	-	-	-
Transfers in	1,759,047	-	13,745,116	15,504,163
Transfers out	(3,200,000)	(4,900,000)	(795,116)	(8,895,116)
Total other financing sources/(uses)	(1,347,020)	(4,900,000)	12,950,000	6,702,980
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	2,406,584	870,307	7,162,294	10,439,185
<b>Fund balances at beginning of year</b>	50,339,322	1,951,035	24,698,041	76,988,398
<b>FUND BALANCES AT END OF YEAR</b>	\$ 52,745,906	\$ 2,821,342	\$ 31,860,335	\$ 87,427,583



**NON-MAJOR SPECIAL REVENUE FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**

**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2021

	ROAD	PUBLIC	GREEN OAKS	CRIMINAL	MOSQUITO	CHENIERE	HEALTH	ANIMAL	PERMIT	JAIL
	PROGRAM	LIBRARY	DETENTION	COURT	ABATEMENT	LAKE PARK	UNIT	PROTECTION	OFFICE	MAINTENANCE
	FUND 101	FUND 105	FUND 106	FUND 107	FUND 108	FUND 109	FUND 111	FUND 112	FUND 113	FUND 114
<b>ASSETS</b>										
Cash and cash equivalents	\$ 695,445	\$ 7,183,069	\$ 7,893,546	\$ -	\$ 2,914,616	\$ 257,904	\$ 1,699,948	\$ 493,086	\$ 276,471	\$ 1,208,609
Investments	-	1,049,028	-	-	-	-	-	-	-	-
Receivables										
Ad valorem taxes	-	8,075,905	3,065,510	-	1,469,324	-	422,848	369,992	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Other receivables	46,151	5,377	2,369	600	866	559	268	895	19,653	-
Due from other governments	95,110	192,007	105,229	479,780	-	-	5,831	155,543	-	-
Prepaid expenses and other assets	-	8,200	-	-	-	-	-	-	-	-
Inventories	-	-	17,825	-	1,002,892	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 836,705</b>	<b>\$ 16,513,588</b>	<b>\$ 11,084,478</b>	<b>\$ 480,380</b>	<b>\$ 5,387,695</b>	<b>\$ 258,463</b>	<b>\$ 2,128,893</b>	<b>\$ 1,019,521</b>	<b>\$ 296,122</b>	<b>\$ 1,208,609</b>
<b>LIABILITIES AND FUND EQUITY</b>										
Liabilities										
Accounts payable and accrued expenses	\$ -	\$ 432,488	\$ 186,721	\$ 367,248	\$ 54,262	\$ 9,631	\$ 37,190	\$ 29,803	\$ 40,417	\$ -
Due to other funds	-	-	-	113,132	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	-
Deposits held	-	-	500	-	-	15,175	-	-	-	-
Total liabilities	-	432,488	187,221	480,380	54,262	24,806	37,190	29,803	40,417	-
Fund Equity										
Fund balance										
Nonspendable										
Prepaid expenses and other assets	-	8,200	-	-	-	-	-	-	-	-
Inventories	-	-	17,825	-	1,002,892	-	-	-	-	-
Spendable										
Restricted	836,705	16,072,900	10,879,432	-	4,330,541	-	2,091,703	989,718	-	-
Committed	-	-	-	-	-	233,657	-	-	255,705	1,208,609
Total fund balance	836,705	16,081,100	10,897,257	-	5,333,433	233,657	2,091,703	989,718	255,705	1,208,609
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 836,705</b>	<b>\$ 16,513,588</b>	<b>\$ 11,084,478</b>	<b>\$ 480,380</b>	<b>\$ 5,387,695</b>	<b>\$ 258,463</b>	<b>\$ 2,128,893</b>	<b>\$ 1,019,521</b>	<b>\$ 296,122</b>	<b>\$ 1,208,609</b>

(Continued)

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2021

	COMMUNICATIONS		CRIMINAL		W. OUACHITA INDUSTRIAL	BUSINESS		OUACHITA PARISH HOMELAND SECURITY &	DRAINAGE	URBAN
	SHELTER IMPROVEMENT	DISTRICT 911 SERVICE	COURT FEES	JUROR FEES	DEVELOPMENT MAINTENANCE	DEVELOPMENT	PREPAREDNESS	EMERGENCY	PROGRAM	SYSTEMS
	FUND 115	FUND 117	FUND 119	FUND 120	FUND 121	FUND 125	FUNDS 129 / 141	FUND 131	FUND 132	
ASSETS										
Cash and cash equivalents	\$ 91,748	\$ 6,731,357	\$ 699,835	\$ 604,237	\$ 340,686	\$ 168,262	\$ 388,100	\$ 147,446	\$ 1,044,687	
Investments	-	-	-	-	-	-	-	-	-	-
Receivables										
Ad valorem taxes	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	20,205	-	-	-	-	-
Other receivables	-	767,166	-	-	-	-	120	-	-	-
Due from other governments	-	-	3,873	3,828	-	-	107,023	-	-	322,416
Prepaid expenses and other assets	-	140,805	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 91,749	\$ 7,639,327	\$ 703,708	\$ 608,065	\$ 360,891	\$ 168,262	\$ 495,247	\$ 147,447	\$ 1,367,102	
LIABILITIES AND FUND EQUITY										
Liabilities										
Accounts payable and accrued expenses	\$ -	\$ 75,606	\$ 300	\$ 301	\$ 10,140	\$ -	\$ 12,361	\$ 14,355	\$ 67,942	
Due to other funds	-	-	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	75,606	300	301	10,140	-	12,361	14,355	67,942	
Fund Equity										
Fund balance										
Nonspendable										
Prepaid expenses and other assets	-	140,805	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Spendable										
Restricted	91,749	7,422,916	703,408	607,764	350,751	168,262	482,886	-	-	1,299,160
Committed	-	-	-	-	-	-	-	133,092	-	-
Total fund balance	91,749	7,563,721	703,408	607,764	350,751	168,262	482,886	133,092	-	1,299,160
TOTAL LIABILITIES AND FUND EQUITY	\$ 91,749	\$ 7,639,327	\$ 703,708	\$ 608,065	\$ 360,891	\$ 168,262	\$ 495,247	\$ 147,447	\$ 1,367,102	

(Continued)

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Combining Balance Sheet

## SPECIAL REVENUE FUNDS (NON MAJOR)

For Year Ended December 31, 2021

	GREEN OAKS										
	F.E.M.A.		HUMPHRIES/ GARRETT RD	EAGLE LAKE SUBDIVISION	EMERGENCY DISEASE	JUVENILE DETENTION	CDBG PINK	CDBG VIOLET / IRIS	NATIONAL DISLOCATED		
	BUY OUT	ADMINISTRATIVE	SUBDIVISION	ROAD	CONTROL	CENTER RESERVE	STREET	STREET	LEAP	GRANT	
	FUND 139	FUND 144	FUND 154	FUND 157	FUND 169	FUND 172	FUND 175	FUND 176	FUND 461	FUND 424	
ASSETS											
Cash and cash equivalents	\$ 32,992	\$ 550,850	\$ 168,655	\$ 9,136	\$ 830,592	\$ 838,339	\$ -	\$ -	\$ 540	\$ 392	
Investments	-	-	-	-	-	-	-	-	-	-	
Receivables											
Ad valorem taxes	-	-	-	-	-	-	-	-	-	-	
Sales taxes	-	-	-	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	-	-	-	
Other receivables	9,540	106	448	-	-	-	-	-	-	-	
Due from other governments	-	6,893	-	-	-	-	-	-	4,287	-	
Prepaid expenses and other assets	-	86,381	-	-	-	-	-	-	-	-	
Inventories	-	-	-	-	-	-	-	-	-	-	
TOTAL ASSETS	\$ 42,532	\$ 644,229	\$ 169,103	\$ 9,136	\$ 830,592	\$ 838,339	\$ -	\$ -	\$ 4,827	\$ 392	
LIABILITIES AND FUND EQUITY											
Liabilities											
Accounts payable and accrued expenses	\$ 500	\$ 139,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,827	\$ 392	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Due to other governments	-	-	-	-	-	-	-	-	-	-	
Unearned revenues	200	-	-	-	-	-	-	-	-	-	
Deposits held	-	-	-	-	-	-	-	-	-	-	
Total liabilities	700	139,637	-	-	-	-	-	-	4,827	392	
Fund Equity											
Fund balance											
Nonspendable											
Prepaid expenses and other assets	-	86,381	-	-	-	-	-	-	-	-	
Inventories	-	-	-	-	-	-	-	-	-	-	
Spendable											
Restricted	41,832	-	-	-	-	-	-	-	-	-	
Committed	-	418,211	169,103	9,136	830,592	838,339	-	-	-	-	
Total fund balance	41,832	504,592	169,103	9,136	830,592	838,339	-	-	-	-	
TOTAL LIABILITIES AND FUND EQUITY	\$ 42,532	\$ 644,229	\$ 169,103	\$ 9,136	\$ 830,592	\$ 838,339	\$ -	\$ -	\$ 4,827	\$ 392	

(Continued)

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2021

	<b>SECTION 8</b>							
	<b>DISABILITY</b>	<b>PHOCAS</b>	<b>HOUSING</b>	<b>ROAD</b>	<b>LA</b>	<b>CDBG</b>	<b>COVID-19</b>	<b>HUD</b>
	<b>EMPLOYMENT</b>	<b>GRANT</b>	<b>CHOICE</b>	<b>LIGHTING</b>	<b>WATERSHED</b>	<b>BROWNVILLE</b>	<b>DISASTER</b>	<b>COVID</b>
	<b>FUND 464</b>	<b>FUND 465</b>	<b>FUND 470/471/472</b>	<b>FUNDS 5xx</b>	<b>FUND 142</b>	<b>FUND 178</b>	<b>FUND 427</b>	<b>FUND 473</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 323	\$ 169,408	\$ 464,131	\$ 242,129	\$ -	\$ -	\$ -	\$ 7,453
Investments	-	-	-	-	-	-	-	-
Receivables								
Ad valorem taxes	-	-	-	22,339	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Special assessments	-	-	-	139,685	-	-	-	-
Other receivables	-	-	123	348	128	55,414	-	-
Due from other governments	-	-	6,882	-	12,398	210,529	385,765	-
Prepaid expenses and other assets	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 323</b>	<b>\$ 169,408</b>	<b>\$ 471,136</b>	<b>\$ 404,501</b>	<b>\$ 12,526</b>	<b>\$ 265,943</b>	<b>\$ 385,765</b>	<b>\$ 7,453</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities</b>								
Accounts payable and accrued expenses	\$ 323	\$ 293	\$ 10,808	\$ 14,849	\$ -	\$ 138,765	\$ 82,043	\$ 7,453
Due to other funds	-	-	-	-	10,188	127,178	303,722	-
Due to other governments	-	-	388	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-
Total liabilities	<b>323</b>	<b>293</b>	<b>11,196</b>	<b>14,849</b>	<b>10,188</b>	<b>265,943</b>	<b>385,765</b>	<b>7,453</b>
<b>Fund Equity</b>								
Fund balance								
Nonspendable								
Prepaid expenses and other assets	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Spendable								
Restricted	-	169,115	459,940	389,652	2,338	-	-	-
Committed	-	-	-	-	-	-	-	-
Total fund balance	<b>-</b>	<b>169,115</b>	<b>459,940</b>	<b>389,652</b>	<b>2,338</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 323</b>	<b>\$ 169,408</b>	<b>\$ 471,136</b>	<b>\$ 404,501</b>	<b>\$ 12,526</b>	<b>\$ 265,943</b>	<b>\$ 385,765</b>	<b>\$ 7,453</b>

(Continued)

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana  
**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2021

	WORKFORCE INVESTMENT OPPORTUNITY ACT						SECTION 8	
	ADULT	YOUTH	DISLOCATED	STEP	ONE STOP /	JOBS PLUS	VASH	TOTAL
	PROGRAM	PROGRAM	WORKER	PROGRAM	ERICA JOB CEN	INITATIVE	PROGRAM	(Schedule 9)
	FUND 420	FUND 421	FUND 422	FUND 423	FUND 425	FUND 426	FUND 474	
<b>ASSETS</b>								
Cash and cash equivalents	-	\$ -	-	\$ -	-	9,308	\$ -	\$ 36,163,300
Investments	-	-	-	-	-	-	-	1,049,028
Receivables								
Ad valorem taxes	-	-	-	-	-	-	-	13,425,918
Sales taxes	-	-	-	-	-	-	-	12,398
Special assessments	-	-	-	-	-	-	-	159,890
Other receivables	-	-	-	-	-	-	-	910,131
Due from other governments	73,653	76,402	7,095	-	-	12,799	10,230	2,265,175
Prepaid expenses and other assets	-	-	-	-	-	-	-	235,386
Inventories	-	-	-	-	-	-	-	1,020,717
<b>TOTAL ASSETS</b>	<b>73,653</b>	<b>\$ 76,402</b>	<b>7,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>22,110</b>	<b>\$ 10,230</b>	<b>\$ 55,241,947</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities</b>								
Accounts payable and accrued expenses	53,702	\$ 52,826	6,032	\$ (2,485)	\$ (490)	7,244	\$ -	\$ 1,855,484
Due to other funds	19,952	23,576	1,063	2,486	490	-	10,230	612,017
Due to other governments	-	-	-	-	-	-	-	388
Unearned revenues	-	-	-	-	-	12,278	-	12,478
Deposits held	-	-	-	-	-	-	-	15,675
Total liabilities	<b>73,653</b>	<b>76,402</b>	<b>7,095</b>	<b>-</b>	<b>-</b>	<b>19,523</b>	<b>10,230</b>	<b>2,496,041</b>
<b>Fund Equity</b>								
Fund balance								
Nonspendable								
Prepaid expenses and other assets	-	-	-	-	-	-	-	235,386
Inventories	-	-	-	-	-	-	-	1,020,717
Spendable								
Restricted	-	-	-	-	-	-	-	47,390,772
Committed	-	-	-	-	-	2,587	-	4,099,031
Total fund balance	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,587</b>	<b>-</b>	<b>52,745,906</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>73,653</b>	<b>\$ 76,402</b>	<b>7,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>22,110</b>	<b>\$ 10,230</b>	<b>\$ 55,241,947</b>

(Concluded)

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
SPECIAL REVENUE FUNDS (Non Major)**  
For the Year Ended December 31, 2021

	ROAD PROGRAM	PUBLIC LIBRARY	GREEN OAKS DETENTION CENTER	CRIMINAL COURT	MOSQUITO ABATEMENT DISTRICT	CHENIERE LAKE PARK	HEALTH UNIT	ANIMAL PROTECTION & CONTROL	PERMIT OFFICE	JAIL MAINTENANCE RESERVE	SHELTER IMPROVEMENT
	FUND 101	FUND 105	FUND 106	FUND 107	FUND 108	FUND 109	FUND 111	FUND 112	FUND 113	FUND 114	FUND 115
<b>Revenues</b>											
Taxes											
Ad valorem	\$ -	\$ 9,211,144	\$ 3,496,434	\$ -	\$ 1,675,917	\$ -	\$ 482,298	\$ 422,011	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-	-	-	-
Total taxes	-	9,211,144	3,496,434	-	1,675,917	-	482,298	422,011	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-	-	451,909	-	-
Intergovernmental											
Federal	-	55,666	1,212	-	10,200	-	174	152	-	-	-
State	1,143,383	333,888	218,919	321,042	-	-	17,494	15,308	-	-	-
Local	-	-	-	2,124,663	-	-	-	-	-	-	-
Total intergovernmental	1,143,383	389,554	220,131	2,445,705	10,200	-	17,668	15,460	-	-	-
Fees, charges and commissions for services	-	131,270	423,195	42,164	-	40,587	-	76,890	-	-	-
Fines and forfeitures	-	33,310	-	1,931,125	-	-	-	13,011	-	-	-
Use of money and property	647	32,039	16,349	45	7,225	211	94,033	1,570	198	1,083	93
Other revenues	-	1,402	16,846	-	-	-	-	147,212	10	-	-
Total revenue	1,144,030	9,798,719	4,172,955	4,419,039	1,693,342	40,798	593,999	676,154	452,117	1,083	93
<b>Expenditures</b>											
Current											
General government											
Judicial	-	-	-	4,237,557	-	-	-	-	-	-	-
Finance and administration	22,832	-	-	-	-	-	-	-	-	-	-
Total general government	22,832	-	-	4,237,557	-	-	-	-	-	-	-
Public safety	-	4,274	3,765,546	181,483	198	2,443	-	9,763	-	74	-
Public works	96,585	-	-	-	-	-	-	-	448,213	-	-
Health and welfare	-	-	-	-	1,630,767	-	504,495	544,547	-	-	6,374
Culture and recreation	-	6,889,174	-	-	-	139,770	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	690,180	16,670	-	5,125	4,421	33,644	27,336	1,848	-	-
Total expenditures	119,417	7,583,628	3,782,216	4,419,039	1,636,090	146,634	538,139	581,646	450,061	74	6,374
<b>Excess (deficiency) of revenues over expenditures</b>	1,024,613	2,215,091	390,739	-	57,252	(105,836)	55,860	94,508	2,056	1,009	(6,281)
<b>Other financing sources (uses)</b>											
Sale of Assets	-	-	-	-	8,343	70,000	-	5,833	-	-	-
Transfers in	-	-	-	-	-	125,000	-	-	135,000	180,000	-
Transfers out	(1,000,000)	(2,000,000)	(150,000)	-	-	-	(50,000)	-	-	-	-
Total other financing sources (uses)	(1,000,000)	(2,000,000)	(150,000)	-	8,343	195,000	(50,000)	5,833	135,000	180,000	-
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	24,613	215,091	240,739	-	65,595	89,164	5,860	100,341	137,056	181,009	(6,281)
<b>Fund Balances at Beginning of Year</b>	812,092	15,866,009	10,656,518	-	5,267,838	144,493	2,085,843	889,377	118,649	1,027,600	98,030
<b>FUND BALANCES AT END OF YEAR</b>	\$ 836,705	\$ 16,081,100	\$ 10,897,257	\$ -	\$ 5,333,433	\$ 233,657	\$ 2,091,703	\$ 989,718	\$ 255,705	\$ 1,208,609	\$ 91,749

(Continued)

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
SPECIAL REVENUE FUNDS (Non Major)  
For the Year Ended December 31, 2021**

	<b>OUACHITA PARISH HOMELAND SECURITY &amp; EMERGENCY PREPAREDNESS</b>									
	<b>COMMUNICATIONS DISTRICT 911 SERVICE</b>	<b>COURT FEES</b>	<b>CRIMINAL JUROR FEES</b>	<b>W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE</b>	<b>BUSINESS DEVELOPMENT</b>	<b>FUNDS 129/141</b>	<b>DRAINAGE PROGRAM</b>	<b>URBAN SYSTEMS</b>	<b>F.E.M.A. BUY OUT</b>	<b>ADMINISTRATIVE</b>
	<b>FUND 117</b>	<b>FUND 119</b>	<b>FUND 120</b>	<b>FUND 121</b>	<b>FUND 125</b>	<b>FUND 129/141</b>	<b>FUND 131</b>	<b>FUND 132</b>	<b>FUND 139</b>	<b>FUND 144</b>
<b>Revenues</b>										
Taxes										
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	3,556,695	-	-	-	-	-	-	-	-	-
Total taxes	3,556,695	-	-	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	4,320	-	-	-	-	-	-
Intergovernmental										
Federal	2,688	-	-	-	-	195,034	-	2,369,998	-	-
State	-	-	-	-	-	252	70,697	-	-	-
Local	-	-	-	-	-	85,859	-	-	-	-
Total intergovernmental	2,688	-	-	-	-	281,145	70,697	2,369,998	-	-
Fees, charges and commissions for services	-	-	61,020	-	-	-	-	-	-	1,846,247
Fines and forfeitures	-	61,600	-	-	-	-	-	-	-	-
Use of money and property	6,106	654	623	334	163	311	151	1,295	32	-
Other revenues	-	-	-	-	-	-	-	-	3,010	225
Total revenue	3,565,489	62,254	61,643	4,654	163	281,456	70,848	2,371,293	3,042	1,846,472
<b>Expenditures</b>										
Current										
General government										
Judicial	-	159,467	191,767	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	11	-	9,552	43,750	-	1,774,839
Total general government	-	159,467	191,767	-	11	-	9,552	43,750	-	1,774,839
Public safety	1,720,630	-	-	-	-	264,909	-	-	-	-
Public works	-	-	-	-	-	-	80,615	7,413	10,202	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	19,830	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	270,942	-	-	-	-	36,092	70,215	3,739,647	-	82,870
Total expenditures	1,991,572	159,467	191,767	19,830	11	301,001	160,382	3,790,810	10,202	1,857,709
<b>Excess (deficiency) of revenues over expenditures</b>	1,573,917	(97,213)	(130,124)	(15,176)	152	(19,545)	(89,534)	(1,419,517)	(7,160)	(11,237)
<b>Other financing sources (uses)</b>										
Sale of Assets	-	-	-	-	-	3,570	-	-	-	-
Transfers in	-	-	-	-	-	89,047	75,000	1,000,000	5,000	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	92,617	75,000	1,000,000	5,000	-
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	1,573,917	(97,213)	(130,124)	(15,176)	152	73,072	(14,534)	(419,517)	(2,160)	(11,237)
<b>Fund Balances at Beginning of Year</b>	5,989,804	800,621	737,888	365,927	168,110	409,814	147,626	1,718,677	43,992	515,829
<b>FUND BALANCES AT END OF YEAR</b>	\$ 7,563,721	\$ 703,408	\$ 607,764	\$ 350,751	\$ 168,262	\$ 482,886	\$ 133,092	\$ 1,299,160	\$ 41,832	\$ 504,592

(Continued)



**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
**SPECIAL REVENUE FUNDS (Non Major)**  
For the Year Ended December 31, 2021

	HUMPHRIES/ GARRETT ROAD SUBDIVISION	EAGLE LAKE SUBDIVISION - ROAD	EMERGENCY DISEASE CONTROL	GREEN OAKS JUVENILE DETENTION CENTER	CDBG PINK STREET	CDBG VIOLET / IRIS STREETS	LEAP	NATIONAL DISLOCATED GRANT	DISABILITY EMPLOYMENT	PHOCAS GRANT	SECTION 8 HOUSING CHOICE VOUCHER
	FUND 154	FUND 157	FUND 169	FUND 172	FUND 175	FUND 176	FUND 461	FUND 424	FUND 464	FUND 465	FUND 470/471/472
<b>Revenues</b>											
Taxes											
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental											
Federal	-	-	-	-	-	-	-	-	-	91,000	3,032,299
State	-	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-	-	-
Total intergovernmental	-	-	-	-	-	-	-	-	-	91,000	3,032,299
Fees, charges and commissions for services	-	-	-	-	-	-	-	-	-	-	649,534
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Use of money and property	161	9	804	739	-	-	-	-	-	146	305
Other revenues	5,376	-	-	-	-	-	-	-	-	-	5,598
Total revenue	5,537	9	804	739	-	-	-	-	-	91,146	3,687,736
<b>Expenditures</b>											
Current											
General government											
Judicial	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	50	-	-	-	-	-	-	-
Public works	11	1	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	54	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	61,180	3,420,477
Debt Service-Interest	-	-	-	-	-	-	-	-	-	-	(134)
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	11	1	54	50	-	-	-	-	-	61,179	3,420,341
<b>Excess (deficiency) of revenues over expenditures</b>	5,526	8	750	689	-	-	-	-	-	29,967	267,395
<b>Other financing sources (uses)</b>											
Sale of Assets	-	-	-	-	-	-	-	-	-	-	4,332
Transfers in	-	-	-	150,000	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	150,000	-	-	-	-	-	-	4,332
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	5,526	8	750	150,689	-	-	-	-	-	29,967	271,727
<b>Fund Balances at Beginning of Year</b>	163,577	9,128	829,842	687,650	-	-	-	-	-	139,148	188,213
<b>FUND BALANCES AT END OF YEAR</b>	\$ 169,103	\$ 9,136	\$ 830,592	\$ 838,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,115	\$ 459,940

(Continued)

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
SPECIAL REVENUE FUNDS (Non Major)  
For the Year Ended December 31, 2021**

	ROAD LIGHTING DISTRICTS	LA WATERSHED INITIATIVE	CDBG BROWNVILLE WATER SYSTEM	COVID-19 DISASTER RECOVERY	HUD COVID FUNDS	WORKFORCE INVESTMENT OPPORTUNITY ACT				SECTION 8 VASH PROGRAM	TOTAL
	FUNDS 5xx	FUND 142	FUND 178	FUND 427	FUND 473	ADULT PROGRAM	YOUTH PROGRAM	DISLOCATED WORKER	JOBS PLUS INITIATIVE	FUND 474	(Schedule 10)
<b>Revenues</b>											
Taxes											
Ad valorem	\$ 27,468	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 15,315,272
Other	-	-	-	-	-	-	-	-	-	-	3,556,695
Total taxes	27,468	-	-	-	-	-	-	-	-	-	18,871,967
Licenses, permits and assessments	167,821	-	-	-	-	-	-	-	-	-	624,050
Intergovernmental											
Federal	-	35,732	707,456	1,438,927	-	564,529	561,717	236,974	118,921	10,230	9,432,909
State	-	-	-	-	-	-	-	-	-	-	2,120,983
Local	-	-	-	-	-	-	-	-	-	-	2,210,522
Total intergovernmental	-	35,732	707,456	1,438,927	-	564,529	561,717	236,974	118,921	10,230	13,764,414
Fees, charges and commissions for services	-	-	85,498	-	-	-	-	-	-	-	3,356,405
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	2,039,046
Use of money and property	1,086	-	-	-	-	-	-	-	-	-	166,412
Other revenues	-	-	-	-	-	-	-	-	-	-	179,679
Total revenue	196,375	35,732	792,954	1,438,927	-	564,529	561,717	236,974	118,921	10,230	39,001,973
<b>Expenditures</b>											
Current											
General government											
Judicial	-	-	-	-	-	-	-	-	-	-	4,588,791
Finance and administration	-	-	-	-	-	-	-	-	-	-	1,850,984
Total general government	-	-	-	-	-	-	-	-	-	-	6,439,775
Public safety	-	-	-	-	77,793	-	-	-	-	-	6,027,163
Public works	179,664	33,395	55,414	-	-	-	-	-	-	-	911,513
Health and welfare	-	-	-	-	-	-	-	-	-	-	2,686,237
Culture and recreation	-	-	-	-	-	-	-	-	-	-	7,028,944
Economic development	-	-	-	1,438,928	236	565,061	557,753	234,333	116,334	10,230	6,424,362
Debt Service-Interest	2	-	-	-	-	-	-	-	-	-	(132)
Capital outlay	-	-	737,540	-	6,054	1,322	3,966	2,644	-	-	5,730,516
Total expenditures	179,667	33,394	792,954	1,438,927	84,083	566,384	561,717	236,974	116,334	10,230	35,248,369
<b>Excess (deficiency) of revenues over expenditures</b>	16,708	2,338	-	-	(84,083)	(1,855)	-	-	2,587	-	3,753,604
<b>Other financing sources (uses)</b>											
Sale of Assets	-	-	-	-	-	1,855	-	-	-	-	93,933
Transfers in	-	-	-	-	-	-	-	-	-	-	1,759,047
Transfers out	-	-	-	-	-	-	-	-	-	-	(3,200,000)
Total other financing sources (uses)	-	-	-	-	-	1,855	-	-	-	-	(1,347,020)
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	16,708	2,338	-	-	(84,083)	-	-	-	2,587	-	2,406,584
<b>Fund Balances at Beginning of Year</b>	372,944	-	-	-	84,083	-	-	-	-	-	50,339,322
<b>FUND BALANCES AT END OF YEAR</b>	\$ 389,652	\$ 2,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,587	\$ -	\$ 52,745,906

(Concluded)

**NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**Debt Service Funds (Nonmajor)**  
For the Year Ended December 31, 2021

	<b>ECONOMIC DEVELOPMENT</b>	<b>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>TOTAL</b>
<b>ASSETS</b>				
<b>Cash and cash equivalents</b>	1,617	426,819	1,093,887	\$ 1,522,323
<b>Receivables</b>				
Ad Valorem	5	-	-	5
Sales taxes	-	428,046	870,986	1,299,032
Other	8	-	-	8
<b>TOTAL ASSETS</b>	<u>\$ 1,630</u>	<u>\$ 854,865</u>	<u>\$ 1,964,873</u>	<u>\$ 2,821,368</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable - Trade	\$ 26	\$ -	\$ -	\$ 26
Total liabilities	<u>26</u>	<u>-</u>	<u>-</u>	<u>26</u>
<b>Fund equity</b>				
Fund balance				
Spendable				
Restricted for debt service	1,604	854,865		856,469
Unassigned			1,964,873	1,964,873
Total fund balance	<u>1,604</u>	<u>854,865</u>	<u>1,964,873</u>	<u>2,821,342</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 1,630</u>	<u>\$ 854,865</u>	<u>\$ 1,964,873</u>	<u>\$ 2,821,368</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
Debt Service Funds (Nonmajor)**  
For the Year Ended December 31, 2021

	ECONOMIC DEVELOPMENT	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT	EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT	TOTAL
<b>Revenues</b>				
Taxes				
Ad Valorem Taxes	\$ 5	\$ -	\$ -	\$ 5
Sales	-	2,419,757	4,895,567	7,315,324
Use of money and property	9	926	2,147	3,082
Total revenues	14	2,420,683	4,897,714	7,318,411
<b>Expenditures</b>				
Current				
General Government				
Finance and administration	13	44	111	168
Debt Service-Principal	-	685,000	600,000	1,285,000
Debt Service-Interest	-	90,132	172,805	262,937
Total expenditures	13	775,175	772,916	1,548,104
<b>Excess of revenues over expenditures</b>	1	1,645,508	4,124,798	5,770,307
<b>Other financing uses</b>				
Transfers out	-	(1,400,000)	(3,500,000)	(4,900,000)
Total other financing uses	-	(1,400,000)	(3,500,000)	(4,900,000)
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	1	245,508	624,798	870,307
<b>Fund balances at beginning of year</b>	1,603	609,357	1,340,075	1,951,035
<b>FUND BALANCES AT END OF YEAR</b>	\$ 1,604	\$ 854,865	\$ 1,964,873	\$ 2,821,342

**NON-MAJOR CAPITAL PROJECTS FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**Capital Projects Funds (Nonmajor)**  
For the Year Ended December 31, 2021

	FIRE				DETENTION	WEST	EAST										
	DEPARTMENT	LIBRARY	HEALTH UNIT	HOME		OUACHITA	OUACHITA	HAZ-MIT	HAZ-MIT	HAZ-MIT	HAZ-MIT	HAZ-MIT	HAZ-MIT	HAZ-MIT	HAZ-MIT	HAZ-MIT	TOTAL
						ECONOMIC	ECONOMIC	E T & C	RACCOON	RIVER	MOON	E T & C	GAUGE	BLACK			
						DISTRICT	DISTRICT	DRAINAGE	BAYOU	STYX	LAKE RD	LEVEE	BOARD	BAYOU			
<b>ASSETS</b>																	
Cash and cash equivalents	\$ 6,843,040	\$ 6,519,847	\$ 808,088	\$ 143,098	\$ 4,031,296	\$ 5,888,155	\$ 1,260,892	\$ 1,303,241	\$ 760,810	\$ 71,974	\$ -	\$ 50,023	\$ 311,641	\$ 27,992,105			
Investments	4,076,933	-	-	-	-	-	-	-	-	-	-	-	-	4,076,933			
Due from other public bodies	-	-	-	-	-	-	-	-	-	-	-	297,072	-	-	297,072		
<b>TOTAL ASSETS</b>	<b>\$ 10,919,973</b>	<b>\$ 6,519,847</b>	<b>\$ 808,088</b>	<b>\$ 143,098</b>	<b>\$ 4,031,296</b>	<b>\$ 5,888,155</b>	<b>\$ 1,260,892</b>	<b>\$ 1,303,241</b>	<b>\$ 760,810</b>	<b>\$ 71,974</b>	<b>\$ 297,072</b>	<b>\$ 50,023</b>	<b>\$ 311,641</b>	<b>\$ 32,366,110</b>			
<b>LIABILITIES</b>																	
Accounts payable	\$ 85,286	\$ -	\$ -	\$ -	\$ 25,087	\$ 12,604	\$ 89,765	\$ -	\$ -	\$ 36,802	\$ -	\$ -	\$ -	\$ 249,544			
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	256,231	-	256,231			
<b>TOTAL LIABILITIES</b>	<b>85,286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,087</b>	<b>12,604</b>	<b>89,765</b>	<b>-</b>	<b>-</b>	<b>36,802</b>	<b>256,231</b>	<b>-</b>	<b>-</b>	<b>505,775</b>			
<b>FUND EQUITY</b>																	
<b>Fund balance</b>																	
Spendable																	
Restricted				143,098	4,006,209		1,171,127	1,303,241	760,810	35,172	40,841	50,023	311,641	7,822,162			
Committed	10,834,687	6,519,847	808,088											18,162,622			
Unassigned						5,875,551								5,875,551			
Total fund balance	10,834,687	6,519,847	808,088	143,098	4,006,209	5,875,551	1,171,127	1,303,241	760,810	35,172	40,841	50,023	311,641	31,860,335			
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 10,919,973</b>	<b>\$ 6,519,847</b>	<b>\$ 808,088</b>	<b>\$ 143,098</b>	<b>\$ 4,031,296</b>	<b>\$ 5,888,155</b>	<b>\$ 1,260,892</b>	<b>\$ 1,303,241</b>	<b>\$ 760,810</b>	<b>\$ 71,974</b>	<b>\$ 297,072</b>	<b>\$ 50,023</b>	<b>\$ 311,641</b>	<b>\$ 32,366,110</b>			

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
Capital Projects Funds (Nonmajor)  
For the Year Ended December 31, 2021**

	<b>FIRE DEPARTMENT</b>	<b>LIBRARY</b>	<b>HEALTH UNIT</b>	<b>DETENTION HOME</b>	<b>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>HAZ-MIT E T &amp; C DRAINAGE</b>	<b>HAZ-MIT RACCON BAYOU</b>	<b>HAZ-MIT RIVER STYX</b>	<b>HAZ-MIT MOON LAKE RD</b>	<b>HAZ-MIT E T &amp; C LEVEE</b>	<b>HAZ-MIT GAUGE BOARD</b>	<b>HAZ-MIT BLACK BAYOU</b>	<b>TOTAL</b>
<b>Revenues</b>														
Intergovernmental revenue - federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,806	\$ -	\$ -	\$ -	\$ 20,806
Use of money and property	11,296	5,349	758	138	3,321	4,288	1,225	1,293	716	56	-	24	152	28,616
Total revenues	11,296	5,349	758	138	3,321	4,288	1,225	1,293	716	20,862	-	24	152	49,422
<b>Expenditures</b>														
Current														
General government														
Finance and administration	-	368	-	9	227	290	83	87	48	4	-	1	11	1,128
Indirect Cost	-	-	-	-	45,817	59,682	-	-	-	-	-	-	-	105,499
Public safety	350,721	-	-	-	-	-	-	-	-	-	-	-	-	350,721
Public works	-	-	-	-	15,815	24,353	-	-	-	-	-	-	-	40,168
Health and welfare	-	-	52	-	-	-	-	-	-	-	-	-	-	52
Interest	-	-	-	-	-	-	-	-	-	79	233	-	-	312
Capital outlay	3,128,392	-	-	-	337,245	1,447,093	94,731	324,118	-	-	7,667	-	-	5,339,246
Total expenditures	3,479,115	368	52	9	399,104	1,531,417	94,814	324,205	48	84	7,900	1	11	5,837,128
<b>Excess (deficiency) of revenues over expenditures</b>	(3,467,819)	4,981	706	129	(395,783)	(1,527,129)	(93,589)	(322,912)	668	20,778	(7,900)	23	141	(5,787,706)
<b>Other financing sources (uses)</b>														
Transfers in	6,000,000	2,000,000	50,000	-	1,400,000	3,500,000	-	369,222	50,000	14,394	-	50,000	311,500	13,745,116
Transfers out	-	-	-	-	-	(795,116)	-	-	-	-	-	-	-	(795,116)
Total other financing sources (u	6,000,000	2,000,000	50,000	-	1,400,000	2,704,884	-	369,222	50,000	14,394	-	50,000	311,500	12,950,000
<b>Excess (deficiency) of revenues and other sources over expenditures</b>	2,532,181	2,004,981	50,706	129	1,004,217	1,177,755	(93,589)	46,310	50,668	35,172	(7,900)	50,023	311,641	7,162,294
<b>Fund balances at beginning of year</b>	8,302,506	4,514,866	757,382	142,969	3,001,992	4,697,796	1,264,716	1,256,931	710,142	-	48,741	-	-	24,698,041
<b>FUND BALANCES AT END OF YEAR</b>	\$ 10,834,687	\$ 6,519,847	\$ 808,088	\$ 143,098	\$ 4,006,209	\$ 5,875,551	\$ 1,171,127	\$ 1,303,241	\$ 760,810	\$ 35,172	\$ 40,841	\$ 50,023	\$ 311,641	\$ 31,860,335



## **NON-MAJOR ENTERPRISE**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Net Position**  
**Enterprise Funds (Nonmajor)**  
December 31, 2021

	<b>GREEN ACRES SEWERAGE DISTRICT NO. 13</b>	<b>WEST OUACHITA SEWERAGE DISTRICT NO. 9</b>	<b>SOUTHEAST SEWERAGE DISTRICT NO. 3</b>	<b>EASTERN FOREST SEWERAGE DISTRICT NO. 14</b>	<b>INGLESIDE SEWERAGE DISTRICT</b>	<b>CALVERT/ H. WATSON SEWERAGE DISTRICT</b>	<b>TOTAL (Statement E)</b>
<b>ASSETS</b>							
Current assets							
Cash and cash equivalents	\$ 40,732	\$ -	\$ -	\$ 21,979	-	\$ -	\$ 62,711
Receivables							
Trade	757	112,431	-	-	-	3,401	116,589
Other	1,248	-	-	1,124	-	-	2,372
Due from other public bodies	444	-	-	-	7,635	-	8,079
Total current assets	43,181	112,431	-	23,103	7,635	3,401	189,751
Restricted assets							
Cash and cash equivalents	-	58,502	-	-	-	-	58,502
Noncurrent assets							
Capital assets, net	25,267	358,063	315,690	54,668	381,013	57,885	1,192,586
<b>TOTAL ASSETS</b>	<b>\$ 68,448</b>	<b>\$ 528,996</b>	<b>\$ 315,690</b>	<b>\$ 77,771</b>	<b>\$ 388,648</b>	<b>\$ 61,286</b>	<b>\$ 1,440,839</b>
<b>LIABILITIES AND NET POSITION</b>							
Liabilities							
Current liabilities							
Accounts payable and accrued expenses	\$ 1,320	\$ 17,245	\$ -	\$ -	\$ 168	\$ 3,411	\$ 22,144
Due to other funds	-	22,206	-	-	90,765	34,201	147,172
Current liabilities payable from restricted assets							
Revenue bonds payable	-	32,000	-	-	-	-	32,000
Noncurrent							
Revenue bonds payable	-	178,000	-	-	-	-	178,000
Total liabilities	1,320	249,451	-	-	90,933	37,612	379,316
Net position (deficit)							
Net investment in capital assets	25,267	148,063	315,690	54,668	381,013	57,885	982,586
Debt Service	-	58,502	-	-	-	-	58,502
Unrestricted (deficit)	41,861	72,980	-	23,103	(83,298)	(34,211)	20,435
Total net position (deficit)	67,128	279,545	315,690	77,771	297,715	23,674	1,061,523
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 68,448</b>	<b>\$ 528,996</b>	<b>\$ 315,690</b>	<b>\$ 77,771</b>	<b>\$ 388,648</b>	<b>\$ 61,286</b>	<b>\$ 1,440,839</b>

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

**Combining Schedule of Revenues, Expenses,  
and Changes in Net Position  
Enterprise Funds (Nonmajor)**

For the Year Ended December 31, 2021

	<b>GREEN ACRES SEWERAGE DISTRICT NO. 13</b>	<b>WEST OUACHITA SEWERAGE DISTRICT NO. 9</b>	<b>SOUTHEAST SEWERAGE DISTRICT NO. 3</b>	<b>EASTERN FOREST SEWERAGE DISTRICT NO. 14</b>	<b>INGLESIDE SEWERAGE DISTRICT</b>	<b>CALVERT/ H. WATSON SEWERAGE DISTRICT</b>	<b>TOTAL (Statement F)</b>
<b>Operating revenues</b>							
Sewer service charges	\$ 9,826	180,971	\$ -	\$ -	\$ 13,665	\$ 35,039	\$ 239,501
<b>Operating expenses</b>							
Board member compensation	-	1,550	-	-	-	-	1,550
Depreciation	3,486	35,803	56,482	5,089	32,893	10,524	144,277
General and administrative	3	556	-	1	-	86	646
Indirect cost allocation	300	3,287	-	-	522	630	4,739
Insurance	100	1,270	-	-	448	262	2,080
Interest	-	8,845	-	-	73	32	8,950
Miscellaneous	-	-	-	-	-	-	-
Operations and maintenance	7,482	119,310	-	-	1,200	15,219	143,211
Utilities	277	63,867	-	-	1,240	9,167	74,551
Total operating expenses	11,647	234,489	56,482	5,089	36,376	35,922	380,005
<b>Operating income (loss)</b>	(1,821)	(53,518)	(56,482)	(5,089)	(22,711)	(883)	(140,504)
<b>Non-operating revenues</b>							
Insurance proceeds	-	96,644	-	-	-	-	96,644
Interest earned	38	93	-	21	-	-	152
Total non-operating revenues	38	96,737	-	21	-	-	96,796
Net increase (decrease) in net position	(1,783)	43,219	(56,482)	(5,068)	(22,711)	(883)	(43,708)
Net position at beginning of year	68,911	236,325	372,172	82,839	320,426	24,557	1,105,230
<b>NET POSITION AT END OF YEAR</b>	<b>\$ 67,128</b>	<b>\$ 279,544</b>	<b>\$ 315,690</b>	<b>\$ 77,771</b>	<b>\$ 297,715</b>	<b>\$ 23,674</b>	<b>\$ 1,061,522</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Cash Flows**  
**Enterprise Funds (Nonmajor)**  
For the Year Ended December 31, 2021

	<b>GREEN ACRES SEWERAGE DISTRICT NO. 13</b>	<b>WEST OUACHITA SEWERAGE DISTRICT NO. 9</b>	<b>SOUTHEAST SEWERAGE DISTRICT NO. 3</b>	<b>EASTERN FOREST SEWERAGE DISTRICT NO. 14</b>	<b>INGLESIDE SEWERAGE DISTRICT</b>	<b>CALVERT/ H. WATSON SEWERAGE DISTRICT</b>	<b>TOTAL</b>
<b>Cash flows from operating activities</b>							
Receipts from customers	\$ 9,866	\$ 83,438	\$ -	\$ -	\$ 6,030	\$ 34,029	\$ 133,363
Payments to suppliers for goods and services	(7,538)	(226,526)	-	-	(5,223)	(23,754)	(263,041)
Net cash provided (used) by operating activities	2,328	(143,088)	-	-	807	10,275	(129,678)
<b>Cash flows from capital and related financing activities</b>							
Payments on bonds	-	(31,000)	-	-	-	-	(31,000)
Receipts from insurance proceeds	-	96,451	-	-	-	-	96,451
Receipts from (payments to) other funds	30,001	169,426	-	-	(807)	(10,275)	188,345
Net cash provided by capital and related financing activities	30,001	234,877	-	-	(807)	(10,275)	253,796
<b>Cash flows from investing activities</b>							
Purchase of capital assets	-	(102,394)	-	-	-	-	(102,394)
Interest earnings	38	93	-	21	-	-	152
Net cash provided by investing activities	38	(102,301)	-	21	-	-	152
<b>Net increase (decrease) in cash and cash equivalents</b>	32,367	(10,512)	-	21	-	-	21,876
<b>Cash at beginning of year</b>	8,365	69,014	-	21,958	-	-	99,337
<b>CASH AT END OF YEAR</b>	\$ 40,732	\$ 58,502	\$ -	\$ 21,979	\$ -	\$ -	\$ 121,213
<b>Reconciliation of operating income to net cash used by operating activities</b>							
Operating income (loss)	\$ (1,821)	\$ (53,518)	\$ (56,482)	\$ (5,089)	\$ (22,711)	\$ (883)	\$ (140,504)
Adjustments to reconcile operating loss to net cash provided by operating activities							
Depreciation	3,486	35,803	56,482	5,089	32,893	10,524	144,277
Change in assets and liabilities							
Receivables	40	(131,786)	-	-	(7,635)	(1,010)	(140,391)
Accounts payable	623	6,413	-	-	(1,740)	1,644	6,940
Net cash provided (used) by operating activities	2,328	(143,088)	-	-	807	10,275	(129,678)
<b>Cash shown on schedule of net position</b>	\$ 40,732	\$ 58,502	\$ -	\$ 21,979	\$ -	\$ -	\$ 121,213

**NON-MAJOR INTERNAL SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Combining Statement of Net Position****Internal Service Funds (Nonmajor)**

For the Year Ended December 31, 2021

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE</b>	<b>WORKERS' COMPENSATION RESERVE</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and cash equivalents	2,691,858	4,739,740	\$ 7,431,598
Investments at market value	750,000	768,100	1,518,100
Receivables - other	252	200	452
Due from other governments	27,183	6,207	33,390
Prepaid and other assets	26,400	200,999	227,399
<b>TOTAL ASSETS</b>	<b>\$ 3,495,691</b>	<b>\$ 5,715,245</b>	<b>\$ 9,210,936</b>
<b>LIABILITIES AND NET POSITION</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 38,636	\$ 12,350	\$ 50,986
Deposits held	1,168	-	1,168
Other noncurrent liabilities	19,900	1,908,296	1,928,196
Total liabilities	59,704	1,920,646	1,980,350
<b>Net position</b>			
Restricted for Insurance Claims	3,435,987	3,794,599	7,230,586
Total net position	3,435,987	3,794,599	7,230,586
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 3,495,691</b>	<b>\$ 5,715,245</b>	<b>\$ 9,210,936</b>

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

Combining Schedule of Revenues, Expenses,  
and Changes in Net Position

## Internal Service Funds (Nonmajor)

For the Year Ended December 31, 2021

	INSURANCE / GEN LIABILITY LOSS RESERVE	WORKERS' COMPENSATION RESERVE	TOTAL (Statement F)
<b>Operating Revenues</b>			
Premiums	\$ 836,024	\$ 1,229,195	\$ 2,065,219
Intergovernmental- State	-	17,497	17,497
Total operating revenues	836,024	1,246,692	2,082,716
<b>Operating Expenses</b>			
Administrative expenses	19,916	294	20,210
Benefit payments and reinsurance	938,050	520,668	1,458,718
Total expenditures	957,966	520,962	1,478,928
<b>Operating income (loss)</b>	(121,942)	725,730	603,788
<b>Nonoperating revenues</b>			
Interest income	3,680	6,193	9,873
Total nonoperating revenues	3,680	6,193	9,873
<b>Changes in net assets</b>	(118,262)	731,923	613,661
<b>Net position at beginning of year</b>	3,554,249	3,062,676	6,616,925
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 3,435,987</u>	<u>\$ 3,794,599</u>	<u>\$ 7,230,586</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Cash Flows**  
**Internal Service Funds (Nonmajor)**  
For the Year Ended December 31, 2021

	<b>INSURANCE/ GEN LIABILITY LOSS RESERVE</b>	<b>WORKERS' COMPENSATION RESERVE</b>	<b>TOTAL (Statement G)</b>
<b>Cash flows from operating activities</b>			
Premiums received	\$ 857,770	\$ 1,248,497	\$ 2,106,267
Payments to suppliers for goods and services	(19,916)	(294)	(20,210)
Payments for claims	(1,081,763)	(640,988)	(1,722,751)
Net cash provided by operating activities	(243,909)	607,215	363,306
<b>Cash flows from capital and related financing activities</b>			
Amounts due from other governmental unit	-		-
Due from other funds	-	-	-
Net cash provided by capital and related operating activities	-	-	-
<b>Cash flows from investing activities</b>			
Interest earnings	3,682	6,194	9,876
Investments matured	-	-	-
Investments purchased	-	-	-
Net cash provided by investing activities	3,682	6,194	9,876
<b>Net increase (decrease) in cash</b>	(240,227)	613,409	373,182
<b>Cash at beginning of year</b>	2,932,085	4,126,331	7,058,416
<b>CASH AT END OF YEAR</b>	\$ 2,691,858	\$ 4,739,740	\$ 7,431,598
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income (loss)	\$ (121,942)	\$ 725,730	\$ 603,788
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	21,746	\$ 1,805	23,551
Prepaid expenses	-	\$ (13,482)	(13,482)
Accounts payable	2,591	\$ (24,246)	(21,655)
Noncurrent liabilities	(146,304)	\$ (82,592)	(228,896)
Net cash provided by operating activities	\$ (243,909)	\$ 607,215	\$ 363,306
<b>Cash shown on statement of net position</b>	\$ 2,691,858	\$ 4,739,740	\$ 7,431,598



**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Police Juror Compensation**  
For the Year Ended December 31, 2021

<u><b>Juror</b></u>		<u><b>Amount</b></u>
Robinson, Randall S., Jr.	District A	\$ 19,200
Clampit, Jack	District B	19,200
Bratton, Larry	District C	19,200
Thompson, Michael	District D	19,200
Smiley, Shane	District E	24,000
Hudson, Lonnie	District F	19,200
Total		<u><u>\$ 120,000</u></u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer**  
For the Year Ended December 31, 2021

**Agency Head: Erin Shane Smiley, President**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 24,000
Benefits- health insurance	11,164
Benefits-	
Basic Life	74
Medicare	267
Registration Fees	425
Travel	251
<b>Total</b>	<b>\$ 36,181</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Justice System Funding Schedule - Receiving Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
For the Year Ended December 31, 2021  
(Unaudited)

Identifying Information		
<b>Entity Name</b>	OUACHITA PARISH POLICE JURY	
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2527 - PJ	
<b>Date that reporting period ended</b> (mm/dd/yyyy)	12/31/2021	

  

	<b>First Six Month Period Ended 06/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>
<b>Cash Basis Presentation</b>		
<b>Receipts From:</b>		
<i>Ouachita Parish Sheriff, Criminal Court Costs/Fees</i>	812,575	660,158
1 <i>Ouachita Parish Sheriff, Criminal Fines - Other</i>	-	-
2 <i>Coroner's Office collection</i>	7,813	5,624
3 <i>District Attorney Fees collection</i>	23,376	18,727
4 <i>Criminal Court Fee collection</i>	16,967	13,548
5 <i>Witness Fee collection</i>	33,235	27,866
6 <i>Bail Bond Fee collection</i>	94,523	97,124
7 <i>Jury Fee collection</i>	32,911	27,607
8 <i>Interest</i>	27	18
<b>Subtotal Receipts</b>	<b>1,021,427</b>	<b>850,672</b>

  

	<b>First Six Month Period Ended 06/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>
<b>Receipts From:</b>		
<i>Fourth Judicial-District Attorney, Asset Forfeiture</i>	23,602	45,175
<b>Subtotal Receipts</b>	<b>23,602</b>	<b>45,175</b>
<b>Total Receipts</b>	<b>1,045,029</b>	<b>895,847</b>

  

<b>Ending Balance of Amounts Assessed but Not Received</b>	-	-
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Keeping you on course!

**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***

**Ouachita Parish Police Jury  
Monroe, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Ouachita Parish Police Jury (the 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 30, 2022. It should be noted that we issued an adverse opinion on the Police Jury's aggregate discretely presented components because those component units are not presented with the financial data of the Police Jury's primary government and the Police Jury has not issued financial statements on the reporting entity that include the financial data of its discretely presented component units.

***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 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.

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

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. However, material weaknesses or significant deficiencies may exist that we have not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as finding 2021-001.

***Management'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.

*Woodard + Associates*

**(A Professional Accounting Corporation)**  
**Monroe, Louisiana**

**June 30, 2022**



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Keeping you on course!

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Report on Compliance for Each Major Federal Program**

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

We have audited Ouachita Parish Police Jury's (the 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 programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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



**Ouachita Parish Police Jury  
Monroe, Louisiana**

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**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.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**June 30, 2022**



**OUACHITA PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2021**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Assistance Listing No.</b>	<b>Pass-Through Grantor ID No.</b>	<b>2021 Expenditures</b>	<b>2021 Passed Through to Subrecipients</b>
<b>Department of Housing and Urban Development</b>				
Passed Through the State of Louisiana - Office of Community Development				
Community Development Block Grant - Louisiana Watershed Initiative	14.228	B-16-DL-22-0001	35,732	-
Community Development Block Grant - CDBG Brownville Water System - Louisiana	14.228	2000527670	707,456	707,456
Direct Programs				
Section 8 Housing Choice Vouchers	14.871	N/A	2,824,066	-
Section 8 Housing Choice Vouchers - VASH Program	14.871	N/A	10,230	-
<b>Total Department of Housing and Urban Development</b>			<b>3,577,484</b>	<b>707,456</b>
<b>Department of Interior</b>				
Direct Programs				
Payment In-Lieu-of Taxes	15.226	N/A	8,475	-
National Wildlife Refuge Fund	15.659	N/A	8,495	-
<b>Total Department of Interior</b>			<b>16,970</b>	<b>-</b>
<b>Department of Labor</b>				
Passed Through the Louisiana Department of Labor				
Workforce Innovation and Opportunity Act Cluster				
Workforce Innovation and Opportunity Act				
WIOA Adult Program	17.258	AA-32201-18-55-A-22	566,383	-
WIOA Youth Activities	17.259	AA-32201-18-55-A-22	561,717	-
WIOA Dislocated Worker Formula Grants	17.278	AA-32201-18-55-A-22	236,974	-
WIOA Dislocated Worker Formula Grants- COVID-19 Funds	17.278	2000523631	1,438,927	-
WIOA Dislocated Worker Formula Grants-Jobs Plus Initiative	17.278	N/A	118,921	-
<b>Total Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster</b>			<b>2,922,922</b>	<b>-</b>
<b>Department of Transportation</b>				
Passed Through Louisiana Department of Transportation				
Highway Planning and Construction-Garrett Road Project	20.205	H.013802.6	517,497	-
Highway Planning and Construction-Tanglewood Drive Project	20.205	H.013796.6	402,194	-
Highway Planning and Construction-Richwood Drive #2 Project	20.205	H.013803.6	689,522	-
Highway Planning and Construction-Hadley Street Project	20.205	H.013791.6	46,869	-
Highway Planning and Construction-Harrel Road Project	20.205	H.013798.6	713,915	-
<b>Total Department of Transportation</b>			<b>2,369,997</b>	<b>-</b>
<b>Department of Treasury</b>				
Direct Programs				
Coronavirus State and Local Fiscal Recovery Funds- American Rescue Plan	21.027	N/A	55,500	-
Passed Through State of Louisiana Office of The Lieutenant Governor Department of Culture, Recreation & Tourism, Office of State Library				
American Rescue Plan - State Library System	45.310	N/A	47,065	-
<b>Total Department of Treasury</b>			<b>102,565</b>	<b>-</b>
<b>Department of Health and Human Services</b>				
Passed Through the Workforce Investment Board SDA-83, Inc.				
Health Profession Opportunity Grants	93.093	90FX0024	61,179	-
<b>Total Department of Health and Human Services</b>			<b>61,179</b>	<b>-</b>
<b>Department of Homeland Security</b>				
Passed Through State of Louisiana Office of Homeland Security and Emergency Preparedness				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4263	34,940	-
Disaster Grants - Public Assistance-LA Flooding	97.036	FEMA-4462-RR	86,728	-
Hurricane Laura and Hurricane Delta Disaster	97.036	N/A	244,044	-
Emergency Management Performance Grant	97.042	EMT-2021-EP-00001-S01	41,491	-
Homeland Security Grant Program	97.067	EMW-2019-SS-00014-S01	8,543	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00011-S01	64,083	-
Homeland Security Grant Program	97.067	EMW-2021-EP-00019-S01	26,755	-
<b>Total Department of Homeland Security</b>			<b>506,584</b>	<b>-</b>
<b>Total Federal Awards Expended</b>			<b>\$ 9,557,701</b>	<b>\$ 707,456</b>

See Notes to Schedule of Expenditures of Federal Awards

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Schedule of Expenditures of Federal Programs**  
For the Year ended December 31, 2021

**Note 1 - General**

The accompanying Schedule of Expenditures of Federal Awards presents the activities of all Federal awards of the Ouachita Parish Police Jury (the Police Jury). The Police Jury primary government reporting entity is defined in Note 1 to the Police Jury's financial statements. All Federal awards received directly from Federal agencies as well as Federal awards passed through other government agencies are included on the schedule.

**Note 2 - Basis of Accounting**

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 primary government financial statements.

**Note 3 - Relationship of the Schedule of Expenditures of Federal Awards to the Primary Government Financial Statements**

The following reconciliation is provided to help the reader of the Police Jury's financial statements relate federal revenues to the Schedule of Expenditures of Federal Awards at December 31, 2021. The prior period revenues were revenues recognized on the 2021 financial statements for which the expenditures were recognized on a prior year Schedule of Expenditures of Federal Awards.

	<b>Revenues</b> <b>Statement D</b>
Major Governmental Funds	
General Fund	\$ 222,067
Fire Department	24,493
Public Works	34,124
Correctional Center	679,482
American Rescue Plan	55,500
Non-Major Governmental Funds	9,453,715
Revenues per Statement D	<u>10,469,381</u>
U.S Department of Justice	675,480
Revenue in excess of expenditures- Section 8	208,231
Revenue in excess of expenditures- HPOG	29,821
Expenditure in excess of revenue- WIOA	<u>(1,852)</u>
Schedule of Expenditure of Federal Awards-Schedule 26	\$ <u><u>9,557,701</u></u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Schedule of Expenditures of Federal Programs**  
For the Year ended December 31, 2021

**Note 4 - Indirect Cost Rate**

The Police Jury did not elect to use the 10% de minimis indirect cost rate.

**Note 5 – Loans**

The Police Jury had no loan or loan guarantee programs outstanding at the end of the audit.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2021

We have audited the financial statements of the governmental activities and each major fund of the Ouachita Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 30, 2022. 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 audit of the financial statements as of December 31, 2021 resulted in an unmodified opinion.

### Section I - Summary of Auditor's Results

#### *Financial Statements:*

Type of auditors' report issued: Unmodified

Internal Control Over Financial Reporting:

Material Weaknesses \_\_Yes X No

Significant Deficiency \_\_Yes X None reported

Noncompliance material to financial statements X Yes\_\_ No

#### *Federal Awards:*

Internal Control Over Major Programs:

Material Weaknesses \_\_Yes X No

Significant deficiency(s) identified not considered to be material weakness(es)? \_\_Yes X None reported

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

Are there findings required to be reported in accordance with the Uniform Guidance? No

Identification of Major Programs:

- ALS #14.871 Section 8 Programs
- ALS #17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act Cluster

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000.

Is the auditee a "low-risk" auditee \_\_Yes X No

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Schedule of Findings and Questioned Costs**

For the Year Ended December 31, 2021

### **Section II – Findings related to the financial statements that are required to be reported under Government Auditing Standards.**

#### **2021-001 Internal Controls over Fixed Assets**

##### **Criteria**

R.S. 24:513(A) shall maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired, and for which such entity is accountable. The records shall include information as to the date of purchase of such property or equipment, the initial cost, the disposition, if any, the purpose of such disposition, and the recipient of the property or equipment disposed of.

Ouachita Parish Police Jury internal controls require a physical inventory of all fixed assets annually.

##### **Condition**

The fire department, courthouse maintenance and DAR departments failed to complete and submit annual physical inventory records to accounting for two consecutive years (2021 and 2020).

When auditors requested to visually inspect two fire department computers, one put into service on 12/27/2019 and the other on 7/31/2013, they were informed that the computers had been disposed of. Disposal records had to be received from the fire departments as the accounting department had not received these records.

The disposal records for the two fire department computers were not complete. They did not include approval from the Information Technology department for disposal of the computers, identified that the computers were placed in a dumpster (did not give date of disposal) while standard procedures require all computers to be disposed of be collected for recycling and/or proper disposal in accordance with environmental laws/sound environmental management.

The disposal request was made on 6/20/2020 and approved on 6/14/2022 for one computer and the request was made 7/30/2021 and approved on 6/14/2022 for the second computer. Both computers were on the depreciation schedules as of 12/31/2021 but the fire department did not provide the date of actual disposal.

Additionally, a fixed asset addition of \$101,220 that was put into service October 12, 2021 was not included in the depreciation schedule.

##### **Cause**

Internal controls over accounting processes and records were not appropriately implemented.

##### **Effect**

Violation of Louisiana Revised Statutes and Police Jury procedures.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Schedule of Findings and Questioned Costs**

For the Year Ended December 31, 2021

#### **Recommendation**

A complete inventory should be conducted immediately of all fire department, courthouse maintenance and DAR fixed assets. We recommend that this inventory be conducted by someone independent of the departments. All fixed assets should be inventoried annually. Fixed asset records should be updated, reconciled, and reviewed by management monthly.

#### **Management Response**

Management acknowledges the need for appropriate internal controls over fixed assets. We will follow the auditor's recommendation to conduct an immediate complete inventory of all fire department, courthouse maintenance and DAR fixed assets by someone independent of the departments. We have added a step in our procedures for staff to inform the Treasurer of the status of the annual fixed asset inventory by departments.

#### **Section III - Findings or questioned costs for Federal awards, including those specified by the Uniform Guidance.**

There were no findings related to the federal programs.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Summary Status of Prior Year Findings**

For the Year Ended December 31, 2021

There were no prior year audit findings or management letter comments reported in the Woodard & Associates (APAC) audit report dated September 30, 2021, covering the examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2020.

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Ouachita 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. Ouachita Parish Police Jury's (the Police Jury) management is responsible for those C/C areas identified in the SAUPs.

The 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 purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe 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



**Ouachita Parish Police Jury  
Monroe, Louisiana**

- e) procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- f) **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.
- g) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- h) **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).
- i) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- j) **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 documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy .
- k) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- l) **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.
- m) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Result: No exceptions were identified as a result of these procedures.

***Board or Finance Committee***

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, 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 nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public fund if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- c) For governmental entities, obtain the prior year audit report and observe 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, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Result: No exceptions were identified as a result of these procedures.

***Bank Reconciliations***

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

Result: No exceptions were identified as a result of these procedures.

***Collections (excluding electronic funds transfers )***

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- 4. Obtain 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 select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies

**Ouachita Parish Police Jury**  
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and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- 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. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.
  - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - e) Trace the actual deposit per the bank statement to the general ledger.

Result: The Permit Office did not have separate cash drawers/registers for each employee responsible for cash collections.

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

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

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8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
  9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe 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.
- [Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.]]
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
  - a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Result: No exceptions were identified as a result of these procedures.

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

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
  - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (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) Observe 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 select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). 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.

Result: No exceptions were identified as a result of these procedures.

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

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - a) If reimbursed using a per diem, observe that 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, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

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- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Result: No exceptions were identified as a result of these procedures.

**Contracts**

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g. change order), observe 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 select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Result: No exceptions were identified as a result of these procedures.

**Payroll and Personnel**

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16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.

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- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain 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 select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree 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. Obtain 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.

Result: No exceptions were identified as a result of these procedures.

***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observe that 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.

Result: One of the five selected employees/officials did not complete one hour of ethics training during the fiscal year.

***Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree

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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).

Result: No exceptions were identified as a result of these procedures.

***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Result: No exceptions were identified as a result of these procedures.

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

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25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a. Obtain and inspect 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 observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c. Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Result: We performed the procedures and discussed the results with management.



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**Sexual Harassment**

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26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:
  - a. Number and percentage of public servants in the agency who have completed the training requirements;
  - b. Number of sexual harassment complaints received by the agency;
  - c. Number of complaints which resulted in a finding that sexual harassment occurred;
  - d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e. Amount of time it took to resolve each complaint.

Result: One of the five selected employees/officials did not complete one hour of sexual harassment training during the fiscal year, and the annual sexual harassment report did not include the number and percentage of public servants in the agency who have completed the training requirements.

**Management’s Response**

Management acknowledges the need for separate cash drawers/registers for each employee and will immediately purchase a separate drawer system for the Permit Office.

Management acknowledges the need for each employee to complete the annual Ethics Training. In the case creating this exception, an employee resigned before completing the annual training. We will institute an added measure to ensure that all employees adhere to this training requirement before termination.

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Management acknowledges the need for each employee to complete the annual Sexual Harassment Training. In the case creating this exception, an employee resigned before completing the annual training. We will institute an added measure to ensure that all employees adhere to this training requirement before termination. In addition, we have reviewed the state's annual sexual harassment report in order to comply with the requirement to include the number and percentage of public servants in the agency who have completed the annual sexual harassment training

We were engaged by the 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 the 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.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**June 30, 2022**