

**JEFFERSON DAVIS PARISH POLICE JURY  
JENNINGS, LOUISIANA**

**Annual Financial Statements**

**As of and for the Year Ended December 31, 2021**



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## INDEPENDENT AUDITORS' REPORT

To the Jefferson Davis Parish Police Jury  
Jennings, Louisiana

### Adverse and Unmodified Opinions

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

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Government Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Major Funds	Unmodified
Aggregate Remaning Fund Information	Unmodified

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

In our opinion, because of the significance of the matter described in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Unmodified Opinions on Governmental Activities, Each Major Fund, and the Aggregate Remaining Fund Information*

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

### Basis for Adverse and Unmodified Opinions

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

**Jefferson Davis Parish Police Jury  
Jennings, Louisiana**

*Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units*

The financial statements 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 the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

**Other Matter**

As discussed in Note 2 to the financial statements, the Police Jury determined that certain transactions were recorded incorrectly in the prior year. The Police Jury made a prior period adjustment to correct beginning net position and unassigned fund balance. See Note 2 for further information.

**Responsibilities of Management for the Financial Statements**

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

**Jefferson Davis Parish Police Jury  
Jennings, Louisiana**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

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

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that budgetary comparison information, employer's share of net pension liability, and employer pension contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the 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 primarily of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The combining and individual nonmajor fund financial statements, justice system funding schedule – receiving entity, the schedule of compensation, benefits, and other payments to agency head, the schedule of compensation paid to police jurors, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

**Jefferson Davis Parish Police Jury**  
**Jennings, Louisiana**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, justice system funding schedule, the schedule of compensation, benefits, and other payments to agency head, the schedule of compensation paid to police jurors, and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2023, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

 Jerry C. Williams, CPA

Jennings, Louisiana  
April 30, 2023

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**



**JEFFERSON DAVIS PARISH POLICE JURY**

**Statement of Net Position  
December 31, 2021**

	Primary Government Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 29,565,281
Investments	2,204,864
Receivables	3,741,475
Prepaid items	112,920
Restricted cash and cash equivalents	5,852,933
Net pension asset	52,550
Capital assets (net)	55,324,458
Total assets	<u>96,854,481</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related deferrals	528,646
Deferred charge on refunding	257,284
Deferred bond issuance costs	133,127
Total deferred outflows of resources	<u>919,057</u>
Total assets and deferred outflows of resources	<u>\$ 97,773,538</u>
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	\$ 2,832,079
Contracts payable	26,448
Deposits due others	690,200
Accrued interest payable	116,021
Current portion of bonds payable	1,291,391
Current portion of capital leases payable	106,707
Other post-employment benefits liability	4,514,262
Capital leases payable	293,662
Bonds payable	7,250,191
Unamortized bond premium	240,062
Total liabilities	<u>17,361,023</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related deferrals	845,954
Deferred revenues	1,037,425
Total deferred inflows of resources	<u>1,883,379</u>
<b>NET POSITION</b>	
Net investment in capital assets	46,382,507
Restricted for:	
Public safety	17,939,714
Public works	7,649,784
Health and welfare	884,949
Debt service	2,795,091
Capital projects	(55)
Other general government	2,924,276
Unrestricted	(47,130)
Total net position	<u>78,529,136</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 97,773,538</u>

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

**JEFFERSON DAVIS PARISH POLICE JURY**

**Statement of Activities  
For the Year Ended December 31, 2021**

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating	Capital	Primary
			Grants and Contributions	Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>					
General government	\$ 2,869,788	\$ 379,821	\$ -	\$ -	\$ (2,489,967)
Public safety	4,471,024	373,546	218,094	-	(3,879,384)
Public works	5,777,778	-	402,598	-	(5,375,180)
Cultural and recreation	4,238	3,890	-	-	(348)
Health and welfare	1,262,404	14,070	998,585	-	(249,749)
Interest on long-term debt	293,187	-	-	-	(293,187)
Total governmental activities	<u>\$ 14,678,419</u>	<u>\$ 771,327</u>	<u>\$ 1,619,277</u>	<u>\$ -</u>	<u>(12,287,815)</u>

General revenues:

Taxes:

Property taxes	5,867,593
Sales tax	7,203,574
Severance taxes	535,432
State revenue sharing	131,765
Occupational licenses and permits	711,761
Grants and contributions not restricted to specific programs	9,544,990
Investment earnings	52,673
Other general revenues	1,471,349

Special items:

Gain on sale of capital assets	102,144
Total general revenues and special items	<u>25,621,281</u>

Change in net position 13,333,466

Net position – beginning, as previously stated	68,483,588
Prior period adjustment	(3,287,918)
Net position – beginning, restated	<u>65,195,670</u>

Net position – ending \$ 78,529,136

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

**FUND  
FINANCIAL STATEMENTS**

**JEFFERSON DAVIS PARISH POLICE JURY**

**Balance Sheet - Governmental Funds  
December 31, 2021**

	Major Funds					Total Governmental Funds
	General Fund	Road Sales Tax No. 1 Sales Tax Fund	Section 8 Housing Fund	Regional Consolidated Jail Maintenance Tax	Other Governmental Funds	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,787,479	\$ 4,143,320	\$ 61,125	\$ 13,216,879	\$ 10,356,478	\$ 29,565,281
Investments	708,209	-	-	-	1,496,655	2,204,864
Receivables	2,314,798	781,580	-	552,320	92,777	3,741,475
Due from other funds	5,235	-	-	-	171	5,406
Restricted cash and cash equivalents	3,046,433	1,601,235	-	-	1,205,265	5,852,933
<b>Total assets</b>	<b>\$ 7,862,154</b>	<b>\$ 6,526,135</b>	<b>\$ 61,125</b>	<b>\$ 13,769,199</b>	<b>\$ 13,151,346</b>	<b>\$ 41,369,959</b>
<b>LIABILITIES</b>						
Liabilities:						
Accounts, salaries, and other payables	\$ 2,398,222	\$ 21,874	\$ -	\$ 31,427	\$ 380,556	\$ 2,832,079
Contracts payable	-	8,752	-	-	17,696	26,448
Deposits to others	690,200	-	-	-	-	690,200
Due to other funds	171	-	-	1,599	3,636	5,406
<b>Total liabilities</b>	<b>3,088,593</b>	<b>30,626</b>	<b>-</b>	<b>33,026</b>	<b>401,888</b>	<b>3,554,133</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred revenues	174,328	-	-	-	863,097	1,037,425
<b>FUND BALANCES</b>						
Restricted for:						
Public safety	-	-	-	13,736,173	4,203,541	17,939,714
Public works	-	4,894,274	-	-	2,755,510	7,649,784
Health and welfare	-	-	61,125	-	823,824	884,949
Debt service	-	1,601,235	-	-	1,193,856	2,795,091
Capital projects	-	-	-	-	(55)	(55)
Other general government	-	-	-	-	2,924,276	2,924,276
Unassigned	4,599,233	-	-	-	(14,590)	4,584,643
<b>Total fund balance</b>	<b>4,599,233</b>	<b>6,495,509</b>	<b>61,125</b>	<b>13,736,173</b>	<b>11,886,362</b>	<b>36,778,402</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 7,862,154</b>	<b>\$ 6,526,135</b>	<b>\$ 61,125</b>	<b>\$ 13,769,199</b>	<b>\$ 13,151,347</b>	<b>\$ 41,369,960</b>

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

**JEFFERSON DAVIS PARISH POLICE JURY**

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

Total fund balances for governmental funds at December 31, 2021		\$ 36,778,402
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Certain long-term assets are not reported in the fund financial statements because they are not available to pay current-period expenditures, but they are reported as assets in the statement of net position.		
Deferred outflows - pension related	\$ 528,646	
Net pension asset	<u>52,550</u>	581,196
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Cost of capital assets at year end	84,441,258	
Less - accumulated depreciation at year end	<u>(29,116,800)</u>	55,324,458
Other assets used in governmental activities that are not current financial resources and, therefore, are not reported in the governmental funds.		
Prepaid items	112,920	
Deferred charge on refunding	<u>257,284</u>	370,204
Long-term liabilities are not reported in the fund financial statements because they are not due and payable in the current-period, but they are present as liabilities in the statement of net position.		
Bonds payable	(8,541,582)	
Capital leases payable	(400,369)	
Other post-employment benefits liability	(4,514,262)	
Deferred inflows - pension related	(845,954)	
Accrued interest payable	<u>(116,021)</u>	(14,418,188)
Bond issue cost which are reported as expenditures in the year incurred in the governmental funds are deferred and amortized in the statement of activities.		
Unamortized bond premium	(240,062)	
Bond issue costs, net of accumulated amortization	<u>133,127</u>	<u>(106,935)</u>
Net position at year end - governmental activities		<u><u>\$ 78,529,137</u></u>

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

**JEFFERSON DAVIS PARISH POLICE JURY**

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

	General Fund	Road Sales Tax No. 1 Sales Tax Fund	Section 8 Housing Fund
<b>REVENUES</b>			
Local sources:			
Taxes			
Ad valorem	\$ 869,109	\$ -	\$ -
Sales and use	-	4,016,693	-
Licenses and permits	673,861	-	-
Fees, charges, and commissions for services	121,072	-	-
Fines and forfeitures	10,195	-	-
Investment earnings	9,612	7,085	120
Other revenues	1,268,074	200,000	54,508
State sources:			
Parish transportation funds	-	-	-
State revenue sharing (net)	87,832	-	-
Severance taxes	535,432	-	-
Other state funds	6,323,556	-	860,648
Federal sources	3,346,260	-	-
Total revenues	<u>13,245,003</u>	<u>4,223,778</u>	<u>915,276</u>
<b>EXPENDITURES</b>			
General government	1,841,578	-	-
Public safety	20,658	-	-
Public works	2,198,151	101,578	-
Cultural and recreation	4,238	-	-
Health and welfare	241,753	-	913,980
Debt service	-	-	-
Capital outlay	2,750,447	865,522	27,361
Total expenditures	<u>7,056,825</u>	<u>967,100</u>	<u>941,341</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,188,178</u>	<u>3,256,678</u>	<u>(26,065)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	200,000	-	-
Transfers out	(1,541,825)	(1,431,600)	-
Sale of capital assets	20,550	-	-
Total other financing sources (uses)	<u>(1,321,275)</u>	<u>(1,431,600)</u>	<u>-</u>
Net change in fund balances	4,866,903	1,825,078	(26,065)
Fund balances – beginning, as previously stated	3,020,248	4,670,431	87,190
Prior period adjustment	<u>(3,287,918)</u>	<u>-</u>	<u>-</u>
Fund balances – beginning, restated	<u>(267,670)</u>	<u>4,670,431</u>	<u>87,190</u>
Fund balances – ending	<u>\$ 4,599,233</u>	<u>\$ 6,495,509</u>	<u>\$ 61,125</u>

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

**JEFFERSON DAVIS PARISH POLICE JURY**

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

Regional Consolidated Jail Maintenance Tax	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 5,032,851	\$ 5,901,960
3,186,881	-	7,203,574
-	37,900	711,761
-	325,626	446,698
-	314,622	324,817
15,100	20,754	52,671
2,465	77,061	1,602,108
-	393,116	393,116
-	43,933	131,765
-	-	535,432
-	134,127	7,318,331
-	118,315	3,464,575
<u>3,204,446</u>	<u>6,498,305</u>	<u>28,086,808</u>
-	1,272,665	3,114,243
1,739,885	1,857,887	3,618,430
-	2,564,434	4,864,163
-	-	4,238
-	133,859	1,289,592
-	1,558,901	1,558,901
51,680	1,267,343	4,962,353
<u>1,791,565</u>	<u>8,655,089</u>	<u>19,411,920</u>
<u>1,412,881</u>	<u>(2,156,784)</u>	<u>8,674,888</u>
-	2,990,189	3,190,189
-	(216,766)	(3,190,191)
-	100,128	120,678
-	<u>2,873,551</u>	<u>120,676</u>
1,412,881	716,767	8,795,564
12,323,292	11,169,595	31,270,756
-	-	(3,287,918)
<u>12,323,292</u>	<u>11,169,595</u>	<u>27,982,838</u>
<u>\$ 13,736,173</u>	<u>\$ 11,886,362</u>	<u>\$ 36,778,402</u>

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

**JEFFERSON DAVIS PARISH POLICE JURY**

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

Total net change in fund balances - governmental funds	\$	8,795,564
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Revenue in the statement of activities that do not provide current resources are not reported as revenues in the funds:		
Decrease in revenue not reflected in governmental funds		(177,066)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay for the year ended December 31, 2021	4,962,354	
Depreciation expense for the year ended December 31, 2021	<u>(2,736,184)</u>	
		2,226,170
The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations is to increase (decrease) net position.		(18,534)
Repayment of bond principal and certificates of indebtedness is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Proceeds of bond issues is an other source in the governmental funds but increases long-term liabilities in the Statement of Net Position:		
Principal payments		1,363,422
Governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Bond issue cost amortization		(25,688)
Government funds do not report changes in long-term liabilities as expenditures. However, the following changes in long-term liabilities do appear in the Statement of Activities since the liabilities are reported on the Statement of Net Position		
Change in net pension liability and pension-related deferrals	155,747	
Change in the other post-employment benefit liability	<u>993,921</u>	
		1,149,668
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
Change in accrued interest payable		4,310
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in prepaid expenses		<u>15,620</u>
Change in net position of governmental activities	\$	<u><u>13,333,466</u></u>

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



**NOTES TO THE  
FINANCIAL STATEMENTS**

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Jefferson Davis Parish Police Jury (“Police Jury”) is the governing authority for Jefferson Davis Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 13 jurors representing the various districts within the parish. The jurors serve four-year terms, which expire on December 31, 2023.

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

Jefferson Davis Parish occupies 650 square miles with a population of approximately 31,400. The Police Jury maintains approximately 632 miles of roads, with 182 miles paved and 450 miles gravel. Police Jury offices are located in the Sidney Briscoe Jr. Building next to the parish courthouse in Jennings, Louisiana, with road maintenance facilities located at five primary locations within the parish.

The accounting and reporting policies of the Jefferson Davis Parish Police Jury conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Government Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting policies. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

**A. REPORTING ENTITY**

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

Government Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining the governmental reporting entity and component units that should be considered part of the Jefferson Davis Parish Police Jury for financial reporting purposes. Under provisions of this statement, the Police Jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, 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 basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**A. REPORTING ENTITY – (Continued)**

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on the organization or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury and there is the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
3. 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.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Jefferson Davis Parish Library	December 31	1, 1a and 3
Mosquito Abatement District No. 1	December 31	1, 1a and 3
Airport District No. 1	April 30	1, 1a and 3
Consolidated Gravity Drainage District No. 1	December 31	1, 1a and 3
Welsh Gravity Drainage District No. 1	December 31	1, 1a and 3
Gravity Subdrainage District A of Gravity Drainage District No. 1	December 31	1, 1a and 3
Gravity Drainage Districts:		
No. 5	December 31	1, 1a and 3
No. 6	December 31	1, 1a and 3
No. 7	December 31	1, 1a and 3
No. 9	December 31	1, 1a and 3
Grand Marais Drainage District	December 31	1, 1a and 3
Nezpique Drainage District	December 31	1, 1a and 3
Broadmore Drainage District	December 31	1, 1a and 3
Jefferson Davis Parish Central Waterwork	December 31	1, 1a and 3
Waterworks Districts No. 4	December 31	1, 1a and 3
Hospital District #1	December 31	1, 1a and 3
Jefferson Davis Parish Water & Sewer Commission #1	December 31	1, 1a and 3
Marsh Bayou Drainage District	December 31	1, 1a and 3
Industrial Development Board of Jefferson Davis Parish	December 31	1, 1a and 3

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**A. REPORTING ENTITY – (Continued)**

The Police Jury has chosen to issue financial statements of the primary government only; therefore, none of the previously listed component units are included in the accompanying financial statements. Financial statements for these component units can be obtained from the individual component units.

These primary government financial statements include all major funds, aggregate non-major funds and organizations for which the Police Jury maintains the accounting records. The Thirty-First Judicial District Criminal Court Fund for which the Police Jury maintains the accounting records is considered part of the primary government.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's financial statements are not a substitute for the reporting entity's financial statements. The Police Jury has chosen to issue financial statements of the primary government only. As such, these financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government.

Considered in the determination of component units of the reporting entity were the Sheriff, Clerk of Court, Tax Assessor, School Board, Sanitary Landfill Commission, the District Attorney for the Thirty-First Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Jefferson Davis Parish Police Jury reporting entity. All are governed by independently elected officials except the Landfill Commission which has Commissioners appointed by the member governments (see Note 17). The Police Jury, primary government, neither appoints governing boards nor designates management, the entities are legally separate, and are fiscally independent of the Jefferson Davis Parish Police Jury. They are considered by the Police Jury to be separate, autonomous governments and issue financial statements separate from those of the Jefferson Davis Parish Police Jury reporting entity.

Joint Venture

Jefferson Davis Parish Landfill Commission - A jointly owned commission with the Cities of Jennings, Welsh and Lake Arthur was formed to provide a solid waste disposal facility for its member-owners. This commission has not been included in the reporting entity.

**B. BASIS OF PRESENTATION**

**Government-Wide Financial Statements:**

The government-wide financial statements include the Statement of Net Position and the Statement of Activities that report financial information for the primary government only. For the most part, the effect of interfund activity has been removed from these statements. Individual funds are not displayed but the statements report governmental activities, which normally are supported by taxes and intergovernmental revenues. The Police Jury has no business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues included: (1) charges for services which report licenses, permits, fees, fines, and forfeitures, and other

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**B. BASIS OF PRESENTATION – (Continued)**

to users of the Police Jury's services; (2) operating grants and contributions which finance annual operating activities; 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. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

**Fund Financial Statements (FFS)**

The accounts of the Police Jury are organized on the basis of funds each of which is considered a separate accounting entity with a separate set of self-balancing accounts. Fund financial statements are provided for governmental funds with major individual government funds reported in separate columns and a composite column for non-major governmental funds. A fund is considered major if it is the primary operating fund of the Police Jury, Section 8 Housing Fund, or meets the following criteria:

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

The major funds of the Police Jury are described below:

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

**Road Sales Tax District No. 1 Sales Tax Fund** - The Road Sales Tax District No. 1 Sales Tax Fund accounts for the receipt of a 2% sales tax effective for twenty (20) years beginning January 1, 2007. Sales tax proceeds are to be used for the retirement of the 2016 Sales Tax Refunding Bonds for \$11,800,000. All moneys remaining in the Sales Tax Fund on the 20<sup>th</sup> day of each month in excess of all reasonable and necessary expenses of collection and administration of the tax and after making the required payments into the Sinking Fund and Bond Reserve for the current month and for prior months during which the required payments may not have been made, shall be considered as surplus. Such surplus may be used for any of the purposes for which the tax is authorized or for the purpose of retiring the bonds in advance of their maturities.

**Section 8** - The Section 8 Fund accounts for the housing choice voucher program funded by the United States Department of Housing and Urban Development.

**Regional Consolidated Jail Maintenance Tax Fund** – The Regional Consolidated Jail Maintenance Tax Fund accounts for the receipt of a 1/2% sales tax effective for ten (10) years beginning July 1, 2014. Sales tax proceeds are to be used for maintaining and operating jail facilities, including both movable and immovable property.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The government-wide statements report uses the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem tax revenues and related state revenue sharing are recognized in the budgetary period the taxes are intended to finance while grants are recognized when grantor eligibility requirements are met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

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

**Revenues** - Ad valorem taxes and the related state revenue sharing are recorded as revenue in the budgetary period the taxes are intended to finance. Ad valorem taxes are assessed on a calendar-year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recognized when the reimbursable expenditures have been incurred.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when interest is earned.

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

Based on the above criteria, federal and state grants, sales tax revenues and fines, forfeitures, and court costs have been treated as susceptible to accrual.

**Expenditures** - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on long-term obligations, which are recognized when due.

**Other Financing Sources (Uses)** - Sale of fixed assets, long-term debt proceeds, increases in capital lease purchases, and transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**D. BUDGET PRACTICES**

Proposed budgets for the ensuing year are prepared by the secretary-treasurer with assistance from the assistant secretary-treasurer, prior to December 31 of each year. Upon completion, copies of the proposed budgets are reviewed by the finance committee and changes are made if necessary. The availability of the proposed budget for public inspection and the dates of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the Police Jury conducts a public hearing to receive input from the public and other interested parties. Changes are made to the proposed budgets based on the public hearing and desires of the Police Jury as a whole. The budgets are then adopted, and notice is published in the official journal.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations may differ materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the Police Jury minutes published in the official journal.

The budget is prepared on a cash basis of accounting. For the year ended December 31, 2021, the Police Jury adopted cash basis budgets for the general fund and all special revenue funds, debt service funds, and capital projects funds. Formal budget accounts are integrated into the accounting system during the year as a management control device, and the budget is amended with the approval of the Police Jury when necessary. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. Formal encumbrance accounting is not utilized by the Police Jury. Budget amounts included in the accompanying financial statements include the original and final adopted budget amounts.

**E. DEPOSITS AND INVESTMENTS**

Cash and cash equivalents include amounts in demand deposits and investments with original maturities of three months or less from the date of acquisition. 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 and national banks having their principal offices in Louisiana.

State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of time deposits exceed 90 days, they are classified as investments. As of December 31, 2021, the Police Jury's investments consist of non-negotiable certificates of deposit that are reported at cost, which approximates market value.

**F. INTERFUND RECEIVABLES AND PAYABLES**

Short-term cash loans between funds are considered temporary in nature. These amounts are reported as "due from/to other funds" on the balance sheet.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**G. RECEIVABLES**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received, except revenue specifically budgeted to finance future periods. Major receivable balances for the governmental activities include sales taxes, grants, and other intergovernmental receivables.

**H. UNCOLLECTIBLE ALLOWANCE**

The statements contain no provision for uncollectible accounts. Jury management is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

**I. PREPAID ITEMS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items consist of unexpired portions of insurance premiums and prepaid service contracts. Prepaid items in the governmental funds are reported only on the government-wide financial statements.

**J. CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) acquired after December 31, 2003, are reported in the applicable governmental activity columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets. The Police Jury has elected, as a Type III governmental body under the provisions of GASB 34, to omit the capitalization of infrastructure assets constructed in years prior to 2004, their year of implementation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Roads, bridges and infrastructure	20-40 years
Building improvements	10 years
Buildings	20-40 years
Computers and office equipment	5-10 years
Machinery and equipment	5-15 years



**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**K. COMPENSATED ABSENCES**

Substantially, all employees of the Police Jury earn two weeks of vacation leave after one year of employment and each year thereafter. Employees also earn one day of sick leave for each month's work and is cumulative from year to year up to a maximum of 60 days. Upon termination, whether voluntary or involuntary, unused leave is forfeited. There are no accumulated and vested benefits relating to vacation and sick leave that require disclosure to conform to generally accepted accounting principles for these employees. However, employees at the Registrar of Voters office are allowed to accumulate up to 300 hours of annual leave.

**L. DEFERRED REVENUE**

Deferred revenues arise when a potential revenue does not meet the revenue recognition criteria. On government-wide and fund financial statements, ad valorem taxes received that are not intended to finance the current budgetary period are recorded as deferred revenue.

**M. LONG-TERM OBLIGATIONS**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. The fund financial statements recognize proceeds of debt as other financing sources of the current period. Expenditures for long-term debt principal and interest payments are recorded in the fund financial statements in the year due. In governmental funds, bond issuance costs are recognized in the current period. In the government-wide financial statements, bond issuance costs are deferred and amortized over the terms of the bonds.

**N. 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. The Police Jury had one type of item that qualified for reporting in this category relating to pensions.

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. The Police Jury has only one type of item that qualifies for reporting in this category relating to pensions.

**O. EQUITY CLASSIFICATIONS**

For government-wide statement of net position, equity is classified as net position and displayed in three components:

- Net investment in capital assets: This component consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position: Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**O. EQUITY CLASSIFICATIONS – (Continued)**

- Unrestricted net position: Unrestricted net position consists of all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

The Police Jury uses restricted resources first when expenses are incurred when both restricted and unrestricted net position are available.

In the fund statements, governmental fund equity is classified as fund balance. In accordance with Governmental Accounting Standards Board ("GASB") Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the School Board classifies governmental fund balances as follows:

- Non-spendable: Relates to fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted: Relates to fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or grantors, or amounts constrained due to constitutional provisions or enabling legislation.
- Committed: Relates to fund balance amounts that are constrained for specific purposes that are internal imposed by the Jury through formal action of the Police Jury and does not lapse at year-end.
- Assigned: Relates to fund balance amounts that are intended to be used for a specific purpose that are considered to be neither restricted nor committed. Fund balance can be assigned by the Police Jury.
- Unassigned: Relates to fund balance amounts within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The Police Jury reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Police Jury considers restricted amounts to have been spent when an expenditure has incurred for purposes for which both restricted and unrestricted fund balance is available.

**P. ESTIMATES**

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

**Q. INTERFUND TRANSFERS**

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**R. PENSIONS**

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

**2. PRIOR PERIOD ADJUSTMENT**

The Police Jury has determined that certain transactions were recorded incorrectly in the prior year.

Governmental wide / Fund statements: Account payables were understated due to not accruing certain invoices when the services were performed before December 31, 2020. This restatement had a corresponding effect on change in net position and unassigned fund balance.

	Net Position as Previously Reported	Accounts Payable Restatement	Net Position As Restated
Governmental Activities:			
Total Net Position	\$ 68,483,588	\$ (3,287,918)	\$ 65,195,670
Total Governmental Activities	\$ 68,483,588	\$ (3,287,918)	\$ 65,195,670
	Unassigned Fund Balance as Previously Reported	Accounts Payable Restatement	Unassigned Fund Balance As Restated
Fund Statements:			
General Fund			
Unassigned Fund Balance	\$ 3,020,248	\$ (3,287,918)	\$ (267,670)
Total Unassigned Fund Balance	\$ 3,020,248	\$ (3,287,918)	\$ (267,670)

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted appropriations for the year ended December 31, 2021:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund	\$ 2,606,180	\$ 6,530,314	\$ 6,550,971	\$ 20,657
Regional Consolidated Jail Maintenance Fund	1,683,300	1,852,970	1,880,966	27,996
	<u>\$ 4,289,480</u>	<u>\$ 8,383,284</u>	<u>\$ 8,431,937</u>	<u>\$ 48,653</u>

DEFICITS

The following individual funds had deficits in unreserved fund balance (net position) at December 31, 2021:

<u>Fund</u>	<u>Fund Balance Deficit</u>
Fire District No. 6	\$ (738)
Special Ward Road and Bridge Div 2 Fund	\$ (7,813)
LCDBG Ike/Gustave Disaster Recovery	\$ (22)
LCDBG Disaster Recovery	\$ (33)

The deficit balance in the Special Ward Road & Bridge Division Two Fund and the Fire District No. 6 Fund will be funded by ad valorem taxes in the subsequent year. The deficit balances in the LCDBG Ike/Gustav Disaster Recover Fund and LCDBG Disaster Recovery will be funded by federal and state grants, state capital outlay and reimbursement from other local entities.

**4. AD VALOREM TAXES**

MILLAGE

Taxes are levied on November 15 and payable by December 31. The Jefferson Davis Parish Sheriff's office bills and collects the property taxes on behalf of the Police Jury.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**4. AD VALOREM TAXES – (Continued)**

The following is a summary of authorized and levied ad valorem taxes in effect at December 31, 2021:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
General (inside municipalities)	2.05	2.05	Statutory
General (outside municipalities)	4.10	4.10	Statutory
Courthouse maintenance	2.58	2.58	2024
District taxes:			
Cooperative Extension Service	0.96	0.96	2027
Road District No. 10 Maintenance	11.18	11.18	2023
Road District No. 11 Maintenance	11.74	11.74	2027
Road District No. 12 Maintenance	10.70	10.70	2022
Sub-road District No. 1 of Road District No. 11 Maintenance	10.46	10.46	2024
Fire Protection Districts:			
No. 1 Maintenance	9.98	9.98	2028
No. 1 Special	9.64	9.64	2023
No. 2 Maintenance	11.42	11.42	2028
No. 3 Maintenance	5.12	5.12	2028
No. 3 Special	3.53	3.53	2023
No. 4 Maintenance	7.08	7.08	2028
No. 4 Special	5.29	5.29	2023
No. 5 Maintenance	5.19	5.19	2028
No. 5 Special	5.18	5.18	2025
No. 5 2nd Special	10.45	10.45	2023
No. 6 Maintenance	8.76	8.76	2028
No. 6 Special	5.59	5.59	2024
No. 6 Bond	4.00	4.00	2026
No. 7 Maintenance	9.80	9.80	2028

The following are the principal taxpayers for the parish and their 2021 assessed valuation:

	<u>2021 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Tennessee Gas Pipeline Company	\$ 13,607,310	5.39%
Entergy Gulf States LA, LLC	\$ 12,101,350	4.79%
Columbia Gulf Transmission	\$ 9,460,660	3.75%
K M Louisiana Pipeline, LLC	\$ 8,667,300	3.43%
Bayou Bridge Pipeline, LLC	\$ 8,652,702	3.43%

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**5. DEPOSITS AND INVESTMENTS**

**A. Deposits**

At December 31, 2021, the Police Jury has deposits (book balances) as follows:

Deposit Type	Reported Amount
Cash-demand deposits	\$ 29,565,281

Additionally, the Police Jury has certificates of deposit totaling \$2,204,864 on deposit in local banks which are presented as investments in the financial statements.

*Custodial Credit Risk* - Custodial credit risk is the risk that in the event of a bank failure, the Police Jury's deposits may not be recovered. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the Police Jury or the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the Police Jury has \$35,562,027 in deposits (collected bank balances) in local financial institutions, including certificates of deposit. These deposits are secured from risk by \$1,000,000 of federal deposit insurance and \$40,799,512 of pledged securities held by the custodial bank with the Police Jury named as pledgee. As such, these deposits are not considered subject to custodial credit risk according to GASB Statement No. 3.

**B. Investments**

At December 31, 2021, the Police Jury had the following investments and maturities:

Investment Type	% of Portfolio	Fair Value	Investments Maturities (in Years)	
			Less than 1	1-5
Certificates of deposits- nonnegotiable	100%	\$2,204,864	\$ 2,204,864	\$ -

*Credit Risk* - Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Police Jury does not have a written investment policy, but does adhere to state laws regarding allowable investments. The certificates of deposit are not rated.

*Custodial Credit Risk* - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Police Jury will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As discussed in Note 5A, certificates of deposit are considered fully collateralized under the provisions of GASB Statement No. 3. Accordingly, the Police Jury had no custodial credit risk related to its investments as of December 31, 2021.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**5. DEPOSITS AND INVESTMENTS – (Continued)**

*Concentration of Credit Risk* - The Police Jury places no limit on the amount it may invest in any one issuer. More than five percent of the Police Jury’s investments at December 31, 2021, are invested in certificates of deposit held at JD Bank. These investments are 100% of the Police Jury’s total investments at December 31, 2021.

**6. RECEIVABLES**

The receivables of \$3,741,475 at December 31, 2021, are as follows:

Class of Receivable	General	Road Sales Tax No. 1 Sales Tax Fund	Section 8 Housing Fund	Regional Consolidated Jail Maintenance Tax	Nonmajor Fund	Total Government Balance
Taxes:						
Ad valorem	\$ 236	\$ -	\$ -	\$ -	\$ 880	\$ 1,116
Sales and use	-	681,580	-	551,336	-	1,232,916
Licenses and permits	18,784	-	-	-	-	18,784
Fees, charges, and commissions	214,259	-	-	-	35,761	250,020
Fines and forfeitures	550	-	-	-	13,469	14,019
Other revenues	111,116	-	-	984	9,780	121,880
State sources						
Parish transportation funds	-	-	-	-	32,716	32,716
Severance taxes	200,828	-	-	-	-	200,828
Other state funds	1,674,465	100,000	-	-	171	1,774,636
Federal sources	94,560	-	-	-	-	94,560
Total as reported on fund financial statements	<u>\$ 2,314,798</u>	<u>\$ 781,580</u>	<u>\$ -</u>	<u>\$ 552,320</u>	<u>\$ 92,777</u>	<u>\$ 3,741,475</u>

Due to past collection history and short duration of outstanding amounts, no allowance for doubtful accounts has been established.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**7. INTERFUND RECEIVABLES/PAYABLES**

Details related to interfund receivables and payables balances as of December 31, 2021, are presented as follows:

Fund	Interfund Receivable	Interfund Payable
Major Governmental Activities:		
General Fund	\$ 5,235	\$ 171
Regional Consolidated Jail Maintenance Tax	-	1,599
Nonmajor Governmental Funds	171	3,636
Total	\$ 5,406	\$ 5,406

Generally, interfund receivables and payables result from the 1) reimbursement to General Fund for expenditures paid on behalf of the other funds or 2) transfers made to debt service funds for debt service payments. All remaining balances resulted from amounts provided by the General Fund to set up various capital project fund accounts.

**8. RESTRICTED ASSETS**

Restricted assets were applicable to the following at December 31, 2021:

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Funds	Total
Cash and Cash Equivalents	\$ 3,046,433	\$ 1,632,160	\$ 145	\$ 1,174,195	\$ 5,852,933

The general fund amount of \$3,046,433 is restricted for American Rescue Act expenditures. The special revenue fund amount of \$1,632,160 is setup as a bond reserve for the payment of bond principal and interest of the Road Sales Tax No. 1 revenue bonds. The capital project amounts of \$145 are to be used for disaster recovery improvements. The debt service fund amounts are restricted to the payment of bond and loan principal, interest and related debt financing costs only.



**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**9. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2021, for the Police Jury is as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 976,697	\$ 19,500	\$ 15,152	\$ -	\$ 981,045
Construction in progress	5,233,494	599,968	-	(5,223,489)	609,973
Total capital assets, not being depreciated	<u>6,210,191</u>	<u>619,468</u>	<u>15,152</u>	<u>(5,223,489)</u>	<u>1,591,018</u>
Capital assets being depreciated:					
Buildings and improvements	26,840,928	167,760	27,192	472,373	27,453,869
Vehicles	7,591,144	303,618	337,881	-	7,556,881
Maintenance equipment	1,800,145	54,209	89,599	-	1,764,755
Machinery and equipment	2,951,795	164,444	16,064	-	3,100,175
Office furniture and equipment	473,444	10,289	-	-	483,733
Sewer and sewer improvements	323,431	-	-	-	323,431
Infrastructure	33,777,366	3,642,566	3,652	4,751,116	42,167,396
Total capital assets being depreciated	<u>73,758,253</u>	<u>4,342,886</u>	<u>474,388</u>	<u>5,223,489</u>	<u>82,850,240</u>
Less accumulated depreciation for:					
Buildings and improvements	7,894,958	764,896	27,016	-	8,632,838
Vehicles	4,949,109	389,924	337,883	-	5,001,150
Maintenance equipment	1,361,914	92,898	89,599	-	1,365,213
Machinery and equipment	1,775,878	187,681	13,039	-	1,950,520
Office furniture and equipment	356,905	19,075	-	-	375,980
Sewer and sewer improvements	127,882	8,086	-	-	135,968
Infrastructure	10,384,977	1,273,624	3,470	-	11,655,131
Total accumulated depreciation	<u>26,851,623</u>	<u>2,736,184</u>	<u>471,007</u>	<u>-</u>	<u>29,116,800</u>
Total capital assets being depreciated, net	<u>46,906,630</u>	<u>1,606,702</u>	<u>3,381</u>	<u>5,223,489</u>	<u>53,733,440</u>
Total capital assets, net	<u>\$ 53,116,821</u>	<u>\$ 2,226,170</u>	<u>\$ 18,533</u>	<u>\$ -</u>	<u>\$ 55,324,458</u>

Depreciation expense of \$2,736,184 for the year ended December 31, 2021, was charged to the following governmental functions:

	Governmental Activities
General government	\$ 249,740
Health and welfare	6,139
Public safety	995,028
Public works	1,485,277
Total	<u>\$ 2,736,184</u>

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**10. LEASES**

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The net book value of equipment under capital leases at December 31, 2021 was as follows:

Equipment	\$ 1,103,964
Less accumulated depreciation	<u>473,745</u>
Net book value	<u><u>\$ 630,219</u></u>

Depreciation in 2021 on capital lease equipment was \$85,594.

The following is a schedule by years of the total lease payments due as of December 31, 2021.

	Principal	Interest	Total
2022	\$ 106,707	\$ 17,779	\$ 124,486
2023	79,438	12,849	92,287
2024	83,467	8,820	92,287
2025	30,741	5,375	36,117
2026	32,005	4,112	36,117
2027-2031	68,011	4,222	72,233
	<u><u>\$ 400,369</u></u>	<u><u>\$ 53,158</u></u>	<u><u>\$ 453,527</u></u>

The Police Jury has operating leases of the following nature:

Lease of	Term	Annual Consideration
3 Motor graders	6-2-2021 to 6-8-2026	\$ 118,128
Motor grader	5-10-2019 to 5-10-2023	38,107
Motor grader	7-23-2018 to 7-23-2022	18,801
Motor grader	7/29/2020 to 7-29-2025	39,484
South Louisiana Rail Facility land	6-1-2011 to 6-1-2026	21,063
Backhoe	4-12-19 to 4-12-2023	19,139
Backhoe	5-14-2018 to 5-14-2022	6,109
Backhoe	9-10-2018 to 9-10-2022	12,204
Backhoe	6-1-2021 to 6-1-2025	19,455
Excavator	6-26-20 to 6-26-2024	18,960
		<u><u>\$ 311,450</u></u>

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**10. LEASES – (Continued)**

The minimum annual commitments under non-cancelable operating leases for buildings and office facilities are as follows:

Fiscal Year	
2022	\$ 311,454
2023	234,581
2024	207,613
2025	171,954
2026	54,496
2027-2031	54,496
2032-2036	10
Total	\$ 1,034,604

During 2011, the Police Jury entered into a sub-lease agreement with the South Louisiana Rail Facility, LLC for the South Louisiana Rail Facility land that is currently leased from the Louisiana Agricultural Finance Authority. In accordance with this agreement as amended, the Police Jury will receive \$19,440 annually in lease payments from the South Louisiana Rail Facility, LLC.

**11. LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended December 31, 2021:

	Bonded Debt	Certificates of Indebtedness	Capital Leases	Total
Long-term obligations at beginning of year	\$ 9,213,000	\$ 589,985	\$ 502,388	\$ 10,305,373
Additions	-	-	-	-
Deductions	(1,205,000)	(56,403)	(102,019)	(1,363,422)
Long-term obligations at end of year	\$ 8,008,000	\$ 533,582	\$ 400,369	\$ 8,941,951
Due within one year	\$ 1,234,000	\$ 57,391	\$ 106,707	\$ 1,398,098

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**11. LONG-TERM OBLIGATIONS – (Continued)**

Bonds payable at December 31, 2021, are comprised of the following individual issues:

Bond	Original Issue	Interest Rate	Final Payment Due	Interest to Maturity	Principal Outstanding	Funding Source
General Obligation Bonds:						
Series 2007 Fire District No. 6 for constructing, improving, and resurfacing roads	\$ 575,000	1.00% to 6.00%	3-1-2027	\$ 51,863	\$ 240,000	Ad valorem tax revenues
Series 2020 Fire District No. 6 Limited Tax Bonds for acquiring and improving fire equipment	120,000	2.00% to 4.00%	3-1-2028	18,235	108,000	Ad valorem tax revenues
Revenue Bonds:						
Sales Tax Refunding Bonds series 2016 for refunding Sales Tax Bonds series 2007 and 2008	11,800,000	2.00% to 4.00%	2-1-2027	1,098,825	7,660,000	2% sales and use tax
Certificates of Indebtedness:						
Series 2018 Fire District No. 1 for constructing a fire station and providing for other matters in connection therewith.	410,000	4.62%	6-12-2033	130,277	348,582	Ad valorem tax revenues
Series 2016 Fire District No. 4 for acquiring, constructing and improving buildings, equipment, and real and personal property.	<u>350,000</u>	2.90% to 3.13%	3-1-2026	<u>18,924</u>	<u>185,000</u>	Ad valorem tax revenues
	<u>\$ 13,255,000</u>			<u>\$ 1,318,124</u>	<u>\$ 8,541,582</u>	

During the year ended December 31, 2016, the Police Jury issued \$11,800,000 of the Sales Tax Refunding Bonds Series 2016 with an interest rate of 2.00% to 4.00% to advance refund \$7,435,000 of the Sales Tax Bonds Series 2007 with interest rates ranging from 4.00% to 5.00% and \$4,480,000 of the Sales Tax Bonds Series 2008 with interest rates ranging from 4.40% to 5.25%. The net proceeds of \$12,676,489 which includes \$369,764 from the debt service fund, net of \$254,014 in issuance costs, were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service of the refunded bonds. As a result, the refunded bonds are considered legally defeased and the liability has been removed from the statement of position. The net present value benefit of the advance refunding was \$885,700.

The total principal of defeased bonds outstanding is \$8,025,000 at December 31, 2021.

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At December 31, 2021, the Police Jury has accumulated \$1,205,120 in the debt service funds and \$1,601,235 in special revenue funds for future debt requirements.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**11. LONG-TERM OBLIGATIONS – (Continued)**

The bonds are due as follows:

Year Ending December 31,	Principal Payments	Interest Payments	Total
2022	\$ 1,291,391	\$ 267,419	\$ 1,558,810
2023	1,320,425	235,145	1,555,570
2024	1,363,506	193,691	1,557,197
2025	1,406,637	150,836	1,557,473
2026	1,465,821	99,629	1,565,450
2027-2031	1,621,857	68,724	1,690,581
2032-2036	71,945	5,019	76,964
Total	<u>\$ 8,541,582</u>	<u>\$ 1,020,463</u>	<u>\$ 9,562,045</u>

Capital leases at December 31, 2021, are comprised of the following issues:

	<u>Principal Outstanding</u>
Capital lease, 2012 \$266,997 capital lease issued April, 2012, due in yearly payments of \$32,199 through April, 2022, with interest at 3.595%. Secured by 2012 Pumper Tanker.	\$ 31,082
Capital lease, 2014 \$279,770 capital lease issued April, 2014, due in yearly payments of \$34,311 thru February, 2024 with interest at 3.997%. Secured by 2015 Fire Apparatus.	95,212
Capital lease, 2018 \$291,327 capital lease issued November, 2018, due in yearly payments of \$36,117 thru November, 2028 with interest at 4.111%. Secured by 2019 Rosenbauer Pumper Truck.	215,888
Capital lease, 2020 \$89,970 capital lease issued January, 2020, due in monthly payments of \$1,822 thru December, 2024 with interest at 7.945%. Secured by Vesta 9-1-1 equipment.	<u>58,187</u>
Total capital leases	<u>\$ 400,369</u>

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**12. INTERFUND TRANSFERS**

Details related to interfund transfers as of December 31, 2021, are presented as follows:

Fund	Transfer In	Transfer Out
Major Governmental Activities:		
General Fund	\$ 200,000	\$ 1,549,925
Road Sales Tax No. 1 Sales Tax Fund	-	1,431,600
Non-major Governmental Activities	2,990,791	208,666
Total Governmental Activities	<u>\$ 3,190,791</u>	<u>\$ 3,190,191</u>

The transfers are movements of money from one fund to another. These merely serve as a means to finance activities in the receiving fund.

**13. PENSION PLANS**

Substantially all employees paid by the Jefferson Davis Parish Police Jury are members of the following statewide retirement systems: Parochial Employees Retirement System of Louisiana (PERS), Louisiana Firefighters' Retirement System (FRS), Registrar of Voters Employees' Retirement System (ROVERS), Louisiana State Employees' Retirement System (LASERS), and the Louisiana District Attorneys Retirement System (LDARS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

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

***Plan Description***

Parochial Employees' Retirement System of Louisiana is the administrator of a cost-sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS). The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System. PERS offers two plans (Plan A and Plan B) to employers; however, the Police Jury only participates in Plan A.

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.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

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

**Retirement Benefits**

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty or more years of creditable service.
2. Age 55 with twenty-five years of creditable service.
3. Age 60 with a minimum of ten years of creditable service.
4. Age 65 with a minimum of seven years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with thirty years of service.
2. Age 62 with ten years of service.
3. Age 67 with seven years of service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's 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. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

**Deferred Retirement Option Plan (DROP) Benefits**

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date. For individuals who become eligible to participate in the Deferred Retirement Option Plan 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 System, the funds may be credited to self-directed subaccounts.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

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

The participant in the self-directed portion of this DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

**Disability 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 years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty for those members who are enrolled prior to January 1, 2017 and to age sixty-two for those members who are enrolled January 1, 2007 and later.

**Survivor's Benefits**

Upon the death of any member of Plan A with five 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.

**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 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost-of-living adjustment commencing at age 55.

**Contributions**

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2020 was 12.25% for Plan A. According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.



**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

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

The Police Jury's contractually required contribution rate for the year ended December 31, 2020, was 11.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

Contributions to the pension plan from the District were \$128,930 for the year ended December 31, 2021.

**B. Firefighters' Retirement System of Louisiana (FRS)**

*Plan Description*

The Jefferson Davis Parish Police Jury contributes to FRS which is a cost-sharing multiple-employer defined benefit pension plan. The System provides retirement, disability, and death benefits to firefighters in Louisiana.

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

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 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.

Any person who becomes an employee as defined in RS 11:2252 on and after January 1, 1980, shall become a member as a condition of employment. Members in the System consist 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 are employed by a fire department of any municipality, parish, or fire district of the State of Louisiana, except for Orleans Parish and the City of Baton Rouge.

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

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

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**B. Firefighters' Retirement System of Louisiana (FRS) – (Continued)**

*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 appropriate statutes for more complete information.

**Retirement Benefits**

Employees with 20 or more years of service who have attained age 50, or employees who have 12 years of service who have attained age 55, or 25 years of service at any age are entitled to annual pension benefits equal to 3.333% of their average final compensation based on 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 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions.

**Optional Allowances**

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.

**Deferred Retirement Option Plan (DROP) Benefits**

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

Upon commencement of participation in DROP, employer and employee contributions to the System cease. The monthly retirement benefit that would have been payable is 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 elect to roll over all or a portion of their DROP balance into another eligible qualified plan, receive a lump-sum payment from the account, receive single withdrawals at the discretion of the member, receive monthly or annual withdrawals, or receive an annuity based on the DROP account balance. These withdrawals are in addition to his regular monthly benefit.

If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the System. No withdrawals may be made from the DROP account until the participant retires.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**B. Firefighters' Retirement System of Louisiana (FRS) – (Continued)**

**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 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).

**Survivor's 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).

**Cost-of-Living Increases**

Under the provisions of R.S. 11:246 and 11:2260 A (7), the board of trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of up to 3% of their current benefit, and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In order for the board to grant either of these increases the system must meet certain criteria detailed in the statute related to funding status and interest earnings (R.S. 11:243). In lieu of these cost of living adjustments, 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 of 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.

**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 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.

**Contributions**

Contribution requirements for employers are established and may be amended in accordance with Title 11 and Title 22 of the Louisiana Revised Statutes.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**B. Firefighters' Retirement System of Louisiana (FRS) – (Continued)**

According to State statute, employer contributions are actuarially determined each year. For the year ended June 30, 2021, employer and employee contribution rates for members above the poverty line were 32.25% and 10.0%, respectively. The employer and employee contribution rates for those members below the poverty line were 34.25% and 8.0%, respectively.

According to State statute, the System receives insurance premium assessments from the State of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended June 30, 2021, and were excluded from pension expense. Non-employer contributions received by the System during the year ended June 30, 2021, were \$28,567,787.

The Police Jury's contractually required contribution rate for the year ended December 31, 2021, for members above the poverty line was 32.25% of annual payroll from January 1, 2021, to June 30, 2021 and 33.75% from July 1, 2021 to December 31, 2021. The Police Jury's contractually required contribution rate for the year ended December 31, 2021, for members below the poverty line was 34.25% of annual payroll from January 1, 2021, to June 30, 2021, and 35.75% from July 1, 2021, to December 31, 2021, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

Contributions to FRS from the Police Jury were \$47,305 for the year ended December 31, 2021.

**C. Registrar of Voters' Retirement System of Louisiana (ROVERS)**

***Plan Description***

The Jefferson Davis Parish Police Jury contributes to the Registrar of Voters Employees' Retirement System of Louisiana (ROVERS) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of R. S. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish.

***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.

**Retirement Benefits**

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

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**C. Registrar of Voters' Retirement System of Louisiana (ROVERS) – (Continued)**

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

Any member whose withdrawal from service occurs prior to attaining the age of sixty years, who shall have completed ten 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 years.

**Deferred Retirement Option Plan (DROP) Benefits**

In lieu of terminating employment and accepting a service retirement allowance, any member with ten or more years of service at age sixty, twenty or more years of service at age fifty-five, or thirty or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

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

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**C. Registrar of Voters' Retirement System of Louisiana (ROVERS) – (Continued)**

**Disability Benefits**

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of sixty years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age sixty shall be entitled to a disability benefit equal to the lesser of three percent of his average final compensation multiplied by the number of creditable years of service (not to be less than fifteen years) or three and one third percent of average final compensation multiplied by the years of service assuming continued service to age sixty. Disability benefits may not exceed two-thirds of earnable compensation.

**Survivor's Benefits**

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

**Cost-of-Living Increases**

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

***Contributions***

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 18.00%.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**C. Registrar of Voters' Retirement System of Louisiana (ROVERS) – (Continued)**

The Police Jury's contractually required contribution rate for the year ended December 31, 2021, was 18.00% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

Contributions to the pension plan from the Police Jury were \$7,488 for the year ended December 31, 2021.

**D. Louisiana State Employees' Retirement System (LASERS)**

***Plan Description***

The Police Jury contributes to LASERS. LASERS is a cost-sharing multiple employer defined benefit pension plan.

The System was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:401, as amended, for eligible state officers, employees and their beneficiaries. 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.

**Retirement Benefits**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, or at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**D. Louisiana State Employees' Retirement System (LASERS) – (Continued)**

The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

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

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

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

**Deferred Retirement Option Plan (DROP) Benefits**

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked.



**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**D. Louisiana State Employees' Retirement System (LASERS) – (Continued)**

For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

**Initial Benefit Option**

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

**Disability Benefits**

Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age. Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

**Survivor's Benefits**

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

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

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**D. Louisiana State Employees' Retirement System (LASERS) – (Continued)**

**Cost-of-Living Increases**

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

***Contributions***

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. For the year ended June 30, 2021, employer and employee contribution rates for Judges hired before January 1, 2011 were 42.5%.

The Police Jury's contractually required contribution rate for the year ended December 31, 2021, was 42.50% of annual payroll from January 1, 2021, to June 30, 2021, and 43.7% from July 1, 2021, to December 31, 2021, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

Contributions to LASERS from the Police Jury were \$1,794 for the year ended December 31, 2021.

**E. Louisiana District Attorney's Retirement System (LDARS)**

***Plan Description***

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

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the 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.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**E. Louisiana District Attorney's Retirement System (LDARS) – (Continued)**

*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.

**Retirement Benefits**

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

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

**Deferred Retirement Option Plan (DROP) Benefits**

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

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 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 the 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.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**E. Louisiana District Attorney's Retirement System (LDARS) – (Continued)**

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of one percent. 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.

**Disability Benefits**

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (three and one-half percent 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 years) or projected continued service to age sixty.

**Survivor's Benefits**

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

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

**Cost-of-Living Increases**

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and surviving beneficiaries who are sixty-five years of age and older a 2% increase in their original benefit.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

**E. Louisiana District Attorney's Retirement System (LDARS) – (Continued)**

In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

***Contributions***

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 4.00%. 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 were recognized as revenue during the year ended June 30, 2021, and excluded from pension expense.

The Police Jury's contractually required contribution rate for the year ended December 31, 2021, was 4.00% of annual payroll from January 1, 2021 to June 30, 2021 and 9.50% annual payroll from July 1, 2021 to December 31, 2021, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

Contributions to the pension plan from the Police Jury were \$667 for the year ended December 31, 2021.

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

At December 31, 2021, the Police Jury reported a net pension asset of \$284,770 (PERS), net pension liability of \$209,027 (FRS), net pension liability of \$56,841 (ROVERS), net pension liability of \$2,852 (LASERS), net pension liability of \$8,659 (LDARS), netting a net pension asset of \$52,550 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2020 for PERS and June 30, 2021 for FRS, ROVERS, LASERS and LDARS 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. The Police Jury had the following proportions:

Plan	December 31, 2020 Proportion	December 31, 2019 Proportion	Increase / (Decrease)
PERS	0.16241%	0.18258%	(0.02017%)
Plan	June 30, 2021	June 30, 2020	Increase / (Decrease)
FRS	0.05898%	0.04530%	0.01368%
ROVERS	0.26356%	0.30708%	(0.04352%)
LASERS	0.00022%	0.00021%	0.00001%
LDARS	0.01591%	0.01427%	0.00164%

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

For the year ended December 31, 2021, the Police Jury recognized a total pension benefit of \$155,747 which consisted of the following:

	Pension Benefit
PERS	\$ (125,994)
FRS	(17,234)
ROVERS	(10,919)
LASERS	(1,106)
LDARS	(494)
	\$ (155,747)

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

	Governmental Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 77,089	\$ 58,462
Changes of assumptions	153,303	-
Net difference between projected and actual earnings on pension plan investments	-	734,220
Change in proportion and differences between employer contributions and proportionate share of contributions	140,329	53,272
Employer contributions subsequent to the measurement date	157,925	-
Total	\$ 528,646	\$ 845,954

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
PERS	\$ 292,883	\$ 622,988
FRS	204,405	154,614
ROVERS	22,424	56,841
LASERS	1,573	2,852
LDARS	7,361	8,659
	\$ 528,646	\$ 845,954

The Police Jury reported \$157,925 as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement dates, of the Plans, and it will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2022. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
PERS	\$ 129,032
FRS	23,764
ROVERS	3,744
LASERS	911
LDARS	474
	\$ 157,925

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

Year	PERS	FRS	ROVERS	LASERS	LDARS	Total
2022	\$ (1,623)	\$ 30,867	\$ (6,256)	\$ 806	\$ 249	\$ 24,043
2023	(52,974)	3,382	(10,384)	(356)	84	(60,248)
2024	(184,712)	(2,626)	(6,793)	(561)	(701)	(195,393)
2025	(90,796)	(10,846)	(10,984)	(1,168)	(930)	(114,724)
2026	-	14,396	-	-	-	14,396
2027	-	14,618	-	-	-	14,618
	\$ (330,105)	\$ 49,791	\$ (34,417)	\$ (1,279)	\$ (1,298)	\$ (317,308)

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021, are as follows:

PERS:

Valuation date	December 31, 2020
Actuarial cost method	Entry Age Normal
Expected remaining service lives	4 years
Actuarial assumptions:	
Investment rate of return	6.40%, net of investment expense, including inflation
Inflation rate	2.3%
Projected salary increases	4.75% (2.35% merit and 2.40% Inflation)
Mortality rates	

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.

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.
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**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

*Actuarial Assumptions – (Continued)*

FRS:

Valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Expected remaining service lives	7 years
Actuarial assumptions:	
Investment rate of return	6.90% per annum (net of investment expenses, including inflation)
Inflation rate	2.50% per annum
Projected salary increases	14.10% in the first two years of service and 5.20% with 3 or more years of service.
Mortality Rates	For active members, mortality set equal to Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality set equal to Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees. For disabled retirees, mortality set equal to Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP2019 scale.
Cost of living adjustments	Only those previously granted

ROVERS:

Valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Expected remaining service lives	5 years

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

*Actuarial Assumptions – (Continued)*

ROVERS – (Continued)

Actuarial assumptions:

Investment rate of return	6.25%, net of investment expense, including inflation
Inflation rate	2.30%
Projected salary increases	5.25%
Mortality rates	RP-2000 Healthy Mortality Table for active members, health annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
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.

LASERS:

Valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Expected remaining service lives	2 years
Actuarial assumptions:	
Investment rate of return	7.40% per annum, net of investment expenses
Inflation rate	2.30% per annum

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

*Actuarial Assumptions – (Continued)*

LASERS – (Continued)

Projected salary increases

Salary increases were projected based on a 2014-2018 experiences study of the System's members. The salary increase ranges for specific types of members are:

Member Type	Lower Range	Upper Range
Regular	3.00%	12.80%
Judges	2.60%	5.10%
Corrections	3.60%	13.80%
Hazardous Duty	3.60%	13.80%
Wildlife	3.60%	13.80%

Mortality rates

Non-disabled members - The RP-2014 Blue Collar (males/ females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.  
 Disabled members - Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

Termination, disability, and retirement

Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.

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 projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

*Actuarial Assumptions – (Continued)*

LDARS:

Valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Expected remaining service lives	5 years – June 20, 2021 6 years – June 30, 2020 6 years – June 30, 2019 6 years – June 30, 2018 7 years – June 30, 2017 7 years – June 30, 2016

Actuarial assumptions:

Investment rate of return	6.10%, net of investment expense, including inflation
Inflation rate	2.20%
Projected salary increases	5.00% (2.20% Inflation, 2.80% Merit)
Mortality rates	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 Health 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.
Cost-of-living adjustments	Only those previously granted

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

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

PERS:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	<u>100%</u>	5.00%
Inflation		2.00%
Expected arithmetic nominal return		<u><u>7.00%</u></u>

FRS:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Equity - U.S. equity	27.5%	5.86%
Equity - non-U.S. equity	11.5%	6.44%
Equity - global equity	10.0%	6.40%
Equity - emerging market equity	7.0%	8.64%
Fixed income - U.S. core fixed income	18.0%	0.97%
Fixed income - U.S. TIPS	3.0%	0.40%
Fixed income - emerging market debt	5.0%	2.75%
Global tactical asset allocation	0.0%	4.17%
Risk parity	0.0%	4.17%
Alternatives - private equity	9.0%	9.53%
Alternatives - real estate	6.0%	5.31%
Alternatives - real assets	3.0%	***
Totals	<u><u>100%</u></u>	

\*\*\*Subsequent to the actuary's calculation of the long term expected real rate of return in January 2021, the Board voted to amend the target asset allocation (which included a target weight in private real assets).

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

ROVERS:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic equities	37.50%	7.50%	2.81%
International equities	20.00%	8.50%	1.70%
Domestic fixed income	12.50%	2.50%	0.31%
International fixed income	10.00%	3.50%	0.35%
Alternative investments	10.00%	6.33%	0.63%
Real estate	10.00%	4.50%	0.45%
Totals	<u>100%</u>		6.25%
Inflation			2.50%
Expected arithmetic nominal return			<u>8.75%</u>

LASERS:

Asset Class	Long-Term Expected Portfolio Real Rate of Return
Cash	(0.29%)
Domestic equity	4.09%
International equity	5.12%
Domestic fixed income	0.49%
International fixed income	3.94%
Alternative investments	6.93%
Total Fund	<u>5.81%</u>

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

LDARS:

Asset Class	Long-Term Target Asset Allocation	Expected Portfolio Real Rate of Return
Equities	57.11%	6.43%
Fixed income	30.19%	0.94%
Alternatives	12.67%	0.89%
Cash	0.03%	0.00%
Totals	<u>100.00%</u>	5.80%
Inflation		2.45%
Expected arithmetic nominal return		<u>8.25%</u>

**Discount Rate**

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for the Plans are as follows:

	Discount Rate
PERS	6.40%
FRS	6.90%
ROVERS	6.25%
LASERS	7.40%
LDARS	6.10%

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

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

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**13. PENSION PLANS – (Continued)**

	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
<b>PERS</b>			
Employer's proportionate share of the net pension liability (benefit)	<u>\$ 597,080</u>	<u>\$ (284,770)</u>	<u>\$ (1,023,301)</u>
	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
<b>FRS</b>			
Employer's proportionate share of the net pension liability (benefit)	<u>\$ 401,003</u>	<u>\$ 209,027</u>	<u>\$ 48,921</u>
	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
<b>ROVERS</b>			
Employer's proportionate share of the net pension liability (benefit)	<u>\$ 47,688</u>	<u>\$ 8,361</u>	<u>\$ (25,113)</u>
	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
<b>LASERS</b>			
Employer's proportionate share of the net pension liability (benefit)	<u>\$ 16,257</u>	<u>\$ 11,999</u>	<u>\$ 8,375</u>
	1% Decrease 5.10%	Current Discount Rate 6.10%	1% Increase 7.10%
<b>LDARS</b>			
Employer's proportionate share of the net pension liability (benefit)	<u>\$ 13,892</u>	<u>\$ 2,833</u>	<u>\$ (6,432)</u>



**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**14. OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

In adopting the requirements of Governmental Accounting Standards Board (GASB) Statement No. 75 during the year ended December 31, 2018, the Police Jury recognizes the cost of other post-employment benefits (OPEB) in the year when employee services are received, recognizes a liability for OPEB obligations on the statement of net positions, and provides information useful in assessing potential demands on the Police Jury's future cash flows. Changes in total OPEB liability will be immediately recognized as OPEB expense on the statement of activities in accordance with the alternative measurement method.

**Plan Description.** The Jefferson Davis Parish Police Jury contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through the Police Jury's group health insurance plan, which covers both active and retired members. As of April 26, 2007, elected official and part-time employees who are paid by the Police Jury are not eligible for coverage. No employee hired after January 1, 2009 is eligible for coverage. The criteria to determine eligibility include years of service and employee age. Benefit provisions are established by the Jefferson Davis Parish Police Jury. The Retiree Health Plan does not issue a publicly available financial report.

**Funding Policy.** Contribution requirements are also established by the Jefferson Davis Parish Police Jury. For 2021, the Police Jury contributed 81.79% of the premiums for eligible regular employees. The plan is currently financed on a pay-as-you-go basis. For the year ended December 31, 2021, the Jefferson Davis Parish Police Jury contributed \$119,325, to the plan.

**Employees covered by benefit terms.** At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>13</u>
Total	<u><u>25</u></u>

**Total OPEB liability.** The Police Jury's total OPEB liability of \$4,514,262 as of December 31, 2021 was calculated based on the alternative measurement method permitted by GASB Statement No. 75 for employers in plans with fewer than one hundred total plan members.

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

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**14. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – (Continued)**

Measurement date	December 31, 2021
Average retirement age	63
Employer future premium contribution	Remain a level % of the total cost over time
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Discount rate	3.59%
Projected salary increases	3.00%
Amortization period	20 years
Percentage participation	100%
Health care cost trend rates	4.7% for 2021, varying gradually until an ultimate rate of 4.2% for 2029 and beyond
Pharmacy cost trend rates	5.2% for 2021, varying gradually until an ultimate rate of 4.3% for 2029 and beyond
Dental cost trend rates	3.5% for 2021, varying gradually until an ultimate rate of 3.0% for 2023 and beyond
Vision cost trend rates	3.0% for all years

The discount rate used to calculate the OPEB liability was 3.59%, which was based on the Bond Buyers' 20 year bond index.

Mortality rates were based on the PUB-2020 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years. This assumption does not include a margin for future improvements in longevity. Turnover was derived from data maintained by the U. S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System.

**Changes in the total OPEB liability:** The changes in total OPEB liability are as follows:

Total OPEB liability at beginning of year	\$ 5,508,183
Changes during year:	
Service cost	128,478
Interest on total OPEB liability	129,952
Effect of economic/demographic gains or losses	(267,728)
Effect of assumption changes or inputs	(865,299)
Benefit payments	(119,324)
Net change in total OPEB liability	<u>(993,921)</u>
Total OPEB liability at end of year	<u>\$ 4,514,262</u>

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**14. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – (Continued)**

*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 one percentage point lower (2.59 percent) or one percentage point higher (4.59 percent) than the current discount rate:

	One Percentage Point Decrease 2.59%	Current Discount Rate 3.59%	One Percentage Point Increase 4.59%
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total OPEB liability	<u>\$ 5,184,135</u>	<u>\$ 4,514,262</u>	<u>\$ 3,959,725</u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend 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 healthcare cost trend rates that were one percentage point lower or one percentage point higher than the current health care cost trend rate:

	One Percentage Point Decrease	Assumed Rate	One Percentage Point Increase
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total OPEB liability	<u>\$ 3,893,036</u>	<u>\$ 4,514,262</u>	<u>\$ 5,266,879</u>

**OPEB Expense and deferred Outflows and Inflows of Resources Related to OPEB.** For the year ended December 31, 2021, the Police Jury recognized and OPEB benefit of \$874,596 as follows:

Service Cost	\$ 128,478
Interest on total OPEB liability	129,952
Recognition of effect of economic/demographic gains or losses	(267,728)
Recognition of effect of assumption changes or inputs	<u>(865,298)</u>
Total OPEB expense	<u>\$ (874,596)</u>

Per GASB 75 paragraph 43(a), deferred inflows/outflows of resources related to differences between actual and expected experience with regard to economic or demographic factors or changes in assumptions and other inputs should not be used under the alternative measurement method. These items are recognized in OPEB expense immediately. The Police Jury does not have any OPEB assets in a trust. As a result, there are no deferred inflows or outflows related to the difference between projected and actual earnings on OPEB plan investments.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**15. LITIGATION, CLAIMS, AND CONTINGENCIES**

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. No claim expenditures or liabilities are reported in the accompanying financial statements. The Police Jury is involved in lawsuits for personal injury and property damage. In the opinion of the Police Jury's attorney, these suits are without merit and/or adequately covered by liability insurance presently enforce by the Police Jury, except for policy deductibles which are considered to be immaterial.

**16. GRANT DISALLOWANCES**

The Police Jury participates in a number of federally-assisted grant programs. These programs are subject to the program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, the Police Jury's management feels such disallowances, if any, will be immaterial.

**17. LANDFILL JOINT VENTURE**

The Police Jury is a participant in a joint venture referred to as the Jefferson Davis Parish Sanitary Landfill Commission. This entity was chartered on February 17, 1984. The Commission's purpose is the establishment of a long-term plan for the disposal of solid wastes in Jefferson Davis Parish. According to the charter, each participant in the Commission is responsible for a pro rata share of any operating deficits. Likewise, any distributions of surpluses are also shared on a pro rata basis. Each participant's pro rata share is based on the number of households within each participant's unit to the total number of households within all participating units.

These proportions were determined using the 1980 U. S. Census as follows:

<u>Locality</u>	<u>Number of Households</u>	<u>Percentages</u>
Jennings	4,161	.421196
Welsh	1,167	.118129
Lake Arthur	1,212	.122684
Parish (excluding Jennings, Welsh, Lake Arthur, & Elton)	<u>3,339</u>	<u>.337991</u>
Totals	<u>9,879</u>	<u>1.000000</u>

The Commission consists of six commissioners as follows: two residents of Jennings, one resident of Welsh, one resident of Lake Arthur, and two residents of Jefferson Davis Parish living outside the city limits of Jennings, Welsh, Lake Arthur and Elton. The Commission members are to be appointed by the governing body of their place of residence.

The Commission has the power and authority to employ personnel, adopt its own budget and enter into agreements necessary for the operation of the Landfill. In certain instances, some agreements must be consented to by all six members of the Commission. Separate financial statements are available from the Jefferson Davis Parish Landfill Commission upon request.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**17. LANDFILL JOINT VENTURE – (Continued)**

Condensed financial information for the Jefferson Davis Parish Sanitary Landfill as of December 31, 2021, was as follows:

	Total	Police Jury (33.7991%)
Total assets	\$ 6,003,285	\$ 2,029,056
Total deferred outflows of resources	50,336	17,013
Total liabilities	17,698	5,982
Total deferred inflows of resources	100,944	34,118
Total net position	5,934,979	2,005,969
Total program revenues	3,370,154	1,139,082
General revenues	41,286	13,954
Distributions to member governments	2,678,952	905,462
Total expenses	682,017	230,516
Change in net position	50,471	17,059

As of December 31, 2021, the Commission had no long-term debt outstanding.

The Landfill Commission, as owner of a sanitary landfill, is subject to Environmental Protection Agency (EPA) regulations that require monitoring the landfill site for 30 years following closure of the site in addition to other closure requirements. These regulations also mandate that landfill owners provide financial assurances that they will have the resources available to satisfy the post-closure standards. These guarantees can be third-party trusts, surety bonds, letters of credit, insurance, or state sponsored plans.

According to the Commission's contract with the site operator, "...the contractor shall be responsible for closure in accordance with the permit..." Additionally, "...the contractor's post-closure care, maintenance and monitoring responsibility shall be three (3) years or as required by law..." In the event the operator is for whatever reason unwilling or unable to fulfill this requirement, the responsibility for closure and post closure monitoring will revert back to the Commission.

Additionally, because of the industry the Commission participates in, certain potential liabilities are always present. These include, but are not limited to, environmental cleanup costs and EPA penalties for violation of its regulations. The EPA is empowered by law (through the Superfund legislation) to seek recovery from anyone who ever owned or operated a particular contaminated site, or anyone who ever generated or transported hazardous materials to a site (these parties are commonly referred to as potentially responsible parties, or PRPs). Potentially, the liability can extend to subsequent owners or to the parent company of a PRP. While there are no asserted or unasserted potential costs or penalties at the date of this report that the Commission is aware of, the potential is present.

During 2021, the Commission voted to make a distribution to the participating governments in the amount of \$400,000. Additionally, the Commission distributed \$2,063,952 related to sales of methane. In addition, the Commission distributed \$40,000 to the participating governments for economic development. For the Jefferson Davis Parish Police Jury, the distribution amounted to \$1,054,782, of which \$1,044,782 was based on household percentages as explained above, and is recorded as other local sources in the General Fund. The \$10,000 distribution for economic development is recorded in the General Fund. There are no amounts due to this member government at December 31, 2021.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Jennings, Louisiana**

**Notes to the Financial Statements**

**18. RISK MANAGEMENT**

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury has elected to purchase insurance coverage through the commercial insurance market to cover its exposure to loss. The Police Jury is insured up to policy limits for each of the above risks. There were no significant changes in coverage, retentions, or limits during the year ended December 31, 2021. Settled claims have not exceeded the commercial coverage in any of the previous three fiscal years.

**19. 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 parish General Fund. The Criminal Court Fund had a surplus fund balance as of December 31, 2021, and will transfer money due to General Fund in 2022.

**20. WIRELESS E911 SERVICE**

The Jefferson Davis Parish Police Jury has fully implemented wireless E911 services. For the year ended December 31, 2021, the Police Jury collected \$236,587 from emergency telephone service charge from wireless systems. The funds collected from the service charge will be used to buy and lease necessary equipment, supplies, and other items needed to maintain and implement wireless E911 services.

**21. ON-BEHALF PAYMENTS FOR SALARIES**

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Police Jury to report in the financial statements on-behalf salary payments made by the State of Louisiana to certain groups of Police Jury employees. Supplementary salary payments are made by the state directly to certain groups of employees. The Police Jury is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the state. For the year ended December 31, 2021, the state paid supplemental salaries to the Police Jury's justices of the peace, constables and fire chiefs. On-behalf payment recorded as revenues and expenditures in the fund financial statements for the year ended December 31, 2021, totaled \$31,068.

**REQUIRED  
SUPPLEMENTAL INFORMATION**

**JEFFERSON DAVIS PARISH POLICE JURY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Cash Basis) and Actual – General Fund  
For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance From Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem taxes	\$ 833,705	\$ 868,981	\$ 868,981	\$ -
Other taxes, penalties, and interest	5,000	6,419	6,419	-
Licenses and permits	645,000	642,160	642,885	725
Fees, charges and commissions for services	573,895	1,010,078	1,011,766	1,688
Fines and forfeitures	37,500	11,639	11,639	-
Investment earnings	12,000	9,011	9,112	101
Other revenue	320,030	349,375	351,695	2,320
State sources				
State revenue sharing (net)	45,000	38,622	38,622	-
Severance taxes	850,000	414,777	414,777	-
Other state funds	724,400	787,837	808,592	20,755
Federal sources	-	4,595,648	4,596,686	1,038
Total revenues	<u>4,046,530</u>	<u>8,734,547</u>	<u>8,761,174</u>	<u>26,627</u>
<b>Expenditures</b>				
General government	2,117,662	2,240,013	2,248,663	8,650
Public safety	7,000	21,724	30,105	8,381
Public works	369,590	4,152,433	4,155,943	3,510
Culture and recreation	44,800	41,828	43,043	1,215
Health and welfare	62,128	61,712	61,822	110
Capital outlay	5,000	12,604	11,395	(1,209)
Total expenditures	<u>2,606,180</u>	<u>6,530,314</u>	<u>6,550,971</u>	<u>20,657</u>
Excess of revenues over expenditures	<u>1,440,350</u>	<u>2,204,233</u>	<u>2,210,203</u>	<u>5,970</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	200,000	200,000	-
Transfers out	(1,340,000)	(1,541,825)	(1,541,825)	-
Sale of capital assets	-	20,550	20,500	(50)
Total other financing sources (uses)	<u>(1,340,000)</u>	<u>(1,321,275)</u>	<u>(1,321,325)</u>	<u>(50)</u>
Net change in fund balance	100,350	882,958	888,878	5,920
Fund balance at beginning of year	<u>3,796,281</u>	<u>3,796,281</u>	<u>3,796,281</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,896,631</u>	<u>\$ 4,679,239</u>	<u>\$ 4,685,159</u>	<u>\$ 5,920</u>
<b>Reconciliation of budget basis to GAAP basis:</b>				
Net change in fund balance-budget basis			\$ 888,878	
Revenue accruals			2,077,766	
Expenditure accruals			1,900,258	
Net change in fund balance-GAAP basis			<u>\$ 4,866,902</u>	

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.



**JEFFERSON DAVIS PARISH POLICE JURY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Cash Basis) and Actual – Road Sales Tax No. 1 Sales Tax Fund  
For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance From Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local sources				
Taxes				
Sales and use	\$ 2,800,000	\$ 4,032,176	\$ 4,032,176	\$ -
Investment earnings	34,000	7,006	7,087	81
Other revenues	-	100,000	100,000	-
Total revenues	<u>2,834,000</u>	<u>4,139,182</u>	<u>4,139,263</u>	<u>81</u>
<b>Expenditures</b>				
Public works	693,630	505,502	158,657	(346,845)
Capital outlay	<u>1,600,000</u>	<u>2,201,577</u>	<u>2,548,422</u>	<u>346,845</u>
Total expenditures	<u>2,293,630</u>	<u>2,707,079</u>	<u>2,707,079</u>	<u>-</u>
Excess of revenues over expenditures	540,370	1,432,103	1,432,184	81
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(1,430,100)</u>	<u>(1,431,600)</u>	<u>(1,431,600)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,430,100)</u>	<u>(1,431,600)</u>	<u>(1,431,600)</u>	<u>-</u>
Net change in fund balance	(889,730)	503	584	81
Fund balance at beginning of year	<u>5,743,973</u>	<u>5,743,973</u>	<u>5,743,973</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,854,243</u>	<u>\$ 5,744,476</u>	<u>\$ 5,744,557</u>	<u>\$ 81</u>
<b>Reconciliation of budget basis to GAAP basis:</b>				
Net change in fund balance-budget basis			\$ 584	
Revenue accruals			84,517	
Expenditure accruals			<u>1,739,979</u>	
Net change in fund balance-GAAP basis			<u>\$ 1,825,080</u>	

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Cash Basis) and Actual – Section 8 Housing  
For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance From Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local sources				
Investment earnings	\$ 200	\$ 115	\$ 120	\$ 5
Other revenue	40	46	46	-
Federal sources	851,512	916,127	953,328	37,201
Total revenues	<u>851,752</u>	<u>916,288</u>	<u>953,494</u>	<u>37,206</u>
<b>Expenditures</b>				
Health and welfare	851,752	922,446	916,315	(6,131)
Capital outlay	-	28,279	28,305	
Total expenditures	<u>851,752</u>	<u>950,725</u>	<u>944,620</u>	<u>(6,131)</u>
Deficiency of revenues over expenditures	-	(34,437)	8,874	43,337
Fund balance at beginning of year	<u>87,190</u>	<u>87,190</u>	<u>87,190</u>	<u>-</u>
Fund balance at end of year	<u>\$ 87,190</u>	<u>\$ 52,753</u>	<u>\$ 96,064</u>	<u>\$ 43,337</u>
<b>Reconciliation of budget basis to GAAP basis:</b>				
Net change in fund balance-budget basis			\$ 8,874	
Revenue accruals			(38,217)	
Expenditure accruals			3,278	
Net change in fund balance-GAAP basis			<u>\$ (26,065)</u>	

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Cash Basis) and Actual – Regional Consolidated Jail Maintenance Fund  
For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance From
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget Over (Under)</u>
<b>Revenues</b>				
Local sources				
Taxes				
Sales and use	\$ 2,638,000	\$ 3,187,283	3,187,283	\$ -
Investment earnings	25,000	14,979	15,100	121
Other revenues	-	1,777	1,777	-
Total revenues	<u>2,663,000</u>	<u>3,204,039</u>	<u>3,204,160</u>	<u>121</u>
<b>Expenditures</b>				
Public safety	1,683,300	1,757,950	1,784,056	26,106
Capital outlay	-	95,020	96,910	1,890
Total expenditures	<u>1,683,300</u>	<u>1,852,970</u>	<u>1,880,966</u>	<u>27,996</u>
Excess of revenues over expenditures	979,700	1,351,069	1,323,194	(27,875)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	979,700	1,351,069	1,323,194	(27,875)
Fund balance at beginning of year	<u>12,323,300</u>	<u>12,323,300</u>	<u>12,323,300</u>	<u>-</u>
Fund balance at end of year	<u>\$ 13,303,000</u>	<u>\$ 13,674,369</u>	<u>\$ 13,646,494</u>	<u>\$ (27,875)</u>
<b>Reconciliation of budget basis to GAAP basis:</b>				
Net change in fund balance-budget basis			\$ 1,323,194	
Revenue accruals			288	
Expenditure accruals			89,399	
Net change in fund balance-GAAP basis			<u>\$ 1,412,881</u>	

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Changes in the Total OPEB Liability and Related Ratios**

**December 31, 2021**

	2018	2019	2020	2021
<b>Total OPEB liability</b>				
Service Cost	\$ 111,465	\$ 109,636	\$ 145,721	\$ 128,478
Interest on total OPEB liability	178,461	160,580	134,745	129,952
Effect of economic/demographic gains or losses	(456,608)	(194,553)	(190,662)	(267,728)
Effect of assumptions changes or inputs	236,219	925,747	88,527	(865,299)
Benefit payments	(55,520)	(61,164)	(93,016)	(119,325)
Net change in total OPEB liability	<u>14,017</u>	<u>940,246</u>	<u>85,315</u>	<u>(993,922)</u>
Total OPEB liability, beginning	<u>4,468,605</u>	<u>4,482,622</u>	<u>5,422,868</u>	<u>5,508,183</u>
Total OPEB liability, ending	<u>4,482,622</u>	<u>5,422,868</u>	<u>5,508,183</u>	<u>4,514,261</u>
<b>Change in fiduciary net position</b>				
Benefit payments	(55,520)	(61,164)	(93,016)	(119,325)
Employer contributions	55,520	61,164	93,016	119,325
Net change in fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fiduciary net position, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fiduciary net position, ending	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net OPEB liability</b>	<u>\$ 4,482,622</u>	<u>\$ 5,422,868</u>	<u>\$ 5,508,183</u>	<u>\$ 4,514,261</u>
Fiduciary net position as a percentage of the total OPEB liability	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Covered employee payroll	<u>\$ 687,727</u>	<u>\$ 636,634</u>	<u>\$ 577,858</u>	<u>\$ 524,218</u>
Total OPEB liability as a percentage of covered employee payroll	<u>651.8%</u>	<u>851.8%</u>	<u>953.2%</u>	<u>861.1%</u>

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2021**

<u>Year ended December 31,</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
<b>PERS:</b>					
2021	0.162409%	\$ (284,770)	\$ 1,052,487	-27.06%	104.00%
2020	0.182582%	\$ 8,595	\$ 1,157,715	0.74%	99.89%
2019	0.195233%	\$ 886,514	\$ 1,194,842	74.20%	88.86%
2018	0.189927%	\$ (140,973)	\$ 1,168,814	-12.06%	101.98%
2017	0.202526%	\$ 417,105	\$ 1,201,089	34.73%	94.15%
2016	0.201842%	\$ 531,306	\$ 1,157,283	45.91%	92.23%
2015	0.188140%	\$ 51,439	\$ 1,065,721	4.83%	99.15%
<b>FRS:</b>					
2021	0.058983%	\$ 209,027	\$ 143,029	146.14%	86.78%
2020	0.045300%	\$ 313,999	\$ 111,643	281.25%	72.61%
2019	0.046820%	\$ 293,183	\$ 111,521	262.89%	73.96%
2018	0.027463%	\$ 157,969	\$ 63,800	247.60%	74.76%
2017	0.028037%	\$ 160,704	\$ 63,800	251.89%	73.55%
2016	0.028980%	\$ 189,555	\$ 63,800	297.11%	68.16%
2015	0.025239%	\$ 136,218	\$ 52,200	260.95%	72.45%
<b>ROVERS:</b>					
2021	0.263562%	\$ 8,361	\$ 41,600	20.10%	97.68%
2020	0.307078%	\$ 66,153	\$ 41,600	159.02%	83.32%
2019	0.265833%	\$ 49,711	\$ 36,511	136.15%	84.83%
2018	0.300978%	\$ 71,044	\$ 41,756	170.14%	80.57%
2017	0.369931%	\$ 69,175	\$ 43,160	160.28%	80.51%
2016	0.302881%	\$ 85,943	\$ 41,606	206.56%	73.98%
2015	0.283716%	\$ 69,483	\$ 34,486	201.48%	76.86%

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Employer's Share of Net Pension Liability - (Continued)  
For the Year Ended December 31, 2021**

<u>Year ended December 31,</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
<b>LASERS:</b>					
2021	0.000220%	\$ 11,999	\$ 4,168	287.88%	72.80%
2020	0.000210%	\$ 17,451	\$ 4,168	418.69%	58.00%
2019	0.000220%	\$ 15,794	\$ 4,168	378.93%	62.90%
2018	0.000230%	\$ 15,549	\$ 4,168	373.06%	64.30%
2017	0.000240%	\$ 16,612	\$ 4,168	398.56%	62.54%
2016	0.000240%	\$ 18,454	\$ 4,167	442.86%	57.73%
2015	0.000230%	\$ 15,303	\$ 4,167	367.24%	62.66%
<b>LDARS:</b>					
2021	0.015914%	\$ 2,833	\$ 9,803	28.90%	96.79%
2020	0.014266%	\$ 11,303	\$ 8,841	127.85%	84.86%
2019	0.013606%	\$ 4,377	\$ 8,024	54.55%	93.13%
2018	0.012907%	\$ 4,153	\$ 8,024	51.76%	92.92%
2017	0.013206%	\$ 3,562	\$ 8,024	44.39%	93.57%
2016	0.014684%	\$ 2,811	\$ 8,023	35.04%	95.09%
2015	0.013816%	\$ 276	\$ 8,023	3.44%	99.45%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

**JEFFERSON DAVIS PARISH POLICE JURY**

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

<u>Year ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractual Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
<b>PERS:</b>					
2021	\$ 128,930	\$ 128,930	\$ -	\$ 1,052,487	12.25%
2020	\$ 132,880	\$ 132,880	\$ -	\$ 1,084,735	12.25%
2019	\$ 133,137	\$ 133,137	\$ -	\$ 1,157,715	11.50%
2018	\$ 137,404	\$ 137,404	\$ -	\$ 1,194,842	11.50%
2017	\$ 146,102	\$ 146,102	\$ -	\$ 1,168,814	12.50%
2016	\$ 156,142	\$ 156,142	\$ -	\$ 1,201,089	13.00%
2015	\$ 167,806	\$ 167,806	\$ -	\$ 1,157,283	14.50%
<b>FRS:</b>					
2021	\$ 47,305	\$ 47,305	\$ -	\$ 143,029	33.07%
2020	\$ 42,934	\$ 42,934	\$ -	\$ 141,824	30.27%
2019	\$ 27,678	\$ 27,678	\$ -	\$ 100,749	27.47%
2018	\$ 23,606	\$ 23,606	\$ -	\$ 87,445	27.00%
2017	\$ 16,928	\$ 16,928	\$ -	\$ 63,800	26.53%
2016	\$ 17,168	\$ 17,168	\$ -	\$ 63,800	26.91%
2015	\$ 16,747	\$ 16,747	\$ -	\$ 58,000	28.87%
<b>ROVERS:</b>					
2021	\$ 7,488	\$ 7,488	\$ -	\$ 41,600	18.00%
2020	\$ 7,488	\$ 7,488	\$ -	\$ 41,600	18.00%
2019	\$ 7,280	\$ 7,280	\$ -	\$ 41,600	17.50%
2018	\$ 6,101	\$ 6,101	\$ -	\$ 35,888	17.00%
2017	\$ 7,985	\$ 7,985	\$ -	\$ 43,160	18.50%
2016	\$ 9,172	\$ 9,172	\$ -	\$ 43,160	21.25%
2015	\$ 9,362	\$ 9,362	\$ -	\$ 40,052	23.37%

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Employer Contributions - (Continued)  
For the Year Ended December 31, 2021**

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
<b>LASERS:</b>					
2021	\$ 1,794	\$ 1,794	\$ -	\$ 4,167	43.05%
2020	\$ 1,770	\$ 1,770	\$ -	\$ 4,168	42.47%
2019	\$ 1,719	\$ 1,719	\$ -	\$ 4,168	41.24%
2018	\$ 1,672	\$ 1,672	\$ -	\$ 4,168	40.12%
2017	\$ 1,628	\$ 1,628	\$ -	\$ 4,168	39.06%
2016	\$ 1,586	\$ 1,586	\$ -	\$ 4,167	38.06%
2015	\$ 1,659	\$ 1,659	\$ -	\$ 4,167	39.81%
<b>LDARS:</b>					
2021	\$ 667	\$ 667	\$ -	\$ 9,803	6.80%
2020	\$ 393	\$ 393	\$ -	\$ 9,821	4.00%
2019	\$ 211	\$ 211	\$ -	\$ 8,024	2.63%
2018	\$ 50	\$ 50	\$ -	\$ 8,024	0.62%
2017	\$ -	\$ -	\$ -	\$ 8,024	0.00%
2016	\$ 140	\$ 140	\$ -	\$ 8,023	1.74%
2015	\$ 421	\$ 421	\$ -	\$ 8,023	5.25%

\* The amounts presented were determined as of the end of the calendar year

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.



## JEFFERSON DAVIS PARISH POLICE JURY, LOUISIANA

### Notes to Required Supplementary Information For the Year Ended December 31, 2021

#### 1. BUDGETS

All governmental funds' budgets are prepared on the cash basis of accounting. Budgeted amounts are as originally adopted or as amended by the Police Jury. Legally, the Police Jury must adopt a balanced budget; that is total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Police Jury to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more.

#### 2. PENSION PLANS

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

##### Changes of Assumptions

PERS – For the actuarial valuation for the year ended December 31, 2020, there were no changes of assumptions.

FRS – For the actuarial valuation for the year ended June 30, 2021, the discount rate was reduced from 7.00% to 6.90%.

ROVERS - For the actuarial valuation for the year ended June 30, 2021, the discount rate was reduced from 6.40% to 6.25%.

LASERS – For the actuarial valuation for the year ended June 30, 2021, the discount rate was reduced from 7.55% to 7.40%.

LDARS – For the actuarial valuation for the year ended June 30, 2021, the discount rate was reduced from 6.25% to 6.10%. Inflation rate was reduced from 2.30% to 2.45%.

#### 3. OPEB Plan

##### Changes of Benefit Terms

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

##### Changes of Assumptions

The discount rate changed from 2.33% as of December 31, 2020 to 3.59% as of December 31, 2021.

No assets are accumulated in a trust that meets the criteria of GASB No. 75, paragraph 4, to pay related benefits.

**OTHER SUPPLEMENTAL SCHEDULES**

**JEFFERSON DAVIS PARISH POLICE JURY**

**Combining Balance Sheet – Nonmajor Governmental Funds  
December 31, 2021**

	Special Revenue							
	E-911 Communications District	Criminal Court Fund	Parish Road Fund	Courthouse and Jail Maintenance Fund	Sub Road Dist No. 1 Fund	Cooperative Extension Service	Fire District No. 1 Fund	Fire District No. 2 Fund
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,810,654	\$ 84,392	\$ 1,161	\$ 2,193,819	\$ 478,671	\$ 868,729	\$ 66,046	\$ 1,373,523
Investments	-	-	-	828,776	-	-	-	530,930
Due from other funds	-	-	-	39	-	-	-	132
Receivables (net of allowances for uncollectibles)	35,761	13,469	32,887	752	-	88	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,846,415</b>	<b>\$ 97,861</b>	<b>\$ 34,048</b>	<b>\$ 3,023,386</b>	<b>\$ 478,671</b>	<b>\$ 868,817</b>	<b>\$ 66,046</b>	<b>\$ 1,904,585</b>
<b>LIABILITIES</b>								
Accounts, salaries, and other payables	\$ 2,503	\$ 65,657	\$ 8,085	\$ 7,993	\$ 60,241	\$ 4,771	\$ 3,022	\$ 1,322
Contracts payable	-	-	-	5,358	-	-	-	-
Due to other funds	-	-	-	595	-	-	2,841	-
<b>Total liabilities</b>	<b>2,503</b>	<b>65,657</b>	<b>8,085</b>	<b>13,946</b>	<b>60,241</b>	<b>4,771</b>	<b>5,863</b>	<b>1,322</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred revenues	-	-	-	117,369	40,887	40,222	17,261	98,096
<b>FUND BALANCES</b>								
Restricted for:								
Public safety	1,843,912	-	-	-	-	-	42,922	1,805,167
Public works	-	-	25,963	-	377,543	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	823,824	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Other general government	-	32,204	-	2,892,072	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>1,843,912</b>	<b>32,204</b>	<b>25,963</b>	<b>2,892,072</b>	<b>377,543</b>	<b>823,824</b>	<b>42,922</b>	<b>1,805,167</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,846,415</b>	<b>\$ 97,861</b>	<b>\$ 34,048</b>	<b>\$ 3,023,387</b>	<b>\$ 478,671</b>	<b>\$ 868,817</b>	<b>\$ 66,046</b>	<b>\$ 1,904,585</b>

See accompanying independent auditors' report and the accompanying notes.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Combining Balance Sheet – Nonmajor Governmental Funds**  
**December 31, 2021**

	Special Revenue							
	Fire District No. 3 Fund	Fire District No. 4 Fund	Fire District No. 5 Fund	Fire District No. 6 Fund	Fire District No. 7 Fund	Special Ward Road & Bridge Div One Fund	Special Ward Road & Bridge Div Two Fund	Special Ward Road & Bridge Div Three Fund
<b>ASSETS</b>								
Cash and cash equivalents	\$ 336,501	\$ 55,170	\$ 186,948	\$ 59,207	\$ 65,446	\$ 1,689,737	\$ 32,428	\$ 1,054,046
Investments	136,949	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	4,785	4,495	-	40	500	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 473,450</b>	<b>\$ 55,170</b>	<b>\$ 191,733</b>	<b>\$ 63,702</b>	<b>\$ 65,446</b>	<b>\$ 1,689,777</b>	<b>\$ 32,928</b>	<b>\$ 1,054,046</b>
<b>LIABILITIES</b>								
Accounts, salaries, and other payables	\$ 43,510	\$ 16,058	\$ 8,962	\$ 12,465	\$ 459	\$ 44,887	\$ 15,643	\$ 84,978
Contracts payable	-	-	-	-	-	12,338	-	-
Due to other funds	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>43,510</b>	<b>16,058</b>	<b>8,962</b>	<b>12,465</b>	<b>459</b>	<b>57,225</b>	<b>15,643</b>	<b>84,978</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred revenues	97,208	28,988	75,626	51,975	2,710	122,234	25,098	134,159
<b>FUND BALANCES</b>								
Restricted for:								
Public safety	332,732	10,124	107,145	(738)	62,277	-	-	-
Public works	-	-	-	-	-	1,510,318	6,777	834,909
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(14,590)	-
<b>Total fund balances</b>	<b>332,732</b>	<b>10,124</b>	<b>107,145</b>	<b>(738)</b>	<b>62,277</b>	<b>1,510,318</b>	<b>(7,813)</b>	<b>834,909</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 473,450</b>	<b>\$ 55,170</b>	<b>\$ 191,733</b>	<b>\$ 63,702</b>	<b>\$ 65,446</b>	<b>\$ 1,689,777</b>	<b>\$ 32,928</b>	<b>\$ 1,054,046</b>

See accompanying independent auditors' report and the accompanying notes.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Combining Balance Sheet – Nonmajor Governmental Funds  
December 31, 2021**

	Capital Projects						
	Fire District No. 6 Improv & Maint Fund	Fire District No. 1 Capital Project Fund	FY 2017 CDBG Capital Project Fund	LCDBG Ike/Gustav Disaster Recovery	LCDBG Disaster Recovery LLT	Regional Consolidated Jail Capital Project Fund	LCDBG Disaster Recovery Capital Improvements
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	78	-	-	67
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67</b>
<b>LIABILITIES</b>							
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	100	-	-	100
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred revenues	-	-	-	-	-	-	\$ -
<b>FUND BALANCES</b>							
Restricted for:							
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital projects	-	-	-	(22)	-	-	(33)
Other general government	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22)</b>	<b>-</b>	<b>-</b>	<b>(33)</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67</b>

See accompanying independent auditors' report and the accompanying notes.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Combining Balance Sheet – Nonmajor Governmental Funds  
December 31, 2021**

	Road Sales Tax No. 1 Sinking Fund	Fire District No. 7 Sinking Fund	Fire District No. 1 Sinking Fund	Fire District No. 4 Sinking Fund	Fire District No. 6 Sinking Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,356,478
Investments	-	-	-	-	-	1,496,655
Due from other funds	-	-	-	-	-	171
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	92,777
Restricted cash and cash equivalents	1,157,632	1,950	-	-	45,538	1,205,265
<b>Total assets</b>	<b>\$ 1,157,632</b>	<b>\$ 1,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,538</b>	<b>\$ 13,151,346</b>
<b>LIABILITIES</b>						
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,556
Contracts payable	-	-	-	-	-	17,696
Due to other funds	-	-	-	-	-	3,636
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>401,888</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred revenues	-	-	-	-	11,264	863,097
<b>FUND BALANCES</b>						
Restricted for:						
Public safety	-	-	-	-	-	4,203,541
Public works	-	-	-	-	-	2,755,510
Health and welfare	-	-	-	-	-	823,824
Debt service	1,157,632	1,950	-	-	34,274	1,193,856
Capital projects	-	-	-	-	-	(55)
Other general government	-	-	-	-	-	2,924,276
Unassigned	-	-	-	-	-	(14,590)
<b>Total fund balances</b>	<b>1,157,632</b>	<b>1,950</b>	<b>-</b>	<b>-</b>	<b>34,274</b>	<b>11,886,362</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,157,632</b>	<b>\$ 1,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,538</b>	<b>\$ 13,151,347</b>

See accompanying independent auditors' report and the accompanying notes.

**JEFFERSON DAVIS PARISH POLICE JURY**

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

	Special Revenue							
	E-911 Communications District	Criminal Court Fund	Parish Road Fund	Courthouse and Jail Maintenance Fund	Sub Road Dist No. 1 Fund	Cooperative Extension Service	Fire District No. 1 Fund	Fire District No. 2 Fund
<b>REVENUES</b>								
Local sources:								
Taxes:								
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 645,407	\$ 307,294	\$ 240,155	\$ 98,781	\$ 478,404
Licenses and permits	-	-	37,900	-	-	-	-	-
Fees, charges, and commissions for services	324,426	-	-	-	-	-	-	1,200
Fines and forfeitures	-	314,622	-	-	-	-	-	-
Investment earnings	2,207	6	11	7,748	548	1,019	96	3,731
Other revenues	-	142	27,327	9,311	41	-	184	7,473
State sources:								
State parish transportation funds	-	-	393,116	-	-	-	-	-
State revenue sharing (net)	-	-	-	27,689	-	-	2,055	-
Other state funds	-	-	-	-	-	-	-	-
Federal sources	77,621	-	4,920	-	913	-	15,202	19,655
Total revenues	<u>404,254</u>	<u>314,770</u>	<u>463,274</u>	<u>690,155</u>	<u>308,796</u>	<u>241,174</u>	<u>116,318</u>	<u>510,463</u>
<b>EXPENDITURES</b>								
General government	-	930,657	-	342,008	-	-	-	-
Public safety	423,159	-	-	14,832	-	-	80,351	213,685
Public works	-	-	1,101,839	-	263,957	-	-	-
Health and welfare	-	-	-	-	-	133,859	-	-
Debt service	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	22,631	-	-	65,000	55,016
Total expenditures	<u>423,159</u>	<u>930,657</u>	<u>1,101,839</u>	<u>379,471</u>	<u>263,957</u>	<u>133,859</u>	<u>145,351</u>	<u>268,701</u>
Excess (deficiency) of revenues over expenditures	<u>(18,905)</u>	<u>(615,887)</u>	<u>(638,565)</u>	<u>310,684</u>	<u>44,839</u>	<u>107,315</u>	<u>(29,033)</u>	<u>241,762</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	702,825	639,000	-	-	-	-	-
Transfers out	-	-	-	-	(21,640)	-	(122,213)	-
Sale of capital assets	-	-	-	-	720	-	-	18,420
Total other financing sources and uses	<u>-</u>	<u>702,825</u>	<u>639,000</u>	<u>-</u>	<u>(20,920)</u>	<u>-</u>	<u>(122,213)</u>	<u>18,420</u>
Net change in fund balances	(18,905)	86,938	435	310,684	23,919	107,315	(151,246)	260,182
Fund balances – beginning	1,862,817	(54,734)	25,528	2,581,388	353,624	716,509	194,168	1,544,985
Fund balances – ending	<u>\$ 1,843,912</u>	<u>\$ 32,204</u>	<u>\$ 25,963</u>	<u>\$ 2,892,072</u>	<u>\$ 377,543</u>	<u>\$ 823,824</u>	<u>\$ 42,922</u>	<u>\$ 1,805,167</u>

See accompanying independent auditors' report and the accompanying notes.

**JEFFERSON DAVIS PARISH POLICE JURY  
Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and  
and Changes in Fund Balances - (Continued)  
For the Year Ended December 31, 2021**

	Special Revenue							
	Fire District No. 3 Fund	Fire District No. 4 Fund	Fire District No. 5 Fund	Fire District No. 6 Fund	Fire District No. 7 Fund	Special Ward Road & Bridge Div One Fund	Special Ward Road & Bridge Div Two Fund	Special Ward Road & Bridge Div Three Fund
<b>REVENUES</b>								
Local sources:								
Taxes:								
Ad valorem taxes	\$ 533,232	\$ 302,941	\$ 579,302	\$ 206,204	\$ 14,841	\$ 742,432	\$ 118,238	\$ 713,469
Licenses and permits	-	-	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	1,561	323	327	109	31	1,327	362	1,327
Other revenues	2,318	708	3,781	24,742	-	450	522	62
State sources:								
State parish transportation funds	-	-	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-	14,189
Other state funds	19,284	17,800	31,643	24,907	10,000	663	-	23,245
Federal sources	2	-	-	-	-	-	-	2
Total revenues	<u>556,397</u>	<u>321,772</u>	<u>615,053</u>	<u>255,962</u>	<u>24,872</u>	<u>744,872</u>	<u>119,122</u>	<u>752,294</u>
<b>EXPENDITURES</b>								
General government	-	-	-	-	-	-	-	-
Public safety	322,101	97,662	450,525	246,758	6,819	-	-	-
Public works	-	-	-	-	-	577,264	112,345	479,304
Health and welfare	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital outlay	550,000	322,964	185,324	3,539	-	22,291	-	-
Total expenditures	<u>872,101</u>	<u>420,626</u>	<u>635,849</u>	<u>250,297</u>	<u>6,819</u>	<u>599,555</u>	<u>112,345</u>	<u>479,304</u>
Excess (deficiency) of revenues over expenditures	<u>(315,704)</u>	<u>(98,854)</u>	<u>(20,796)</u>	<u>5,665</u>	<u>18,053</u>	<u>145,317</u>	<u>6,777</u>	<u>272,990</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(41,718)	-	(23,093)	-	-	-	-
Sale of capital assets	22,155	11,293	47,000	-	-	-	-	540
Total other financing sources and uses	<u>22,155</u>	<u>(30,425)</u>	<u>47,000</u>	<u>(23,093)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>540</u>
Net change in fund balances	(293,549)	(129,279)	26,204	(17,428)	18,053	145,317	6,777	273,530
Fund balances – beginning	626,281	139,403	80,941	16,690	44,224	1,365,001	(14,590)	561,379
Fund balances – ending	<u>\$ 332,732</u>	<u>\$ 10,124</u>	<u>\$ 107,145</u>	<u>\$ (738)</u>	<u>\$ 62,277</u>	<u>\$ 1,510,318</u>	<u>\$ (7,813)</u>	<u>\$ 834,909</u>

See accompanying independent auditors' report and the accompanying notes.



**JEFFERSON DAVIS PARISH POLICE JURY  
Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and  
and Changes in Fund Balances – Nonmajor Governmental Funds - (Continued)  
For the Year Ended December 31, 2021**

	Capital Projects						
	Fire District No. 6 Improv & Maint Fund	Fire District No. 1 Capital Project Fund	FY 2017 CDBG Capital Project Fund	LCDBG Ike/Gustav Disaster Recovery	LCDBG Disaster Recovery LLT	FY2022 CDBG SI Capital Improvements	LCDBG Disaster Recovery Capital Improvements
<b>REVENUES</b>							
Local sources:							
Taxes:							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-
State sources:							
State parish transportation funds	-	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-	6,585
Federal sources	-	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,585</u>
<b>EXPENDITURES</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	21,640	6,585
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	4,105	36,473	-	-	-	-	-
Total expenditures	<u>4,105</u>	<u>36,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,640</u>	<u>6,585</u>
Excess (deficiency) of revenues over expenditures	<u>(4,105)</u>	<u>(36,473)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,640)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	83,731	-	-	-	21,640	-
Transfers out	(8,100)	-	(2)	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources and uses	<u>(8,100)</u>	<u>83,731</u>	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>21,640</u>	<u>-</u>
Net change in fund balances	(12,205)	47,258	(2)	-	-	-	-
Fund balances – beginning	12,205	(47,258)	2	(22)	-	-	(33)
Fund balances – ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (33)</u>

See accompanying independent auditors' report and the accompanying notes.

**JEFFERSON DAVIS PARISH POLICE JURY**  
**Combining Statement of Revenues, Expenditures and**  
**and Changes in Fund Balances – Nonmajor Governmental Funds - (Continued)**  
**For the Year Ended December 31, 2021**

	Debt Service					Total Nonmajor Governmental Funds
	Road Sales Tax No. 1 Sinking Fund	Fire District No. 7 Sinking Fund	Fire District No. 1 Sinking Fund	Fire District No. 4 Sinking Fund	Fire District No. 6 Sinking Fund	
<b>REVENUES</b>						
Local sources:						
Taxes:						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 52,151	\$ 5,032,851
Licenses and permits	-	-	-	-	-	37,900
Fees, charges, and commissions for services	-	-	-	-	-	325,626
Fines and forfeitures	-	-	-	-	-	314,622
Investment earnings	-	-	-	-	21	20,754
Other revenues	-	-	-	-	-	77,061
State sources:						
State parish transportation funds	-	-	-	-	-	393,116
State revenue sharing (net)	-	-	-	-	-	43,933
Other state funds	-	-	-	-	-	134,127
Federal sources	-	-	-	-	-	118,315
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,172</u>	<u>6,498,305</u>
<b>EXPENDITURES</b>						
General government	-	-	-	-	-	1,272,665
Public safety	-	-	-	-	1,995	1,857,887
Public works	1,500	-	-	-	-	2,564,434
Health and welfare	-	-	-	-	-	133,859
Debt service	1,416,850	-	38,482	41,718	61,851	1,558,901
Capital outlay	-	-	-	-	-	1,267,343
Total expenditures	<u>1,418,350</u>	<u>-</u>	<u>38,482</u>	<u>41,718</u>	<u>63,846</u>	<u>8,655,089</u>
Excess (deficiency) of revenues over expenditures	<u>(1,418,350)</u>	<u>-</u>	<u>(38,482)</u>	<u>(41,718)</u>	<u>(11,674)</u>	<u>(2,156,784)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	1,431,600	-	38,482	41,718	31,193	2,990,189
Transfers out	-	-	-	-	-	(216,766)
Sales of capital assets	-	-	-	-	-	100,128
Total other financing sources and uses	<u>1,431,600</u>	<u>-</u>	<u>38,482</u>	<u>41,718</u>	<u>31,193</u>	<u>2,873,551</u>
Net change in fund balances	13,250	-	-	-	19,519	716,767
Fund balances – beginning	1,144,382	1,950	-	-	14,755	11,169,595
Fund balances – ending	<u>\$ 1,157,632</u>	<u>\$ 1,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,274</u>	<u>\$ 11,886,362</u>

See accompanying independent auditors' report and the accompanying notes.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Compensation Paid to Police Jurors  
For the Year Ended December 31, 2021**

SCHEDULE OF COMPENSATION PAID TO POLICE JURORS

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 expenditures 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 president receives \$1,200 per month, and the other jurors receive \$800 per month.

Steve Eastman, President	\$ 14,227
John P. Marceaux	9,600
Marcus Peterson	9,600
Kori Myers	9,600
Tim McKnight	9,600
Melvin Adams	9,600
Donald Woods	9,773
Wayne Fruge	9,600
Curt Guillory	9,600
Bryon Buller	9,600
Emerson Lafargue	9,600
Owen Cormier	9,600
Chad Talbot	<u>9,600</u>
Total	<u>\$ 129,600</u>

**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Compensation, Benefits, and Other Payments to the Police Jury President  
For the Year Ended December 31, 2021**

Steven J. Eastman  
Police Jury President

Purpose	Amount
Salary	\$ 14,227
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special Meals	-
	<hr/>
	\$ 14,227
	<hr/> <hr/>

# Justice System Funding Schedule - Receiving Entity

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

Identifying Information	
Entity Name	Jefferson Davis Parish Police Jury
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2517
Date that reporting period ended (mm/dd/yyyy)	12/31/2021

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund.

### Cash Basis Presentation

**Receipts From:** (Must include one agency name and one collection type - see below -

*Example - Livingston Parish Sheriff, Criminal Court Costs/Fees*

*Example - Livingston Parish Sheriff, Criminal Fines - Other*

*Jefferson Davis Parish Sheriff, Bond fees*

*Jefferson Davis Parish Sheriff, Criminal Court Costs/Fees*

*Jefferson Davis Parish Sheriff, Criminal Court Fines - Other*

*Agency name/collection type*

*Agency name/collection type*

*Agency name/collection type*

**Subtotal Receipts**

First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
---	---

-	-
-	-
18,324	90,884
4,431	2,769
102,170	72,778
-	-
-	-
-	-
124,925	166,431

**Ending Balance of Amounts Assessed but Not Received** (only applies to those agencies that assess on behalf of themselves, such as courts)

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**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2021**

Federal Grantor/ Pass-Through Grantor/ Program Name	Pass-Through Entity Identifying Number	Federal CFDA Number	Expenditures	Expenditures to Subrecipients
<b><u>United States Department of Housing and Urban Development</u></b>				
Section 8 Housing Choice Voucher Program	LA 188VO	14.871	\$ 852,384	\$ -
<b><u>United States Department of Homeland Security</u></b>				
Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness: Public Assistance (Presidentially Declared Disasters)	FEMA-4559-DR-LA	* 97.036	5,987,942	-
<b><u>United States Department of Transportation</u></b>				
Formula Grants for Rural Areas (Passed through Louisiana Department of Transportation and Development)	LA-2020-007	20.509	280,826	280,826
Total expenditures of federal awards			<u>\$ 7,121,152</u>	<u>\$ 280,826</u>

\*Denotes major program

## **JEFFERSON DAVIS PARISH POLICE JURY**

### **Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2021**

#### **1. BASIS OF PRESENTATION**

The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Jefferson Davis Parish Police Jury under programs of the federal government for the year ended March 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Jefferson Davis Parish Police Jury, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Jefferson Davis Parish Police Jury.

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **3. INDIRECT COST RATE**

The Jefferson Davis Parish Police Jury has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for the year ended December 31, 2021.

#### **4. MATCHING REVENUES**

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**COMPLIANCE  
AND  
INTERNAL CONTROL**





Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

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JESSICA LOTT-HANSEN

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

To the Jefferson Davis Parish Police Jury  
Jennings, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Jefferson Davis Parish Police Jury's basic financial statements, and have issued our report thereon dated April 30, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

Jefferson Davis Parish Police Jury  
Jennings, Louisiana

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

As part of obtaining reasonable assurance about whether the Jefferson Davis Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one 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 item 2021-01 (C).

### **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.

*Langley, Williams & Co., P.C.*

Jennings, Louisiana  
April 30, 2023



Langley, Williams  
& Company, L.L.C.  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Jefferson Davis Parish Police Jury  
Jennings, Louisiana

**Report on Compliance for Each Major Program**

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

We have audited Jefferson Davis Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Jefferson Davis Parish Police Jury's major federal programs for the year ended December 31, 2021. Jefferson Davis Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. In our opinion, Jefferson Davis Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

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

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

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

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

Jefferson Davis Parish Police Jury  
Jennings, Louisiana

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Joseph Williams, Co., P.C.*

Jennings, Louisiana  
April 30, 2023

**JEFFERSON DAVIS PARISH POLICE JURY**

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

**Section I - Summary of Audit Results**

Financial Statements

Type of auditors' report issued:

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

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiencies identified that are not considered to be material weaknesses? No

Noncompliance material to financial statements noted? Yes

Federal Awards

Internal control over compliance:

- Material weaknesses identified? No
- Reportable conditions identified that are not considered to be material weaknesses? No

Type of auditors' report issued on compliance for major programs Unmodified

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

Identification of major programs:

- Disaster Grants – Public Assistance 97.036

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

Auditee qualified as low-risk auditee? No

Utilized de minimis indirect cost rate? No

**JEFFERSON DAVIS PARISH POLICE JURY**

**Current Year Findings with Corrective Action Plan  
For the Year Ended December 31, 2021**

**Internal Control - Financial Statements:**

There were no internal control findings related to internal controls.

**Compliance – Financial Statements:**

**2021-01 (C) – Late filing of audit with Louisiana Legislative Auditor**

*Condition:* The Police Jury did not submit the audited financial statements to the Louisiana Legislative Auditor by the due date.

*Criteria:* L.R.S. 24:513 provides that the financial statements are to be filed with the Legislative Auditor within six months of the close of the fiscal year.

*Cause:* Accounting records and other information was not complete in order to begin the audit in a timely manner due to Hurricane Laura and Delta effecting the Police Jury.

*Effect:* According to the Legislative Auditor of the State of Louisiana, failure to comply with the six-month statutory submission of the financial reports is a reportable instance of noncompliance with state law.

*Recommendation:* We recommend the Police Jury establish appropriate controls for ensuring the required reports will be submitted timely in the future.

*Views of Responsible Officials and Planned Corrective Actions:* The Police Jury will implement procedures for ensuring the required reports are submitted timely in the future.

**Internal Control – Federal Awards:**

There were no prior year internal control findings related to major federal award programs.

**Compliance – Federal Awards:**

There were no prior year compliance findings related to major federal award programs.

## JEFFERSON DAVIS PARISH POLICE JURY

### Schedule of Prior Year Findings For the Year Ended December 31, 2021

#### Internal Control - Financial Statements:

##### **Finding 2020-01 – Internal Control over Fixed Asset Accounting System**

*Condition:* The fixed asset system was not updated for the current year activity in a timely manner. Additionally, some corrections were necessary to reconcile the additions per the fixed asset system to the general ledger.

*Criteria:* The fixed asset system has to be maintained in order to provide accurate accounting information in a timely fashion.

*Cause:* Due to personnel changes and absences because of Covid and hurricanes, the update of the fixed asset system did not begin early enough before the audit deadline to allow for a systematic approach to data entry. Additionally, the fixed asset system was not completely reconciled to the general ledger, causing errors to go undetected.

*Effect:* Inaccurate data in the fixed asset system will cause a misstatement in the financial statements. Additionally, delays in updating the system may result in the financial statements not being filed with the Legislative Auditor's Office by the state deadline.

*Recommendation:* The auditor recommends that the fixed asset system be updated when purchases are made and that the system is reconciled to the general ledger on a monthly basis.

*Current Status:* The Police Jury implemented the recommendation above and recorded all fixed assets timely in the current year.

##### **Finding 2020-02 – Internal Control over receivables and payables**

*Condition:* A review of cash receipt and cash disbursements revealed that Police Jury personnel failed to accurately list items for accrual.

*Criteria:* Police Jury management is responsible for establishing internal control policies and procedures that provide that all receivables and payables are accurately presented to ensure that financial statements are not misstated.

*Cause:* Due to personnel changes, receivables and payables were not accurately listed for accrual.

*Effect:* Failure to list all receivables and payables accurately for accrual could result in Police Jury financial statements to be misstated.

*Recommendation:* The auditor recommends that the Police Jury should implement policies and procedures requiring that personnel review subsequent cash receipts and cash disbursements to ensure that all receivables and payables are accurately listed for accrual.

*Current Status:* The Police Jury implemented the recommendation above and recorded all receivables and payables were accurately accrued in the current year.



**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Prior Year Findings – (Continued)  
For the Year Ended December 31, 2021**

**Internal Control - Financial Statements: - (Continued)**

**2020-03 Internal Control over Expenditures**

*Condition:* A review of cash disbursements and accounts payable disclosed that several invoices were not paid timely and one purchase contained a purchase order dated after the purchase.

*Criteria:* Police Jury management is responsible for establishing internal control policies and procedures that provide reasonable assurance that invoices are paid timely and assets are safeguarded against loss resulting from transactions that are not executed in accordance with management's authorization.

*Cause:* Due to personnel changes and absences because of Covid and hurricanes, personnel failed to ensure timely payment of invoices and obtain purchase orders prior to making purchases.

*Effect:* Failure to adhere to internal controls over cash disbursements could result in a loss of assets from unnecessary late charges or transactions that are not in accordance with management's authorization.

*Recommendation:* The Police Jury should implement policies and procedures requiring that invoices are paid timely and purchase orders are obtained prior to making purchases.

*Current Status:* The Police Jury implemented the recommendation above in regards to paying invoices timely and obtaining purchase orders before any purchases in the current year.

**Compliance - Financial Statements:**

**2020-04 Compliance**

*Condition:* During my testing of compliance, I noted several instances of noncompliance with the Louisiana Public Bid Law

*Criteria:* Public entities must follow Public Bid Law requirements per Louisiana Revised Statute 38:2211.

*Cause:* The Police Jury does not have adequate policies, procedures, and controls in place to monitor its expenditures in accordance with the Public Bid Law.

*Effect:* The Police Jury was not in compliance with the Louisiana Public Bid Law as required by Louisiana Revised Statute 38:2211.

*Recommendation:* The Police Jury's management should establish policies and procedures that provide reasonable assurance that purchases comply with the Louisiana Public Bid Law.

*Current Status:* The Police Jury implemented the recommendation above and all budgets were in compliance with Louisiana Public Bid Law in the current year.

**JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Prior Year Findings – (Continued)  
For the Year Ended December 31, 2021**

**Internal Control – Federal Awards:**

There were no prior year internal control findings related to major federal award programs.

**Compliance – Federal Awards:**

There were no prior year compliance findings related to major federal award programs.



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

Jefferson Davis Parish Police Jury  
Jefferson Davis Parish  
Jennings, Louisiana

To the Governing Board of the Jefferson Davis Parish Police Jury ("JDPPJ") and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

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1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

**There were no exceptions noted as a result of applying this procedure.**

b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

**There were no exceptions noted as a result of applying this procedure.**

- c) **Disbursements**, including processing, reviewing, and approving.

**There were no exceptions noted as a result of applying this procedure.**

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

**There were no exceptions noted as a result of applying this procedure.**

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

**There were no exceptions noted as a result of applying this procedure.**

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**There were no exceptions noted as a result of applying this procedure.**

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

**There were no exceptions noted as a result of applying this procedure.**

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**There were no exceptions noted as a result of applying this procedure.**

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

**Exception: JDPPJ has an ethics policy but it does not address all items above.**

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/Electronic Municipal Market Access ("EMMA") reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**Exception: JDDPJ does not have a formal debt service policy.**

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Exception: JDPPJ does not have a formal information disaster recovery/business continuity.**

- 1) ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Exception: JDPPJ has a sexual harassment policy but it does not address all items above.**

**Management's response: Per discussion with management, they will work on updating their policies and procedures to include all of the items listed above.**

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

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

**There were no exceptions noted as a result of applying this procedure.**

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue fund. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

**Exception: No evidence to support that the board reviewed budget-to-actual comparisons on the general fund and major special revenue funds, or monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds**

**Management's response: Per discussion with management, no written approval of review of financial budget to actual amounts, however each board member at their monthly board meetings gets a financial packet which has budget to actual numbers included. Management will start documenting in the minutes that these are reviewed.**

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**Per the prior year audit report the unrestricted fund balance in the general fund did not have a negative ending balance; therefore, making this procedure not applicable.**

### ***Bank Reconciliations***

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3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

**We obtained a list of bank accounts from management and management's representation that the list was complete.**

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

**There were no exceptions noted as a result of applying this procedure.**

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

**There were no exceptions noted as a result of applying this procedure.**

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**There were no exceptions noted as a result of applying this procedure.**

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

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

**Obtained a listing of all deposit sites for the fiscal period and management's representation that the listing is complete.**

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

**Exception: All employees responsible for cash collections share the same cash drawer.**

**Management response: Management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible and the board reviews all financial documents at their monthly board meetings.**

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

**There were no exceptions noted as a result of applying this procedure.**

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

**There were no exceptions noted as a result of applying this procedure.**

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

**There were no exceptions noted as a result of applying this procedure.**

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

**There were no exceptions noted as a result of applying this procedure.**

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

**There were no exceptions noted as a result of applying this procedure.**

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

**There were no exceptions noted as a result of applying this procedure.**

- c) Trace the deposit slip total to the actual deposit per the bank statement.

**There were no exceptions noted as a result of applying this procedure.**

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of this procedure.**

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

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- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

**Per discussion with management, we noted only one location processes payments for the fiscal period.**

- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

**There were no exceptions noted as a result of applying this procedure.**

- b) At least two employees are involved in processing and approving payments to vendors.

**There were no exceptions noted as a result of applying this procedure.**

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

**Exception: All employees responsible for processing payments can add or modify vendor files.**

**Management response: Management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible and the board reviews all financial documents at their monthly board meetings.**

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

**There were no exceptions noted as a result of applying this procedure.**

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

**There were no exceptions noted as a result of applying this procedure.**

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**There were no exceptions noted as a result of applying this procedure.**

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

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

**We obtained a listing of active credit cards, bank debit cards, fuel cards, and P-cards for the fiscal period and management's representation that the listing is complete.**

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports



for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

**There were no exceptions noted as a result of applying this procedure.**

- b) Observe that finance charges and late fees were not assessed on the selected statements.

**There were no exceptions noted as a result of applying this procedure.**

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

**There were no exceptions noted as a result of applying this procedure.**

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

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

**Obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing is complete.**

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

**There were no exceptions noted as a result of applying this procedure.**

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

**There were no exceptions noted as a result of applying this procedure.**

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

### ***Contracts***

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

**We obtained a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities from management and management's representation that the listing is complete.**

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

**None of the selected contracts were subject to bid law; therefore, this procedure is not applicable.**

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

**There were no exceptions noted as a result of applying this procedure.**

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

**There were no amendments during the fiscal period; therefore, this procedure is not applicable.**

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

**There were no exceptions noted as a result of applying this procedure.**

### ***Payroll and Personnel***

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

**We obtained a listing of employees and management's representation that the listing is complete.**

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

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

**There were no exceptions noted as a result of applying this procedure.**

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

**There were no exceptions noted as a result of applying this procedure.**

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

**There were no exceptions noted as a result of applying this procedure.**

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

**There were no exceptions noted as a result of applying this procedure.**

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

**Per discussion with management, there were no employees who received termination payments for year-end 2021.**

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

**Per discussion with management, all employer and employee portions of third-party related amounts have been paid, and supporting documentation was reviewed by LWC.**

### ***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above: obtain ethics documentation from management, and:

- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

**Exception: One of the five employees did not complete their required 1 hour of ethics training.**

**Management response: Per discussion with management, they monitor employee closure to make sure that everyone completes their one hour of training.**

- b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**Per discussion with management, there were no changes to the ethics policy during the year end 2021.**

### ***Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

**There were no exceptions noted as a result of applying the above procedures.**

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**There were no exceptions noted as a result of applying the above procedures.**

### ***Fraud Notice***

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

**There were no exceptions noted as a result of applying the above procedures.**

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

**Exception: The Police Jury does not on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.**

**Management response: Per discussion with management, they will post notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds in their office going forward.**

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

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

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

**We performed the procedure and discussed the results with management.**

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

**We performed the procedure and discussed the results with management.**

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**We performed the procedure and discussed the results with management.**

### ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

**There were no exceptions noted as a result of applying this procedure.**

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

**Exception: The Police Jury does not have its sexual harassment policy and complaint procedures on its website or in a conspicuous location in their office.**

**Management response: Per discussion with management, they will post their sexual harassment policy and complaint procedures in their office going forward.**

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
  - a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complaint.

**Exception: The report was not filed for the year ending December 31, 2021.**

**Management response: Per discussion with management, they stated there were no sexual harassment complaints during the year. The report will be filed timely going forward.**

We were engaged by the Jefferson Davis Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in

the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Langley, Williams & Co., LLC

A handwritten signature in blue ink that reads "Langley, Williams & Co., LLC".

Lake Charles, LA  
April 30, 2023