



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

December 8, 2021

Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Resubmission of Rapides Parish Police Jury 2020 audit report to  
Revise SEFA & include AUP's related to OCD LCDBG funding

Dear Sirs:

We respectfully submit the following revised 2020 audit report for Rapides Parish Police Jury. The report is being resubmitted in accordance with instructions from your office to satisfy the reporting requirements related to funding received by Rapides Parish Police Jury through Office of Community Development for LCDBG Project – Street Improvements – Palmer Chapel Road. Changes from the 2020 audit report originally submitted to your office are as follows:

1. Inclusion of this letter on page 1 of 130 of the PDF
2. Addition of \$36,275 of expenditures on the Schedule of Expenditures of Federal Awards on page 98 of the audit report (page 102 of 130 of the PDF). CFDA #14.228
3. Addition of the agreed upon procedures report related to the expenditures for 2020 for LCDBG Project – Street Improvements – Palmer Chapel Road required by Office of Community Development (pages 126-130 of the PDF)

There were no changes to the opinion or financial statements as the activity for these funds was correctly included in the other nonmajor governmental funds and governmental activities as originally issued.

We trust this resubmission satisfies the needs of all parties and we appreciate your assistance with this matter.

Respectfully,

PAYNE, MOORE & HERRINGTON, LLP

Deborah R. Dunn, CPA  
Partner

Rebecca B. Morris, C.P.A.  
Michael A. Juneau, C.P.A.  
Cindy L. Humphries, C.P.A.  
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.  
Evelyn T. Renfrow, C.P.A.  
Kayla G. Holloway, C.P.A.



1419 Metro Drive • P.O. Box 13200  
Alexandria, LA 71315-3200  
Ph: (318) 443-1893 • Fax: (318) 443-2515



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

December 8, 2021

Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Resubmission of Rapides Parish Police Jury 2020 audit report to  
Revise SEFA & include AUP's related to OCD LCDBG funding

Dear Sirs:

We respectfully submit the following revised 2020 audit report for Rapides Parish Police Jury. The report is being resubmitted in accordance with instructions from your office to satisfy the reporting requirements related to funding received by Rapides Parish Police Jury through Office of Community Development for LCDBG Project – Street Improvements – Palmer Chapel Road. Changes from the 2020 audit report originally submitted to your office are as follows:

1. Inclusion of this letter on page 1 of 130 of the PDF
2. Addition of \$36,275 of expenditures on the Schedule of Expenditures of Federal Awards on page 98 of the audit report (page 102 of 130 of the PDF). CFDA #14.228
3. Addition of the agreed upon procedures report related to the expenditures for 2020 for LCDBG Project – Street Improvements – Palmer Chapel Road required by Office of Community Development (pages 126-130 of the PDF)

There were no changes to the opinion or financial statements as the activity for these funds was correctly included in the other nonmajor governmental funds and governmental activities as originally issued.

We trust this resubmission satisfies the needs of all parties and we appreciate your assistance with this matter.

Respectfully,

PAYNE, MOORE & HERRINGTON, LLP

Deborah R. Dunn, CPA  
Partner

Rebecca B. Morris, C.P.A.  
Michael A. Juneau, C.P.A.  
Cindy L. Humphries, C.P.A.  
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.  
Evelyn T. Renfrow, C.P.A.  
Kayla G. Holloway, C.P.A.



1419 Metro Drive • P.O. Box 13200  
Alexandria, LA 71315-3200  
Ph: (318) 443-1893 • Fax: (318) 443-2515

# *Rapides Parish Police Jury*

*Alexandria, Louisiana*

*December 31, 2020*

**Rapides Parish Police Jury  
Alexandria, Louisiana**

**December 31, 2020**

**Table of Contents**

	<b><u>Exhibit</u></b>	<b><u>Page</u></b>
Independent Auditor's Report .....		1-4
Required Supplemental Information - Part I		
Management's Discussion and Analysis .....		5-12
Primary Government Basic Financial Statements .....		13
Government-Wide Financial Statements .....		14
Statement of Net Position .....	A	15
Statement of Activities .....	B	16
Fund Financial Statements .....		17
Balance Sheet - Governmental Funds .....	C	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	D	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	E	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	F	21
Statement of Net Position – Proprietary Fund .....	G	22
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund .....	H	23
Statement of Cash Flows – Proprietary Fund .....	I	24-25
Statement of Fiduciary Net Position – Fiduciary Funds .....	J	26
Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....	K	27
Notes to Basic Financial Statements .....		28-79
	<b><u>Schedule</u></b>	
Required Supplemental Information - Part II .....		80
Budgetary Comparison Schedules		
General Fund .....	1	81
Road and Bridge Fund .....	2	82
Fire Protection District #2 Fund .....	3	83
Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability and Related Ratios .....	4	84
Parochial Employees' Retirement System (PERS)		
Schedule of Employer's Share of Net Pension Liability .....	5	85
Schedule of Employer Contributions .....	6	86
Notes to Required Supplemental Information .....	7	87
Registrar of Voters Employees' Retirement System (ROVERS)		
Schedule of Employer's Share of Net Pension Liability .....	8	88
Schedule of Employer Contributions .....	9	89



**Rapides Parish Police Jury  
Alexandria, Louisiana**

**December 31, 2020**

**Table of Contents**

	<b><u>Schedule</u></b>	<b><u>Page</u></b>
Notes to Required Supplemental Information.....	10	90
District Attorneys' Retirement System (DARS)		
Schedule of Employer's Share of Net Pension Liability .....	11	91
Schedule of Employer Contributions .....	12	92
Notes to Required Supplemental Information.....	13	93
Firefighters' Retirement System (FRS)		
Schedule of Employer's Share of Net Pension Liability .....	14	94
Schedule of Employer Contributions .....	15	95
Notes to Required Supplemental Information.....	16	96
Supplemental Information .....		97
Schedule of Expenditures of Federal Awards .....	17	98-99
Schedule of Taxes Collected on Behalf of Other Taxing Authorities .....	18	100-101
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer .....	19	102
Schedule of Compensation Paid to Police Jurors .....	20	103
Schedule of Justice System Funding – Receiving Entity .....	21	104
Other Reports Required by <i>Government Auditing Standards</i> and the Uniform Guidance .....		105
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Primary Government Basic Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....		106-108
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....		109-112
Schedule of Findings and Questioned Costs .....		113-116
Management's Corrective Action Plan .....		117-119
Management's Summary Schedule of Prior Audit Findings .....		120-121



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

## Independent Auditor's Report

To the Jurors  
Rapides Parish Police Jury  
Alexandria, Louisiana

### Report on the Financial Statements

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 Rapides Parish Police Jury (Police Jury), Alexandria, Louisiana, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

Rebecca B. Morris, C.P.A.  
Michael A. Juneau, C.P.A.  
Cindy L. Humphries, C.P.A.  
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.  
Evelyn T. Renfrow, C.P.A.  
Kayla G. Holloway, C.P.A.





---

PAYNE, MOORE & HERRINGTON, LLP

To the Jurors  
Rapides Parish Police Jury  
Alexandria, Louisiana

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

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

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

***Adverse Opinion***

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

***Unmodified Opinions***

In our opinion, the financial statements referred to in paragraph one 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 primary government of the Rapides Parish Police Jury, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



---

PAYNE, MOORE & HERRINGTON, LLP

To the Jurors  
Rapides Parish Police Jury  
Alexandria, Louisiana

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, schedule of changes in total other postemployment benefits (OPEB) liability and related ratios, schedules of employer's share of net pension liability, schedules of employer contributions, and notes to the required supplemental information labeled "Required Supplementary Information" in the table of contents (Part I and Part II) be presented to supplement the primary government basic financial statements. Such information, although not a part of the primary government 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 primary government basic financial statements, and other knowledge we obtained during our audit of the primary government basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's primary government basic financial statements. The schedule of taxes collected on behalf of other taxing authorities, the schedule of compensation, benefits, and other payments to agency head or chief executive officer, the schedule of compensation paid to police jurors, and the schedule of justice system funding – receiving entity are presented for purposes of additional analysis and are not a required part of the primary government basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards, the schedule of taxes collected on behalf of other taxing authorities, the schedule of compensation, benefits, and other payments to agency head or chief executive officer, the schedule of compensation paid to police jurors, and the schedule of justice system





PAYNE, MOORE & HERRINGTON, LLP

To the Jurors  
Rapides Parish Police Jury  
Alexandria, Louisiana

funding – receiving entity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the primary government basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government 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 primary government basic financial statements or to the primary government 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 schedule of expenditures of federal awards, the schedule of taxes collected on behalf of other taxing authorities, the schedule of compensation, benefits, and other payments to agency head or chief executive officer, the schedule of compensation paid to police jurors, and the schedule of justice system funding – receiving entity are fairly stated, in all material respects, in relation to the primary government basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2021, on our consideration of the Rapides Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

Certified Public Accountants  
Alexandria, Louisiana

June 16, 2021

**Required Supplemental Information – Part I**  
**Management's Discussion and Analysis**

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Management's Discussion and Analysis**

The Management's Discussion and Analysis (MD&A) of the Rapides Parish Police Jury's (Police Jury) financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2020, with comparative totals presented for the year ended December 31, 2019. The MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Rapides Parish Police Jury's basic financial statements. The accompanying financial statements include only the primary government of the Rapides Parish Police Jury. The financial statements consist of all funds, organizations, institutions, agencies, departments, and offices that comprise the Police Jury's legal entity. The financial statements do not include financial data for the Police Jury's legally separate component units.

The primary government basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. In addition, the report includes required and other supplemental information, which is not part of the basic financial statements.

The Rapides Parish Police Jury includes financial information for the Coliseum Enterprise Fund. Effective August 31, 2017, the Police Jury dissolved the Rapides Parish Coliseum Authority and transferred operations back to the Police Jury. In the past, operations of the coliseum were accounted for by the Rapides Parish Coliseum Authority while the assets and debt service were under the Police Jury. All assets, liabilities, and operations are now accounted for in this fund.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Rapides Parish Police Jury's finances, in a manner similar to a private-sector business. The government-wide financial statements distinguish the different functions of the Rapides Parish Police Jury that is principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Rapides Parish Police Jury include general government, public safety, public works, health and welfare, culture and recreation, and economic development. For governmental activities, these statements combine the governmental funds' current financial resources with capital assets and long-term debt obligations. The business-type activities report operations of the Coliseum Enterprise Fund.

The statement of net position presents information on all of the Rapides Parish Police Jury's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Rapides Parish Police Jury is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of 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. The focus on the statement of activities is on both the gross and net cost of various activities which are provided by the government's general tax and other revenues. This reporting is intended to summarize information and simplify the user's analysis of the cost of various services.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Management's Discussion and Analysis**

**Fund Financial Statements**

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. The focus of governmental fund financial statements is on major funds rather than reporting by fund type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The Rapides Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds:** These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Rapides Parish Police Jury adopts annual appropriated budgets for its general, special revenue, and debt service funds. Budgetary comparison schedules have been provided for the general fund and major special revenue funds to demonstrate legal compliance with these budgets as part of the required supplemental information.

**Proprietary Funds:** The Police Jury's only proprietary fund is the Coliseum Enterprise Fund. Enterprise funds account for operations that are financed and operated in a manner similar 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 where the governing body has decided that the periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The principal operating revenues of the Coliseum Enterprise Fund are charges for events and rental of facilities. Operating expenses for the fund include the costs of services, administrative expenses, and depreciation on capital assets.

The Coliseum Enterprise Fund is the same as the business-type activities reported in the government-wide financial statements but provides more detail.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Management's Discussion and Analysis**

**Notes to the Basic 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 can be found in the 'Notes to the Basic Financial Statements' section of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplemental Information* and *Supplemental Information*.

*Required Supplemental Information* as listed in the table of contents (Part 1 and Part II) is 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. Required Supplement Information includes this MD&A, budgetary comparison schedules for the general fund and the major special revenue funds, and various schedules related to the Police Jury's postretirement benefits and retirement systems.

*Supplemental Information* as listed in the table of contents provides information relative the Police Jury's federal awards and information required by state statute.

**Government-Wide Financial Analysis**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Rapides Parish Police Jury, assets exceeded liabilities by \$89.568 million at the close of the most recent year.

A large portion of the Rapides Parish Police Jury's net position reflects its investment in capital assets (land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Rapides Parish Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Police Jury's investment in its capital assets is reported net of related debt, it is not a spendable resource. The resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Total net position for governmental activities are \$81.080 million and \$8.488 million for business-type activities. The negative \$42.065 million in unrestricted net position of governmental activities represents the accumulated results of all operations including accrued liabilities from other postemployment benefits and pensions. The following table presents, in millions, the comparative statement of net position in a condensed format. The amounts represent combined totals of governmental activities and business-type activities.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Management's Discussion and Analysis**

**Condensed Statement of Net Position (in millions)  
December 31, 2020**

	2019	2020
<b>Assets</b>		
Current and other assets	\$ 63.760	\$ 70.491
Capital assets, net	<u>93.358</u>	<u>93.964</u>
Total Assets	<u>157.118</u>	\$ 164.455
Deferred outflows of pension resources and postemployment benefit obligations	8.190	12.041
<b>Liabilities</b>		
Current and other liabilities	2.675	3.106
Long-term liabilities	<u>76.857</u>	<u>78.287</u>
Total Liabilities	<u>79.532</u>	81.393
Deferred inflows of pension resources and postemployment benefit obligations	<u>1.477</u>	<u>5.535</u>
<b>Net Position</b>		
Net investment in capital assets	69.892	71.701
Restricted	55.111	59.525
Unrestricted (deficit)	<u>(40.704)</u>	<u>(41.658)</u>
Total Net Position	\$ 84.299	\$ 89.568

The results of current year's operations for the Police Jury are reported on the statement of activities. The following table presents, condensed comparative financial information (in millions). The amounts represent combined totals of governmental activities and business-type activities.

**Condensed Changes in Net Position (in Millions)  
Year Ended December 31, 2020**

	2019	2020
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 7.100	\$ 6.268
Grants and contributions	5.550	6.856
General revenues		
Ad valorem taxes – general purposes	2.747	2.560
Ad valorem taxes – specific purposes	22.476	23.790
Sales and use taxes – general purposes	2.298	2.537
Sales and use taxes – specific purposes	3.265	3.804
Other taxes and licenses	3.446	3.410
Entitlements and shared revenues	.723	.786
Investment earnings and change in market value	.659	.123
Miscellaneous	1.055	2.262
Gain (loss) on disposition of assets	<u>(.027)</u>	<u>(.166)</u>
Total Revenues	\$ 49.292	\$ 52.230

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Management's Discussion and Analysis**

	<u>2019</u>	<u>2020</u>
Expenses		
Governmental activities		
General government	\$ 8.466	\$ 8.089
Public safety	18.370	21.325
Public works	9.442	12.016
Health and welfare	2.475	3.037
Culture and recreation	.346	.415
Economic development and assistance	3.379	2.004
Interest and fiscal charges	.132	.120
Business-type activities		
Coliseum Enterprise Fund	3.309	2.562
Total Expenses	<u>\$ 45.919</u>	<u>\$ 49.568</u>
Change in Net Position	\$ 3.373	\$ 2.662

Program and general revenues from governmental and business-type activities of the primary government totaled \$52.230 million. Sales taxes received this year were \$6.341 million, an increase of \$0.778 million over the previous year. Ad valorem taxes collected were \$26.350 million, an increase of \$1.127 million over the previous year.

Total expenditures in support of governmental activities were \$47.007 million. Expenditures for public work projects (roads, bridges, etc.) totaled \$12.016 million, an increase of \$2.574 million from the previous year expenditures. Expenditures for public safety totaled \$21.325 million, an increase of \$2.955 million from the previous year.

#### **Financial Analysis of the Government's Funds**

As noted earlier, the Rapides Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Rapides Parish 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 Rapides Parish Police Jury's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Rapides Parish Police Jury's governmental funds reported combined ending fund balances of approximately \$65.319 million, an increase of \$4.436 million from the previous year. Total fund balance for the general fund is \$6.226 million, an increase of \$2.107 million from the previous year. The unassigned fund balance in the general fund was \$4.342 million, which constitutes an amount which is available for spending at the government's discretion. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

Restricted fund balances totaling \$57.797 million are restricted for specific purposes by enabling legislation, such as ad valorem taxes restricted to specific uses as approved by the voters. Committed fund balances totaling \$3.197 million are subject to specific uses as approved by the Police Jurors, and are, therefore, not available for new spending.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Management's Discussion and Analysis**

**Budgetary Highlights**

The major governmental funds of the Rapides Parish Police Jury include those funds presented in Exhibits C and E. Budgetary comparisons for the general fund and each major special revenue fund are presented as required supplemental information in Schedules 1 through 3.

**Capital Asset and Debt Administration**

*Capital Assets:* In the government-wide financial statements, capital assets, including general capital assets, are capitalized and depreciated on a straight-line basis over their estimated useful lives. Public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are capitalized. The valuation basis for capital assets is historical cost, or when historical cost is not available, estimated historical cost. Donated capital assets are valued at estimated fair value on the date of donation.

At December 31, 2020, capital assets, net of accumulated depreciation was \$70.402 million for governmental activities and \$23.562 million for business-type activities. Additional information on capital assets can be found in the Notes to the Financial Statements section of this report. The following table shows the combined total capital assets (in millions) for governmental and business-type activities, net of accumulated depreciation, for the years ended December 31, 2019 and 2020:

	2019	2020
Land	\$ 7.037	\$ 7.054
Construction in progress	3.389	4.897
Buildings and improvements	34.607	33.878
Furniture and equipment	11.027	12.175
Infrastructure	37.298	35.960
Total	\$ 93.358	\$ 93.964

*Debt Administration:* At December 31, 2020, the Rapides Parish Police Jury had total debt outstanding of \$78.287 million. Of this amount, \$18.229 million is comprised of general obligation bonds, \$1.446 million is comprised of certificates on indebtedness, \$2.588 million is comprised of capital lease agreements, \$.512 million in compensated absences, \$55.512 million relating to the recognition of the estimated liabilities for other postemployment benefits and net pension liabilities. Additional information on long-term debt can be found in the note section of this report.

**Economic Factors and Next Year's Budgets and Rates**

Police Jurors and appointed officials use citizen input and consider many factors when setting the upcoming year's budgets and tax millages. Ad valorem taxes, state revenue sharing, severance taxes, and sales taxes are very important in this process. These sources accounted for the majority of the 2020 revenues. Budgetary estimates for ad valorem taxes and state revenue sharing are based upon expectations of what the tax rolls and approved millages will provide. The Police Jury budgeted the severance and sales tax revenues conservatively for the ensuing year's budgets. Sales tax revenues have continued a slow trend of increasing over the past 20 years and is expected to slowly increase in future years. Severance taxes are primarily controlled by the amount of timber harvested in the parish with some amount of oil activity.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Management's Discussion and Analysis**

**Requests for Information**

This financial report is designed to provide a general overview of the Rapides Parish Police Jury's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional finance information should be addressed to the Rapides Parish Police Jury, Attn: Treasurer, 701 Murray Street, Suite 201, Alexandria, LA 71301, phone (318) 473-6660.

**Primary Government  
Basic Financial Statements**

**Government-Wide  
Financial Statements**

**Rapides Parish Police Jury**  
**Alexandria, Louisiana**  
**Statement of Net Position**  
**December 31, 2020**

**Exhibit A**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 40,795,946	\$ 222,888	\$ 41,018,834
Receivables	26,659,379	867,649	27,527,028
Prepaid expenses	-	10,759	10,759
Restricted assets	-	1,934,273	1,934,273
Capital assets, net of depreciation, where applicable			
Nondepreciable	10,851,862	1,100,000	11,951,862
Depreciable	59,550,077	22,462,364	82,012,441
<b>Total Assets</b>	<b>137,857,264</b>	<b>26,597,933</b>	<b>164,455,197</b>
<b>Deferred Outflows of Resources</b>			
Deferred outflows related to pensions	6,355,237	-	6,355,237
Deferred outflows related to postemployment benefit obligations	5,685,813	-	5,685,813
<b>Total Deferred Outflows of Resources</b>	<b>12,041,050</b>	<b>-</b>	<b>12,041,050</b>
<b>Liabilities</b>			
Cash overdraft	-	409,030	409,030
Accounts payable and other current liabilities	2,135,980	230,379	2,366,359
Accrued expenses	69,284	213,904	283,188
Unearned revenues	-	47,104	47,104
Long-term liabilities			
Due within one year			
Bonds, certificates of indebtedness, and capital leases	1,378,528	1,030,000	2,408,528
Due in more than one year			
Bonds, certificates of indebtedness, and capital leases	3,674,660	16,180,000	19,854,660
Compensated absences	512,132	-	512,132
Other noncurrent liabilities			
Postemployment benefit obligations	43,943,093	-	43,943,093
Net pension liabilities	11,569,165	-	11,569,165
<b>Total Liabilities</b>	<b>63,282,842</b>	<b>18,110,417</b>	<b>81,393,259</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows related to pensions	3,996,708	-	3,996,708
Deferred inflows related to postemployment benefit obligations	1,538,223	-	1,538,223
<b>Total Deferred Inflows of Resources</b>	<b>5,534,931</b>	<b>-</b>	<b>5,534,931</b>
<b>Net Position</b>			
Net investment in capital assets	65,348,751	6,352,364	71,701,115
Restricted	57,796,775	1,728,272	59,525,047
Unrestricted (deficit)	(42,064,985)	406,880	(41,658,105)
<b>Total Net Position</b>	<b>\$ 81,080,541</b>	<b>\$ 8,487,516</b>	<b>\$ 89,568,057</b>

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



Rapides Parish Police Jury  
Alexandria, Louisiana  
Statement of Activities  
Year Ended December 31, 2020

Exhibit B

	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
<b>Functions/Programs</b>							
<b>Primary Government</b>							
Governmental activities							
General government	\$ 8,089,454	\$ 3,012,077	\$ 1,876,934	\$ -	\$ (3,200,443)	\$ -	\$ (3,200,443)
Public safety	21,324,610	2,514,875	761,774	271,599	(17,776,362)	-	(17,776,362)
Public works	12,016,396	86,946	114,120	2,005,736	(9,809,594)	-	(9,809,594)
Health and welfare	3,037,382	150,336	439,927	-	(2,447,119)	-	(2,447,119)
Culture and recreation	415,466	173,418	509	11,600	(229,939)	-	(229,939)
Economic development and assistance	2,003,609	932	850,837	365,135	(786,705)	-	(786,705)
Interest and fiscal charges	119,788	-	-	-	(119,788)	-	(119,788)
Total Governmental Activities	47,006,705	5,938,584	4,044,101	2,654,070	(34,369,950)	-	(34,369,950)
Business-type activities							
Coliseum Enterprise Fund	2,562,050	329,262	157,335	-	-	(2,075,453)	(2,075,453)
Total Business-Type Activities	2,562,050	329,262	157,335	-	-	(2,075,453)	(2,075,453)
Total Primary Government	<u>\$ 49,568,755</u>	<u>\$ 6,267,846</u>	<u>\$ 4,201,436</u>	<u>\$ 2,654,070</u>	(34,369,950)	(2,075,453)	(36,445,403)
<b>General Revenues</b>							
Taxes							
Ad valorem taxes							
Levied for general purposes					2,560,428	-	2,560,428
Levied for specific purposes					22,112,618	1,677,268	23,789,886
Sales and use taxes							
Authorized for general purposes					2,536,955	-	2,536,955
Authorized for specific purposes					3,804,286	-	3,804,286
Other taxes and licenses					3,410,056	-	3,410,056
Entitlements and shared revenues					785,988	-	785,988
Investment earnings					118,664	4,662	123,326
Other income					2,262,364	-	2,262,364
Gain (loss) on disposition of assets					(166,237)	-	(166,237)
Total General Revenues					37,425,122	1,681,930	39,107,052
Change in Net Position					3,055,172	(393,523)	2,661,649
Net Position, Beginning of Year					75,417,633	8,881,039	84,298,672
Prior Period Adjustment - Adoption of GASB Statement No. 84					2,607,736	-	2,607,736
Net Position, Beginning of Year, as Restated					78,025,369	8,881,039	86,906,408
Net Position, End of Year					<u>\$ 81,080,541</u>	<u>\$ 8,487,516</u>	<u>\$ 89,568,057</u>

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

## **Fund Financial Statements**

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Balance Sheet  
Governmental Funds  
December 31, 2020**

**Exhibit C**

	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>Fire Protection District #2 Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 3,183,226	\$ 2,641,382	\$ 3,332,476	\$ 31,638,862	\$ 40,795,946
Receivables	3,193,058	447,015	5,519,561	17,499,745	26,659,379
<b>Total Assets</b>	<b>\$ 6,376,284</b>	<b>\$ 3,088,397</b>	<b>\$ 8,852,037</b>	<b>\$ 49,138,607</b>	<b>\$ 67,455,325</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable and other current liabilities	\$ 150,462	\$ 142,506	\$ 314,415	\$ 1,528,597	\$ 2,135,980
<b>Fund Balances</b>					
Restricted	-	2,945,891	8,537,622	46,313,262	57,796,775
Committed	1,883,959	-	-	1,313,210	3,197,169
Unassigned	4,341,863	-	-	(16,462)	4,325,401
Total Fund Balances	6,225,822	2,945,891	8,537,622	47,610,010	65,319,345
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,376,284</b>	<b>\$ 3,088,397</b>	<b>\$ 8,852,037</b>	<b>\$ 49,138,607</b>	<b>\$ 67,455,325</b>

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

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
December 31, 2020**

**Exhibit D**

<b>Total Fund Balances, Governmental Funds</b>	<b>\$ 65,319,345</b>
--	----------------------

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements but are reported in the governmental activities of the Statement of Net Position.	70,401,939
--	------------

Pension related deferred outflows of resources and deferred inflows of resources are not current financial resources and, therefore, are not reported in the fund financial statements but are reported in the governmental activities of the Statement of Net Position.

Deferred outflows of pension resources	6,355,237
Deferred inflows of pension resources	(3,996,708)

Postemployment benefit related deferred outflows of resources and deferred inflows of resources are not current financial resources and, therefore, are not reported in the fund financial statements but are reported in the governmental activities of the Statement of Net Position.

Deferred outflows of postemployment benefit resources	5,685,813
Deferred inflows of postemployment benefit resources	(1,538,223)

Some liabilities are not due and payable in the current period and are not included in the fund financial statements but are included in the governmental activities of the Statement of Net Position.

Bonds, certificates of indebtedness, and capital leases	(5,053,188)
Compensated absences	(512,132)
Postemployment benefit obligations	(43,943,093)
Net pension liabilities	(11,569,165)

Interest on long-term debt is accrued in the Statement of Net Position, but not in the fund financial statements.

(69,284)

<b>Net Position of Governmental Activities in the Statement of Net Position</b>	<b>\$ 81,080,541</b>
---	----------------------

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

**Rapides Parish Police Jury**  
**Alexandria, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended December 31, 2020**

**Exhibit E**

	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>Fire Protection District #2 Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes					
Property taxes	\$ 2,560,429	\$ -	\$ 5,523,500	\$ 16,589,121	\$ 24,673,050
Sales and use taxes	2,536,955	3,315,905	-	488,380	6,341,240
Other taxes, penalties, and interest	558,560	436,930	-	-	995,490
Intergovernmental					
Federal funds	203,791	104,082	-	5,034,495	5,342,368
State funds	89,191	998,348	165,679	1,021,755	2,274,973
Local funds	-	-	-	551,707	551,707
Fines and forfeitures	9,800	-	-	482,504	492,304
Rents and royalties	176,667	-	-	70,299	246,966
Licenses and permits	1,118,524	-	-	-	1,118,524
Charges for services	1,937,867	23,451	-	2,940,805	4,902,123
Investment earnings	10,596	3,959	14,505	89,606	118,666
Other income (loss)	1,035,559	321,677	177,464	727,663	2,262,363
Total Revenues	10,237,939	5,204,352	5,881,148	27,996,335	49,319,774
<b>Expenditures</b>					
Current					
General government					
Legislative	401,466	-	-	-	401,466
Judicial	1,566,955	-	-	2,430,346	3,997,301
Elections	256,365	-	-	-	256,365
Finance and administrative	1,234,409	-	-	-	1,234,409
Other	894,267	-	-	15,900	910,167
Public safety	1,939,974	-	6,016,783	9,759,766	17,716,523
Public works	-	4,180,167	-	5,522,384	9,702,551
Health and welfare	28,537	-	-	2,779,050	2,807,587
Culture and recreation	-	-	-	368,665	368,665
Economic development and assistance	84,975	-	-	1,901,022	1,985,997
Capital outlay	154,059	328,612	308,799	4,447,592	5,239,062
Debt service					
Principal	-	3,372	-	1,126,878	1,130,250
Interest and fiscal charges	-	153	-	148,459	148,612
Total Expenditures	6,561,007	4,512,304	6,325,582	28,500,062	45,898,955
<b>Excess (Deficiency) of Revenues over Expenditures</b>	3,676,932	692,048	(444,434)	(503,727)	3,420,819
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	1,569,903	1,569,903
Transfers out	(1,569,903)	-	-	-	(1,569,903)
Proceeds from capital leases	-	118,399	-	798,194	916,593
Capital contributions	-	15,046	10,756	72,692	98,494
Total Other Financing Sources (Uses)	(1,569,903)	133,445	10,756	2,440,789	1,015,087
<b>Net Change in Fund Balances</b>	2,107,029	825,493	(433,678)	1,937,062	4,435,906
<b>Fund Balances, Beginning of Year, As Restated</b>	4,118,793	2,120,398	8,971,300	45,672,948	60,883,439
<b>Fund Balances, End of Year</b>	\$ 6,225,822	\$ 2,945,891	\$ 8,537,622	\$ 47,610,010	\$ 65,319,345

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

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Year Ended December 31, 2020**

**Exhibit F**

**Net Change in Fund Balances - Governmental Funds** **\$ 4,435,906**

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital outlays	5,239,062
Depreciation expense included in the Statement of Activities	(3,830,136)

Governmental funds report proceeds from the disposition of capital assets as revenue. The Statement of Activities reports the gain or loss from the disposition of capital assets (proceeds less basis).

(166,237)

Deferred outflows and inflows of resources related to postemployment benefits are applicable to future periods and, therefore, are not reported in the governmental funds.

Increase (decrease) in deferred outflows of postemployment benefits	5,685,813
Decrease (increase) in deferred inflows of postemployment benefits	(1,538,223)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.

Increase (decrease) in deferred outflows of pension resources	(1,834,713)
Decrease (increase) in deferred inflows of pension resources	(2,519,378)

The issuance of long-term debt provides current financial resources to governmental funds but does not have any effect on net position.

Capital leases	(916,593)
----------------	-----------

Principal payments on bonds, certificates of indebtedness, and capital leases are reported as expenditures in governmental funds. In contrast, the Statement of Activities treats such payments as a reduction in long-term liabilities.

1,130,250

Some revenues and expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as revenues or expenditures in governmental funds. These timing differences are summarized below:

Interest expense	3,487
Compensated absences	(49,450)
Other postemployment retirement benefits	(6,255,194)
Pension expenses	2,950,337
On-behalf payments through pension plans	720,241

<b>Change in Net Position of Governmental Activities</b>	<b>\$ 3,055,172</b>
--	---------------------

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

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Statement of Net Position  
Proprietary Fund  
December 31, 2020**

**Exhibit G  
Coliseum  
Enterprise Fund**

<b>Assets</b>	
Current Assets	
Cash and cash equivalents	\$ 222,888
Receivables	867,649
Prepaid expenses	10,759
Total Current Assets	<u>1,101,296</u>
Noncurrent Assets	
Restricted Assets	
Cash and cash equivalents	1,097,976
Receivables	836,297
Total Restricted Assets	<u>1,934,273</u>
Capital assets	
Nondepreciable	
Land	1,100,000
Depreciable	
Property, plant and equipment	25,001,656
Less accumulated depreciation	<u>(2,539,292)</u>
Capital assets, net of depreciation, where applicable	<u>23,562,364</u>
Total Noncurrent Assets	<u>25,496,637</u>
Total Assets	<u>26,597,933</u>
<b>Liabilities</b>	
Current Liabilities	
Cash overdraft	409,030
Accounts payable and other current liabilities	230,379
Accrued expenses	7,903
Unearned revenues	47,104
Liabilities payable from restricted assets	
General obligation bonds	1,030,000
Accrued interest	206,001
Total Current Liabilities	<u>1,930,417</u>
Noncurrent Liabilities	
General obligation bonds	16,180,000
Total Liabilities	<u>18,110,417</u>
<b>Net Position</b>	
Net investment in capital assets	6,352,364
Restricted for debt service	1,728,272
Unrestricted	406,880
Total Net Position	<u>\$ 8,487,516</u>

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

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Fund  
Year Ended December 31, 2020**

**Exhibit H**

	<u><b>Coliseum Enterprise Fund</b></u>
<b>Operating Revenues</b>	
Charges for services	\$ 257,712
Rental income	71,550
Total Operating Revenues	<u>329,262</u>
<b>Operating Expenses</b>	
Personnel services and related benefits	360,745
Operating supplies and expenses	800,406
Repairs and maintenance	76,568
Depreciation	699,113
Total Operating Expenses	<u>1,936,832</u>
<b>Operating Income (Loss)</b>	(1,607,570)
<b>Nonoperating Revenue (Expenses)</b>	
Ad valorem taxes	1,677,268
Operating grants and contributions	157,335
Investment earnings and changes in market value	4,662
Interest expense	(625,218)
Total Nonoperating Revenue (Expenses)	<u>1,214,047</u>
<b>Change in Net Position</b>	(393,523)
<b>Total Net Position, Beginning of Year</b>	<u>8,881,039</u>
<b>Total Net Position, End of Year</b>	<u><u>\$ 8,487,516</u></u>

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



**Rapides Parish Police Jury  
Alexandria, Louisiana  
Statement of Cash Flows  
Proprietary Fund  
Year Ended December 31, 2020**

**Exhibit I  
(Continued)**

**Coliseum  
Enterprise Fund**

**Cash Flows from Operating Activities**

Receipts from customers	\$ 179,314
Payments for personnel costs and benefits	(365,789)
Payments to vendors and others	(833,174)
Net Cash Provided by (Used in) Operating Activities	(1,019,649)

**Cash Flows from Noncapital Financing Activities**

Ad valorem taxes for operations	810,066
Operating grants and contributions	157,335
Net Cash Provided by (Used in) Noncapital Financing Activities	967,401

**Cash Flows from Capital and Related Financing Activities**

Ad valorem taxes restricted to debt service	810,066
Acquisition or construction of capital assets	(62,300)
Principal paid on capital debt	(990,000)
Interest paid on capital debt	(637,250)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(879,484)

**Cash Flows from Investing Activities**

Interest received	4,662
Proceeds from investments	59,495
Net Cash Provided by (Used in) Investing Activities	64,157

<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(867,575)
---	-----------

<b>Cash and Cash Equivalents, Beginning of Year</b>	1,779,409
---	-----------

<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 911,834</u>
---	-------------------

**Classified as**

Current	\$ 222,888
Restricted	1,097,976
Cash overdraft	(409,030)

<b>Total</b>	<u>\$ 911,834</u>
--------------	-------------------

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

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Statement of Cash Flows  
Proprietary Fund  
Year Ended December 31, 2020**

**Exhibit I  
(Concluded)**

**Coliseum  
Enterprise Fund**

<b>Reconciliation of Operating Income (Loss) to</b>	
<b>Net Cash Provided by (Used in) Operating Activities</b>	
Operating income (loss)	\$ (1,607,570)
Adjustments to Reconcile Operating Income (Loss) to	
Net Cash Provided by (Used in) Operating Activities	
Depreciation	699,113
Changes in assets and liabilities	
Receivables	7,239
Prepaid expenses	13,388
Accounts payable and other current liabilities	30,413
Accrued expenses	(5,044)
Unearned revenues	(157,188)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ (1,019,649)</b>

Additional required disclosures:

There were no material noncash operating, noncapital financing, capital and related financing, or investing activities for the year ended December 31, 2020.

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

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Statement of Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2020**

Exhibit J

	<u>Sales Taxes</u>	<u>Protested Taxes</u>	<u>Hotel-Motel Taxes</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 4,999	\$ 533,001	\$ -	\$ 538,000
Receivables - taxes for other governments	16,148,458	-	-	16,148,458
<b>Total Assets</b>	<u>16,153,457</u>	<u>533,001</u>	<u>-</u>	<u>16,686,458</u>
<b>Liabilities</b>				
Accounts payable	<u>25,666</u>	<u>-</u>	<u>-</u>	<u>25,666</u>
<b>Total Liabilities</b>	<u>25,666</u>	<u>-</u>	<u>-</u>	<u>25,666</u>
<b>Net Position</b>				
Restricted for individuals, organizations, and other governments	<u>16,127,791</u>	<u>533,001</u>	<u>-</u>	<u>16,660,792</u>
<b>Total Net Position</b>	<u>\$ 16,127,791</u>	<u>\$ 533,001</u>	<u>\$ -</u>	<u>\$ 16,660,792</u>

The accompanying notes are an integral part of financial statements.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2020**

Exhibit K

	<b>Sales Taxes</b>	<b>Protested Taxes</b>	<b>Hotel-Motel Tax</b>	<b>Total Custodial Funds</b>
<b>Additions</b>				
Sales tax collections for other governments	\$ 149,881,256	\$ 15,494	\$ -	\$ 149,896,750
Other taxes and licenses	4,679,267	-	1,857,078	6,536,345
<b>Total Additions</b>	<u>154,560,523</u>	<u>15,494</u>	<u>1,857,078</u>	<u>156,433,095</u>
<b>Deductions</b>				
Administrative expense	1,852,612	-	37,142	1,889,754
Payments to other governments	150,496,897	123,959	1,819,936	152,440,792
<b>Total Deductions</b>	<u>152,349,509</u>	<u>123,959</u>	<u>1,857,078</u>	<u>154,330,546</u>
<b>Change in Fiduciary Net Position</b>	2,211,014	(108,465)	-	2,102,549
<b>Net Position, Beginning of Year, as Restated</b>	<u>13,916,777</u>	<u>641,466</u>	<u>-</u>	<u>14,558,243</u>
<b>Net Position, End of Year</b>	<u>\$ 16,127,791</u>	<u>\$ 533,001</u>	<u>\$ -</u>	<u>\$ 16,660,792</u>

The accompanying notes are an integral part of financial statements.

**Notes to Primary Government  
Basic Financial Statements**

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**1. Organization and Significant Accounting Policies**

The Rapides Parish Police Jury (Police Jury) is the governing authority for Rapides Parish and is a political subdivision of the State of Louisiana. Nine jurors, representing the various districts within the parish, govern the Police Jury. The jurors serve four-year terms that expire on the second Monday of January. Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of 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. Ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

The accompanying financial statements of the Police Jury have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units, except as noted below. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GAAP includes all relevant GASB pronouncements as set forth in the *Codification for Governmental Accounting and Financial Reporting*.

The accounting and reporting framework and the more significant of the Police Jury's accounting policies are described below.

**A. The Financial Reporting Entity**

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

The Police Jury is considered the primary government since it has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the Police Jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt.

The accompanying financial statements include only the primary government of the Rapides Parish Police Jury. The financial statements consist of all funds, organizations, institutions, agencies, departments, and offices that comprise the Police Jury's legal entity. The financial statements do not include financial data for the Police Jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Rapides Parish Police Jury's primary government. As a result, the primary government financial statements do not purport to and do not present fairly the financial position of the reporting entity of the Rapides Parish Police Jury and the changes in financial position in conformity with accounting principles generally accepted in the United States of America.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**B. Basis of Presentation and Accounting**

The accounting system is organized and operated on the basis of funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Government-Wide Financial Statements**

The government-wide financial statements, "*Statement of Net Position*" and "*Statement of Activities*", report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which primarily rely on fees and charges for support. Internal service fund activity, if any, is eliminated to avoid "doubling up" revenues and expenses. Custodial funds are excluded from the government-wide financial statements. The Police Jury does not have internal service funds.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. This approach differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the financial statements for governmental funds. The primary effect of internal activity has been eliminated from the government-wide financial statements.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to a particular function. The Police Jury does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the Police Jury's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include ad valorem taxes, sales taxes, franchise taxes, severance taxes, beer taxes, state revenue sharing, interest, and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Police Jury.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

Net position is reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

**Fund Financial Statements**

Fund financial statements report detailed information about the Police Jury. The focus of governmental fund financial statements is on major funds rather than reporting by fund type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Nonspendable fund balances include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact. Restricted fund balances represent those portions of fund balance that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the police jurors. Formal action taken by the Police Jury to establish or rescind committed funds is through adopting a resolution in a public meeting. Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balances. In cases where restricted and unrestricted monies are received by the Police Jury for the same function or purpose, the restricted monies are used first. Unrestricted monies are then spent in the following order: committed, assigned, and unassigned.

**Governmental Funds**

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

The following governmental funds are considered major funds:

**General Fund** – This is the Police Jury's primary operating fund. The General Fund accounts for all financial resources, except those required to be accounted for in other funds.

**Road and Bridge Fund** – This fund accounts for repairs and maintenance of roads and bridges throughout the parish. Financing is primarily provided by ad valorem taxes and state revenue sharing funds.

**Fire Protection District #2 Fund** – This fund accounts for the operations and maintenance of Fire District #2 protecting 43,000 Rapides Parish citizens living in the District's 247 square mile area. Financing is primarily provided by ad valorem taxes and state revenue sharing funds.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

All other governmental funds are considered nonmajor funds.

**Revenue Recognition** - In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed to be measurable and available (i.e., collectible with the current period or within 60 days after year end and available to pay obligations in the current period): property taxes, franchise taxes, sales taxes, grants, interest revenue, and charges for services. Fines, permits, and license revenues are not susceptible to accrual because generally they are not measurable until received in cash. Reimbursements due for federal and state funded projects are accrued as revenue at the time the expenditures are made or, when received in advance, are deferred until expenditures are made.

**Expenditure Recognition** - The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred, if measurable. However, principal and interest on general long-term debt, which has not matured, are recognized when paid. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

**Proprietary Funds**

All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource focus is concerned with determining costs as a means of maintaining the capital investment and management control. Revenues are recognized when earned, and expenses are recognized when incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The Police Jury has one proprietary fund, the Coliseum Enterprise Fund, which is classified as a major enterprise fund.

Enterprise funds account for operations that are financed and operated in a manner similar 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 where the governing body has decided that the periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The principal operating revenues of the Police Jury's Coliseum Enterprise Fund are charges for events and rental of facilities. Operating expenses for the enterprise fund include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The Coliseum Enterprise Fund manages the operations of the Rapides Parish Coliseum.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**Fiduciary Funds**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Rapides Parish Police Jury. The Police Jury accounts for its custodial funds in this category. While these funds are under the supervision of the Rapides Parish Police Jury, they belong to other entities and are unavailable for use by the Rapides Parish Police Jury. Custodial funds do not involve measurement of results of operations. The custodial funds maintained include the following:

**Sales Taxes Fund** – This fund accounts for the collection and distribution of various sales and use taxes dedicated to the Rapides Parish Police Jury, Rapides Parish School Board, and various other governmental entities within Rapides Parish.

**Protested Taxes Fund** – The Protested Taxes Fund accounts for taxes held separately until resolution of taxpayer protests. Upon resolution of the protests, funds are either transferred to the appropriate fund or refunded to the taxpayers.

**Hotel-Motel Tax Fund** – The Hotel-Motel Tax Fund accounts for the collection of a two percent tax levied on all revenues received from the occupancy of hotel and motel rooms located within Rapides Parish and the distribution of the proceeds to the Alexandria/Pineville Area Convention and Visitors Bureau for the promotion of tourism in Rapides Parish. Effective April of 2004, the Greater Alexandria Economic Development Authority levied an additional 3% occupancy tax on hotels, motels, and overnight camping facilities located within the City of Alexandria. Proceeds of this tax, less collection costs, are distributed to the Greater Alexandria Economic Development Authority for economic development for the City of Alexandria.

**C. Budgets and Budgetary Accounting**

Budgets for governmental funds are adopted annually on the cash basis of accounting. Budgets prepared on the cash basis of accounting are not prepared in accordance with accounting principles generally accepted in the United States of America, which requires that budgets for governmental funds be adopted on the modified accrual basis of accounting. The Budgetary Comparison Schedules included in the Required Supplemental Information – Part II present the budgeted and actual amounts on the cash basis of accounting.

The treasurer prepares preliminary budgets for the ensuing year beginning in October. The finance committee reviews the proposed budgets and makes changes, as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Usually during its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from citizens. 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 usually adopted during the regular December meeting, and notice is published in the official journal.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to monitor the operations of the parish. The treasurer proposes necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The Police Jury, in regular session, reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in the minutes published in the official journal. Budget comparison statements included in the accompanying required supplemental information include both the original adopted budgets and the final budgets including all subsequent amendments. The variances presented for major fund budget comparison statements compare the final budget to the actual amounts on a cash basis.

The Police Jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The Police Jury does not utilize encumbrance accounting in its budget practices.

**D. Cash, Cash Equivalents, and Investments**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Management considers all highly liquid investments with a maturity of 90 days or less when purchased to be cash equivalents. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under laws of the United States.

Investments, if any, are reported at fair value. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments are limited to the investments allowed by Louisiana Revised Statute (RS) 33:2955. If the original maturities of financial instruments exceed 90 days, they are classified as investments. There were no investments at year end.

**E. Receivables**

Amounts due from individuals, organizations, or other governmental units are recorded as receivables at year-end. Receivables are recognized for ad valorem taxes, sales taxes, assessments, intergovernmental grants, and charges for services.

Receivables are charged against income as they become uncollectible. In the opinion of management, all accounts at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**F. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the Police Jury reports deferred outflows related to pensions and postemployment benefit obligations in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents 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. Currently, the Police Jury reports deferred inflows related to pensions and postemployment benefit obligations in this category.

**G. Internal Balances (Due from/to Other Funds)**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as internal balances on the statement of net position and as due from/to other funds in the fund financial statements.

Amounts, if any, reported in the fund financial statements as interfund receivables and payables are eliminated in the government-wide statement of net position. There were no interfund balances at year-end.

**H. Prepaid Expenses**

If applicable, certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements.

**I. Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. General capital assets are long-lived assets of the Police Jury as a whole. When purchased, such assets are recorded as expenditures in the governmental funds.

In the government-wide financial statements, capital assets, including general capital assets, are capitalized and depreciated on a straight-line basis over their estimated useful lives. Public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are capitalized. The valuation basis for capital assets is historical cost, or when historical cost is not available, estimated historical cost. Donated capital assets are valued at estimated fair value on date of donation.

Capital assets in the proprietary fund are capitalized in the fund. The valuation basis for proprietary fund capital assets is the same as those used for general capital assets.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. This amount of interest to be capitalized is calculated by offering interest expense incurred from the date of the borrowing until completion of the project with interest on invested proceeds over the same period. No interest was capitalized during the current period.

The minimum capitalization threshold is as follows:

Land	All costs
Buildings and building improvements	Greater than \$ 50,000
Furniture and equipment	Greater than \$ 5,000
Infrastructure	Greater than \$ 250,000

**J. Long-Term Liabilities**

Long-term liabilities that are expected to be financed from governmental funds are not reported in the Balance Sheet of the fund financial statements; however, such long-term obligations are reported in the Statement of Net Position in the government-wide financial statements. Interest expense on long-term debt is recognized in the government-wide financial statements as the interest accrues, regardless of when it is due. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in that fund.

**K. Compensated Absences**

Vested or accumulated vacation leave or compensatory time earned that is expected to be liquidated with expendable, available financial resources are reported as expenditures and a fund liability of the governmental fund that will pay it. Amounts of compensated absences not expected to be liquidated with expendable, available financial resources are not reported in the fund financial statements. No accrued current expenditures are reported in the governmental funds, as the amounts are considered immaterial. The full liability and related costs are reported in the government-wide financial statements. No liability is recorded for compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the employer and employee. Accumulated sick leave is not paid to an employee upon termination. Therefore, no liability has been recorded relating to sick leave benefits.

All employees earn from 80 to 200 hours of vacation leave each year, depending on their length of service with the Rapides Parish Police Jury. Because 160 hours is the maximum amount of vacation leave that can be accumulated, the amount of vacation leave the employee accumulates over this amount is rolled over into their sick leave on their anniversary date.

**L. On-Behalf Payments**

Certain pension plans in which the Police Jury participates receive non-employer contributions from the State on-behalf of the Police Jury. In the government-wide financial statements, these on-behalf payments are recognized as operating grants and contributions of the applicable function.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**M. Interfund Transactions**

Quasi-external transactions, if any, are accounted for as revenues or 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.

**N. Sales Taxes**

The Police Jury collects the following sales and use taxes:

1. A one percent sales and use tax that is dedicated to the Police Jury and various other governmental units. The sales tax ordinance, approved by the voters of Rapides Parish on September 19, 1967, requires the parish's portion of the sales tax to be used to construct and maintain public roads, highways, bridges, and other capital improvements; to pay salaries of parish employees; and for any other lawful purposes, including funding bonds in the manner provided by Louisiana Revised Statutes 33:2721-2734 for capital improvements. The tax was approved for an indefinite period.
2. A one-half percent sales and use tax that is dedicated to the Police Jury and various other governmental units. The sales tax is collected in the area within Rapides Parish that is outside the corporate limits of the cities of Alexandria and Pineville (Sales Tax District No. 3). The sales tax ordinance, initially approved by the voters of Sales Tax District No. 3 on April 3, 1987, and renewed by the voters on May 31, 2012, requires that the Parish's portion of the sales tax be used to construct and maintain public streets, roads, highways, bridges, and drainage. The tax, which was approved for an indefinite period, is recognized as revenue in the Road and Bridge Fund.
3. A one percent sales and use tax was approved by the voters on May 2, 1987, to be used for salary supplements for all employees of the Rapides Parish School Board and to give additional support for the operation of public schools of Rapides Parish. An additional one-half percent sales and use tax was approved by the voters on April 9, 2016, for the purpose of increases in salaries and benefits of teachers and other employees of the public schools of Rapides Parish. Both taxes were approved for an indefinite period.
4. A one percent sales and use tax was approved by the voters on December 6, 2014, to be used for the purpose of acquiring, constructing, maintaining and operating fire protection and emergency medical service facilities, vehicles and equipment, including both movable and immovable property, that are to be used to provide fire protection and medical services in the District (Fire Protection Sales Tax District No. 17). The tax was approved for an indefinite period.
5. A one-half percent sales and use tax was approved by the voters on April 28, 2018, to be used for the purpose of acquiring, constructing, maintaining and operating fire protection and emergency medical service facilities, vehicles and equipment, including both movable and immovable property, that are to be used to provide fire protection and medical services in the District (Fire Protection Sales Tax District No. 18). The tax was approved for an indefinite period.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

6. The Police Jury is also authorized to collect and remit to the City of Alexandria (two and one-half percent), the City of Pineville (two and one-half percent), the Town of Glenmora (one and one-half percent), the Town of Boyce (two percent), the Town of Lecompte (one and one-half percent), the Town of Woodworth (two percent), the Town of Cheneyville (one percent), the Town of Ball (two percent) and the Village of Creola (two percent) additional sales and use taxes collected within the jurisdictional limits of those municipalities.
7. Starting in 2003, the Police Jury began collecting a one-half percent sales and use tax approved by the voters on October 5, 2002. The tax is to be used to fund salaries and related benefits for employees of the Rapides Parish Sheriff, and to fund the purchase, lease, operation, and maintenance of vehicles, furniture, fixtures, and equipment for the Rapides Parish Sheriff's office. The tax was approved for an indefinite period.

The Police Jury is entitled to retain a pro-rata portion of all reasonable and necessary costs of administrating and collecting these taxes. The cost associated with collecting the sales taxes is deducted from collections prior to remittance to the various entities.

**O. Hotel/Motel Tax**

As provided by Louisiana Revised Statute 33:4574.1, the Police Jury has levied a two percent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax, less collection costs, are distributed to the Alexandria/Pineville Convention and Visitors Bureau for the promotion of tourism in Rapides Parish. In addition, the Greater Alexandria Economic Development Authority levied an additional three percent occupancy tax on hotels, motels, and overnight camping facilities located within the City of Alexandria. Proceeds of this tax, less collection costs, are distributed to the Greater Alexandria Economic Development Authority for economic development for the City of Alexandria. The Hotel-Motel Tax Fund accounts for the collection and distribution of the tax.

**P. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Q. Impact of Recently Issued Pronouncements**

The Police Jury implemented Statement 84, *Fiduciary Activities*, effective January 1, 2020. The implementation of this pronouncement resulted in the reclassification of certain funds from custodial to special revenue. Accordingly, beginning of the year net position and fund balances were restated to reflect these changes.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

The Police Jury implemented Statement 88 *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, effective January 1, 2020. In March 2018, GASB released an amendment to Statements 34 and 38, aimed at improving disclosures related to debt, including direct borrowings and placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The GASB approved the following statement that changes the accounting and financial reporting by state and local governments. Management is currently evaluating the impact of the future adoption of this statement on the Police Jury's financial statements.

Statement 87, *Leases*, effective for reporting periods beginning after June 15, 2021, was adopted by GASB in June 2017. This pronouncement is predicated on the basic notion that all leases are financings of the right to use an underlying asset. A lease is defined as "a contract that conveys the right to use a nonfinancial asset (the underlying asset) for a period of time in an exchange or exchange-like transaction." Any contract that meets this definition is accounted for under the lease guidance, unless specifically excluded. Management is currently evaluating the impact of the adoption of this statement.

**2. Excess of Expenditures over Appropriations and Deficit Fund Balances**

The Police Jury did not have any individual governmental funds with expenditures on the budgetary basis exceeding appropriations as approved in the budget.

The following individual nonmajor governmental funds had deficit fund balances at year-end:

	Deficit
Criminal Court Fund	\$ 9,621
State Adult Drug Court Grant Fund	4,831
9 <sup>th</sup> JDC Nonsupport Grant Fund	2,010
	<u>\$ 16,462</u>

**3. Levied Taxes**

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

	Authorized Millage	Levied Mileage	Expiration Date
Parish-wide taxes:			
Constitutional	6.06	6.06	None
Senior Citizens - Maintenance	1.06	1.06	2026
Health Unit - Maintenance	1.06	1.06	2029
Coliseum - Maintenance	1.00	1.00	2032
Coliseum - Debt Service	1.00	1.00	2032
Juvenile Community Correction Center and Juvenile Detention Home	2.06	2.06	2024
District taxes:			
Fire Districts	14.26-145.16	14.26-145.16	2020-2027
Road Maintenance Districts	5.56-93.23	5.56-93.23	2020-2027
Buckeye Recreation District	6.09	6.09	2026



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish Police Jury. The 2020 property tax calendar was as follows:

Millage rates adopted	September 14, 2020
Levy date	September 14, 2020
Tax bills mailed	November 20, 2020
Due date	December 31, 2020
Delinquent date	January 1, 2021

**Tax Abatement**

Rapides Parish Police Jury is subject to a number of tax abatement agreements entered into by other governments that reduce the ad valorem tax revenues of Rapides Parish Police Jury. These abatements are based on undepreciated values of various contracts as reported by Louisiana Economic Development and the Rapides Parish Tax Assessor. The total undepreciated property subject to the contracts in effect during the year totaled \$176,651,939. The estimated amount of ad valorem taxes abated through indirect agreements is \$4,040,899.

**4. Cash and Cash Equivalents**

At December 31, 2020, the Police Jury had cash and cash equivalents as follows:

Unrestricted	
Governmental activities	\$ 40,795,946
Business-type activities	<u>222,888</u>
Total Unrestricted	\$ 41,018,834
Restricted	
Business-type activities	\$ 1,097,976
Custodial Funds	<u>538,000</u>
Total Restricted	\$ 1,635,976

These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. At year-end, the Police Jury's deposits were covered by depository insurance or collateral held by the Police Jury or its agent in the Police Jury's name.

The Police Jury uses a master bank account for cash management purposes. At year-end, certain individual funds report negative cash balances. These are not bank overdrafts but rather reflect the individual funds' allocated share of the master bank accounts deposit balances.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**5. Receivables**

Governmental activities	\$ 26,659,379
Business-type activities	
Unrestricted	867,649
Restricted	836,297
Custodial Funds	16,148,458
	<u>\$ 44,511,783</u>

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Custodial Funds</u>	<u>Totals</u>
Receivables				
Taxes – sales	\$ 686,638	\$ -	\$ 16,148,458	\$ 16,835,096
Taxes – ad valorem	24,545,030	1,672,594	-	26,217,624
Other	1,184,310	31,352	-	1,215,662
Intergovernmental				
Federal	149,417	-	-	149,417
State	93,151	-	-	93,151
Local	833	-	-	833
	<u>\$ 26,659,379</u>	<u>\$ 1,703,946</u>	<u>\$ 16,148,458</u>	<u>\$ 44,511,783</u>

**6. Due From/To Other Funds and Transfers**

**Due From/To Other Funds**

There were no amounts due from or to other funds at year-end. Interfund balances represent either routine charges for goods and services or permanent (non-loan) transfers from one fund to another. These balances are settled periodically.

**Transfers**

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Criminal Court Fund	General Fund	\$ 1,403,320
Watershed Maintenance Fund	General Fund	122,065
Litter Court Fund	General Fund	2,359
RAPC Building Fund	General Fund	32,159
Civil Defense Fund	General Fund	10,000
		<u>\$ 1,569,903</u>

The transfers are movements of money from one fund to another. These can be required by law or merely serve as a means to finance activities in the receiving fund. Transfers are not loans; therefore, the receiving funds do not make repayment.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**7. Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance, Beginning of Year	Increases	Decreases	Balance, End of Year
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land and improvements	\$ 5,936,954	\$ 17,470	\$ -	\$ 5,954,424
Construction in progress	<u>3,389,155</u>	<u>2,611,796</u>	<u>(1,103,513)</u>	<u>4,897,438</u>
Total capital assets not being depreciated	9,326,109	2,629,266	(1,103,513)	10,851,862
Capital assets being depreciated				
Buildings and improvements	30,532,881	482,449	(308,353)	30,706,977
Furniture and equipment	31,398,948	3,230,860	(618,209)	34,011,599
Infrastructure	<u>360,325,730</u>	<u>-</u>	<u>-</u>	<u>360,325,730</u>
Total capital assets being depreciated	422,257,559	3,713,309	(926,562)	425,044,306
Less:				
Accumulated depreciation				
Buildings and improvements	18,205,215	537,296	(172,273)	18,570,238
Furniture and equipment	21,191,963	1,954,168	(588,052)	22,558,079
Infrastructure	<u>323,027,240</u>	<u>1,338,672</u>	<u>-</u>	<u>324,365,912</u>
Total accumulated depreciation	<u>362,424,418</u>	<u>3,830,136</u>	<u>(760,325)</u>	<u>365,494,229</u>
Total capital assets being depreciated, net	<u>59,833,141</u>	<u>(116,827)</u>	<u>(166,237)</u>	<u>59,550,077</u>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 69,159,250</b>	<b>\$ 2,512,439</b>	<b>\$ (1,269,750)</b>	<b>\$ 70,401,939</b>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General government	\$ 232,290
Public safety	1,776,005
Public works	1,670,130
Health and welfare	108,692
Culture and recreation	42,466
Economic development and assistance	553
Total Depreciation Expense for Governmental Activities	<u>\$ 3,830,136</u>

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

	Balance, Beginning of Year	Increases	Decreases	Balance, End of Year
<b>Business-Type Activities</b>				
Capital assets not being depreciated				
Land and improvements	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
Total capital assets not being depreciated	1,100,000	-	-	1,100,000
Capital assets being depreciated				
Buildings and improvements	23,872,417	62,300	-	23,934,717
Furniture and equipment	1,066,939	-	-	1,066,939
Total capital assets being depreciated	24,939,356	62,300	-	25,001,656
Less:				
Accumulated depreciation				
Buildings and improvements	1,593,216	600,713	-	2,193,929
Furniture and equipment	246,963	98,400	-	345,363
Total accumulated depreciation	1,840,179	699,113	-	2,539,292
Total capital assets being depreciated, net	23,099,177	(636,813)	-	22,462,364
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$ 24,199,177</b>	<b>\$ (636,813)</b>	<b>\$ -</b>	<b>\$ 23,562,364</b>

Depreciation was charged to functions as follows:

<b>Business-Type Activities</b>	
Coliseum Enterprise Fund	\$ 699,113

In the government-wide and proprietary fund financial statements, capital assets are depreciated using the straight-line method over the following estimated useful lives:

Infrastructure	30 – 70 years
Buildings and improvements	20 – 40 years
Furniture and equipment	5 – 20 years

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

A summary of significant budgeted construction or renovation projects is presented below:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Commitment</u>	<u>Required Further Financing</u>
Fire District #7 – training center	\$ 150,000	\$ 107,852	\$ 42,148	None
Fire District #7 – training classroom	50,000	45,964	4,036	None
Various road and bridge projects	4,575,452	3,993,265	582,187	None
Elevators	464,360	464,360	-	None
Fire District #8 – chassis	243,339	114,000	129,339	None
Parking gates	155,445	85,650	69,795	None
Public works – building construction	517,490	86,347	431,143	None
	<u>\$ 6,156,086</u>	<u>\$ 4,897,438</u>	<u>\$ 1,258,648</u>	

**8. Compensated Absences, Capitalized Leases, Certificates of Indebtedness, and Public Improvement Bonds**

**General Obligation Liabilities**

General obligation liabilities are direct obligations and pledge the full faith and credit of the Police Jury. These liabilities include compensated absences, capitalized leases, certificates of indebtedness, and public improvement bonds.

**Compensated Absences**

Compensated absences represent accumulated and vested employee vacation leave benefits computed in accordance with accounting principles generally accepted in the United States of America. The liability for compensated absences is computed only at the end of each fiscal year. Compensated absences are paid by the fund that pays the salaries related to the liability.

**Capital Leases**

The Police Jury incurred various capital lease obligations for the acquisition of equipment for the General Fund and various Special Revenue Funds. The related fund provides debt service for the capital leases. Equipment acquired by capital leases is included in capital assets. The related capital lease obligations are included in long-term liabilities.

**Certificates of Indebtedness**

The Police Jury issued certificates of indebtedness for:

- Constructing, improving, and maintaining public roads, highways, and bridges. Various road maintenance district special revenue funds provide debt service for these certificates.
- Construction of fire protection facilities or large equipment acquisitions. Various fire protection district special revenue funds provide debt service for these certificates.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**Public Improvement Bonds**

The Police Jury issued public improvement and general obligation bonds for paying all or part of the cost for certain capital improvements, and improving, renovating, and repairing the Rapides Parish Coliseum. The Police Jury pledged revenue from sales tax and ad valorem collections to pay debt service on these bonds.

A summary of long-term debt at year-end is presented below:

	<u>Maturity Dates</u>	<u>Interest Rates</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
<b>Governmental activities</b>				
Compensated absences			\$ 512,132	\$ -
Capital leases	Various	1.12 - 5.79%	2,588,188	-
Certificates of indebtedness				
Road District 1-B (2014)	03/01/23	2.29%	365,000	-
Fire District #15 (2014)	03/01/24	2.21%	315,000	-
Fire District #3 (2017)	03/01/22	2.47%	558,000	-
Fire District #6 (2017)	03/01/23	2.75%	60,000	-
Fire District #7 (2017)	03/01/25	3.61%	148,000	-
Public improvement bonds				
Public Improvement Bonds (2012)	12/01/21	2.18%	100,000	-
Public Improvement Bonds (2018)	12/01/27	1.00 - 5.00%	311,000	-
Limited Tax Bonds (2019)	03/01/29	1.00 - 3.90%	608,000	-
<b>Business-type activities</b>				
Enterprise Funds				
Public improvement bonds				
General Obligation Bonds (2013)	03/01/33	3.00 - 5.00%	-	17,210,000
Totals			5,565,320	17,210,000
Current portion			(1,378,528)	(1,030,000)
Totals			\$ 4,186,792	\$ 16,180,000

During the year ended December 31, 2020, the following changes occurred in governmental activities long-term debt:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Within One Year</u>
<b>Governmental Activities</b>					
Compensated absences	\$ 462,682	\$ 49,450	\$ -	\$ 512,132	\$ -
Notes from direct borrowings and direct placements:					
Capital leases	2,112,845	916,593	(441,250)	2,588,188	659,528
Certificates of indebtedness	1,958,000	-	(512,000)	1,446,000	522,000
General obligation bonds:					
Public improvement bonds	1,196,000	-	(177,000)	1,019,000	197,000
	\$ 5,729,527	\$ 966,043	\$ (1,130,250)	\$ 5,565,320	\$ 1,378,528

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

The annual requirements to amortize governmental activities capital leases, certificates of indebtedness, and public improvement bond obligations payable as of December 31, 2020, are as follows:

<u>Year Ending December 31,</u>	<u>Bonds</u>		<u>Notes from Direct Borrowings and Direct Placements</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 197,000	\$ 30,184	\$ 1,196,985	\$ 100,136
2022	100,000	25,852	1,212,044	71,776
2023	105,000	23,296	829,146	42,217
2024	109,000	20,187	702,097	21,129
2025	112,000	16,731	93,916	2,333
2026-2029	396,000	27,271	-	-
	<u>\$ 1,019,000</u>	<u>\$ 143,521</u>	<u>\$ 4,034,188</u>	<u>\$ 237,591</u>

During the year ended December 31, 2020, the following changes occurred in business-type activities long-term debt:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Within One Year</u>
Business-type Activities					
Public improvements bonds	\$ 18,200,000	\$ -	\$ (990,000)	\$ 17,210,000	\$ 1,030,000

The annual requirements to amortize business-type activities public improvement bond obligations payable as of December 31, 2020, are as follows:

<u>Year Ending December 31,</u>	<u>Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2021	\$ 1,030,000	\$ 590,550
2022	1,070,000	538,050
2023	1,115,000	483,425
2024	1,160,000	432,350
2025	1,210,000	384,950
2026 - 2030	6,825,000	1,308,375
2031 - 2033	4,800,000	238,225
	<u>\$ 17,210,000</u>	<u>\$ 3,975,925</u>

In accordance with Louisiana Revised Statute 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property in the parish. At December 31, 2020, the statutory limit was \$106,862,986.

**9. Taxes Collected on Behalf of Other Taxing Authorities**

In compliance with Louisiana Revised Statute 24:513(B)(3), taxes collected on behalf of other taxing authorities is presented in Supplemental Information Schedule 18.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**10. Postemployment Benefits Other Than Pensions (OPEB)**

**General Information about the OPEB Plan**

***Plan description***

The Police Jury's single employer defined benefit OPEB plan provides certain continuing health care benefits for its retired employees. Substantially all Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury and elect to receive these benefits. Medical and pharmacy benefits for retirees and similar benefits for active employees are provided through insurance companies whose monthly premiums are paid jointly by retirees or employees and the Police Jury. Pre-age sixty-five (65) coverage is provided through the Choice Plus plan administered by United Health. Medicare eligible coverage is provided through Humana. Coverage continues for the life of the retiree. Benefit provisions were established by the Police Jury and may be amended by the Police Jury. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75).

Participants hired prior to January 1, 2007, are eligible for medical and pharmacy benefits upon retirement at age sixty-five (65) with at least seven (7) years of service, at age sixty (60) with at least ten (10) years of service, at age fifty-five (55) with at least twenty-five (25) years of service, and at any age with at least thirty (30) years of service. Participants hired on or after January 1, 2007, are eligible for medical and pharmacy benefits upon retirement at age sixty-seven (67) with at least seven (7) years of service, at age sixty-two (62) with at least ten (10) years of service, and at age fifty-five (55) with at least thirty (30) years of service. Employees do not contribute to their postemployment benefits costs until they become retirees and begin receiving those benefits.

***Benefits provided***

The Police Jury provides medical and pharmacy benefits for retirees and their dependents through insurance companies. The Police Jury contributes most of the cost of the health insurance and, if elected, for the eligible dependents of the retiree. The retiree pays the balance. Contribution rates vary based on several factors including age, Medicare, and options selected. The plan provisions and contribution rates are contained in the official plan documents.

***Employees covered by benefit terms***

The following table summarizes active and retiree demographic information for the medical plan as of December 31, 2020:

	Employee Only	Employee & Dependents	Total
Active	148	130	278
Retired	56	47	103
	204	177	381



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**Total OPEB Liability**

The Police Jury's total OPEB liability of \$43,943,093 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

***Actuarial assumptions and other inputs***

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Method	Individual Entry Age Normal Cost Method – Level Percentage of Projected Salary
Salary Increases	3.50%
Inflation	2.50%
Discount Rate	2.12% (-0.38% real rate of return plus 2.50% inflation)
Health Care Cost Trend	Level 4.50%
Retirees' Contributions	The retiree contributes the balance of the health insurance cost above the subsidy made by the Police Jury. The contribution rate varies by coverage tier and pre-65 and 65+. The individual coverage monthly contribution rate is \$65 for pre-65 and \$10 for 65+. For retiree and spouse coverage the monthly contribution rate is \$213 for pre-65 and \$20 for 65+.
Mortality	RPH-2014 Total Table with Projection MP-2020

The discount rate was selected by reviewing the Bond Buyer GO-20 bond index. This is one of the indices acceptable under GASB 75. The index is published weekly and trending down in recent months. The actuary selected 2.12% as the discount rate for the valuation.

***Changes in the Total OPEB Liability***

	<u>Total OPEB Liability</u>
Changes for the year	
Service cost	\$ 1,406,481
Interest	1,572,784
Changes in benefit terms	-
Differences between expected and actual experience	(1,759,232)
Changes in assumptions and other inputs	6,502,740
Benefit payments	<u>(1,467,579)</u>
Net changes	6,255,194
Balance at January 1, 2020	<u>37,687,899</u>
Balance at December 31, 2020	\$ 43,943,093

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

***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 (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1% Decrease (1.12%)	Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB liability	\$ 51,836,531	\$ 43,943,093	\$ 37,660,527

***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 (3.50%) or 1-percentage-point higher (5.50%) than the current healthcare cost trend rates:

	1% Decrease (3.50%)	Healthcare Cost Trend Rate (4.50%)	1% Increase (5.50%)
Total OPEB liability	\$ 36,669,569	\$ 43,943,093	\$ 53,567,493

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

For the year ended December 31, 2020, the Police Jury recognized an OPEB expense of \$3,575,183. At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (1,538,223)
Changes of assumptions	5,685,813	-
Net difference between projected and actual earnings on pension plan investments	-	-
Total	\$ 5,685,813	\$ (1,538,223)

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

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

<u>Year Ending December 31,</u>	
2021	\$ 595,918
2022	595,918
2023	595,918
2024	595,918
2025	595,918
2026+	1,168,000

**11. Retirement Systems**

The Rapides Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (PERS), Registrar of Voters Employees' Retirement System (ROVERS), District Attorneys' Retirement System (DARS), and Firefighters' Retirement System (FRS).

The following recap shows the total deferred outflows and inflows of pension resources and net pension liability, as reported in the Statement of Net Position, for each of these plans. More detail information for each of these plans is presented following the recap.

	<u>Deferred Outflows of Pension Resources</u>	<u>Deferred Inflows of Pension Resources</u>	<u>Net Pension Liability (Asset)</u>
PERS	\$ 2,032,615	\$ 3,021,187	\$ 65,059
ROVERS	134,240	26,114	161,779
DARS	936,872	161,833	1,310,788
FRS	<u>3,251,510</u>	<u>787,574</u>	<u>10,031,539</u>
	\$ 6,355,237	\$ 3,996,708	\$ 11,569,165

**A. Parochial Employees' Retirement System of Louisiana (PERS)**

**General Information about the Pension Plan**

**Plan Description**

Qualifying employees of Rapides Parish Police Jury are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Parochial Employees' Retirement System of Louisiana (PERS). PERS was established and provided for by Sections 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (LRS. 11:1901-2025). PERS 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 elect to become members of PERS. Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Police Jury only participates in Plan A. The information below applies only to Plan A.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

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 and plan documents for detail eligibility requirements.

PERS issues a publicly available financial report that is available for download at [www.persla.org](http://www.persla.org).

**Eligibility Requirements**

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 System.

**Benefits Provided**

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.

**1. Retirement**

**Normal Retirement**

Any member of Plan A can retire providing the member meets one of the following criteria. Members hired prior to January 1, 2007, may retire at the earliest of age sixty-five (65) with a minimum of seven (7) years of creditable service, age sixty (60) with a minimum of ten (10) years of creditable service, age fifty-five (55) with twenty-five (25) years of creditable service, or at any age with thirty (30) years or more of creditable service. Members hired after January 1, 2007, may retire at the age of sixty-seven (67) with seven (7) years of service, age sixty-two (62) with ten (10) years of service, or age fifty-five (55) with thirty (30) years of service.

**Benefit Formula** – Generally, the monthly amount of the retirement allowance for any member of Plan A shall consist of an amount equal to three (3.00%) percent of the member's 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.

**2. Survivor Benefits**

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.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**3. Deferred Retirement Option Program (DROP)**

In lieu of terminating employment and accepting a service retirement, any member of Plan A and who is eligible to retire may elect to participate in the Deferred Retirement Option Program (DROP) in which they are enrolled for three (3) years and defer the receipt of benefits. During participation, 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 DROP 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 PERS, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the PERS, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

**4. Disability Retirement Benefits**

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 (5) years of creditable service or if hired after January 1, 2007, has seven (7) 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 three (3.00%) percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen (15) , or three (3.00%) percent multiplied by years of service assuming continued service to age sixty (60) and to age sixty-two (62) for those members who are enrolled January 1, 2007 and later.

**5. Cost-of-Living Increases**

The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed two (2.00%) percent of the retiree's original benefit for each full calendar year since retirement may only be granted if sufficient funds are available from investment income in excess of normal requirements.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five (65) equal to two (2.00%) percent of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to two and a half (2.50%) percent for retirees sixty-two (62) and older. (RS11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual two and a half (2.50%) percent cost of living adjustment commencing at age fifty-five (55).

**Contributions**

According to state statute, contributions for all employees are actuarially determined each year. For the plan year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2019 was 11.50%. Contributions to the pension plan from the Police Jury were \$990,108 for the Police Jury's fiscal year ended December 31, 2020.

According to state statute, the PERS also receives one-fourth of one percent of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The PERS 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.

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

At December 31, 2020, the Rapides Parish Police Jury reported a liability of \$65,059 for its proportionate share of the Net Pension Liability (NPL). The Net Pension Liability was measured as of December 31, 2019, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the valuation date of December 31, 2019, the Police Jury's proportion was 1.38205%, which was an increase of 0.07209% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Police Jury recognized pension expense of \$1,263,708, including amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 582,422
Changes of assumptions	908,635	-
Net difference between projected and actual earnings on pension plan investments	-	2,438,765
Changes in proportion and differences between Employer contributions and proportionate share of contributions	133,872	-
Employer contributions subsequent to the measurement date	<u>990,108</u>	<u>-</u>
Total	\$ 2,032,615	\$ 3,021,187

The \$990,108 reported as deferred outflows of resources related to pensions resulting from the Police Jury contributions subsequent to the measurement date will be recognized as an increase in the Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2021	\$ (402,983)
2022	(566,966)
2023	89,240
2024	(1,097,971)

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019 are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	4 years

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

Investment Rate of Return	6.50% net of investment expenses, including inflation
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.40%
Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living expenses. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

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

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



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	<u>0.11%</u>
		5.18%
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		7.18%

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Employer's proportionate share of the Net Pension Liability (Asset) using the discount rate of 6.50%, as well as what the Employer'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 (5.50%) or one percentage-point higher (7.50%) than the current rate:

	<u>1.0% Decrease (5.50%)</u>	<u>Current Discount Rate (6.50%)</u>	<u>1.0% Increase (7.50%)</u>
Employer's proportionate share of the net pension liability (asset)	\$ 7,031,722	\$ 65,059	\$ (5,772,867)

**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, 2020, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$106,651 for its participation in PERS.

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS 2019 Annual Financial Report at [www.persla.org](http://www.persla.org).

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**B. Registrar of Voters Employees' Retirement System (ROVERS)**

**General Information about the Pension Plan**

**Plan Description**

Certain qualified employees of the Police Jury are provided with retirement benefits through a cost-sharing multiple-employer defined benefit plan administered by the Registrar of Voters Employees' Retirement System of Louisiana (ROVERS). ROVERS 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 ROVERS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. ROVERS issues a publicly available financial report that is available for download at [www.la.la.gov](http://www.la.la.gov).

**Benefits Provided**

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.

**1. Retirement**

**Normal Retirement**

Any member hired prior to January 1, 2013, is eligible for normal retirement after twenty (20) years of creditable service and is age fifty-five (55) or has ten (10) years of creditable service and is age sixty (60). Any member with thirty (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 sixty (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 thirty (30) years of creditable service and is age fifty-five (55); has attained twenty (20) years of creditable service and is age sixty (60); or has attained ten (10) years of creditable service and is age sixty-two (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 sixty (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 thirty (30) years of creditable service with at least twenty (20) years in ROVERS, are calculated at 3.33% of the average annual compensation for the highest consecutive sixty (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 sixty (60) years, who shall have completed ten (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 sixty (60) years.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**2. Deferred Retirement Option Program (DROP)**

In lieu of terminating employment and accepting a service retirement allowance, any member with ten (10) or more years of service at age sixty (60), twenty (20) or more years of service at age fifty-five (55), or thirty (30) or more years of service at any age may elect to participate in the Deferred Retirement Option Program (DROP) for up to three (3) years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the ROVERS terminates. 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. 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 ROVERS 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 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 any other method of payment if approved by the Board of Trustees. The monthly benefits that were paid into the DROP 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 three years, payments into the plan fund cease, and the person resumes active contributing membership in ROVERS.

**3. Disability Retirement Benefits**

Disability benefits are provided to active contributing members with at least ten (10) years of service established in the ROVERS and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of sixty (60) years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age sixty (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 fifteen (15) years) or 3.33% of the average final compensation multiplied by the years of service assuming continued service to age sixty (60). Disability benefits may not exceed two-thirds of earnable compensation.

**4. Survivor Benefits**

If a member who has less than five (5) 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 (5) or more years of creditable service, the surviving minor children under eighteen (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 ten (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.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**5. Cost-of-Living Adjustments**

The Board is authorized to provide an annual cost-of-living increase of 2.00% 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 (60) and have been retired at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

**Contributions**

According to state statute, contributions requirements for all employers are actuarially determined each year. For the plan year ended June 30, 2020, the actual employer contribution rate was 18.00%. Contributions to the pension plan from the Police Jury were \$17,401 for the year ended December 31, 2020.

In accordance with state statute, ROVERS 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 plan year ended June 30, 2020.

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

At December 31, 2020, the Rapides Parish Police Jury reported a liability of \$161,779 for its proportionate share of the Net Pension Liability (NPL). The Net Pension Liability was measured as of June 30, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Police Jury's proportion was 0.75096%, which was an increase of 0.04477% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Police Jury recognized pension expense of \$39,151 including amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions.

At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 26,114
Changes of assumptions	29,828	-

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	4,326	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	91,345	-
Employer contributions subsequent to the measurement date	<u>8,741</u>	<u>-</u>
Total	\$ 134,240	\$ 26,114

The \$8,741 reported as deferred outflows of resources related to pensions resulting from the Police Jury contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2021	\$ 32,133
2022	30,793
2023	20,117
2024	16,342

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal

**Actuarial Assumptions:**

Expected Remaining Service Lives	2020 – 5 years 2019 – 5 years 2018 – 5 years 2017 – 5 years 2016 – 5 years
Investment Rate of Return	6.40% net of investment expenses



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

Mortality	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries; RP-2000 Disabled Lives Mortality Table for disabled annuitants.
Inflation Rate	2.30%
Salary Increases	5.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

Best estimates of arithmetic real rates of return for each major asset class based on the ROVERS' target asset allocation as of June 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equities	37.5%	2.81%
International Equities	20.0%	1.70%
Domestic Fixed Income	12.5%	0.31%
International Fixed Income	10.0%	0.35%
Alternatives	10.0%	0.63%
Real Estate	10.0%	0.45%
Inflation		<u>2.50%</u>
Expected Arithmetic Nominal Return		8.75%

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**Discount Rate**

The discount rate used to measure the total pension liability was 6.40% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee (PRSAC) taking into consideration the recommendation of the ROVERS' actuary. Based on those assumptions, the ROVERS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 6.40%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	<u>1.0% Decrease (5.40%)</u>	<u>Current Discount Rate (6.40%)</u>	<u>1.0% Increase (7.40%)</u>
Employer's proportionate share of the net pension liability	\$ 265,676	\$ 161,779	\$ 73,232

**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, 2020, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$21,675 for its participation in ROVERS.

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued ROVERS 2020 Annual Financial Report at [www.la.gov](http://www.la.gov).

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**C. District Attorneys' Retirement System (DARS)**

**General Information about the Pension Plan**

**Plan Description**

The District Attorneys' Retirement System (DARS), State of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The DARS 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. The DARS has issued a stand-alone audit report on their financial statements for the plan year ended June 30, 2020. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.lila.la.gov](http://www.lila.la.gov).

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 Louisiana District Attorneys' Retirement System's Board of Trustees. 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**

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.

**1. Retirement**

**Normal Retirement**

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 ten (10) or more years of creditable service and are at least age sixty-two (62), or if they have eighteen (18) or more years of service and are at least age sixty (60), or if they have twenty-three (23) or more years of service and are at least age fifty-five (55), or if they have thirty (30) years of service regardless of age. The normal retirement benefit is equal to 3.00% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age sixty (60) if they have at least ten (10) years of creditable service or at age fifty-five (55) with at least eighteen (18) years of creditable service. Members who retire prior to age sixty (60) with less than twenty-three (23) years of service credit, receive a retirement benefit reduced 3.00% for each year of age below age sixty (60). Members who retire prior to age sixty-two (62) who have less than eighteen (18) years of service receive a retirement benefit reduced 3.00% for each year of age below sixty-two (62). Retirement benefits may not exceed 100% of final average compensation.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

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 sixty (60) and have ten (10) years of service credit, are age fifty-five (55) and have twenty-four (24) years of service credit, or have thirty (30) years of service credit regardless of age. The normal retirement benefit is equal to 3.50% 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 fifty-five (55) and has eighteen (18) years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3.00% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

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 the DARS.

**2. Deferred Retirement Option Program (DROP)**

In lieu of receiving an actual 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 thirty-six (36) months 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 a reduced 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 Deferred Retirement Option Program (DROP) for up to thirty-six months 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 one-half of 1.00%. 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 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.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**3. Disability Retirement Benefits**

Disability benefits are awarded to active contributing members with at least ten (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 3.00% (3.50% 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 fifteen (15) years) or projected continued service to age sixty (60).

**4. Survivor Benefits**

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 twenty-three years (23) 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 eighteen 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 designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

**5. Cost-of-Living Adjustments**

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 3.00% of their original benefit, (not to exceed \$60 per month) and all retired members and surviving beneficiaries who are sixty-five (65) years of age and older a 2.00% 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  $X \times (A+B)$  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 DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

**Contributions**

According to state statute, contributions requirements for all employers are actuarially determined each year. For the plan year ended June 30, 2020, the actual employer contribution rate was 4.00%. Contributions to the pension plan from the Police Jury were \$46,115 for the year ended December 31, 2020.

In accordance with state statute, the System 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, 2020.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

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

At December 31, 2020, the Rapides Parish Police Jury reported a liability of \$1,310,788 for its proportionate share of the Net Pension Liability (NPL). The Net Pension Liability was measured as of June 30, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Police Jury's proportion was 1.65447%, which was a decrease of 0.00914% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Police Jury recognized pension expense of \$376,754 including amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions.

At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 62,440	\$ 125,138
Changes of assumptions	212,503	-
Net difference between projected and actual earnings on pension plan investments	588,458	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	50,390	36,695
Employer contributions subsequent to the measurement date	<u>23,081</u>	<u>-</u>
Total	\$ 936,872	\$ 161,833

The \$23,081 reported as deferred outflows of resources related to pensions resulting from the Police Jury contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2021	\$ 163,011
2022	171,270
2023	200,741
2024	116,945
2025	99,991

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Expected Remaining Service Lives	6 years – June 30, 2020 6 years – June 30, 2019 6 years – June 30, 2018 7 years – June 30, 2017 7 years – June 30, 2016 6 years – June 30, 2015 6 years – June 30, 2014
Investment Rate of Return	6.25% net of investment expenses, including inflation
Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.
Salary Increases	5.00% (2.70% Merit/2.30% Inflation)
Cost of Living Adjustments	Only those previously granted.

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

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.50% for the plan year ended June 30, 2020.

Best estimates of arithmetic real rates of return for each major asset class based on the DAR's target asset allocation as of June 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	48.27%	5.54%
Fixed Income	24.54%	1.09%
Alternatives	26.77%	1.87%
Cash	0.42%	0.00%
Expected arithmetic nominal return		8.50%
System total nominal rates of return		6.11%
Inflation		2.39%
Expected arithmetic nominal return		8.50%

**Discount Rate**

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

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 6.25%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.25%) or one percentage-point higher (7.25%) than the current rate:

	<u>1.0% Decrease (5.25%)</u>	<u>Current Discount Rate (6.25%)</u>	<u>1.0% Increase (7.25%)</u>
Employer's proportionate share of the net pension liability	\$ 2,394,409	\$ 1,310,788	\$ 402,764



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**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, 2020, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$186,431 for its participation in DARS.

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued DARS 2020 Annual Financial Report at [www.la.la.gov](http://www.la.la.gov).

**D. Firefighters' Retirement System (FRS)**

**General Information about the Pension Plan**

**Plan Description**

The FRS is the administrator of a cost-sharing, multiple-employer, defined benefit pension plan. The FRS provides retirement, disability, and death benefits for their 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 FRS in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefit provisions are authorized within Act 434 of 1979 and amended by Louisiana Revised Statutes (R.S.) 11:2251–11:2272. The following is a brief 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.

**Eligibility Requirements**

Any person who becomes an employee as defined in R.S. 11:2252 on and after January 1, 1980, shall become a member as a condition of employment. Membership in the FRS consists of full-time firefighters, eligible employees of the retirement system, or any person in a position as defined in the municipal fire and police civil service system that earns at least \$375 per month, excluding state supplemental pay, and is employed by a fire department of any municipality, parish, or fire protection district of the state of Louisiana, except for Orleans Parish and the City of Baton Rouge.

No person who has attained age fifty (50) or over shall become a member of the FRS unless the person becomes a member by reason of a merger or unless the FRS received an application for membership before the applicant attained the age of fifty (50). No person who has not attained the age of eighteen (18) years shall become a member of the FRS.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

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 FRS, 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 FRS, or for any other purpose in order to attain eligibility or increase the amount of service credit in FRS.

**Benefits Provided**

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.

**1. Retirement Benefits**

Employees with twenty (20) or more years of service who have attained age fifty (50), or employees who have twelve (12) years of service who have attained age fifty-five (55), or twenty-five (25) years of service at any age are entitled to annual pension benefits equal to 3.33% of their average final compensation based on the thirty-six (36) consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity.

If employees terminate before rendering twelve (12) years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions.

Benefits are payable over the employees' lives in the form of a monthly annuity. An employee may elect an unreduced benefit or any of seven options at retirement.

See R.S. 11:2256(A) for additional details on retirement benefits.

**2. Disability Benefits**

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 (5) 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(B).

**3. Death Benefits**

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

**4. Deferred Retirement Option Program (DROP)**

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



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

Upon commencement of participation in DROP, employer and employee contributions to the System cease. The monthly retirement benefit that would have been payable is 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 thirty-six (36) months, the participant resumes regular contributions to the FRS. No payments may be made from the DROP account until the participant retires.

**5. Initial Benefit Option Plan**

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 thirty-six (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.

**6. Cost of Living Adjustments (COLAs)**

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 3.00% of their current benefit, and all retired members and widows who are sixty-five (65) years of age and older a 2.00% increase in their original benefit. In order for the board to grant either of these increases, the FRS 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 based on a formula equal to up to \$1 times the total number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the system's fiscal year end preceding the payment of the benefit increase. If there are not sufficient funds to fund the benefit at the rate of one dollar per year for such total number of years, then the rate shall be reduced in proportion to the amount of funds that are available to fund the cost-of-living adjustment.

**Contributions**

Contribution requirements for employers, non-employer contributing entities, and employees are established and may be amended in accordance with Title 11 and Title 22 of the Louisiana Revised Statutes. Contributions to the pension plan from the Police Jury were \$1,106,072 for the year ended December 31, 2020.

According to state statute, employer contributions are actuarially determined each year. For the plan year ended June 30, 2020, employer and employee contributions for members above the poverty line were 27.75% and 10.00%, respectively. The employer and employee contribution rates for those members below the poverty line were 29.75% and 8.00%, respectively.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2020 and were excluded from pension expense.

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

At December 31, 2020, the Rapides Parish Police Jury reported a liability of \$10,031,539 for its proportionate share of the Net Pension Liability (NPL). The Net Pension Liability was measured as of June 30, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Police Jury's proportion was 1.44723%, which was an increase of 0.04855% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Police Jury recognized pension expense of \$1,883,832 including amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions.

At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 641,817
Changes of assumptions	969,734	-
Net difference between projected and actual earnings on pension plan investments	1,104,734	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	579,098	145,757
Employer contributions subsequent to the measurement date	597,944	-
Total	\$ 3,251,510	\$ 787,574

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

The \$597,944 reported as deferred outflows of resources related to pensions resulting from the Police Jury contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2021	\$ 250,817
2022	554,967
2023	488,602
2024	360,411
2025	146,916
2026	64,279

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Expected Remaining Service Lives	7 years, closed period
Investment Rate of Return	7.00% net of investment expenses (decreased from 7.15% used in 2019)
Inflation Rate	2.50% per annum
Salary Increases	14.10% in the first two years of service and 5.20% with 3 or more years of service; includes inflation and merit increase (in 2019, salary increases ranged from 14.75% in the first two years of service to 4.50% with 25 or more years of service)
Cost of Living Adjustments	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.

The mortality rate assumptions were updated in fiscal year 2020 to reflect changes from the recent experience study and rates set in the Pub-2010 Public Retirement Plan mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for the previous valuation. For the June 30, 2020 valuation, assumptions for mortality rates were based on the following:

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

- 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 Plan Mortality Table for Safety Disable 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 MP2019 scale.

The estimated long-term expected rate of return on pension plan investments was determined by FRS's actuary using FRS's target asset allocation and the G.S. Curran & Company Consultant Average study for 2020. The consultants' average study included projected nominal rates of return, standard deviations of returns, and correlations of returns for a list of common asset classes collected from a number of investment consultants and investment management firms. Each consultant's response included nominal expected long term rates of return. In order to arrive at long term expected arithmetic real rates of return, the actuary normalized the data received from the consultant's responses in the following ways. Where nominal returns received were arithmetic, the actuary simply reduced the return assumption by the long-term inflation assumption. Using the target asset allocation for FRS and the average values for expected real rates of return, standard deviation of returns, and correlation of returns, an arithmetic expected nominal rate of return and standard deviation for the portfolio was determined. FRS's long-term assumed rate of inflation of 2.50% was used in this process for the fiscal year ended June 30, 2020.

The long-term expected real rate of return is an important input into the actuary's determination of the reasonable range for the discount rate which is used in determining the total pension liability. Prior year's financial reports presented the long-term expected real rate of return provided by FRS's investment consultant, whereas this year's report presents this information for both fiscal years 2020 and 2019 from FRS's actuary. The actuary's method incorporates information from multiple consultants and investments firms regarding future expected rates of return, variances, and correlation coefficients for each asset class. The actuary's method integrates data from multiple sources to produce average values thereby reducing reliance on a single data source.

Best estimates of arithmetic real rates of return for each major asset class based on the FRS's target asset allocation as of June 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities		
U.S. equity	26.00%	5.72%
Non-U.S. equity	12.00%	6.24%
Global equity	10.00%	6.23%
Emerging Market Equity	6.00%	8.61%

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	31.00%	4.40%
Alternatives		
Real estate	6.00%	4.20%
Private equity	9.00%	10.29%
Multi-asset Strategies		
Global tactical asset allocation	0.00%	4.22%
Risk parity	0.00%	4.22%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee (PRSAC) taking into consideration the recommendation of the FRS's actuary. Based on those assumptions, the FRS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.00%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00%) or one percentage-point higher (8.00%) than the current rate:

	<u>1.0% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1.0% Increase (8.00%)</u>
Employer's proportionate share of the net pension liability	\$ 14,490,459	\$ 10,031,539	\$ 6,309,657

**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, 2020, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$405,480 for its participation in FRS.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued FRS 2020 Annual Financial Report at [www.la.la.gov](http://www.la.la.gov).

**12. Defined Contribution Pension Plan**

A defined contribution pension plan is available to employees. Employees are permitted to make contributions to the pension plan, up to applicable Internal Revenue Code limits. The Police Jury does not contribute to the plan except for one employee and the Police Jurors who do not qualify for membership in any of the defined benefit plans discussed above and who elect to participate in the plan. The plan is administered by National Association of County Officials. Benefit terms, including contribution requirements, for the plan are established and may be amended by the Police Jury. All employer and employee contributions and earnings are immediately vested.

For the employee, the Police Jury contributed an average of 30.01% of earnings which was the same amount that would have been contributed to the Firefighters Retirement System if the employee had been eligible to participate in that system. For the Police Jurors, the contribution rate was 6.20% of earnings.

For the year ended December 31, 2020, employee contributions totaled \$148,124 and the Police Jury recognized pension expense of \$19,197.

**13. Police Jury as Lessor**

On March 19, 2013, the Police Jury entered into a formal lease agreement with the Louisiana Department of Health to lease 5,242 square feet of usable space located at 5604-B Coliseum Blvd., Alexandria, LA. On July 1, 2020, this lease was amended to add an additional 480 square feet of usable space for a total square footage of 5,722 square feet. The carrying amount of the leased space following the amendment is approximately \$193,246. This lease will terminate on March 6, 2023. Income from this lease totaled \$69,500.

Future minimum rentals to be received under this lease are:

2021	\$ 72,017
2022	72,017
2023	<u>13,203</u>
	\$ 157,237



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

On August 1, 2017, the Police Jury entered into a formal lease agreement with the Louisiana Workforce Commission to lease 3,546 square feet of usable space located at 5610-B Coliseum Blvd., Alexandria, Louisiana. The carrying amount of the leased space is approximately \$510,000. This lease will terminate on July 31, 2022. Income from this lease totaled \$67,000 for the current fiscal year.

Future minimum rentals to be received under this lease are:

2021	\$ 67,000
2022	<u>39,083</u>
	\$ 106,083

On January 10, 2019, the Police Jury entered into a formal lease agreement with the Rapides Area Planning Commission to lease 6,000 square feet of usable space plus twenty-seven assigned parking spaces located at 701 Johnston Street, Alexandria, LA upon completion of renovations by the Police Jury. Rental income was received beginning September 1, 2019. The carrying amount of the leased space is approximately \$504,000. This lease will terminate on August 31, 2029. Income from this lease totaled \$50,400 for the current fiscal year.

Future minimum rentals to be received under this lease are:

2021	\$ 50,400
2022	50,400
2023	50,400
2024	50,400
2025	50,400
2026-2029	<u>184,800</u>
	\$ 436,800

**14. Net Position and Fund Balances**

**Restatement of Beginning Fund Balances and Net Position**

Effective January 1, 2020, Rapides Parish Police Jury implemented GASB Statement 84, *Fiduciary Funds*, resulting in the reclassification of Renaissance and Senior Citizens funds as special revenue funds. Beginning net position and fund balances in the accompany financial statements have been increased by \$2,607,736 for these funds previously reported as custodial funds.

**Restricted Net Position/Fund Balances**

Restricted net position/fund balances represent those portions of net position in the government-wide financial statement or fund balance in the fund financial statements that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Net position/fund balance is restricted for the following purposes:



**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

Governmental Activities	
Public safety – fire protection	\$ 22,296,581
Public works – roads and bridges	31,289,766
Health and welfare	4,005,864
Culture and recreation	175,461
Debt service	<u>29,103</u>
Total Governmental Activities	57,796,775

Business-Type Activities	
Debt service	<u>1,728,272</u>
Total Restricted	\$ 59,525,047

**Committed Fund Balances**

Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the police jurors. Formal action taken by the Police Jury to establish or rescind committed funds is through adopting a resolution in a public meeting. These amounts are included in unrestricted net position in the government-wide financial statements.

Fund balances are committed for the following activities:

General government	\$ 2,079,791
Public safety	52,551
Public works	371,999
Health and welfare	458,699
Culture and recreation	9,837
Economic development	194,011
Debt service	<u>30,281</u>
	\$ 3,197,169

**15. Criminal Court Fund**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the Police Jury's General Fund. The Police Jury does not transfer the balances due at year-end to the General Fund because the Police Jury appropriates funds in excess of this amount on an annual basis. Accordingly, this amount, if any, has not been recorded as a liability of the Criminal Court Fund or as a receivable of the General Fund.

**16. Risk Management**

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
December 31, 2020**

**Notes to Basic Financial Statements**

With the exception of general liability and errors and omissions insurance coverage, which have not been obtained, the Police Jury carries commercial insurance for all the aforementioned risks of loss. In accordance with state law, the Police Jury is not required to carry general liability insurance. By statute, the Police Jury is only required to pay liability claims if the jurors specifically appropriate funds to settle specific claims. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**17. Commitments and Contingencies**

**Lawsuits**

At December 31, 2020, the Police Jury is involved in numerous lawsuits. There could be unreported claims of which legal counsel and management are unaware. The ultimate outcome cannot presently be determined, therefore, no provision for any liability that may arise from settlement of these lawsuits is included in the accompanying financial statements.

**Arbitrage Interest**

Management has not calculated the possible rebate of arbitrage interest, as of December 31, 2020, on each of the recent tax-exempt bond issues. The contingent liability, simply stated, is the interest earned from the investment of unspent bond proceeds that is in excess of the amount of earnings that would have been obtained had the investment rate been equal to the yield on the bonds. Since the rebate calculation is a cumulative calculation performed when all proceeds have been expended, management believes that the amount of the contingent liability for arbitrage interest, if any, will be eliminated in future years. In the event that the contingent liability for arbitrage interest is not eliminated, the Police Jury will be liable for remittance of the rebate amount, as subsequently calculated, to the federal government.

**Grant Audit**

The Police Jury receives grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could result in a request for reimbursement for disallowed costs under the terms of the grant agreements. In the opinion of management, such disallowance, if any, would be insignificant.

**18. Subsequent Events**

During the audit period and through the issuance of this report, operations of the coliseum were cancelled or limited due to the ongoing COVID-19 pandemic and reopening guidelines. Operating revenues for the coliseum during early 2021 continues to be substantially less than would otherwise be expected.

In August and October 2020, the Parish suffered extensive damage due to Hurricanes Laura and Delta, respectively. Storm cleanup and recovery efforts continue. The parish also suffered damages and effects of the February 2021 winter storm.

The Police Jury is in the process of satisfying federal funding requirements to help cover eligible expenses incurred as a result of the 2020 hurricanes. Management and the Police Jury continues to seek and apply for funding and recovery resources related to the COVID-19 pandemic and the 2021 winter storm.

**Required Supplemental Information – Part II**

**Rapides Parish Police Jury  
Alexandria, Louisiana  
General Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2020**

**Schedule 1**

	<b>Budgeted Amounts</b>		<b>Actual Amounts (Budgetary Basis) (See Note 1)</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 2,473,160	\$ 2,475,660	\$ 2,472,556	\$ (3,104)
Sales and use taxes	2,320,245	2,160,245	2,495,788	335,543
Other taxes, penalties, and interest	665,000	665,000	685,405	20,405
Intergovernmental				
Federal funds	50,000	50,000	203,791	153,791
State funds	88,000	88,000	89,191	1,191
Fines and forfeitures	1,500	7,500	9,965	2,465
Rents and royalties	200,000	200,000	176,667	(23,333)
Licenses and permits	1,128,976	1,128,976	1,118,524	(10,452)
Charges for services	1,895,485	1,871,773	1,796,927	(74,846)
Investment earnings	7,000	7,000	7,266	266
Other income	2,000	3,500	1,025,136	1,021,636
Total Revenues	8,831,366	8,657,654	10,081,216	1,423,562
<b>Expenditures</b>				
Current				
General government				
Legislative	410,126	795,126	401,800	393,326
Judicial	1,896,775	1,676,775	1,602,050	74,725
Elections	276,804	266,804	258,835	7,969
Finance and administrative	1,239,987	1,238,189	1,211,021	27,168
Other	1,937,030	2,050,794	943,717	1,107,077
Public safety	2,468,497	2,119,097	2,022,373	96,724
Health and welfare	34,052	36,721	31,121	5,600
Economic development and assistance	58,752	58,752	57,673	1,079
Capital outlay	-	-	154,059	(154,059)
Total Expenditures	8,322,023	8,242,258	6,682,649	1,559,609
<b>Excess (Deficiency) of Revenues over Expenditures</b>	509,343	415,396	3,398,567	2,983,171
<b>Other Financing Sources (Uses)</b>				
Transfers out	(1,513,403)	(1,491,505)	(1,545,144)	(53,639)
<b>Net Change in Fund Balance, Budgetary Basis</b>	<u>\$ (1,004,060)</u>	<u>\$ (1,076,109)</u>	1,853,423	\$ 2,929,532
<b>Fund Balance, Beginning of Year</b>			4,118,793	
<b>Fund Balance, End of Year</b>			5,972,216	
Reconciling items - see below			253,606	
<b>Fund Balance, End of Year - GAAP Basis (Exhibit C)</b>			<u>\$ 6,225,822</u>	
<b>Reconciliation to the Statement of Revenues, Expenditures, and Changes in Fund Balances</b>				
Net change in fund balance - budgetary basis			\$ 1,853,423	
Accrued revenues			158,335	
Accrued expenditures			95,271	
<b>Net Change in Fund Balance - GAAP Basis (Exhibit E)</b>			<u>\$ 2,107,029</u>	

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Road and Bridge Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2020**

**Schedule 2**

	<b>Budgeted Amounts</b>		<b>Actual Amounts (Budgetary Basis) (See Note 1)</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes				
Sales and use taxes	\$ 2,897,366	\$ 3,223,501	\$ 3,223,501	\$ -
Other taxes, penalties, and interest	400,000	436,930	436,930	-
Intergovernmental				
Federal funds	55,000	104,082	104,082	-
State funds	1,100,000	1,014,601	1,014,601	-
Charges for services	8,500	23,176	23,176	-
Investment earnings	-	3,654	3,654	-
Other income	20,000	1,064,146	1,064,146	-
Total Revenues	4,480,866	5,870,090	5,870,090	-
<b>Expenditures</b>				
Current				
Public works	4,700,866	6,938,016	3,965,042	2,972,974
Capital outlay	-	-	328,612	(328,612)
Debt service	-	-	3,525	(3,525)
Total Expenditures	4,700,866	6,938,016	4,297,179	2,640,837
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(220,000)	(1,067,926)	1,572,911	2,640,837
<b>Other Financing Sources (Uses)</b>				
Proceeds from capital leases	-	-	118,399	118,399
Capital contributions	-	-	15,046	15,046
Total Other Financing Sources (Uses)	-	-	133,445	133,445
<b>Net Change in Fund Balance, Budgetary Basis</b>	<u>\$ (220,000)</u>	<u>\$ (1,067,926)</u>	1,706,356	<u>\$ 2,774,282</u>
<b>Fund Balance, Beginning of Year</b>			2,120,398	
<b>Fund Balance, End of Year</b>			3,826,754	
Reconciling items - see below			(880,863)	
<b>Fund Balance, End of Year - GAAP Basis (Exhibit C)</b>			<u>\$ 2,945,891</u>	
<b>Reconciliation to the Statement of Revenues, Expenditures, and Changes in Fund Balances</b>				
Net change in fund balance - budgetary basis			\$ 1,706,356	
Accrued revenues			(665,738)	
Accrued expenditures			(215,125)	
<b>Net Change in Fund Balance - GAAP Basis (Exhibit E)</b>			<u>\$ 825,493</u>	

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Fire Protection District #2 Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2020**

**Schedule 3**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u> <u>(See Note 1)</u>	<u>Final Budget</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues</b>				
Taxes				
Property taxes	\$ 5,361,434	\$ 5,361,434	\$ 5,220,031	\$ (141,403)
Intergovernmental				
State funds	170,000	170,000	165,679	(4,321)
Investment earnings	-	-	13,405	13,405
Other income	-	-	151,921	151,921
Total Revenues	<u>5,531,434</u>	<u>5,531,434</u>	<u>5,551,036</u>	<u>19,602</u>
<b>Expenditures</b>				
Current				
Public safety	8,871,434	9,500,910	5,805,805	3,695,105
Capital outlay	-	-	308,799	(308,799)
Total Expenditures	<u>8,871,434</u>	<u>9,500,910</u>	<u>6,114,604</u>	<u>3,386,306</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(3,340,000)</u>	<u>(3,969,476)</u>	<u>(563,568)</u>	<u>3,405,908</u>
<b>Other Financing Sources (Uses)</b>				
Capital contributions	-	-	10,756	10,756
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>10,756</u>	<u>10,756</u>
<b>Net Change in Fund Balance, Budgetary Basis</b>	<u>\$ (3,340,000)</u>	<u>\$ (3,969,476)</u>	<u>(552,812)</u>	<u>\$ 3,416,664</u>
<b>Fund Balance, Beginning of Year</b>			<u>8,971,300</u>	
<b>Fund Balance, End of Year</b>			8,418,488	
Reconciling items - see below			<u>119,134</u>	
<b>Fund Balance, End of Year - GAAP Basis (Exhibit C)</b>			<u>\$ 8,537,622</u>	
<b>Reconciliation to the Statement of Revenues, Expenditures, and Changes in Fund Balances</b>				
Net change in fund balance - budgetary basis			\$ (552,812)	
Accrued revenues			304,568	
Accrued expenditures			<u>(185,434)</u>	
<b>Net Change in Fund Balance - GAAP Basis (Exhibit E)</b>			<u>\$ (433,678)</u>	

See independent auditor's report.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Changes in  
Total Other Postemployment Benefits (OPEB) Liability  
and Related Ratios**

**Schedule 4**

	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
Changes for the year			
Service cost	\$ 1,406,481	\$ 1,406,481	\$ 1,351,086
Interest	1,572,784	1,455,445	1,450,914
Difference between expected and actual experience	(1,759,232)	-	-
Changes in assumptions or other inputs	6,502,740	-	-
Benefit payments	(1,467,579)	(1,345,373)	(1,335,440)
Net change in total OPEB liability	6,255,194	1,516,553	1,466,560
Total OPEB liability - beginning of year	37,687,899	36,171,346	34,704,786
Total OPEB liability - end of year	<u>\$ 43,943,093</u>	<u>\$ 37,687,899</u>	<u>\$ 36,171,346</u>
 Covered-employee payroll	 \$ 11,482,147	 \$ 11,048,728	 \$ 11,048,728
 Total OPEB liability as a percentage of covered-employee payroll	 382.71%	 341.11%	 327.38%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75).

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer's Share of Net Pension Liability  
Parochial Employees' Retirement System (PERS)**

**Schedule 5**

	<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>12/31/2019</b>	<b>12/31/2020</b>
Employer's Proportion of the Net Pension Liability (Asset)	1.36688%	1.37071%	1.36479%	1.39383%	1.30996%	1.38205%
Employer's Proportionate Share of the Net Pension Liability (Asset) \$	373,716	\$ 3,608,106	\$ 2,810,811	\$ (1,034,570)	\$ 5,814,065	\$ 65,059
Employer's Covered-Employee Payroll \$	7,663,309	\$ 7,800,492	\$ 8,129,074	\$ 8,562,410	\$ 8,098,601	\$ 8,090,661
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	4.88%	46.25%	34.58%	-12.08%	71.79%	0.80%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.15%	92.23%	94.15%	101.98%	88.86%	99.89%
The amounts presented have a measurement date of:	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer Contributions  
Parochial Employees' Retirement System (PERS)**

**Schedule 6**

	<b>Contractually Required Contribution</b>	<b>Contributions in Relation to Contractually Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
12/31/2020	\$ 990,108	\$ 990,108	\$ -	\$ 8,082,512	12.25%
12/31/2019	\$ 930,426	\$ 930,426	\$ -	\$ 8,090,661	11.50%
12/31/2018	\$ 931,288	\$ 931,288	\$ -	\$ 8,098,601	11.50%
12/31/2017	\$ 1,070,305	\$ 1,070,305	\$ -	\$ 8,562,410	12.50%
12/31/2016	\$ 1,044,019	\$ 1,044,152	\$ 133	\$ 8,030,916	13.00%
12/31/2015	\$ 1,131,071	\$ 1,131,071	\$ -	\$ 7,800,492	14.50%

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Notes to Required Supplemental Information  
Parochial Employees' Retirement System (PERS)  
For the Year Ended December 31, 2020**

**Schedule 7**

**Changes in Benefit Terms include:**

The employer contribution rate for the plan year ended December 31, 2020, was 12.25%, as compared to the rate used for the plan year ended December 31, 2019 of 11.50%, an increase of 0.75%.

**Changes of Assumptions**

There were no changes in assumptions for the plan year ended December 31, 2020.

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer's Share of Net Pension Liability  
Registrar of Voters Employees' Retirement System (ROVERS)**

**Schedule 8**

	<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>12/31/2019</b>	<b>12/31/2020</b>
Employer's Proportion of the Net Pension Liability (Asset)	0.62340%	0.66251%	0.68579%	0.66856%	0.70619%	0.75096%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 152,673	\$ 187,989	\$ 150,539	\$ 157,809	\$ 132,059	\$ 161,779
Employer's Covered-Employee Payroll	\$ 82,926	\$ 91,005	\$ 94,460	\$ 93,000	\$ 95,167	\$ 96,163
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	184.11%	206.57%	159.37%	169.69%	138.77%	168.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.86%	73.98%	80.51%	80.57%	84.83%	83.32%
The amounts presented have a measurement date of:	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer Contributions  
Registrar of Voters Employees' Retirement System (ROVERS)**

**Schedule 9**

	<b>Contractually Required Contribution</b>	<b>Contributions in Relation to Contractually Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
12/31/2020	\$ 17,401	\$ 17,401	\$ -	\$ 96,673	18.00%
12/31/2019	\$ 16,725	\$ 16,725	\$ -	\$ 95,664	17.48%
12/31/2018	\$ 15,859	\$ 15,859	\$ -	\$ 93,286	17.00%
12/31/2017	\$ 17,311	\$ 17,311	\$ -	\$ 93,609	18.49%
12/31/2016	\$ 19,873	\$ 19,873	\$ -	\$ 93,584	21.24%
12/31/2015	\$ 21,326	\$ 21,326	\$ -	\$ 91,172	23.39%

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

See independent auditor's report.



**Rapides Parish Police Jury  
Alexandria, Louisiana  
Notes to Required Supplemental Information  
Registrar of Voters Employees' Retirement System (ROVERS)  
For the Year Ended December 31, 2020**

**Schedule 10**

**Changes in Benefit Terms include:**

The employer contribution rate for the plan year ended June 30, 2020, was 18.00%, as compared to the rate used for the plan year ended June 30, 2019 of 17.00%, an increase of 1.00%.

**Changes of Assumptions**

The investment rate of return for the plan year ended June 30, 2020, was 6.40%, as compared to the rate used for the plan year ended June 30, 2019 of 6.50%, a decrease of 0.10%.

The inflation rate for the plan year ended June 30, 2020, was 2.30%, as compared to the rate used for the plan year ended June 30, 2019 of 2.40%, a decrease of 0.10%.

The rate of projected salary increase for the plan year ended June 30, 2020, was 5.25%, as compared to the rate used for the plan year ended June 30, 2019 of 6.00%, a decrease of 0.75%.

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer's Share of Net Pension Liability  
District Attorneys' Retirement System (DARS)**

**Schedule 11**

	<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>12/31/2019</b>	<b>12/31/2020</b>
Employer's Proportion of the Net Pension Liability (Asset)	2.05562%	2.46700%	2.05163%	2.09443%	1.66361%	1.65447%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 110,727	\$ 472,202	\$ 553,369	\$ 673,972	\$ 535,190	\$ 1,310,788
Employer's Covered-Employee Payroll	\$ 1,082,220	\$ 1,352,786	\$ 1,247,724	\$ 1,272,159	\$ 1,097,757	\$ 1,171,655
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	10.23%	34.91%	44.35%	52.98%	48.75%	111.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.56%	95.09%	93.75%	95.09%	93.13%	84.86%
The amounts presented have a measurement date of:	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer Contributions  
District Attorneys' Retirement System (DARS)**

**Schedule 12**

	<b>Contractually Required Contribution</b>	<b>Contributions in Relation to Contractually Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
12/31/2020	\$ 46,115	\$ 46,115	\$ -	\$ 1,152,867	4.00%
12/31/2019	\$ 29,853	\$ 29,853	\$ -	\$ 1,127,162	2.65%
12/31/2018	\$ 7,080	\$ 7,080	\$ -	\$ 1,209,991	0.59%
12/31/2017	\$ -	\$ -	\$ -	\$ 1,359,149	0.00%
12/31/2016	\$ 24,570	\$ 24,570	\$ -	\$ 1,387,597	1.77%
12/31/2015	\$ 66,252	\$ 66,252	\$ -	\$ 1,271,852	5.21%

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Notes to Required Supplemental Information  
District Attorneys' Retirement System (DARS)  
For the Year Ended December 31, 2020**

**Schedule 13**

**Changes in Benefit Terms include:**

The employer contribution rate for the plan year ended June 30, 2020, was 4.00%, as compared to the rate used for the plan year ended June 30, 2019 of 2.65%, an increase of 1.35%.

**Changes of Assumptions**

The investment rate of return for the plan year ended June 30, 2020, was 6.25%, as compared to the rate used for the plan year ended June 30, 2019 of 6.50%, a decrease of 0.25%.

The PB-2010 Public Retirement Plans mortality tables were used for the plan year ended June 30, 2020, as compared to the RP-2000 Disabled Lives mortality tables used for the plan year ended June 30, 2019.

The rate of projected salary increase for the plan year ended June 30, 2020, was 5.00%, as compared to the rate used for the plan year ended June 30, 2019 of 5.50%, a decrease of 0.50%.

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer's Share of Net Pension Liability  
Firefighters' Retirement System (FRS)**

**Schedule 14**

	<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>12/31/2019</b>	<b>12/31/2020</b>
Employer's Proportion of the Net Pension Liability (Asset)	1.33488%	1.39187%	1.33064%	1.33173%	1.39868%	1.44723%
Employer's Proportionate Share of the Net Pension Liability (Asset) \$	7,204,514	\$ 9,104,075	\$ 7,627,016	\$ 7,660,244	\$ 8,758,429	\$ 10,031,539
Employer's Covered-Employee Payroll \$	2,846,844	\$ 3,164,735	\$ 3,114,035	\$ 3,178,267	\$ 3,388,350	\$ 3,619,178
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	253.07%	287.67%	244.92%	241.02%	258.49%	277.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.45%	68.16%	73.55%	74.76%	73.96%	72.61%
The amounts presented have a measurement date of:	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Employer Contributions  
Firefighters' Retirement System (FRS)**

**Schedule 15**

	<b>Contractually Required Contribution</b>	<b>Contributions in Relation to Contractually Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
12/31/2020	\$ 1,106,072	\$ 1,106,072	\$ -	\$ 3,701,326	29.88%
12/31/2019	\$ 945,575	\$ 945,575	\$ -	\$ 3,485,318	27.13%
12/31/2018	\$ 871,839	\$ 871,839	\$ -	\$ 3,289,957	26.50%
12/31/2017	\$ 807,113	\$ 807,113	\$ -	\$ 3,372,990	23.93%
12/31/2016	\$ 826,577	\$ 818,287	\$ (8,290)	\$ 3,147,529	26.00%
12/31/2015	\$ 851,193	\$ 849,889	\$ (1,304)	\$ 3,017,648	28.16%

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

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Notes to Required Supplemental Information  
Firefighters' Retirement System (FRS)  
For the Year Ended December 31, 2020**

**Schedule 16**

**Changes in Benefit Terms include:**

The employer contribution rate for the plan year ended June 30, 2020, was 29.88%, as compared to the rate used for the plan year ended June 30, 2019 of 27.13%, an increase of 2.75%.

**Changes of Assumptions**

The investment rate of return for the plan year ended June 30, 2020, was 7.00%, as compared to the rate used for the plan year ended June 30, 2019 of 7.15%, a decrease of 0.15%.

The PB-2010 Public Retirement Plans mortality tables were used for the plan year ended June 30, 2020, as compared to the RP-2000 Combined Healthy and Disabled Lives mortality tables used for the plan year ended June 30, 2019.

Projected salary increases used to measure the total pension liability for the plan year ended June 30, 2020, was 14.10% in the first two years of service and 5.20% with 3 or more years of service, as compared to the rates used for the plan year ended June 30, 2019, of varying from 14.75% in the first two years of service to 4.50% with 25 or more years of service, a decrease of 0.65% and 0.70% respectively.

See independent auditor's report.



## **Supplemental Information**

Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2020

Schedule 17  
(Continued)

Federal Grantor/ Pass-Through Grantor Name Program Name	CFDA Number	Pass-through Grantor Number	Expenditures	Amount Provided Subrecipients
<b>Department of Agriculture</b>				
Passed through the State of Louisiana Workforce Commission SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.661	2000458710	\$ 107,376	\$ -
Total CFDA 10.661			107,376	-
Total SNAP Cluster			107,376	-
Passed through the State of Louisiana Department of Agriculture and Forestry Cooperative Forestry Assistance	10.664		13,776	-
Passed through the State of Louisiana Department of Treasury Forest Service Schools and Roads Cluster				
Schools and Roads - Grants to States	10.665		93,904	-
Agency Totals			215,056	-
<b>Department of Housing and Urban Development</b>				
Passed through the State of Louisiana Division of Administration Community Development Block Grants - State's Program and Non-Entitlement Grants in Hawaii	14.228	B-08-DI-22-0001	412,694	-
Community Development Block Grants - State's Program and Non-Entitlement Grants in Hawaii	14.228	B-19-DC-22-0001	36,275	-
Agency Totals			448,969	-
<b>Department of the Interior</b>				
Direct				
Payments in Lieu of Taxes	15.226		203,791	-
Agency Totals			203,791	-
<b>Department of Labor</b>				
Passed through the State of Louisiana Workforce Commission WIOA Cluster				
WIOA Adult Program	17.258	2000356936	484	-
WIOA Adult Program	17.258	2000439144	433,992	-
WIOA Adult Program	17.258	2000508594	86,911	-
Total CFDA 17.258			521,387	-
WIOA Youth Activities	17.259	2000356936	209,036	-
WIOA Youth Activities	17.259	2000508594	92,771	-
Total CFDA 17.259			301,807	-
WIOA Dislocated Worker Formula Grants	17.278	2000439144	200,656	-
WIOA Dislocated Worker Formula Grants	17.278	2000508594	111,127	-
Total CFDA 17.278			311,783	-
WIOA National Dislocated Worker Grants	17.277	2000518521	65,826	-
Total CFDA 17.277			65,826	-
Total WIOA Cluster			1,200,803	-
Agency Totals			1,200,803	-
<b>Department of Transportation</b>				
Direct				
Airport Improvement Program	20.106	3-22-0002-026-2017	620,297	-
Airport Improvement Program	20.106	3-22-0002-028-2019	1,200,436	-
Total CFDA 20.106			1,820,733	-
Passed through the State of Louisiana Department of Transportation and Development Formula Grants for Rural Areas and Tribal Transit Program	20.509	RU-18-40-20	38,945	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RU-18-40-21	47,080	-
Total CFDA 20.509			86,025	-
Agency Totals			1,906,758	-
<b>Department of Treasury - LA CARES</b>				
Passed through the State of Louisiana Office of Community Development Coronavirus Relief Fund	21.019		140,342	-
Coronavirus Relief Fund	21.019	COVID-19-CRF-087575	5,120	-
Total CFDA 21.019			145,462	-
Agency Totals			145,462	-

See independent auditor's report.

**Rapides Parish Police Jury**  
**Alexandria, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2020**

				Schedule 17 (Concluded)
Federal Grantor/ Pass-Through Grantor Name Program Name	CFDA Number	Pass-through Grantor Number	Expenditures	Amount Provided Subrecipients
<b>Department of Health and Human Services</b>				
Direct				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		\$ 242,120	\$ -
Passed through the State of Louisiana Department of Social Services				
<b>TANF Cluster</b>				
Temporary Assistance for Needy Families (TANF)	93.558		58,339	-
Total TANF Cluster			58,339	-
Passed through the State of Louisiana Department of Social Services				
Foster Care - Title IV-E	93.658	642655	41,075	-
Block Grants for Community Mental Health Services	93.858		145,270	-
			186,345	-
<b>Agency Totals</b>			486,804	-
<b>Department of Homeland Security</b>				
Passed through Louisiana Department of Homeland Security				
Disaster Grants-Public Assistance (Presidentially-Declared Disasters)	97.036	079-99079-00	10,178	-
Disaster Grants-Public Assistance (Presidentially-Declared Disasters)	97.036		9,672	-
Total CFDA 97.036			19,850	-
Passed through the State of Louisiana Department of Homeland Security				
Hazard Mitigation Grant	97.039	1786-079-0001	900	-
Hazard Mitigation Grant	97.039	FEMA 4263-DR-LA	60,888	-
Total CFDA 97.039			61,788	-
Assistance to Firefighters Grant	97.044	EMW-2018-FO-00115	214,905	-
Assistance to Firefighters Grant	97.044	EMW-2018-FO-01798	184,705	-
Total CFDA 97.044			399,610	-
Homeland Security Grant Program	97.067	EMW-2016-SS-00043-S01	2,400	-
Homeland Security Grant Program	97.067	EMW-2017-SS-00043-S01	1,337	-
Homeland Security Grant Program	97.067	EMW-2018-SS-00016-S01	55,760	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00011-S01	25,118	-
Total CFDA 97.067			84,615	-
<b>Agency Totals</b>			585,883	-
<b>Totals</b>			\$ 5,173,506	\$ -

**Notes:**

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

(2) All expenditures on the SEFA are reported on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information.

(3) The RPPJ did not elect to use the ten percent (10%) *de minimis* indirect cost rate as allowed under the Uniform Guidance.

See independent auditor's report.

**Rapides Parish Police Jury**  
**Alexandria, Louisiana**  
**Schedule of Taxes Collected on Behalf of Other Taxing Authorities**  
**Year Ended December 31, 2020**

**Schedule 18**  
**(Continued)**

Taxing Authority	Total Collections	Expenses	Final Distribution
<b>Rapides Parish Police Jury:</b>			
Occupational license taxes	\$ 632,707	\$ 39,617	\$ 593,090
Insurance license taxes	532,124	6,689	525,435
Hotel/motel taxes	657,645	13,153	644,492
Parishwide No. 1 sales and use tax distributed as follows:			
Rapides Parish Police Jury	2,628,118	32,486	2,595,632
Rapides Parish School Board	14,600,657	180,475	14,420,182
City of Alexandria	9,411,379	116,332	9,295,047
City of Pineville	1,460,066	18,048	1,442,018
Town of Boyce	161,191	1,992	159,199
Town of Cheneyville	152,781	1,888	150,893
Town of Ball	225,055	2,782	222,273
Town of Glenmora	213,228	2,636	210,592
Town of Lecompte	218,922	2,706	216,216
Village of McNary	38,283	473	37,810
Village of Forest Hill	44,503	550	43,953
Village of Woodworth	47,131	583	46,548
District No. 3 sales and use tax distributed as follows:			
Rapides Parish Police Jury	3,237,597	39,901	3,197,696
Town of Boyce	73,596	906	72,690
Town of Cheneyville	52,675	649	52,026
Town of Ball	239,086	2,946	236,140
Town of Glenmora	97,196	1,198	95,998
Town of Lecompte	77,873	960	76,913
Village of McNary	12,144	150	11,994
Village of Forest Hill	26,338	325	26,013
Village of Woodworth	89,442	1,102	88,340
<b>Rapides Parish Law Enforcement District:</b>			
Sales and use tax	14,600,846	180,477	14,420,369
<b>Rapides Parish School Board:</b>			
Sales and use tax	43,733,854	540,628	43,193,226
<b>City of Alexandria:</b>			
Sales and use tax	40,876,860	505,740	40,371,120
Occupational license taxes	2,082,079	130,148	1,951,931
Insurance license taxes	772,757	48,545	724,212
Hotel/motel tax	291,482	5,830	285,652

See independent auditor's report.

**Rapides Parish Police Jury**  
**Alexandria, Louisiana**  
**Schedule of Taxes Collected on Behalf of Other Taxing Authorities**  
**Year Ended December 31, 2020**

Taxing Authority			Schedule 18 (Concluded)
	Total Collections	Expenses	Final Distribution
<b>Alexandria Downtown District:</b>			
Hotel/motel tax	\$ 33,504	\$ 670	\$ 32,834
<b>Greater Alexandria Economic Development Authority:</b>			
Hotel/motel tax	874,447	17,489	856,958
<b>Town of Ball:</b>			
Sales and use tax	797,942	9,892	788,050
Occupational license taxes	51,626	3,238	48,388
<b>Village of Forest Hill:</b>			
Occupational license taxes	9,074	570	8,504
<b>Town of Woodworth:</b>			
Sales and use tax	404,364	4,962	399,402
Occupational license taxes	32,663	2,063	30,600
<b>Town of Lecompte:</b>			
Sales and use tax	293,262	3,615	289,647
Occupational license taxes	31,639	2,013	29,626
<b>Town of Boyce:</b>			
Sales and use tax	461,398	5,663	455,735
Occupational license taxes	15,571	974	14,597
<b>City of Pineville:</b>			
Sales and use tax	12,595,077	155,928	12,439,149
Occupational license taxes	488,435	30,468	457,967
<b>Town of Glenmora:</b>			
Sales and use tax	218,886	2,697	216,189
Occupational license taxes	17,827	1,122	16,705
<b>Town of Cheneyville:</b>			
Sales and use tax	33,124	413	32,711
<b>Fire District No. 17:</b>			
Sales and use tax	216,357	2,640	213,717
<b>Fire District No. 18:</b>			
Sales and use tax	160,339	1,973	158,366
<b>Village of Creola:</b>			
Sales and use tax	82,146	1,003	81,143
<b>Rapides Council on Aging:</b>			
Sales and use tax	133,726	1,600	132,126
Totals	<u>\$ 154,239,022</u>	<u>\$ 2,128,908</u>	<u>\$ 152,110,114</u>

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Compensation, Benefits, and Other Payments to  
Agency Head or Chief Executive Officer  
Year Ended December 31, 2020**

**Schedule 19**

**Agency Head Name: Craig Smith, Jury President**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 23,845
Benefits-other	1,478
Cell phone	574
Registration fees	275
Conference travel	376
<b>Total</b>	<b>\$ 26,548</b>

See independent auditor's report.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Compensation Paid to Police Jurors  
Year Ended December 31, 2020**

**Schedule 20**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditure of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the jurors receive \$1,600 per month and the president receives an additional \$400 per month for performing the duties of their office.

Billings, Richard W.	\$ 671
Bishop, Joseph	19,200
Fontaine, Theodore J.	19,503
Johnson, David A.	18,040
McGlothlin, Sean L.	19,200
Moreau, Davron E.	19,200
Overton Jr., Oliver	19,200
Perry Jr., Scott	19,200
Smith, Craig S.	23,845
Vanderlick, Richard G.	1,213
Wilder, Mason M.	<u>18,462</u>
<b>Total</b>	<u><u>\$ 177,734</u></u>

See independent auditor's report.



**Rapides Parish Police Jury  
Alexandria, LA  
Schedule of Justice System Funding - Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
Year Ended December 31, 2020**

**Schedule 21**

	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>
<b>Cash Basis Presentation</b>		
<b>Receipts From:</b>		
Rapides Parish Sheriff, Criminal Court Costs/Fees (General Fund)	\$ 66,928	\$ 34,766
Rapides Parish Sheriff, Coroner Fees (General Fund)	2,054	1,685
Alexandria City Court, Civil Fees (General Fund)	68,672	67,139
Alexandria City Marshal, City Fees (General Fund)	4,814	5,151
Rapides Parish Sheriff, Court Fines (Criminal Court Fund)	162,191	109,532
Rapides Parish Sheriff, Bond Forfeiture (Criminal Court Fund)	41,555	55,403
Rapides Parish District Attorney, Bond Forfeiture (Criminal Court Fund)	11,411	34,343
Litter Court	76	150
Ninth JDC Juvenile Probation, Probation Fees	-	20
Ninth JDC Adult Drug Court, Probation Fees	17,571	10,672
<b>Total Receipts</b>	<b>\$ 375,272</b>	<b>\$ 318,861</b>

See independent auditor's report.

**Other Reports Required by  
*Government Auditing Standards* and the Uniform Guidance**

**Independent Auditor's Report  
on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Primary Government Basic Financial Statements  
Performed in Accordance with *Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Independent Auditor's Report  
on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Primary Government Basic Financial Statements  
Performed in Accordance with *Government Auditing Standards***

To the Jurors  
Rapides Parish Police Jury  
Alexandria, 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 primary government basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Police Jury (Police Jury), Alexandria, Louisiana, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the primary government basic financial statements of the Police Jury's primary government and have issued our report thereon dated June 16, 2021.

**Internal Control Over Financial Reporting**

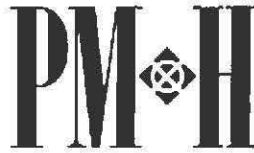
In planning and performing our audit of the financial statements, we considered the Police Jury's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial 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 Rapides Parish Police Jury's internal control.

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

Rebecca B. Morris, C.P.A.  
Michael A. Juneau, C.P.A.  
Cindy L. Humphries, C.P.A.  
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.  
Evelyn T. Renfrow, C.P.A.  
Kayla G. Holloway, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

To the Jurors  
Rapides Parish Police Jury  
Alexandria, 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 have not been identified. We did identify two deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Findings 2020-001 and 2020-004 that we consider to be material weaknesses.

#### **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 Findings 2020-002 and 2020-003.

#### **Rapides Parish Police Jury's Response to Findings**

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

#### **Purpose of this Report**

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

Certified Public Accountants  
Alexandria, Louisiana

June 16, 2021

**Independent Auditor's Report  
on Compliance for Each Major Program  
and on Internal Control Over Compliance  
Required by the Uniform Guidance**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Independent Auditor's Report  
on Compliance for Each Major Program  
and on Internal Control Over Compliance  
Required by the Uniform Guidance**

To the Jurors  
Rapides Parish Police Jury  
Alexandria, Louisiana

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

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

***Management's Responsibility***

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

***Auditor's Responsibility***

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

Rebecca B. Morris, C.P.A.  
Michael A. Juneau, C.P.A.  
Cindy L. Humphries, C.P.A.  
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.  
Evelyn T. Renfrow, C.P.A.  
Kayla G. Holloway, C.P.A.







---

PAYNE, MOORE & HERRINGTON, LLP

To the Jurors  
Rapides Parish Police Jury  
Alexandria, Louisiana

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

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

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

**Report on Internal Control over Compliance**

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

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

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



---

PAYNE, MOORE & HERRINGTON, LLP

To the Jurors  
Rapides Parish Police Jury  
Alexandria, Louisiana

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.

A handwritten signature in blue ink that reads "Payne, Moore &amp; Herrington, LLP".

Certified Public Accountants  
Alexandria, Louisiana

June 16, 2021

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020**

**Part I – Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	<u>  X  </u> Yes	<u>      </u> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None reported	
Noncompliance material to the financial statements?	<u>  X  </u> Yes	<u>      </u> No	

*Management's Corrective Action Plan* See attached

*Management's Summary Schedule of Prior Audit Findings* See attached

**Federal Awards**

Internal control over major programs:			
Material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No	
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None reported	

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	<u>      </u> Yes	<u>  X  </u> No
--	-------------------	-----------------

Identification of major programs:

CFDA Number/ Cluster Name	Name of Federal Program or Cluster
20.106	Airport Improvement Program
97.044	Assistance to Firefighters Grant

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
---	-----------

Auditee qualified as a low-risk auditee?	<u>      </u> Yes	<u>  X  </u> No
--	-------------------	-----------------

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020**

**Part II – Findings Relating to the Financial Statements, Which Are Required to be  
Reported Under Government Auditing Standards**

**Finding 2020-001: Use of the Purchase Order System**

**Criteria:** The objectives of internal controls are to provide management with reasonable assurance that assets are safeguarded against loss and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. It is our understanding that the Rapides Parish Police Jury's purchasing procedures require that a department obtain an approved purchase order from the purchasing department prior to submitting an order for materials and supplies.

**Condition and Context:** Six of forty transactions examined did not comply with Rapides Parish Police Jury's purchasing policies and procedures. Three approved purchase orders were dated after the invoices, indicating that the purchase orders were not obtained prior to the purchases. Additionally, there was no evidence that a purchase order was issued for three of the forty transactions selected. The six instances noted related to purchases by the Coliseum Enterprise Fund, Sales Tax Fund, Road and Bridge Fund, Fire District #3, and Fire District #8.

**Cause and Effect:** Failure to follow the established procedures does not allow management to monitor purchases for budget constraints and prevents obtaining proper approval of purchases. As a result, unauthorized purchases may occur and established budgets may be exceeded.

**Recommendation:** We recommend that purchase orders be prepared and approved before items are ordered or received in accordance with Rapides Parish Police Jury's established purchasing policies and procedures. Departmental employees should be aware of and adhere to such policies.

**Management's Response:** See Management's Corrective Action Plan.

**Finding 2020-002: Failure to Monitor and Comply with Ethics Requirements**

**Criteria:** Pursuant to Louisiana Revised Statute (RS) 42:1170, all public servants, which includes employees and elected officials, shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office. While each employee is responsible for his own compliance, the public entity should monitor to ensure that all required employees are in compliance.

**Condition and Context:** We randomly selected fifteen employees from a population of 526 to verify compliance with the training requirement. There was no evidence that five employees had completed the required training during the year ended December 31, 2020. There is no effective centralized monitoring by Police Jury to ensure that all required employees are in fact complying with the training requirement.

**Cause and Effect:** The Police Jury reportedly established a centralized monitoring system to verify compliance with training requirements. However, we found that the centralized records were incomplete. The Police Jury has not implemented an effective internal control system to monitor compliance with the ethics training requirements. The Police Jury did not fully comply with RS 42:1170.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020**

**Recommendation:** We recommend that all required employees and public servants of the Rapides Parish Police Jury comply with the provisions of RS 42:1170 and that an effective centralized system of monitoring and enforcing compliance be established.

**Management's Response:** See Management's Corrective Action Plan.

**Finding 2020-003: Budget Compliance**

**Criteria:** Louisiana Revised Statute (RS) 39:1311 requires an amendment to the budgets of the general fund and/or special revenue funds if total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more, or if total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more. Louisiana Revised Statute (RS) 39:1309 states that all action necessary to adopt and otherwise finalize and implement the budget, including the adoption of any amendments to the proposed budget, must be completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable.

**Condition and Context:** Actual revenues and other sources on the Police Jury's budgetary basis for the following special revenue funds were less than budgeted revenues and other sources by more than 5%:

	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance</u>	<u>Percent Variance</u>
Road District 6A	\$ 352,282	\$ 318,571	\$ 33,711	9.57%
Road District 1A	460,485	434,539	25,946	5.63%

Additionally, the general fund budget for the year ended December 31, 2020 was not adopted until June 8, 2020.

**Cause and Effect:** The Police Jury did not make adequate budget amendments for the above funds in accordance with RS 39:1311. Furthermore, the Police Jury did not adopt a budget for the general fund in accordance with RS 39:1309.

**Recommendation:** We recommend that the Police Jury adopt budgets and amendments as required by RS 39:1311 and 39:1309

**Management's Response:** See Management's Corrective Action Plan

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020**

**Finding 2020-004 – Allegations of Violations – Highway Department**

**Criteria:** The objectives of internal controls are to provide management with reasonable assurance that assets are safeguarded against loss and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. Activities of the departments are expected to be conducted in accordance with laws and regulations applicable to governmental entities and in accordance with policies and procedures established by Rapides Parish Police Jury.

**Condition and Context:** On or about November 16, 2020, Rapides Parish Police Jury personnel and legal council became aware of allegations of possible violations related to: 1) Department of Environmental Quality regulations 2) procurement procedures established by Rapides Parish Police Jury, and 3) misuse of public assets. The Parish's legal council notified required parties and an investigation into the matters remains in progress as of the date of this report.

**Cause:** Activities within one department of Rapides Parish Police Jury were allegedly not conducted in accordance with established policies, procedures, and laws. Alleged activities may be in violation of said policies, procedures, and laws.

**Recommendation:** We recommend that allegations continue to be investigated and appropriate remedial actions be taken in response to violations of policies, procedures, laws, and regulations.

**Management's Response:** See Management's Corrective Action Plan.



DISTRICT A  
DAVRON "BUBBA" MOREAU  
148 SUSAN DRIVE  
PINEVILLE, LA 71360

DISTRICT B  
JOSEPH "JOE" BISHOP  
4200 STILLMEADOW LANE  
PINEVILLE, LA 71360

DISTRICT C  
CRAIG SMITH  
20 PAUL CEMETERY ROAD  
DEVILLE, LA 71328

DISTRICT D  
THEODORE FOUNTAINE, JR.  
505 EVANGELINE LANE  
ALEXANDRIA, LA 71302



DISTRICT E  
RUSTY WILDER  
152 WILDERNESS DRIVE  
BOYCE, LA 71409

DISTRICT F  
OLIVER "OLLIE" OVERTON  
3809 SPENCER STREET  
ALEXANDRIA, LA 71302

DISTRICT G  
SEAN McGLOTHLIN  
5242 RUE MARIA  
ALEXANDRIA, LA 71303

DISTRICT H  
DAVID JOHNSON  
170 MITCH JOHNSON ROAD  
GLENMORA, LA 71433

DISTRICT I  
SCOTT PERRY, JR.  
4324 ENGLAND DRIVE  
ALEXANDRIA, LA 71303

### Management's Corrective Action Plan

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

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP  
P. O. Box 13200  
Alexandria, LA 71315-3200

Auditee Contact Person:

Theresa Pacholik  
Treasurer  
Rapides Parish Police Jury  
(318) 473-6673

Audit Period: January 1, 2020 through December 31, 2020

The findings from the Schedule of Findings and Questioned Costs are discussed below, numbered consistently with the numbers assigned in the Schedule. See Parts II, and III, Schedule of Findings and Questioned Costs, for criteria, condition and context, cause and effect, and auditor recommendations relating to the findings to the financial statements.

### Findings Related to the Financial Statements Which Are Required to be Reported Under Government Auditing Standards

#### Finding 2020-001: Use of the Purchase Order System

**Summary:** Four of forty transactions examined did not comply with Rapides Parish Police Jury's purchasing policies and procedures. Three approved purchase orders were dated after the invoices, indicating that the purchase orders were not obtained prior to the purchases. Additionally, there was no evidence that a purchase order was issued for three of the forty transactions selected.



**Recommendation:** The auditors recommend that purchase orders be prepared and approved before items are ordered or received in accordance with Rapides Parish Police Jury's established purchasing policies and procedures. Departmental employees should be aware of and adhere to such policies.

**Management's Response:** Management concurs with finding and recommendation will be implemented.

#### **Finding 2020-002: Failure to Monitor and Comply with Ethics Requirements**

**Summary:** Pursuant to RS 42:1170, all public servants, which includes employees and elected officials, shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of public employment or term of office. The Police Jury should monitor and document compliance with this requirement. There was no evidence that five of the fifteen employees selected had completed the required training during the year ended December 31, 2020.

**Recommendation:** The auditors recommend that all required employees and public servants of the Rapides Parish Police Jury comply with the provisions of RS 42:1170 and that an effective centralized system of monitoring and enforcing compliance be established.

**Management's Response:** Management concurs with finding and recommendation will be implemented.

#### **Finding 2020-003: Budget Compliance**

**Summary:** Louisiana Revised Statute (RS) 39:1311 requires an amendment to fund budgets when actual revenues and other sources fail to meet projected revenues and other sources by more than 5% or more or when actual expenditures and other uses exceed budgeted expenditures and other uses by more than 5%. Actual revenues and other sources on the Police Jury's budgetary basis for two special revenue funds were less than budgeted revenues and other sources by more than 5%. Actual expenditures did not exceed the 5% threshold. Additionally, Louisiana RS 36:1309 requires that all action necessary to adopt and otherwise finalize and implement the budget, including the adoption of any amendments to the proposed budget, must be completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable. A budget for the general fund was not adopted until June 6, 2020.

**Recommendation:** The auditors recommend that the Police Jury adopt budget amendments as required by RS 39:1311. Furthermore, it is recommended that the Police Jury adopt a budget for all funds as required by RS 39:1309.

**Management's Response:** Management concurs with finding and recommendation will be implemented.

#### **Finding 2020-004 – Allegations of Violations – Highway Department**

**Summary:** On or about November 16, 2020, Rapides Parish Police Jury personnel and legal council became aware of allegations of possible violations related to: 1) Department of Environmental Quality regulations 2) procurement procedures established by Rapides Parish Police Jury, and 3) misuse of public assets. The Parish's legal council notified required parties and an investigation into the matters remains in progress as of the date of this report.

**Recommendation:** We recommend that allegations continue to be investigated and appropriate remedial actions be taken in response to violations of policies, procedures, laws, and regulations.

***Management's Response:*** The Department Head and Legal Counsel initiated a quick proactive response including investigating and reporting the issues to the State Legislative Auditor Office, Sheriff's Office, District Attorney Office, and our local auditor, and immediately instituted disciplinary proceedings under Civil Service rules and regulations. Additionally, measures have been taken to ensure the issues do not repeat within that department.

Respectfully submitted,

Theresa Pacholik

Treasurer

DISTRICT A  
DAVRON "BUBBA" MOREAU  
148 SUSAN DRIVE  
PINEVILLE, LA 71360

DISTRICT B  
JOSEPH "JOE" BISHOP  
4200 STILLMEADOW LANE  
PINEVILLE, LA 71360

DISTRICT C  
CRAIG SMITH  
20 PAUL CEMETERY ROAD  
DEVILLE, LA 71328

DISTRICT D  
THEODORE FOUNTAINE, JR.  
509 EVANGELINE LANE  
ALEXANDRIA, LA 71302



DISTRICT E  
RUSTY WILDER  
152 WILDERNESS DRIVE  
BOYCE, LA 71409

DISTRICT F  
OLIVER "OLLIE" OVERTON  
3809 SPENCER STREET  
ALEXANDRIA, LA 71302

DISTRICT G  
SEAN McGLOTHLIN  
5242 RUE MARIA  
ALEXANDRIA, LA 71303

DISTRICT H  
DAVID JOHNSON  
170 MITCH JOHNSON ROAD  
GLENMORA, LA 71433

DISTRICT I  
SCOTT PERRY, JR.  
4324 ENGLAND DRIVE  
ALEXANDRIA, LA 71303

## Management's Summary Schedule of Prior Audit Findings Year Ended December 31, 2020

### **Finding 2019-001: Use of the Purchase Order System**

**Summary:** The auditors noted six instances where approved purchase orders were dated after the invoices, indicating that the purchase orders were not obtained prior to the purchases which is in violation of established purchasing policies and procedures.

**Current Status:** Unresolved. See Finding 2020-001.

### **Finding 2019-002: Failure to Monitor and Comply with Ethics Requirements**

**Summary:** All public servants, which includes employees and elected officials, shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office. The Police Jury should monitor to ensure that all required employees are in compliance. The Police Jury failed to adequately document monitoring and compliance with the provisions of LA R.S. 42:1170 which requires annual ethics training for public servants.

**Current Status:** Unresolved. See Finding 2020-002.

**Finding 2019-003: Budget Compliance**

**Summary:** Louisiana Revised Statute (RS) 39:1311 requires an amendment to fund budgets when actual revenues and other sources fail to meet projected revenues and other sources by more than 5% or more or when actual expenditures and other uses exceed budgeted expenditures and other uses by more than 5%. Budget amendments were not made for five funds that had unfavorable variances of 5% or more in accordance with RS 39:1311.

**Current Status:** Unresolved. See Finding 2020-003.

**Finding 2019-004: Preparation of the Schedule of Expenditures of Federal Awards**

**Summary:** Management of the Police Jury is required to establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal awards received. The Police Jury lacks adequate controls to capture all information necessary to accurately prepare the schedule of expenditures of federal awards (SEFA).

**Current Status:** Resolved.

Respectfully submitted,

Theresa Pacholik

Treasurer

# *Rapides Parish Police Jury*

*Agreed-Upon Procedures Report*

*Alexandria, Louisiana*

*December 31, 2020*



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1946

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

Rapides Parish Police Jury  
701 Murray Street, Suite 201  
Alexandria, LA 71301

We have performed the procedures enumerated below on the accompanying unaudited Schedule of Net Position and Schedule of Revenues, Expenses and Changes in Net Position for the Street Improvements - Palmer Chapel Road – FY 2019 LCDBG of Rapides Parish Police Jury as of and for the year ended December 31, 2020. The Rapides Parish Police Jury's management is responsible for the accompanying unaudited Schedule of Net Position and the Schedule of Revenues, Expenses, and Changes in Net Position for the Street Improvements - Palmer Chapel Road – FY 2019 LCDBG as of and for the year ended December 31, 2020.

Rapides Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose related to reporting on the Schedule of Revenues, Expenses and Changes in Net Position for the Street Improvements - Palmer Chapel Road – FY 2019 LCDBG. 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:

1. **Procedure:** Trace balances per the Schedule of Net Position and the Schedule of Revenue, Expenses, and Changes in Net Position for the Street Improvements - Palmer Chapel Road - FY 2019 LCDBG as of and for the year ended December 31, 2020, to the underlying records used in the audit of financial statements of the Rapides Parish Police Jury as of and for the year ended December 31, 2020

**Results:** No exceptions noted.

2. **Procedure:** Verify the mathematical accuracy of the Schedule of Net Position and the Schedule of Revenues, Expenses, and Changes in Net Position for the Street Improvements - Palmer Chapel Road - FY 2019 LCDBG as of and for the year ended December 31, 2020.

**Results:** No exceptions noted.

Rebecca B. Morris, C.P.A.  
Michael A. Juneau, C.P.A.  
Cindy L. Humphries, C.P.A.  
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.  
Evelyn T. Renfrow, C.P.A.  
Kayla G. Holloway, C.P.A.



1419 Metro Drive • P.O. Box 13200  
Alexandria, LA 71315-3200  
Ph: (318) 443-1893 • Fax: (318) 443-2515



---

PAYNE, MOORE & HERRINGTON, LLP

To the Jurors  
Rapides Parish Police Jury  
Page 2 of 2

We were engaged by Rapides Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the applicable attestation standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 the unaudited Schedule of Net Position and the Schedule of Revenues, Expenses and Changes in Net Position for the Street Improvements - Palmer Chapel Road – FY 2019 LCDBG as of and for the year ended December 31, 2020. 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 Rapides Parish Police Jury and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Rapides Parish Police Jury and is not intended to be and should not be used by anyone other than those specified parties.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants  
Alexandria, Louisiana

November 1, 2021



**Rapides Parish Police Jury**  
**Alexandria, Louisiana**  
**Schedule of Net Position - Unaudited**  
**Street Improvements - Palmer Chapel Road - FY 2019 LCDBG Project**  
**December 31, 2020**

**Schedule 1**

<b>Assets</b>	\$ -
<b>Liabilities</b>	-
<b>Net Position</b>	\$ -

See independent accountant's report on applying agreed-upon procedures.

**Rapides Parish Police Jury  
Alexandria, Louisiana  
Schedule of Revenues, Expenses, and Changes in Net Position - Unaudited  
Street Improvements - Palmer Chapel Road - FY 2019 LCDBG Project  
Year Ended December 31, 2020**

**Schedule 2**

**Revenues**

LCDBG Program	\$ 36,275
---------------	-----------

**Expenses**

Engineering	36,275
	36,275

**Net Position**

	\$ -
	-

See independent accountant's report on applying agreed-upon procedures.