

**ST. HELENA PARISH POLICE JURY**

Greensburg, Louisiana

**FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2020  
With Supplemental Schedules

**St. Helena Parish Police Jury  
Greensburg, Louisiana  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
WITH SUPPLEMENTARY INFORMATION**

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Greensburg, Louisiana  
FINANCIAL STATEMENTS  
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To St. Helena Parish Police Jury  
Greensburg, Louisiana

## **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (hereinafter referred to as "Police Jury"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units, the St. Helena Parish Hospital Service District No. 1 and Subsidiary and the Waterworks District No. 2 of St. Helena Parish, which collectively represents 95%, 91% and 97%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. The St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. Helena Hospital Service District No. 1 and Subsidiary and Waterworks District No. 2 of St. Helena Parish, is based solely on the reports of the other auditors. The financial statements of St. Helena Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District, which collectively represents 5%, 9% and 3%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units were not audited. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units***

The financial statements of the following discretely presented component units, St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District have not been audited, and we were not engaged to audit the financial statements as part of our audit of the Police Jury's basic financial statements. Their financial activities are included in the Police Jury's basic financial statements as discretely presented component units and collectively represent 5%, 9%, and 3% of the assets, net position, and revenues, respectively, of the Police Jury's aggregate discretely presented component units.

***Qualified Opinion***

In our opinion, based on our audit and the reports of other auditors, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the St. Helena Parish Police Jury, as of December 31, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury, as of December 31, 2020, 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.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7-14 and 74-77, as well as the information presented in the Schedule of Changes in Net OPEB Liability and Related Ratios on page 80, the Schedule of the Police Jury's Proportionate Share of the Net Pension Liability on pages 81-82, and the Schedule of the St. Helena Parish Police Jury's contributions on pages 83-84, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

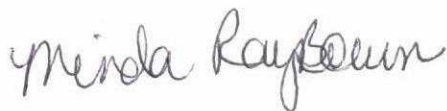
***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Police Jury's basic financial statements. The accompanying schedules listed as Other Supplementary Information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying schedules listed as Other Supplementary Information in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedules listed as Other Supplementary Information in the table of contents 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 Standard*, we have also issued our report dated August 3, 2022, on our consideration of the St. Helena Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions or 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.

A handwritten signature in cursive script that reads "Minda B. Raybourn". The signature is written in dark ink on a light-colored background.

Minda B. Raybourn CPA LLC  
Franklinton, LA

August 3, 2022

**Required Supplemental Information (Part I)**  
**Management Discussion and Analysis**

**ST. HELENA PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

The St. Helena Parish Police Jury is pleased to present its Annual Financial Statements developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-management's Discussion and Analysis-For State and Local Governments* (GASB 34), as amended. The amendment of GASB Statement No. 34, including the adoption of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and applicable standards are more fully described in Footnote I-Summary of Significant Accounting Policies.

As management of the St. Helena Parish Police Jury, Greensburg, Louisiana, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2020. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Police Jury's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Police Jury's finances. It is also intended to provide readers with an analysis of the Police Jury's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Police Jury. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Police Jury's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the St. Helena Parish Police Jury's financial statements. The St. Helena Parish Police Jury's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

The *government-wide* financial statements are designed to provide readers with a broad overview of the St. Helena Parish Police Jury's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the St. Helena Parish Police Jury's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities is reported as net position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the St. Helena Parish Police Jury is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the St. Helena Parish Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the St. Helena Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The St. Helena Parish Police Jury does not at this time have any business-type activities.

The government-wide financial statements include not only the St. Helena Parish Police Jury itself (known as the primary government), but also a legally separate fire district, hospital district, a waterworks district, a recreation and park district, and a tourism district, for which the Police Jury is financially accountable. Financial information for



**ST. HELENA PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 16-17 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for a specific activities or objectives. The St. Helena Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Police Jury can be divided into two categories: governmental funds, and fiduciary funds.

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

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

The St. Helena Police Jury maintains 31 individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Road Maintenance, Solid Waste, and Sales Tax fund, each of which are considered to be major funds. Data from the other 27 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The St. Helena Parish adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements for the major funds have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 19-22 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are reflected in the government-wide financial statements because the resources of those funds are *not* available to support the St. Helena Parish Police Jury's own programs.

The basic fiduciary fund financial statements can be found on pages 24-25 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-70 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes the combining and individual fund statements and schedules which can be found on pages 86-101 of this report.

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Police Jury's net position of the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on Page 16 of this report.

**ST. HELENA PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

**St. Helena Parish Police Jury's Net Position**

	<u>Total Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Current and other Assets	\$ 9,071,287	\$ 12,117,415
Capital Assets, Net	24,620,729	20,801,700
Total Assets	<u>33,692,016</u>	<u>32,919,115</u>
Deferred Outflows of Resources-Pension Related	1,096,974	1,305,547
Total Assets and Deferred Outflows of Resources	<u>34,788,990</u>	<u>34,224,662</u>
Long-term liabilities outstanding	4,957,855	5,684,260
Other Liabilities	1,705,187	1,628,886
Total liabilities	<u>6,663,042</u>	<u>7,313,146</u>
Deferred Inflows of Resources-Pension & OPEB Related	834,164	263,120
Total Liabilities and Deferred Inflows of Resources	<u>7,497,206</u>	<u>7,576,266</u>
Net Investment in capital assets	22,297,078	18,313,154
Restricted	7,306,304	10,432,226
Unrestricted	(2,311,598)	(2,096,984)
Total net position	<u>\$ 27,291,784</u>	<u>\$ 26,648,396</u>

One of the largest portions of the St. Helena Parish Police Jury's net position (82 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. The St. Helena parish Police Jury uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although the St. Helena Parish Police Jury's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the St. Helena Parish Police Jury's net positions (27 percent) represents resources that are subject to external restrictions on how they may be used. The *unrestricted net position* (-9 percent) is a deficient balance.

The St. Helena Parish Police Jury's activities increased its total net position by \$664,558 during the current fiscal year.

In order to further understand what makes up the changes in net position the table on the following on the following page provides a summary of the results of the Police Jury's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 17 of the report.

**ST. HELENA PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Governmental Activities</u>		<u>Variance</u>	
	<u>2020</u>	<u>2019</u> <b>(Restated)</b>	<u>Amount</u>	<u>%</u>
<b>Revenue</b>				
Program revenue				
Charges for services	\$ 492,915	\$ 489,018	\$ 3,897	1%
Operating grants and Contributions	396,289	301,154	95,135	32%
Capital Grants and Contributions	320,835	1,866,072	(1,545,237)	-83%
General Revenue:				
Property taxes	1,859,763	1,758,160	101,603	6%
Sales Taxes	2,525,352	2,261,805	263,547	12%
Gaming Revenus	1,083,701	978,623	105,078	11%
Serverance Taxes	319,788	425,358	(105,570)	-25%
Other	238,204	222,404	15,800	7%
Total Revenue	<u>7,236,847</u>	<u>8,302,594</u>	<u>(1,065,747)</u>	<u>-13%</u>
<b>Expenses</b>				
General Government	1,590,064	1,712,659	(122,595)	-7%
Public Safety	1,321,678	1,248,534	73,144	6%
Public Works	3,126,952	3,118,053	8,899	0%
Cultural and Recreation	64,870	66,538	(1,668)	-3%
Health and Welfare	179,756	118,174	61,582	52%
Economic development	45,977	35,825	10,152	28%
Payments to other governments/component units	156,704	74,239	82,465	111%
Interest on debt	86,288	77,270	9,018	12%
Total Expenses	<u>6,572,289</u>	<u>6,451,292</u>	<u>120,997</u>	<u>2%</u>
Increase in net Postion	664,558	1,851,302	(1,186,744)	-64%
Net Position-Beginning of year	26,648,396	24,797,094		0%
Prior Period Adjustments	(21,170)			
Net Position-Beginning of year	<u>26,627,226</u>	<u>24,797,094</u>		
Net Position-End of Year	<u>\$ 27,291,784</u>	<u>\$ 26,648,396</u>	<u>\$ (1,186,744)</u>	<u>-4%</u>

Governmental activities increased the St. Helena Parish Police Jury's net position by \$664,558. Key elements of this change are as follows:

Total Revenues decreased by \$1,065,747 (13 percent) during the year. The largest decrease was due to the decrease in capital grants and contributions in the amount of \$1,545,237.

Total Expenses increased by \$120,997. The largest increase during 2020 was payments to other governments in the amount of \$82,465.

The increase in net position for 2020 was \$664,558 which was a decrease from the previous year by \$1,186,744.

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

As noted earlier, the St. Helena Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**ST. HELENA PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

*Governmental funds.* The focus of the St. Helena Parish Police Jury's *governmental funds* is to provide information on near-term inflow, outflows, and balances of *spendable* resources. Such information is useful in assessing the St. Helena Parish Police Jury's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the St. Helena Parish Police Jury's governmental funds reported combined ending fund balances of \$7,740,408. Approximately six percent of this total amount \$440,940 constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is restricted to specific purposes.

The general fund is the chief operating fund of the St. Helena Parish Police Jury. At the end of the current fiscal year, unassigned fund balance of the general fund was \$434,104. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating expenditures plus other financing uses totaling \$2,204,697. Unassigned fund balance represents 20 percent of total general fund expenditures and other financing source outflows.

The fund balance of the St. Helena Parish Police Jury's general fund increased by \$118,706 during the current fiscal year.

The Road Building & Maintenance Fund had a decrease in fund balance for the current year of \$1,019,249, for an ending total fund balance of \$1,594,810.

The Solid Waste Fund had a total fund balance of \$177,052, which increased by \$60,444 during the year.

The Sales Tax Fund had a total fund balance of \$1,119,781 which decreased by \$1,252,189 during the year.

### **Major Fund Budgetary Highlights**

Differences between the 2020 original and final amended budgets of the major funds, for charges to appropriations resulted in an increase of \$6,093,375 (outflows). The Road District Mtc. Fund charges to appropriations (outflows) in the amount of \$4,304,668 was the largest.

The differences between the 2020 original and final amended budgets of the major funds, for appropriations resulted in an increase of \$2,835,961 (inflows). The Road District Mtc. Fund appropriations (inflows) in the amount of \$2,553,956 was the largest.

The actual appropriations for the Solid Waste and Sales Tax Fund were more than the final budget resources (inflows) in the amount of \$10,715 and \$9,807 respectfully.

The actual charges to appropriations for the General Fund was more than the final budges uses (outflows) in the amount of \$120,053.

**ST. HELENA PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

**Capital Assets and Debt Administration**

**Capital assets.** The St. Helena Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2020, amounted to \$24,620,729 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure. The total increase in the St. Helena Parish Police Jury's investment in capital assets for the current fiscal year was \$3,819,029. Major capital asset events during the current fiscal year included the following:

**St. Helena Parish Police Jury's Changes in Capital Assets**

	Governmental Activities		Increase	%
	2020	2019	(Decrease)	
Land	\$ 330,931	\$ 330,931	\$ -	0%
Construction in Progress	4,008,817	2,641,297	1,367,520	52%
Buildings and Improvements	4,338,594	4,174,964	163,630	4%
Machinery and equipment	3,674,149	3,103,799	570,350	18%
Infrastructure	12,268,238	10,550,709	1,717,529	16%
Total	<u>\$ 24,620,729</u>	<u>\$ 20,801,700</u>	<u>\$ 3,819,029</u>	<u>90%</u>

Additional information on the St. Helena Parish Police Jury's capital assets can be found in note 8 on page 45 of this report.

**Long-term debt.** At the end of the current fiscal year, the St. Helena Parish Police Jury had total debt outstanding of \$5,413,867. Of this total \$456,012 is due within one year. In this total long term debt \$1,471,000 comprises debt backed by the full faith and credit of the government. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total taxable assessed valuation. The current debt limitation of for the St. Helena Parish Police Jury is \$4,992,706 which is significantly in excess of the St. Helena parish Police Jury's general obligation debt. The St. Helena Parish Police Jury's total bonded debt and certificates of indebtedness decreased by \$90,000 (6 percent) during the current fiscal year. The following table provides a summary of the Police Jury's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 13 and 14 to the financial statements on pages 48-52 of this report.

**St. Helena Parish Police Jury's Outstanding Debt**

	Governmental Activities	
	2020	2019
Debt backed by the Government		
General Obligation Bonds	\$ 222,000	\$ 237,000
Certificate of Indebtedness	1,249,000	1,324,000
Subtotal of Debt backed by the Government	<u>1,471,000</u>	<u>1,561,000</u>
Other Long Term Indebtedness		
Capital Leases	830,368	910,364
Compensated Absences	434,892	318,225
Net pension Liability	33,773	906,388
Other Post Employment Liability	2,643,834	2,455,647
Subtotal Other Long term Indebtedness	<u>3,942,867</u>	<u>4,590,624</u>
Total Long Term Debt	<u>\$ 5,413,867</u>	<u>\$ 6,151,624</u>

**ST. HELENA PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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

The following factors were considered in preparing the St. Helena Parish Police Jury's budget for the 2021 fiscal year:

The two major revenue sources for the General Fund are gaming revenues and severance tax. Gaming revenues increased by \$96,137 between 2019 and 2020 and has been budgeted for 2021 at \$1,026,905. Severance tax decreased by \$124,798 between 2019 and 2020 and has been budgeted for 2021 at \$338,000.

The total Sales tax revenues for the parish increased by \$340,251 in 2020. The Road Maintenance Fund, Solid Waste, and Sales Tax funds have budgeted sales tax revenues for 2021 at \$839,000 in each fund for a total of \$2,517,000 for the year 2021.

**Request for Information**

This financial report is designed to provide a general overview of the St. Helena Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed Sharonda Brown, Secretary-Treasurer of the St. Helena Parish Police Jury, 17911 Hwy 37 North, Greensburg, Louisiana, 70441.

**Basic Financial Statements**

**Government-Wide Financial Statements**

## Statement A

St. Helena Parish Police Jury  
Statement of Net Position  
December 31, 2020

	PRIMARY	DISCRETELY PRESENTED COMPONENT UNITS			
	GOVERNMENTAL GOVERNMENTAL ACTIVITIES	ST. HELENA PARISH HOSPITAL SERVICE DISTRICT NO. 1	WATER WORKS DIST NO. 2 OF ST. HELENA	OTHER COMPONENT UNITS	TOTAL COMPONENT UNITS
<b>ASSETS</b>					
Cash and cash equivalents	\$ 5,637,039	\$ 13,652,141	\$ 597,364	\$ 317,566	\$ 14,567,071
Investments	593,023			21,179	21,179
Receivables (net of allowances for uncollectibles)	2,309,835	2,753,415	81,221	432,991	3,267,627
Accounts Receivable Other		1,644,794	67,584		1,712,378
Inventory		415,283	55,184		470,467
Prepaid Insurance and Other Assets	90,361	180,979	6,699	8,656	196,334
Restricted assets	441,029	635,875	1,032,386	204	1,668,465
Capital assets (net)	24,620,729	4,285,145	9,626,245	1,115,729	15,027,119
<b>TOTAL ASSETS</b>	<b>33,692,016</b>	<b>23,567,632</b>	<b>11,466,683</b>	<b>1,896,325</b>	<b>36,930,640</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension Related	272,513	-	-	-	-
OPEB Related	824,461	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,096,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>34,788,990</b>	<b>23,567,632</b>	<b>11,466,683</b>	<b>1,896,325</b>	<b>36,930,640</b>
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	\$ 1,165,701	\$ 1,020,740	\$ 178,322	\$ 13,247	1,212,309
Interest Payable	22,283		18,621	2,551	21,172
Customer Deposits			110,605		110,605
Unearned Grants		3,627,935			3,627,935
Other liabilities	61,191			17,132	17,132
Notes Payable					-
Long-term liabilities:					
Net pension Liability	33,773				
Other Post Employment Liability	2,643,834				
Compensated Absences	434,892				
Due within one year	456,012	1,807,623	111,271	56,390	1,975,284
Due in more than one year	1,845,356	4,692,645	5,066,308	86,310	9,845,263
<b>TOTAL LIABILITIES</b>	<b>6,663,042</b>	<b>11,148,943</b>	<b>5,485,127</b>	<b>175,630</b>	<b>16,809,700</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension Related	437,954	-	-	-	-
OPEB Related	396,210	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>834,164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>					
Net Investment in capital assets	22,297,078	818,315	4,448,666	970,478	6,237,459
Restricted for:					-
Debt Service	7,851	635,875		34,898	670,773
Capital projects	373,944				-
Other	6,924,509		903,160	-	903,160
Unrestricted	(2,311,598)	10,964,499	629,730	715,319	12,309,548
<b>TOTAL NET POSITION</b>	<b>\$ 27,291,784</b>	<b>\$ 12,418,689</b>	<b>\$ 5,981,556</b>	<b>\$ 1,720,695</b>	<b>\$ 20,120,940</b>

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



**St. Helena Parish Police Jury**  
**Statement of Activities**  
**For the Year Ended December 31, 2020**

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position				
	(Expenses)	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Primary Governmental Activities	Discretely Presented Component Units			
						St. Helena Parish Hospital Service District No. 1	Water Works District No. 2 of St. Helena	Other Component Units	Total Component Units
<b>Functions/Programs-Primary Government</b>									
<b>Governmental Activities</b>									
General government	\$ (1,590,064)	\$ 208,622	\$ 32,981	\$ -	\$ (1,348,461)				
Public safety	(1,321,678)	276,253	172,693	109,592	(763,140)				
Public works	(3,126,952)	3,630	174,064	55,900	(2,893,358)				
Cultural and recreation	(64,870)			7,663	(57,207)				
Health and welfare	(179,756)	4,410	16,551		(158,795)				
Economic development	(45,977)			147,680	101,703				
Interest on long-term debt	(86,288)				(86,288)				
<b>Total Primary Government</b>	<b>\$ (6,415,585)</b>	<b>\$ 492,915</b>	<b>396,289</b>	<b>320,835</b>	<b>(5,205,546)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Discretely Presented Component Units</b>									
St. Helen Parish Hospital Service District No. 1	\$ (13,914,678)	\$ 11,995,913	\$ 2,031,731	\$ 492,175		\$ 605,141	\$ -	\$ -	\$ 605,141
Water Works district No. 2 of St. Helena	(1,288,697)	1,070,245		-			(218,452)		(218,452)
Other Component Units	(482,192)	30,000	87,031					(365,161)	(365,161)
<b>Total Discretely Presented Component Units</b>	<b>(15,685,567)</b>	<b>13,096,158</b>	<b>2,118,762</b>	<b>492,175</b>		<b>605,141</b>	<b>(218,452)</b>	<b>(365,161)</b>	<b>21,528</b>
<b>General Revenues:</b>									
Property taxes					1,859,763	1,047,486		450,439	1,497,925
Alcoholic taxes					1,640				-
Sales taxes					2,525,352			3,388	3,388
Fire Insurance Rebates					31,893			6,377	6,377
Gaming revenues					1,083,701				-
State Revenue Sharing					76,390				-
Severance Taxes					319,788				-
Rents and Royalties					5,057				-
Gain or (Loss) on Disposal of Assets					37,924	894			894
Investment earnings					77,516	71,078	9,018	2,161	82,257
Recovery of Bad Debts					-		2,566		2,566
Payments from General Government/ Component Units					(156,704)				-
Other general revenues					7,784	58,941	6,972		65,913
<b>Total general revenues and transfers</b>					<b>5,870,104</b>	<b>1,178,399</b>	<b>18,556</b>	<b>462,365</b>	<b>1,659,320</b>
<b>Change in Net Position</b>					<b>664,558</b>	<b>1,783,540</b>	<b>(199,896)</b>	<b>97,204</b>	<b>1,680,848</b>
<b>Net Position-Beginning</b>					<b>26,648,396</b>	<b>10,635,149</b>	<b>6,181,452</b>	<b>1,623,491</b>	<b>18,440,092</b>
<b>Prior Period Adjustment</b>					<b>(21,170)</b>				
<b>Net Position-Beginning (Restated)</b>					<b>26,627,226</b>				
<b>Net Position-Ending</b>					<b>\$ 27,291,784</b>	<b>\$ 12,418,689</b>	<b>\$ 5,981,556</b>	<b>\$ 1,720,695</b>	<b>\$ 20,120,940</b>

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

## **Basic Financial Statements**

### **Governmental Fund Financial Statements**

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds**  
**December 31, 2020**

	Major Funds			Nonmajor Funds		Total Governmental Funds
	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	Other Governmental Funds	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 239,123	\$ 1,915,589	\$ 115,369	\$ 1,058,098	\$ 2,308,860	\$ 5,637,039
Investments		-	-		593,023	593,023
Receivables (net of allowances for uncollectibles)	331,164	556,163	61,683	61,683	1,299,142	2,309,835
Due from other funds	68,867	-			-	68,867
Restricted Cash					441,029	441,029
<b>TOTAL ASSETS</b>	<b>639,154</b>	<b>2,471,752</b>	<b>177,052</b>	<b>1,119,781</b>	<b>4,642,054</b>	<b>9,049,793</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payables	201,240	860,728	-		103,733	1,165,701
Due to other funds	-	-			68,867	68,867
Other liabilities	3,810	16,214			41,167	61,191
<b>Total Liabilities</b>	<b>205,050</b>	<b>876,942</b>	<b>-</b>	<b>-</b>	<b>213,767</b>	<b>1,295,759</b>
Deferred Inflows of Resources:						
Intergovernmental Revenue Not Available		-			13,626	13,626
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,626</b>	<b>13,626</b>
Fund balances:						
Restricted For:						
Public Works		1,594,810	177,052	1,119,781	2,052,125	4,943,768
Public Safety					1,790,628	1,790,628
Health and Welfare					-	-
Economic Development					195,206	195,206
Debt Service					7,851	7,851
Construction of Assets					362,015	362,015
Unassigned	434,104				6,836	440,940
<b>TOTAL FUND BALANCE</b>	<b>434,104</b>	<b>1,594,810</b>	<b>177,052</b>	<b>1,119,781</b>	<b>4,414,661</b>	<b>7,740,408</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 639,154</b>	<b>\$ 2,471,752</b>	<b>\$ 177,052</b>	<b>\$ 1,119,781</b>	<b>\$ 4,642,054</b>	<b>\$ 9,049,793</b>

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

**STATEMENT D**

**St. Helena Parish Police Jury**

**Reconciliation of The Governmental Funds Balance Sheet  
to The Government-Wide Financial Statement of Net Position**

**December 31, 2020**

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

Fund Balances, Total Governmental Funds (Statement C)	\$ 7,740,408
---	--------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental Capital Assets	36,243,407	
Less Accumulated depreciation	<u>(11,622,678)</u>	
		24,620,729

Prepaid Insurance not recorded in fund basis financial statements	90,361
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Interest payable used in the governmental activities are not payable from current resources and therefore are not reported in the governmental funds	(22,283)
--	----------

Intergovernmental revenues collected after year-end, but not available soon enough to pay for current expenditures and, therefore, are reported as deferred inflows of resources in the governmental funds.	13,626
---	--------

Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Compensated absences	(434,892)	
Net Pension Liability	(33,773)	
Deferred Outflow of Resources	1,096,974	
Deferred Inflows of Resources	(834,164)	
Other Post employment Liability	(2,643,834)	
Notes and loans payable	(1,471,000)	
Capital Leases	(830,368)	
	<u>(5,151,057)</u>	

Net Position of Governmental Activities (Statement A)	<u>27,291,784</u>
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The accompanying notes are an integral part of these financial statements.

**St. Helena Parish Police Jury**  
**GOVERNMENTAL FUNDS**  
**Statement of Revenues, Expenditures and**  
**and Changes in Fund Balances**  
**For the Year Ended December 31, 2020**

	Major Funds			Nonmajor Funds		Total Governmental Funds
	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	Other Governmental Funds	
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 115,838	\$ 492,910	\$ -	\$ -	\$ 1,251,015	\$ 1,859,763
Sales and use		841,784	841,784	841,784		2,525,352
Other taxes, penalties, interest, etc.	1,640				-	1,640
Licenses and permits	301,443	3,630			-	305,073
Intergovernmental revenues:						
Federal grants	226,285				331,435	557,720
State funds:						
Parish transportation funds		160,438			-	160,438
State revenue sharing (net)	5,660	20,158			50,572	76,390
State Grants	16,551	-			63,563	80,114
Gaming Revenues	1,083,701					1,083,701
Other State Funds	319,788					319,788
Fees, charges, and commissions for services	4,410				174,111	178,521
Fines and forfeitures	6,121				3,200	9,321
Rents and Royalties	5,057				-	5,057
Investment earnings	2,040	18,565	925	17,927	38,059	77,516
Other revenues	5,550	734			33,393	39,677
On Behalf Payment	14,100					14,100
Total Revenues	2,108,184	1,538,219	842,709	859,711	1,945,348	7,294,171
<b>EXPENDITURES</b>						
General government	1,267,120	18,974			41,166	1,327,260
Public safety	659,580				343,631	1,003,211
Public works		1,186,743	830,761		548,953	2,566,457
Cultural and recreation	32,444				-	32,444
Health and welfare	144,598				-	144,598
Economic development	44,109				-	44,109
Debt service	12,367	45,632			531,184	589,183
Capital outlay	4,750	3,605,761			1,248,194	4,858,705
Total Expenditures	2,164,968	4,857,110	830,761	-	2,713,128	10,565,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,784)	(3,318,891)	11,948	859,711	(767,780)	(3,271,796)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	210,619	2,658,000	60,000		405,525	3,334,144
Transfers (out)	(33,535)	(359,249)	(37,724)	(2,111,900)	(791,736)	(3,334,144)
Payments to/from other Governments/Component Units	(6,194)				(150,510)	(156,704)
Capital leases/Proceeds from loans					338,000	338,000
Sale of capital assets	4,600	891	26,220		51,573	83,284
Total Other Financing Sources and Uses	175,490	2,299,642	48,496	(2,111,900)	(147,148)	264,580
Net Change in Fund Balance	118,706	(1,019,249)	60,444	(1,252,189)	(914,928)	(3,007,216)
Fund Balances--Beginning	315,398	2,614,059	116,608	2,371,970	5,329,589	10,747,624
Fund balances -- ending	\$ 434,104	\$ 1,594,810	\$ 177,052	\$ 1,119,781	\$ 4,414,661	\$ 7,740,408

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

## STATEMENT F

**St. Helena Parish Police Jury**  
**Reconciliation of The Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2020**

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

Net Change in Fund Balances, Total Governmental Funds (Statement E) \$ (3,007,216)

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. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlays	4,858,705	
Depreciation expense	<u>(994,316)</u>	
		3,864,389

The net effect of transactions involving the disposal of capital assets is to decrease net assets:

Proceeds from Disposal of Assets		83,284
Cost of assets disposed	214,164	
Accumulated Depreciation	<u>(168,804)</u>	
Basis in Assets disposed		<u>45,360</u>
Gain on disposal of assets		37,924

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Lease and Loan Obligation proceeds	(338,000)	
Repayment of principal	<u>507,996</u>	
		169,996

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick leave) - are measured by the amounts earned during the year. In the governmental funds, (essentially, the amounts actually paid). (116,667)

Some revenues in the Statement of Activities do not provide current financial resources and are not reported as revenue in the governmental funds

Deferred inflows of resources for intergovernmental revenues collected after year end, but not available soon enough to pay for current expenditures changed by the following		(114,129)
Non-employer contributions to Cost-sharing Pension Plan		18,881

Certain items reported in the statement of activities does not require the use of current financial resources and are therefore not reported as expenditures in government funds.

These items consist of:

Change in Net Pension liability and related deferrals		(42,642)
Change in net OPEB liability and related deferrals		(71,428)
Changes in accrued interest		(5,101)

Insurance which covers future periods is reflected in expenditures on the governmental funds. However the statement of net position accounts for the expenses as a prepaid item. 13,835

When recognizing the sale of capital assets, the governmental funds report the total proceeds of the sale. Only the gain or loss on the sale is reported in the Statement of Net Position. (83,284)

Change in Net Position of Governmental Activities (Statement B) \$ 664,558

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

# **Basic Financial Statements**

## **Governmental Fund Financial Statements**

**Statement G**  
**St. Helena Parish Police Jury**

**Statement of Fiduciary Net Position**  
**December 31, 2020**

		Library Fund
	<b>Assets</b>	
Cash and cash equivalents		\$ 2
Accounts receivables		121,286
Total Assets		\$ 121,288
	<b>Liabilities</b>	
Other liabilities		\$ 4,054
Deposits Due to Library		117,234
Total Liabilities		121,288
	<b>Net Position</b>	
Net Position		-

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



**Statement H**

**St. Helena Parish Police Jury**

**Statement of Changes in Fiduciary Net Position  
For the year ended December 31, 2020**

	<u>Library Fund</u>
<b>Additions</b>	
Ad Valorem Tax	\$ 123,228
State Revenue	6,021
Interest	<u>-</u>
Total Additions	<u>129,249</u>
<b>Deductions</b>	
Pension	\$ 4,054
Payments to Library	<u>125,195</u>
Total Deductions	<u>129,249</u>
Change in Net Position	<u>\$ -</u>
Net Position-Beginning	<u>-</u>
Net Position-Ending	<u><u>\$ -</u></u>

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

## **Notes to the Financial Statements**

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**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

**INTRODUCTION**

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

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the 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.

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 10,132 residents. Excluding the Police Jurors, the St. Helena Parish Police Jury employs estimated 69 full-time and part-time employees, including constables and justice of the peace.

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the reporting entity for St. Helena 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 nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No.14 established criteria for determining the governmental reporting entity and component units should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - 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.
3. Organizations for which the reporting entity financial statements would be misleading if data or the organization is not included because of the nature or significance of the relationship.

**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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>Method of Inclusion</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Included within the reporting entity:			
St. Helena Parish Hospital Service Dist. No. 1	Discrete	October 31	1
St. Helena Parish Fire District No. 4	Discrete	December 31	1
Waterworks District No. 2	Discrete	December 31	1
St. Helena Parish Tourist Commission	Discrete	December 31	1
St. Helena 5 <sup>th</sup> Ward Recreation District	Discrete	December 31	1

Within the above component units, the St. Helena Parish Hospital Service District No. 1 is a significant component of the St. Helena Parish Police Jury, with the St. Helena Parish Hospital Service District No. 1 comprising 33%, 26%, and 64% respectively of the assets, net position, and revenues of the St. Helena parish Police Jury. On December 29, 1962, the St. Helena parish Police Jury passed a resolution creating the St. Helena Parish Hospital Service District No. 1 under the authority of Chapter 10 of Title 46 of the Louisiana Revised Statutes of 1950, as amended. The Hospital district earns revenues by providing inpatient, outpatient, and emergency care services to patients in the St. Helena Parish area. The Hospital District also operates a 72-bed nursing home and 24-unit apartment complex for the elderly and handicapped. During 2004, the District created St. Helena Medical Foundation, Inc. a legal entity to which charitable donations to the District are made on a tax deductible basis.

Waterworks District No. 2 of St. Helena Parish is also a significant component of the St. Helena parish Police, with Waterworks District No. 2 comprising 16%, 13%, and 4% respectively of the assets, net position, and revenues of the St. Helena parish Police Jury. Waterworks District No. 2 of St. Helena parish was established July, 1983 by an ordinance of the St. Helena Parish Police Jury, pursuant to provisions of Louisiana Revised Statutes 33:3813. The Waterworks District provides water to 2,753 customers as of December 31, 2020.

Complete financial statements for St. Helena Parish Hospital Service District No. 1 and for Waterworks District No. 2 of St. Helena Parish can be obtained from the Office of the Legislative Auditor of the State of Louisiana, 1600 North 3rd, Baton Rouge, Louisiana 70802. Separate financial statements for the remaining component units can be obtained by contacting the component unit.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Government-Wide and Fund Financial Statements**

The accompanying basic financial statements of the St. Helena Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United

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State of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Police Jury has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* that require capital contributions to the Police Jury to be presented as a change in net position.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J – Net Position and Fund Balance*. The Police Jury adopted GASB Statement No. 63 for the fiscal year ended December 31, 2012.

The St. Helena Parish Police Jury has also adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The application of this standard to long-term debt offerings of the Police Jury is more fully described in *Footnote I - Long-Term Obligations*.

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all nonfiduciary activities of the St. Helena Parish Police Jury. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported

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separately from certain legally separate component units for which the primary government is financially accountable.

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 include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

The General Fund is the Police Jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Road District and Maintenance Fund is used to account for the operations and road maintenance in Road District No's 1, Sub Road 1, and Sub Road 2 of 2, 3, 4, 5, and 6.

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The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena.

The Sales Tax Fund is used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating and maintaining equipment in the parish. Financing is provided by a one-percent sales tax revenues.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The St. Helena Parish Police Jury does not have any proprietary funds.

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Police Jury's policy to use restricted resources first, then unrestricted resources as they are needed.

When restricted, committed, assigned, or unassigned fund balance are available, the Police Jury considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restrictions, commitment, or assignment actions.

**C. Deposits and Investments**

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Police Jury, as well as for its component units, are reported at fair value.



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**D. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles. Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicated the uncollectibility of the particular receivable.

Property Taxes

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

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	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
<u>Parish Wide Taxes:</u>			
General Fund	2.35	2.35	No Expiration
Roads & Bridges	5.00	5.00	2029
Roads	5.00	5.00	2024
Parish Library Fund	2.50	2.50	2027
<u>District Taxes:</u>			
Road District #1 Mtc. Fund	8.00	8.00	2029
Road District #1 Mtc. Fund	10.03	10.03	2027
Sub-Road District #1 of Road District #2 Mtc.	10.69	10.69	2022
Sub-Road District #1 of Road District #2 Mtc.	5.13	5.13	2025
Sub-Road District #2 of Road District #2 Mtc.	10.00	10.00	2024
Sub-Road District #2 of Road District #2 Mtc.	6.00	6.00	2025
Road District #3 Maint Fund	5.70	5.70	2028
Road District #3 Maint Fund	8.40	8.40	2028
Road District #4 Maint Fund	5.38	5.38	2028
Road District #4 Maint Fund	10.91	10.91	2027
Road District #5 Maint Fund	7.17	7.17	2025
Road District #5 Maint Fund	5.12	5.12	2025
Road District #6 Maint Fund	15.00	15.00	2022
Fifth Ward Fire Protection District Mtc.	10.48	10.48	2029
Fifth Ward Fire Protection District Mtc.	15.33	15.33	2024
Fire Protection District #2	10.05	10.05	2029
Fire Protection District #3	5.53	5.53	2024
Fire Protection District #3	5.50	5.50	2029
South 2nd Fire	10.16	10.16	2021
South 2nd Fire	10.16	10.16	2024
6th Ward Fire Protection	15.59	15.59	2020

The following are the principal taxpayers and related property tax revenue for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Assessed Valuation</u>	<u>Revenue for Parish</u>
Transcontinental	Pipeline	\$ 7,770,680	11.39%	332,626
Demco	Utility	4,404,140	6.45%	179,740
Amerchol Corp	Chemical Plant	3,985,090	5.84%	115,368
Entergy LA, LLC	Utility	2,365,110	3.47%	86,566
Soterra, LLC	Timber	1,862,450	2.73%	76,756

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Sales and Use Taxes

A total of three percent in sales and use taxes was approved by the voters of St. Helena Parish. Each of the sales taxes was approved in perpetuity, as follows:

On April 7, 1984, voters of St. Helena Parish approved a one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax, which became effective August 1, 1984, is to provide funds for the St. Helena Parish Solid Waste Management Program.

Effective March 1, 1989 a one-percent sales tax was established by the voters of St. Helena Parish. The proceeds of this one percent sales tax is dedicated and used for the purpose of maintaining, improving, and keeping in repair public roads, highways, and bridges in the parish.

On October 20, 2007, voters of St. Helena Parish approved an additional one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax became effective January 1, 2008 and is dedicated and used for funding waste collection and disposal for the parish.

On May 4, 2013, the voters of St. Helena Parish approved the rededication of one-half of one percent (1/2%) of the proceeds of the one percent sales and use tax levied for solid waste collection and disposals to be used to improve, maintain, repair, and/or resurface public roads in the parish.

On December 6, 2014, the voters approved the rededication of the proceeds from the one percent sales tax previously levied on October 20, 2007 and the portion subsequently rededicated May 4, 2013 as follows:

1) All tax proceeds collected but unexpended before May 4, 2013 is dedicated and used for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, including acquiring, operating, and maintaining equipment.

2) All tax proceeds collected after May 4, 2013 is dedicated to funding the waste collection and disposal program and for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, including acquiring, operating, and maintaining equipment.

The Police Jury and sheriff of St. Helena Parish have entered into an agreement in which the sheriff is to collect the sales and use taxes for a stipulated fee. The sheriff remits the tax proceeds to the Police Jury on a monthly basis.

**E. Inventories and Prepaid Items**

The Police Jury utilizes the “purchase method” of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Police Jury did not record any inventory at December 31, 2020, as the amount is not material. Certain payments for insurance reflect cost applicable to future accounting periods. The Government Wide financial statements reflect prepaid insurance cost applicable to future

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accounting periods. The Police Jury recognized expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

**F. Restricted Net Position**

For the government-wide statement of net position, net position reported as restricted when constraints place on net asset use are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments and or imposed by law through constitutional provisions or enabling legislation.

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities 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 the following thresholds for capitalizing capital assets:

<u>Category</u>	<u>Capitalize and Depreciate</u>
Land and Construction in Progress	Capitalize Only
Land Improvements	\$ 12,500
Building and Building Improvements	\$ 25,000
Machinery, Equipment, Vehicles	\$ 2,500
Infrastructure	\$100,000

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
Land improvements	20-30 years
Buildings and building improvements	20-40 years
Furniture and fixtures	5 years
Vehicles	5 years
Equipment	5-10 years

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**H. Compensated Absences**

The Police Jury has the following policy relating to vacation and sick leave:

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, after twenty years each employee receives four weeks of vacation, and after 25 years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job. Sick leave shall accumulate for regular, full time employees, and employees who work 40 hours per week, at the rate of one day for each month of continuous employment. Sick leave can be carried forward and paid upon termination of employment.

The Police Jury's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

**I. Long-Term Obligations**

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the

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applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The Police Jury adopted GASB 65 for the fiscal year end December 31, 2012, which requires governmental entities to expense bond issuance cost in the period incurred. The Police Jury also adopted GASB 63, which has changed net assets to net position and utilizes deferred inflows and outflows.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are now expensed in the period occurred under GASB 65.

**J. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's discussion and analysis, for State and Local Governments*, required reclassification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. GASB Statement No. 63 requires the following components of net position:

*Net Investment in Capital Assets* – This component of net position includes capital assets, net of accumulated depreciation, reduced by the outstanding balance of any bonds, or indebtedness attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of the resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

*Restricted Net Position* – This component of net position consist of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

*Unrestricted Net Position* – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Police Jury implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact,
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation,
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint,
- d. Assigned fund balance – amounts a government intends to use for a specific purpose, intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority,
- e. Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund

**K. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Police Jury, which are either unusual in nature or infrequent in occurrence.

**L. 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.

**M. Reconciliations of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of

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revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in statement F of the basic financial statements.

**N. Restatement of Net Position**

An adjustment was made to the prior year to correct the amount of federal grants recognized as revenue in the statement of activities. Federal grants were included in deferred inflows in the general and Road District Mtc. Funds in the amount of \$11,264 and \$9,906, respectfully. The federal grants were not recognized in revenues in the fund basis financial statements for the prior year.

Beginning Net Position Before Prior Period Adjustments	\$26,648,396
Deferred Revenue Inflows Adjustment	(21,170)
Beginning Net Position after Prior Period Adjustment	\$26,627,226

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Deficits**

The following Funds had deficit fund balances at December 31, 2020:

<u>Non-Major Funds</u>	
Courthouse Project Fund	(34,061)
CDBG Housing Fund	(5,093)
LRA-CDBG Fund	(13,895)
LGAP Grant Fund	(6,151)

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2020, the Police Jury has cash and cash equivalents (book balances) totaling \$6,078,068 follows:

Interest bearing demand Deposits	\$6,078,068
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.



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The Police Jury also invest excess funds in certificates of deposits, which have maturity dates greater than 90 days when purchased, and are therefore classified as investments for financial reporting.

For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At December 31, 2020, the Police Jury has \$6,153,412 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance and \$5,903,412 pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

*Custodial Credit Risk:* For deposits, custodial credit risk is the risk that, in the event of the failure of the counter-party, the Parish Police Jury will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. As of December 31, 2020, the Police Jury's bank balances were fully insured and collateralized with securities held in the name of the Police Jury by the pledging institution's agent and therefore, not exposed to custodial credit risks.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

*Custodial Credit Risk:* For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. The Police Jury does not have a formal policy for custodial risk. However under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

#### **4. INVESTMENTS**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury of its agent in the Police Jury's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Police Jury's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Police Jury's name

The Police Jury held \$593,023 in certificates of deposits with original maturities of greater than three months at December 31, 2020. These certificates of deposits were held in the custodial bank

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and secured by risk by \$250,000 of federal deposit insurance and \$343,023 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments, when held, are carried at fair market value, with the estimated fair market value based on quoted market prices.

*Interest Rate Risk:* The Police Jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

**5. RECEIVABLES**

The Governmental Fund receivables at December 31, 2020 consist of the following:

Class of Receivable	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	Other Governmental Funds	Total
Taxes:						
Ad valorem	\$ 112,582	\$ 479,072			\$ 1,206,166	\$ 1,797,820
Sales and use		61,683	61,683	61,683		185,049
Severance Tax	68,647					68,647
Intergovt - grants:						
Federal	42,829				38,945	81,774
State		11,955				11,955
Revenue Sharing	3,773	13,439			33,714	50,926
Gaming	104,310					104,310
Other	1,370				45,597	46,967
Sub- Total	333,511	566,149	61,683	61,683	1,324,422	2,347,448
Less: Allowance	(2,347)	(9,985)			(25,281)	(37,613)
Total	\$ 331,164	\$ 556,164	\$ 61,683	\$ 61,683	\$ 1,299,141	\$ 2,309,835

Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. Uncollectible accounts at December 31, 2020 for Ad Valorem taxes totaled \$37,613.

**6. RESTRICTED ASSETS**

Restricted Assets	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	Other Funds	Total
Cash & Cash Equivalents						
Bond Sinking Fund Accounts					7,851	7,851
Capital Project Fund Accounts					433,178	433,178
Total Restricted Assets	-	-	-	-	441,029	441,029

**ST. HELENA PARISH POLICE JURY  
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**7. INTERFUND RECEIVABLES, PAYABLE, AND TRANSFERS**

The following is a summary of amounts due from and due to other funds at December 31, 2020 in the fund statements:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<u>Major Funds:</u>		
General Fund	68,867	
<u>Non-Major Funds:</u>		
LGAP Grant Fund		9,092
CDBG Housing Fund		9,633
LRA-CDBG Fund		15,980
Public Human Transit		100
Court House Project		34,062
	<u>68,867</u>	<u>68,867</u>

The interfund receivables and payables have occurred at various times and are expected to be repaid.

The following is a summary of amounts transfers in from and out to other funds at December 31, 2020 in the fund statements:

	<u>Tranfers In From Other Funds</u>	<u>Transfers Out to Other Funds</u>
<u>Major Funds:</u>		
General Fund	210,619	33,535
Road District Maintenance	2,658,000	359,249
Solid Waste	60,000	37,724
Sales Tax Fund		2,111,900
<u>Non-Major Funds</u>		
Road District Mtc. #1	10,000	74,983
Sub Road 1 of Road District Mtc. #2	10,000	1,660
Sub Road 2 of Road District Mtc. #2	20,000	4,314
Road District Mtc. #3	20,000	91,847
Road District Mtc. #4	20,000	60,399
Road District Mtc. #5	20,000	18,887
Road District Mtc. #6	35,000	3,103
5th Ward Fire District		6,943
Fire Protection District #2		3,788
Fire Protection District #3		5,694
South 2nd Ward Fire Protection District		2,578
6th Ward Fire		5,565
E-911 Communication District		4,864
Off duty Law		183
OMV Fund		1,424
Road District Mtc. #1 Project		500,000
Revolving Loan Fund		4
Revenue Sinking Fund	28,035	
Road Rehab Sinking	170,079	
Road District 1 Sinking	66,911	
LGAP Grant Fund	5,500	5,500
Total	<u>3,334,144</u>	<u>3,334,144</u>

The Police Jury made several interfund transfers for various reasons as explained below:

A transfer in to the general fund in the amount of \$198,610 was made by the following funds which is an annual transfer of a 4% administrative fee to cover operating cost:

**ST. HELENA PARISH POLICE JURY  
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Road Building & Mtc.	67,670
Solid Waste	37,724
Sales Tax	31,900
Rd District 1	8,072
Rd District Sub 1 of 2	1,660
Rd District Sub 2 of 2	4,314
Rd District 3	6,847
Rd District 4	7,399
Rd District 5	3,887
Rd District 6	3,103
5th Ward Fire	6,943
South Second Ward Fire	2,578
Fire Protection District #3	5,694
Fire Protection District #2	3,788
6th Ward Fire	556
Off Duty Law Enforcement Fund	183
E-911	4,864
OMV Fund	1,424
Revolving Loan	4
	<u>198,610</u>

Transfers out of the Road Building & Mtc. in the amount of \$120,000 were transferred to the following Road Building and Maintenance District funds to assist in covering operating expenses:

Road District #1 Mtc.	10,000
Sub Road 1 of Road District #2	10,000
Sub Road 2 of Road District #2	20,000
Road District #3 Mtc.	20,000
Road District #4 Mtc.	20,000
Road District #5 Mtc.	20,000
Road District #6 Mtc.	20,000
	<u>120,000</u>

Amounts equal to the principal and interest due on certificates of indebtedness were transferred out from the funds below to the respective debt service fund for 2020.

General Fund	28,035
Road Building Mtc.	170,079
Road District #1	66,911
	<u>265,025</u>

The Sales Tax Fund transferred \$2,020,000 to the Road Maintenance Fund and \$60,000 to the Solid Waste Fund to fund for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating and maintaining equipment in the parish and to fund the solid waste program.

There are various other transfers in and out between the general fund, the special revenue funds, and the capital project funds, to cover various costs and to fund capital projects.

**ST. HELENA PARISH POLICE JURY**  
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**REQUIRED TRANSFERS**

Off-Duty Law Fund-Louisiana Revised Statute 15:255 requires that all surplus remaining in the Off-Duty Law Fund at year-end be transferred to the Criminal Court Fund. The following details the amounts transferred for 2020:

Money Accumulated at 12-31-20	\$ 1,648
Witness Fees Paid during 2020	<u>(600)</u>
Surplus remaining at 12-31-20	\$ 1,048
Amount Transferred	<u>(2,829)</u>
Balance Due	<u><u>\$ -</u></u>

**8. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2020, for the primary government is as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decreases</u>	<u>Adjustments</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>					
Capital Assets, not being depreciated:					
Land	330,931				330,931
Constuction in Progress	2,641,298	1,367,519			4,008,817
Total Capitl Assets, not being depreciated	<u>2,972,229</u>	<u>1,367,519</u>	-	-	<u>4,339,748</u>
Capital assets being depreciated:					
Buildings	6,991,615	334,342			7,325,957
Machinery and equipment	8,306,507	1,052,802	(214,164)	-	9,145,145
Infrastructure	13,328,515	2,104,041			15,432,556
Total Capital assets being depreicated	<u>28,626,637</u>	<u>3,491,185</u>	<u>(214,164)</u>	-	<u>31,903,658</u>
Less accumulated depreciation for:					
Buildings	2,816,651	170,712			2,987,363
Machinery and equipment	5,202,709	437,091	(168,804)	-	5,470,996
Infrastructure	2,777,805	386,513			3,164,318
Total accumulated depreciation	<u>10,797,165</u>	<u>994,316</u>	<u>(168,804)</u>	-	<u>11,622,677</u>
Total capital assets being depreicated, net	<u>17,829,472</u>	<u>2,496,869</u>	<u>(45,360)</u>	-	<u>20,280,981</u>
Total Governmental Activities					
Capital Assets, Net	<u>20,801,701</u>	<u>3,864,388</u>	<u>(45,360)</u>	-	<u>24,620,729</u>

Depreciation expense of \$994,316 for the year ended December 31, 2020, was charged to the following governmental functions:

General Government	51,195
Public Safety	327,889
Public Works	545,965
Health & Welfare	35,019
Culture & Recreation	32,380
Economic Development	<u>1,868</u>
Total	<u><u>994,316</u></u>

**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
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**9. CONSTRUCTION COMMITMENTS**

The Police Jury has active construction projects as of December 31, 2020 as follows:

LRA-CDBG Louisiana Recovery Authority-Louisiana Community Development Block Grant Fund:

A 2020-2021 community water enrichment grant in the amount of \$50,000 was awarded to the Police Jury. The project is to provide portable water services to parts of the parish where there is no public or community water service. The project was started in 2020 but was not complete at year end.

Louisiana Governor's Assistance Program Grants (LGAP) – State Grants have been awarded to the Police Jury for the following projects:

- a. A state grant in the amount of \$56,400 was awarded the Police Jury for the purpose of building renovations at Charlie Overton Park. The project was started in 2019 and was not complete at year end.
- b. A state grant in the amount of \$95,300 was awarded the Police Jury for the purpose of Potable Water improvements. The project was not complete at year end.
- c. A state grant in the amount of \$115,700 was awarded the Police Jury for the purpose of building renovations of the courthouse roof. The project was not complete at year end.

The Hospital Hazard Mitigation Fund:

A Federal Grant was awarded to the Police Jury for the St. Helena Sewage Pond Retrofit. The estimated cost of the project is \$497,300. The amount spent to-date is \$177,647 with a remaining commitment of \$319,653.

2020 Asphalt Road Rehabilitation Program:

During 2020 the Police Jury began asphaltting various roads in the parish as part of the 2020 Asphalt Road Rehabilitation Program. As of December 31, 2020, Road District #1 and Road District #6 roads were incomplete. The total estimated cost to complete these roads was \$827,857.

At year end the commitments with contractors are as follows:

**ST. HELENA PARISH POLICE JURY  
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<u>Project</u>	<u>Spent To-Date</u>	<u>Remaining commitment</u>
LRA-CDBG Fund	110	49,890
LGAP Fund	54,237	213,163
Road District #1 Mtc.	500,000	4,000
Hazardous Mitigation	177,647	319,653
2020 Asphalt Road Rehabilitation Program	<u>940,963</u>	<u>827,857</u>
	<u><u>1,672,957</u></u>	<u><u>1,414,563</u></u>

**10. PREPAID INSURANCE**

Insurance cost which covers future periods is recognized in the governmental fund statements when the expenditure is made. However in the government-wide financial statements the expenditures are reclassified as prepaid insurance and reflected in prepaid insurance on the statement of net position. The amount of prepaid insurance is \$90,361 at December 31, 2020.

**11. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables at December 31, 2020, are as follows:

	<u>General Fund</u>	<u>RBM Fund</u>	<u>Solid Waste Fund</u>	<u>Sales Tax Fund</u>	<u>Other Funds</u>	<u>Total</u>
Accounts	\$ 201,240	\$ 860,728	\$ -	\$ -	\$ 103,734	\$ 1,165,702
Deferred Inflows from Revenues					13,626	\$ 13,626
Other	3,810	16,214			41,166	61,190
Total	<u><u>\$ 205,050</u></u>	<u><u>\$ 876,942</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 158,526</u></u>	<u><u>\$ 1,240,518</u></u>

The other accrued liabilities of \$58,440 is payable to retirement plans.

Government Wide Employee Compensation expenses by function are shown below:

**ST. HELENA PARISH POLICE JURY  
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<b>Employee Compensation by Function</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Cultural &amp; Recreation</b>	<b>Health &amp; Welfare</b>	<b>Economic Development</b>	<b>Other</b>	<b>Total</b>
Salaries	483,633	141,143	802,874	-	37,690	-	-	1,465,340
Retirement	36,350	12,145	85,284	-	4,617	-	-	138,396
Payroll Taxes	18,567	4,598	17,139	-	526	-	-	40,830
Health Insurance	116,258	33,891	225,009	-	10,537	-	-	385,695
Unemployment/Workers Comp	12,820	1,975	53,349	-	115	-	-	68,259
<b>Total Employee Compensation</b>	<b>667,628</b>	<b>193,752</b>	<b>1,183,655</b>	<b>-</b>	<b>53,485</b>	<b>-</b>	<b>-</b>	<b>2,098,520</b>

Total Government Wide Expenses	1,590,064	1,321,678	3,126,952	64,870	179,756	45,977	86,288	6,415,585
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<b>Employee compensation as a Percentage of Total Expenses</b>	42%	15%	38%	0%	30%	0%	0%	33%
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<b>Historic Employment Costs by Year</b>	<b>% Increase</b>		<b>% Increase</b>		<b>% Increase</b>		
<b>by Year</b>	<b>2020</b>	<b>(Decrease)</b>	<b>2019</b>	<b>(Decrease)</b>	<b>2018</b>	<b>(Decrease)</b>	<b>2017</b>
Salaries	\$ 1,465,340	-9%	\$ 1,603,192	1%	\$ 1,592,586	17%	\$ 1,361,093
Retirement	138,396	-1%	140,299	-3%	144,046	11%	130,153
Payroll Taxes	40,830	-11%	45,857	9%	41,983	12%	37,556
Health Insurance	385,695	20%	321,367	2%	314,697	-2%	319,669
Unemployment/Workers Comp	68,259	8%	63,269	3%	61,440	21%	50,949
	<u>\$ 2,098,520</u>	-3%	<u>\$ 2,173,984</u>	1%	<u>\$ 2,154,752</u>	13%	<u>\$ 1,899,420</u>

## 12. SHORT-TERM DEBT

As of December 31, 2020, the Policy Jury has no short-term debt.

## 13. LEASES

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:



**ST. HELENA PARISH POLICE JURY  
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		Capital Lease Payable End of Year	Due within one year
Lease purchase due in monthly installments of interest at 3.14%, collateralized by equipment	\$ 1,465	35,397	16,702
Lease purchase due in annual installments of interest at 3.266%, collateralized by equipment	\$ 27,045	76,110	24,559
Lease purchase due in annual installments of interest at 2.69%, collateralized by equipment	\$ 44,319	85,144	42,000
Lease purchase due in monthly installments of interest at 3.14%, collateralized by equipment	\$ 1,815	43,874	20,702
Lease purchase due in monthly installments of interest at 7.587%, collateralized by equipment	\$ 101	2,835	1,032
Lease purchase due in monthly installments of interest at 3.8899%, collateralized by equipment	\$ 1,861	39,452	21,170
Lease purchase due in monthly installments of interest at 5.9%, collateralized by equipment	\$ 593	14,994	5,861
Lease purchase due in monthly installments interest at 7.587%, collateralized by equipment	\$ 404	9,999	4,235
Lease purchase due in monthly installments interest at 3.89%, collateralized by equipment	\$ 1,790	46,193	20,033
Lease purchase due in monthly installments interest at 5.9%, collateralized by equipment	\$ 101	3,560	975
Lease purchase due in monthly installments interest at 5.9%, collateralized by equipment	\$ 101	3,869	951
Lease purchase due in monthly installments interest at 4.19%, collateralized by equipment	\$ 374	7,214	4,268
Lease purchase due in annual installments interest at 3.855%, collateralized by equipment	\$ 37,727	282,374	26,841
Lease purchase due in annual installments interest at 3.146%, collateralized by equipment	\$ 39,236	179,351	33,683
		<u>830,366</u>	<u>223,012</u>

**ST. HELENA PARISH POLICE JURY  
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The following are the assets recorded as capital leases:

<u>Equipment</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
JD Tractor with Alamo Mower	\$ 81,224	\$ (23,136)	\$ 58,088
Ashhpalt Zipper	204,580	(40,916)	163,664
JD 5100 Tractor with Boom Mower	100,679	(20,136)	80,543
Cannon Image Runner 4545i	5,030	(2,515)	2,515
JD 5100E Tractor with Tiger Side Mower	82,069	(11,854)	70,215
4 Canon Image Runner 4545i	20,120	(11,066)	9,054
Kubota M5-111 with Tiger Mower	79,431	(9,267)	70,164
Canon Image Runner 4545i	5,030	(1,677)	3,353
Canon Image Runner 4545i	5,030	(1,341)	3,689
Kubota Mower	12,635	(1,123)	11,512
<b>Total Equipment</b>	<b>595,828</b>	<b>(123,031)</b>	<b>472,797</b>
<b><u>Vehicles</u></b>			
2016 Tanker Truck	318,715	(97,385)	221,330
2017 Ford Interceptor	30,736	(17,417)	13,319
Rosenbauer Pumper	383,219	(27,677)	355,542
2020 International Tanker	288,000	(11,200)	276,800
<b>Total Vehicles</b>	<b>1,020,670</b>	<b>(153,679)</b>	<b>866,991</b>
<b>Total</b>	<b>\$ 1,616,498</b>	<b>\$ (276,710)</b>	<b>\$ 1,339,788</b>

The Police Jury has a perpetual lease with Robert J. Carter which commences on August 1, 2016 and terminated on July 31, 2019. The lease has a clause that the lease is automatically renewed after July 31, 2019 until the Police Jury gives 60 day of notice to cancel the lease. The lease is for an office facility which houses the parish farm agent. The amount of the lease was \$700 per month and the total amount paid from the general fund for 2020 was \$8,400.

The Police Jury has a lease with Robert J. Carter for an office facility which houses the council on aging. The amount of the lease was \$750 per month and the total amount paid from the general fund for 2020 was \$7,500.

On January 30, 2020 the Police Jury entered into a contractual lease with Carter Justice Building, LLC for an office facility for the registrar of voters. The lease is for a term of one year commencing on February 1, 2020 and terminating January 31, 2021. The amount of the lease was \$750 per month and the total amount paid from the general fund for 2020 was \$8,250.

The South Second Ward Fire District has a lease with Soterra, LLC which commenced on May 20, 2007 and terminates on May 19, 2057. The lease is for .25 acres. The amount of the lease is \$1.00.

**ST. HELENA PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**4. LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended December 31, 2020:

	Bonded Debt	Compensated Absences	OPEB Liability	Lease- Purchase Agreements	Net Pension Liability	Total
January 1, 2020	\$ 1,561,000	\$ 318,225	\$ 2,455,647	\$ 910,364	\$ 906,388	\$ 6,151,624
Additions	125,000	116,667	188,187	213,000		\$ 642,854
Deductions	(215,000)			(292,996)	(872,615)	\$ (1,380,611)
December 31, 2020	<u>\$ 1,471,000</u>	<u>\$ 434,892</u>	<u>\$ 2,643,834</u>	<u>\$ 830,368</u>	<u>\$ 33,773</u>	<u>\$ 5,413,867</u>

The following is a summary of the current and the long-term portions of long-term obligations as of December 31, 2020:

	Bonded Debt	Compensated Absences	OPEB Liability	Lease Agreements	Net Pension Liability	Total
Current portion	\$ 233,000	\$ -	\$ -	\$ 223,012	\$ -	\$ 456,012
Long-term portion	1,238,000	434,892	2,643,834	607,356	33,773	4,957,855
Total	<u>\$ 1,471,000</u>	<u>\$ 434,892</u>	<u>\$ 2,643,834</u>	<u>\$ 830,368</u>	<u>\$ 33,773</u>	<u>\$ 5,413,867</u>

Bond Payable as of December 31, 2020 are as follows:

	<u>12/31/2020</u>	<u>One Year</u>
\$400,000 Revenue Bonds, Series 2001, General fund, due in annual installments \$7,000 to \$26,000 between 2002 to 2031 plus interest at 5.5%	222,000	15,000
\$1,500,000, 2014, Certificate of Indebtedness, Road District Mtc., due in annual installments of \$126,000 to \$176,000 between 2014 to 2024 plus interest at 2.43%	668,000	158,000
\$504,000, 2014, Certificate of Indebtedness, Road District Mtc. #1, due in annual installments of \$48,000 to \$65,000 between 2019 to 2028 plus interest at 3.95%	456,000	50,000
\$125,000, 2020, Certificate of Indebtedness, Office of Motor Vehicle fund, due in annual installments of \$10,000 to \$15,000 between 2021 to 2030 plus interest at 5.696%	125,000	10,000
	<u>\$ 1,471,000</u>	<u>\$ 233,000</u>

**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
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December 31, 2020, the Police Jury has accumulated \$7,851 in the debt service funds for future debt requirements. The annual requirements to amortize all certificates of indebtedness, general obligation bonds, and revenue bonds outstanding are as follows:

<u>Year Ending</u>	<u>Bonded Debt &amp;</u>						
	<u>Certificates of Indebtedness</u>		<u>Capital Leases</u>		<u>Total payments</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	233,000	52,906	223,012	28,060	456,012	80,966	536,978
2022	242,000	40,339	226,312	20,137	468,312	60,476	528,788
2023	251,000	33,033	106,063	13,397	357,063	46,430	403,493
2024	262,000	25,423	68,214	10,051	330,214	35,474	365,688
2025-2031	483,000	64,946	206,767	21,194	689,767	86,140	775,907
Total	\$ 1,471,000	\$ 216,647	\$ 830,368	\$ 92,839	\$ 2,301,368	\$ 309,486	\$ 2,610,854

In accordance with R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property. At December 31, 2020, the statutory limit is \$4,992,706.

**15. RETIREMENT SYSTEMS**

Substantially all Police Jury employees are members of the following statewide retirement systems: Parochial Employees' Retirement System of Louisiana or Registrar of Voters Employees' Retirement system. These systems are a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

The Police Jury implemented Governmental Accounting Standards Board (GASB) Statement 68 on *Accounting and Financial Reporting for Pensions* and Statement 71 on *Pension Transition for Contributions Made Subsequent to the Measurement Date* –an amended of GASB 68. These standards require the Police Jury to record its proportional share of each of the pension plans' net pension liability and report the following disclosures:

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

*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.I 1:1901 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 elect to become members of the system.

Substantially all full-time employees of the Police Jury are members of the parochial Employees' Retirement System of Louisiana (system). The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A.

**ST. HELENA PARISH POLICE JURY  
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Eligibility Requirements:

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

Retirement Benefits:

Under Plan A, employees can retire providing he/she meet one of the following criteria:

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's 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.

Survivor Benefits:

Upon the death of any member of Plan A with 5 or more year 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.

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 Deferred Retirement Option Plan (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 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

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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 amount which remain credited to the individuals subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the system, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

*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, and 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 and to age 62 for those members who are enrolled January 1, 2007 and later.

*Cost of Living Increases:*

The Board I 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 age sixty-five and above equal to 2% of the benefit being received on October 1, 1977, or the original benefit, if retirement commenced after that date. Also the system may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). The Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement system, Post Office Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

*Funding Policy:*

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires

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covered employees to contribute a percentage of their salaries to the System. The System also receives revenue sharing funds each year as appropriated by the Legislature. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2020. During the year ending December 31, 2020, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$15,215 for its participation in Parochial Plan A.

The St. Helena Parish Police Jury's contribution to the system under Plan A for the years ending December 31, 2020, and 2019 was \$134,801 and \$137,008 respectively equal to the required contributions for each year.

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

At December 31, 2020, the Police Jury reported a liability of \$8,851 or its proportionate share of the net pension liability/(asset) of the System. The net pension liability/(asset) was measured as of December 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating, actuarially determined. At December 31, 2019, the Police Jury's proportion was .18802, which was a decrease of 0.01043 from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Police Jury recognized pension expense of \$40,841 representing its proportionate share of the system's net expense including amortization of deferred amounts.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 79,233
Changes in Assumptions	123,612	
Net difference between projected and actual earnings pension plan investments		331,773
Changes in proportion and differences between Employer contributions and proportionate share of contributions	7,394	19,091
Employer Contributions subsequent to the measurement date	134,802	
Total	<u>\$ 265,808</u>	<u>\$ 430,097</u>

The Police Jury reported a total of \$134,802 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2019 which will be recognized as a reduction in net pension liability in the year ended December 31, 2021.

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

Year	
2020	\$ (71,217)
2021	\$ (83,855)
2022	\$ 5,406
2023	<u>\$ (149,425)</u>
	<u>\$ (299,091)</u>

Actuarial Assumptions.

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

<b>Valuation Date</b>	December 31, 2019
<b>Actuarial Cost Method</b>	Plan A-Entry Age Normal
<b>Actuarial Assumptions:</b>	
Investment Rate of Return (Inflation)	6.5%, (Net of investment expense, Including Inflation)
Expected Remaining Service Lives	4 years
Projected Salary Increases	Plan A-4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
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 employee, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.4%



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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 7.18% for the year ended December 31, 2019.

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, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Totals	<u>100%</u>	<u>5.18%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.18%</u>

The discount rate used to measure the total pension liability was 6.5% for Plan A and 6.5% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contributions rates, which are calculated in accordance with relevant statutes an approved by the Board of Trustees and the Public Retirement Systems’ Actuarial

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Committee. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.5%, as well as what the employers’ 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 as of December 31, 2019:

	1% Decrease	Current Discount Rate	1% Increase
	<u>5.50%</u>	<u>6.50%</u>	<u>7.50%</u>
<b>PERSLA Rates</b>			
St. Helena Parish Police Jury share of NPL	\$ 956,605	\$ 8,851	\$ (785,349)

**B. Registrar of Voters Employees’ Retirement System of Louisiana (System)**

*Plan Description:* The Registrar of Voters Employee’s Retirement system of Louisiana (System) is a cost-sharing multiple-employer defined benefit pension plan established by Act 215 of the 1954 under Revised Statute 11:2032 to provide retirement benefits to registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

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

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

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund

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of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

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

The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance.

The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

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.

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

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terminated at the end of the three years, payments in the plan fund cease, and the person resumes active contributing membership in the System.

Cost of living provision 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 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Requests for further information should be directed to Registrar of Voters Employees' Retirement System of Louisiana, P.O. Box 57, Jennings, Louisiana 70546.

*Funding Policy:* Members are required by state statute to contribute 7% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The 2020 Employer current rate is 18% of annual covered payroll. Contributions to the System include ad valorem taxes and state revenue sharing funds. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2020. During the year ending December 31, 2020, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$3,666 for its participation in System.

The St. Helena Parish Police Jury's contribution to the Registrar of Voters employees' Retirement System for the years ending December 31, 2020, and 2019 was \$3,386 and \$3,292 respectively equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At December 31, 2020, the Police Jury reported a liability of \$24,922 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating, actuarially determined. At June 30, 2020 the Police Jury's proportion was 0.1156858%, which was a decrease of 0.02128% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Police Jury recognized pension expense of \$1,801 representing its proportionate share of the system's net expense including amortization of deferred amounts.

At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Registrar of Voters' Pension System from the following sources:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 4,023
Changes in Assumptions	4,595	
Net differences between projected and actual earnings on pension plan investments	666	
Changes in Proportion & Differences between Employer contributions an proportionate share of contributions	(248)	3,834
Employer Contributions subsequent to the measurement date	1,693	
	\$ 6,706	\$ 7,857

The Police Jury reported a total of \$1,693 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2020 which will be recognized as a reduction in net pension liability in the year ended December 31, 2021.

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

Year	
2021	(1,633)
2022	(420)
2023	(789)
2024	31
Total	\$ (2,811)

Actuarial Assumptions:

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

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

**Actuarial Assumptions:**

Investment Rate of Return 6.4%, (Net of investment expense, Including Inflation)

Expected Remaining Service Lives 2020 – 5 years

Projected Salary Increases 5.25%

Inflation Rate 2.3%

Mortality Rates RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries  
 RP-2000 Disabled Lives Mortality Table for disabled annuitants

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Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
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%
Total	100.00%		6.25%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.75%

The discount rate used to measure the total pension liability was 6.4%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net

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position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.4%, as well as what the employers' 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 as of June 30, 2020:

	1% Decrease	Current Discount Rate	1% Increase
Registrar of Voters' Rates	<u>5.40%</u>	<u>6.40%</u>	<u>7.40%</u>
St. Helena Parish Police Jury Share of NPL	\$ 40,928	\$ 24,922	\$ 11,282

**16. OTHER POSTEMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

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

*Benefits Provided* – Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. For employees hired after September 8, 2009 retirement eligibility provisions are as follows: 30 years of service at any age.

Life insurance coverage is provided to retirees and 100% of the is paid by the employer for the amount \$20,000. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 65% of the original amount at age 65 and to 50% of

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the original amount at age 70.

*Employees covered by benefit terms* – At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	8
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	30
	38

**Total OPEB Liability**

The Police Jury’s total OPEB liability of \$2,643,834 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

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

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount Rate (ADC)	2.74% annually (Beginning of Year to Determine Date)
Healthcare cost trend rates	2.12%, annually (As of End of Year Measurement Date)
Mortality	5.5% annually until year 2030, then 4.5% SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

**Changes in the Total OPEB Liability**

Balance at December 31, 2019	\$ 2,455,647
Changes for the year:	
Service cost	41,973
Interest	67,860
Differences between expected and actual experience	(235,284)



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Changes in assumptions	386,106
Benefit payments and net transfers	(72,368)
Net changes	188,187
 Balance at December 31, 2020	 \$ 2,643,834

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1.0% Decrease (1.12%)	Current Discount Rate (2.12%)	1.0% Increase (3.12%)
Total OPEB liability	\$ 3,133,495	\$ 2,643,834	\$ 2,257,697

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	\$ 2,282,037	\$ 2,643,834	\$ 3,096,349

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

For the year ended December 31, 2020, the Police Jury recognized OPEB expense of \$143,896. At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Experience	\$ 94,222	\$ (231,425)
Changes in assumptions	703,238	(164,785)
Total	\$ 824,460	\$ (396,210)

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

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Years ending December 31:

2021	34,063
2022	34,063
2023	34,063
2024	34,063
2025	34,063
Thereafter	257,935

**17. DEFERRED COMPENSATION PLAN**

The Police Jury offers its employees, the Louisiana public Employees Deferred Compensation Plan, a deferred compensation plan created in accordance with Internal Revenue code Section 457, as revised January 1, 1999. The plan available to all Police Jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries. At December 31, 2020 the amounts applicable to the employees of the Police Jury were \$13,000.

**18. COMPENSATED ABSENCES**

At December 31, 2020, employees of the Police Jury have accumulated and vested \$434,892 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

**19. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS**

A summary of changes in agency fund deposits due others follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency funds:				
Library Fund	\$ 116,594	\$ 125,195	\$ (124,555)	\$ 117,234
	\$ 116,594	\$ 125,195	\$ (124,555)	\$ 117,234

**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

**20. CONSTRAINTS ON FUND BALANCE/RESTRICTED NET POSITION**

Money accumulated in the Debt Service Funds has been legally restricted for the purpose of paying the annual installments of principal and interest for Revenue Bonds and Certificates of Indebtedness.

Assets accumulated in the Capital Project Funds have been legally restricted for the purpose of paying costs associated with the capital projects. \$433,178 of the cash held in Capital Project Funds is restricted to fund capital projects.

Assets accumulated in the Special Revenue Funds have been legally restricted for the purpose of road improvements, fire protection, and other services as required by the designation of ad valorem and sales taxes.

At December 31, 2020, the Police Jury recorded \$7,306,304 in restricted net position. \$7,851 was restricted for debt service. These funds are restricted by revenue bond debt covenants. \$373,944 was the unspent portion of capital debt related to amount restricted for capital projects less liabilities related to these restricted funds. \$6,924,509 was restricted to legislation from sales taxes or ad valorem taxes.

**21. FEDERAL COMPLIANCE CONTINGENCIES**

In the normal course of operations, the Police Jury receives grant funds from various Federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**22. RISK MANAGEMENT**

The Police Jury does not have general liability insurance coverage and is at risk to possible losses resulting from claims filed by individuals who might suffer injury while on Police Jury property.

**23. LITIGATION AND CONTINGENT LIABILITIES**

The St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss contingencies has been recorded in the financial statements for any legal actions. The potential outcome on the majority of claims is not known.

**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

**24. COOPERATIVE ENDEAVOR AGREEMENTS**

The Police Jury has a cooperative agreement with St. Helena Fire District #4 to provide first responder medical emergency services throughout the parish from January 1, 2020 to December 31, 2020. In return the Police Jury paid Fire District #4 \$30,000.

The Police Jury has a cooperative agreement with the LSU Ag Center dated July 1, 2015 until June 30, 2020. In the agreement the Police Jury agrees to provide office space, operating support services, and salary for the parish farm agency and its programs.

The Police Jury has a cooperative agreement with St. Helena Parish School Board for the usage of New Zion Elementary School site as a location for a fire station for the Sixth Ward Fire Protection District. The School Board is to retain ownership of the site but the site's usage and control is transferred to the Sixth Ward Fire Protection District for a period of 50 years effective August 1, 2008 and ending July 31, 2058.

The Police Jury has a cooperative endeavor agreement dated May 14, 2009, with the Town of Greensburg for the public purpose of implementation of certain building codes as required by Louisiana Revised statutes for mandatory adoption by parishes and municipalities.

On February 13, 2013 the Police Jury adopted a resolution to authorize the Police Jury to enter into a cooperative endeavor agreement with the Village of Montpelier and the Town of Greensburg to provide necessary services for them to implement and administer its flood damage prevention ordinance.

The Police Jury entered into a cooperative agreement with the Louisiana Department of Veterans Affairs (LDVA) on June 22, 2017 to provide office space for the veterans' service office and provide all utilities and 34% of phone and internet services.

An agreement between the Police Jury and the State of Louisiana Department of children and family Services commenced on November 1, 2016 and shall terminate on October 31, 2021 to assist the citizens to obtain benefits from Department of Children and Family Services programs by providing useable physical space.

The Police Jury has a cooperative endeavor agreement dated May 11, 2015, with the Village of Montpelier to aid and assist in fire protection and fire fighting in St. Helena Parish. The Village of Montpelier is able to provide firefighting services to the Village of Montpelier and to the surrounding rural area of St. Helena Parish. In return the Police Jury agrees to provide the Village of Montpelier fire department a proportional share of the fire insurance rebates provided by the State of Louisiana each year.

On October 8, 2019 the Police Jury entered into a cooperative endeavor agreement with the St. Helena Parish School Board to supply labor, material, and equipment for repairs to the St. Helena early learning center parking lot.

**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

**25. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

For the year ended December 31, 2020, on behalf payments in the form of supplemental payments were paid to constables and justices of the peace. The payments were as follows:

State Agency	\$14,100	General Fund
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These amounts were recorded as income and expense in the respective fund.

**26. SINKING FUND REQUIREMENTS**

Commencing January 2002, a sum equal to the principal and interest accruing on the 2001 revenue bonds is to be deposited each month into the Revenue Bond 2001 Sinking Fund from the general fund revenues.

Road District Maintenance deposits from the first revenues of a special five mill tax received in any calendar year a sum equal to the principal and interest falling due on the certificate into the Road District Maintenance Sinking Fund to provide the annual principal payment and semi-annual interest payments.

Road District #1 Maintenance deposits from the first revenues of the tax received in any calendar year a sum equal to the principal and/or interest falling due on the certificate in that calendar year into the Road District Maintenance Sinking Fund to pay said principal and interest as the same become due and any amount required to pay the charges of the Paying Agent.

**27. CONTRACTS**

The Police Jury has a contract with AmWaste of LA, Inc. for garbage collection. The contract began on September 18, 2019 and is for five years. There is an option to renew clause in the contract.

On October 16, 2020, the Police Jury entered into a debris contract with TFR Enterprises, Inc. for debris removal. The term of the contract is 36 months from date of the award with a one-year option to opt out of the contract.

The Police Jury contracted with Professional Engineering Consultants Corporation for engineering services related to 2020 Asphalt road rehabilitation program. The project consist of the rehabilitation of several parish roadways.

**28. E911 SYSTEM**

St. Helena implemented the E911 system parish wide on September 17, 2002. The Tangipahoa Communication District facilitates the 911 system on a month to month basis. Telephone services charges and expenditures are reflected in fund statements in the amount of \$148,936 and \$138,090 respectively.

**ST. HELENA PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

**29. COVID-19**

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic and this pandemic has resulted in federal, state, and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders, and quarantining of people that may have been exposed to the virus.

As the COVID-19 pandemic is complex and rapidly evolving, at this point we cannot reasonably estimate the duration or severity of this pandemic nor its impact on the entity, its financial position, change in financial position, or cash flows.

As a result of the unprecedented economic disruption experienced due to the COVID-19 outbreak, the CARES Act was passed and signed into law on March 27, 2020. This law provided several COVID-19 relief options including allocation to state and local governments. The Police Jury received under the CARES Act \$145,293 for reimbursement of payroll costs and supplies substantially dedicated to COVID-19 incurred during the year ending December 31, 2020.

**30. SUBSEQUENT EVENTS**

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal recovery Fund and Coronavirus Local Fiscal Recovery Funds which together make up the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. This program is intended to provide support to State, territorial, local and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses. The Police Jury received \$984,011 on May 24, 2021.

Subsequent events have been evaluated by management through August 3, 2022, the date the report was available for issuance. No other events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2020.

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## **Required supplemental Information (Part II)**



## General Fund and Major Special Revenue Funds with Legally Adopted Annual Budgets

### General Fund

The General Fund accounts for all activities of the Police Jury except those that are accounts for in other funds.

### Road Building, and Maintenance Fund

The Road, Building, and Maintenance Fund is used to account for the operations and maintenance of all major road construction and maintenance work on parish roads. Financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, state revenue sharing funds, sales tax revenues and interest earned on surplus cash balances.

### Solid Waste Management Sales Tax Fund

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena. Financing is provided by a one-percent sales tax revenues.

### Sales Tax Fund

The Sales Tax Fund is used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating and maintaining equipment in the parish. Financing is provided by a one-percent sales tax revenues.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-(Cash Basis) General Fund**  
**For the Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	Budgetary Cash Basis	Final Budget Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 43,677	\$ 186,085	\$ 186,085	-
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem	105,944	106,590	111,390	4,800
Sales and use				-
Other taxes, penalties, interest, etc.	1,925	1,598	1,598	-
Licenses and permits	302,600	308,021	301,401	(6,620)
Intergovernmental revenues:				
Federal grants	25,810	222,733	189,909	(32,824)
State funds:				
Parish transportation funds				-
State revenue sharing (net)	5,700	5,700	5,669	(31)
Gaming Revenues	959,000	1,036,425	1,073,717	37,292
State Grants	15,400	16,551	16,551	-
Other State Funds	463,500	338,337	338,337	-
Fees, charges, and commissions for services	4,600	4,600	4,410	(190)
Fines and forfeitures	8,900	7,700	6,289	(1,411)
Rents and Royalties	22,900	4,560	4,561	1
Investment earnings	2,400	1,500	2,040	540
Other revenues	-	5,550	5,550	-
Supplemental Pay	14,400	14,100	14,100	-
Proceeds from Sale of Assets	-	4,600	4,600	-
Loans or loans repaid from other Funds	-	1,500	-	(1,500)
Transfers from other funds	200,219	209,119	210,619	1,500
Amounts available for Appropriations	<u>2,176,975</u>	<u>2,475,269</u>	<u>2,476,826</u>	<u>1,557</u>
<b>Charges to Appropriations (outflows)</b>				
General government	1,314,439	1,440,978	1,320,443	120,535
Public safety	645,119	643,117	648,021	(4,904)
Cultural and recreation	39,200	35,451	32,444	3,007
Health and welfare	94,708	148,165	134,050	14,115
Economic development	37,500	37,950	40,552	(2,602)
Payments to other governments/component units	-		6,194	(6,194)
Debt Service	11,760	12,366	12,367	(1)
Capital outlay	-		10,097	(10,097)
Loans made to other funds	-			-
Transfers to other funds	28,035	39,729	33,535	6,194
Total Charges to Appropriations	<u>2,170,761</u>	<u>2,357,756</u>	<u>2,237,703</u>	<u>120,053</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 6,214</u>	<u>\$ 117,513</u>	<u>\$ 239,123</u>	<u>\$ 121,610</u>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis)-Road District Mtc. Fund**  
**For the Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	Budgetary Cash Basis	Final Budget Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 2,058,086	\$ 2,146,573	\$ 2,146,573	-
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem	450,824	453,574	474,002	20,428
Sales and use	767,000	839,000	849,780	10,780
Other taxes, penalties, interest, etc.				-
Licenses and permits	6,000	4,200	3,630	(570)
Intergovernmental revenues:				
Federal grants				-
State funds:				
Parish transportation funds	186,500	161,993	163,039	1,046
State revenue sharing (net)	20,350	20,350	20,189	(161)
Gaming Revenues				-
Other State Funds		-	-	-
Contributions from Local Governments				-
Fees, charges, and commissions for services				-
Fines and forfeitures				-
Rents and Royalties				-
Investment earnings	31,070	18,471	18,565	94
Other revenues		734	734	-
Sale of capital assets		891	891	-
Loans Proceeds from Borrowings				-
Loans or loans repaid from other Funds		-		-
Transfers from other funds	230,000	2,658,000	2,658,000	-
Amounts available for Appropriations	<u>3,749,830</u>	<u>6,303,786</u>	<u>6,335,403</u>	<u>31,617</u>
<b>Charges to Appropriations (outflows)</b>				
General government	2,760	3,220	2,990	230
Public safety				-
Public works	1,280,467	1,261,805	1,187,651	74,154
Cultural and recreation				-
Health and welfare				-
Community development				-
Economic development				-
Debt Service	45,531	45,632	45,632	-
Capital outlay	22,500	4,343,769	2,824,292	1,519,477
Loans made to other funds				-
Transfers to other funds	357,749	359,249	359,249	-
Total Charges to Appropriations	<u>1,709,007</u>	<u>6,013,675</u>	<u>4,419,814</u>	<u>1,593,861</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 2,040,823</u>	<u>\$ 290,111</u>	<u>\$ 1,915,589</u>	<u>1,625,478</u>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis) -Solid Waste Fund**  
**For the Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	Original	Final	Budgetary Cash Basis	Final Budget Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 8,695	\$ 46,965	\$ 46,965	-
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem				
Sales and use	767,000	839,000	849,780	10,780
Other taxes, penalties, interest, etc.				-
Licenses and permits				-
Intergovernmental revenues:				-
Federal grants				-
State funds:				-
Parish transportation funds				-
State revenue sharing (net)				-
Gaming Revenues				-
Other State Funds				-
Contributions from Local Governments				-
Fees, charges, and commissions for services				-
Fines and forfeitures				-
Rents and Royalties				-
Investment earnings	1,100	990	925	(65)
Other revenues				-
Sale of capital assets		26,220	26,220	-
Loans or loans repaid from other Funds				-
Transfers from other funds	175,000	60,000	60,000	-
Amounts available for Appropriations	<u>951,795</u>	<u>973,175</u>	<u>983,890</u>	<u>10,715</u>
<b>Charges to Appropriations (outflows)</b>				
General government				-
Public safety				-
Public works	904,907	831,619	830,798	821
Cultural and recreation				-
Health and welfare				-
Community development				-
Economic development				-
Capital outlay				-
Loans made to other funds				-
Transfers to other funds	37,724	37,724	37,724	-
Total Charges to Appropriations	<u>942,631</u>	<u>869,343</u>	<u>868,522</u>	<u>821</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 9,164</u>	<u>\$ 103,832</u>	<u>\$ 115,368</u>	<u>\$ 11,536</u>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual (Cash Basis) -Sales Tax Fund**  
**For the Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	Original	Final	Budgetary Cash Basis	Final Budget Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 2,400,359	\$ 2,302,290	\$ 2,302,290	-
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem				
Sales and use	767,000	839,000	849,780	10,780
Other taxes, penalties, interest, etc.				-
Licenses and permits				-
Intergovernmental revenues:				-
Federal grants				-
State funds:				-
Parish transportation funds				-
State revenue sharing (net)				-
Gaming Revenues				-
Other State Funds				-
Contributions from Local Governments				-
Fees, charges, and commissions for services				-
Fines and forfeitures				-
Rents and Royalties				-
Investment earnings	30,500	18,900	17,927	(973)
Other revenues	-	-	-	-
Sale of capital assets				-
Loans or loans repaid from other Funds				-
Transfers from other funds		-	-	-
Amounts available for Appropriations	<u>3,197,859</u>	<u>3,160,190</u>	<u>3,169,997</u>	<u>9,807</u>
<b>Charges to Appropriations (outflows)</b>				
General government				-
Public safety				-
Public works		-	-	-
Cultural and recreation				-
Health and welfare				-
Community development				-
Economic development				-
Capital outlay				-
Loans made to other funds				-
Transfers to other funds	436,900	2,111,900	2,111,900	-
Total Charges to Appropriations	<u>436,900</u>	<u>2,111,900</u>	<u>2,111,900</u>	<u>-</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 2,760,959</u>	<u>\$ 1,048,290</u>	<u>\$ 1,058,097</u>	<u>\$ 9,807</u>

See independent auditor's report.

## **BUDGET POLICIES**

Budgetary procedures applicable to the St. Helena Parish Police Jury are defined in state law, Louisiana Revised Statutes 39:1301-1315. The Police Jury used the following budget practices:

1. The Police Jury must adopt a budget each year for the general fund and each special revenue fund, if applicable.

The Police Jury must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing was published in the official journal on December 3, 2019, which was held on December 17, 2019.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 17, 2019.

Budgetary amendments involving the transfers of funds from one program or function to another or involving increase in expenditures resulting from revenues exceeding amount estimated require the approval of the Police Jury. The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when actual operations are different from those anticipated in the original budget. The Police Jury adopts the amendments and they are made available for public inspection.

2. All budgetary appropriations lapse at the end of each fiscal year.

3. The Police Jury does not use encumbrance accounting.

4. Budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented in accordance with the cash basis of accounting. Debt Service, Capital Project Funds, and Fiduciary Funds are not budgeted.

See independent auditor's report.

St. Helena Parish Police Jury  
Greensburg, Louisiana

Notes to Budgetary Comparison Schedules  
For the Year Ended December 31, 2020

**Budget to GAAP Reconciliation-Explanation of Differences Between Budgetary Inflows and Outflows and GAAP  
Revenues and Expenditures**

	General	RBM	Solid Waste	Sales Tax
<b>Sources/inflows of Resources:</b>				
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	2,476,826	6,335,403	983,890	3,169,997
<b>Differences-budget to GAAP:</b>				
The fund balance at the beginning of the year is budgetary resource but is not a current-year revenue for financial reporting purposes	(186,085)	(2,146,573)	(46,965)	(2,302,290)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(210,619)	(2,658,000)	(60,000)	-
Loans or loan repaid from other funds and component units are inflows of budget resources but are not revenues for financial reporting purposes	-	-	-	-
The proceeds from the sale of assets are budgetary resources but are regarded as other financing sources, rather than revenue, for financial reporting purposes	(4,600)	(921)	(26,220)	
Accrual of accounts receivable for financial reporting purposes	32,662	8,310	(7,996)	(7,996)
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	2,108,184	1,538,219	842,709	859,711
<b>Uses/Outflows of resources:</b>				
Actual Amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule	2,237,703	4,419,814	868,522	2,111,900
Transfers to other funds and payments to other governments are outflows of budgetary resources but are not expenditures for financial reporting purposes	(39,729)	(359,249)	(37,724)	(2,111,900)
Loans made to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	-	-	-	-
Accrual of accounts payable for financial reporting	(33,006)	796,545	(37)	
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	2,164,968	4,857,110	830,761	-

See independent auditor's report.

**Schedule 5**

**St. Helena Parish Police Jury**

**Schedule of Changes in Net OPEB Liability and Related Ratios  
For the year ended December 31, 2020**

	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Total OPEB Liability</b>			
Service Cost	\$ 28,412	\$ 22,894	\$ 41,973
Interest	71,973	77,940	67,860
Changes of benefit terms	-	-	-
Changes of assumptions	(193,865)	432,566	386,106
Differences between expected and actual experience	(26,216)	105,307	(235,284)
Benefit payments	(68,805)	(72,589)	(72,468)
Net change in total OPEB liability	(188,501)	566,118	188,187
 Beginning OPEB Liability	 <u>2,078,030</u>	 <u>1,889,529</u>	 <u>2,455,647</u>
 Ending OPEB Liability	 <u>\$1,889,529</u>	 <u>\$ 2,455,647</u>	 <u>\$ 2,643,834</u>
 Covered-employee payroll	 \$1,024,802	 \$ 1,055,546	 \$ 1,164,606
 Employer's OPEB liability as a percentage of covered-employee payroll	 184.38%	 232.64%	 227.02%

**Notes to Required Supplementary Information (Schedule 2)**

*Benefit Changes:*

None                  None                  None

*Changes of Assumptions:*

*Discount Rate:*

4.10%                  2.74%                  2.12%

*Mortality:*

RP-2000              RP-2000              RP-2014

*Trend:*

5.50%                  5.50%                  Variable

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

See independent auditor's report.



Schedule 6

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Parochial Plan A**  
**For the year ended December 31, 2020**

Parochial Employees' Retirement System of Louisiana:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>
Employer's Proportion of the Net Pension Liability (Assets)	0.220812%	0.198789%	0.217451%	0.169794%	0.198446%	0.188016%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 60,372	\$ 523,270	\$ 447,843	\$ (126,029)	\$ 880,775	\$ 8,851
Employer's Covered-Employee Payroll	\$1,163,547	\$ 1,078,204	\$1,249,743	\$ 997,748	\$ 1,217,612	\$ 1,191,369
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	5.1886%	48.5316%	35.8348%	-12.6313%	72.3363%	0.7429%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.1464%	92.2301%	94.1489%	101.9768%	88.8618%	99.8851%

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

See independent auditor's report.

Schedule 7

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Registrar of Voters**  
**For the year ended December 31, 2020**

State of Louisiana Registrar of Voters Retirement System	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Employer's Proportion of the Net Pension Liability (Assets)	0.138651%	0.136929%	0.137341%	13.5586%	13.6964%	0.115687%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 33,956	\$ 38,854	\$ 30,148	\$ 32,004	\$ 25,613	\$ 24,922
Employer's Covered-Employee Payroll	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	180.5402%	206.5823%	160.2935%	170.1616%	136.1814%	132.5074%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.86%	73.98%	80.51%	80.57%	84.83%	83.32%

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

See independent auditor's report.

**Schedule 8**

**St. Helena Parish Police Jury  
Schedule of the Police Jury's Contributions-Parochial Plan A  
December 31, 2020**

Parochial Employees' Retirement System of Louisiana:

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Contractually required contribution	\$ 156,339	162,466	124,719	140,026	137,008	134,802
Contributions in relation to contractually required contributions	156,339	162,466	124,719	140,026	137,008	134,802
Contribution deficiency (excess)	-	-	-	-	-	-
Employer's Covered Employee Payroll	1,078,204	1,249,743	997,748	1,217,612	1,191,369	1,100,420
Contributions as a % of Covered Employee Payroll	14.4999%	13.0000%	12.5001%	11.5001%	11.5000%	12.2500%

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

See independent auditor's report.

**Schedule 9**

**St. Helena Parish Police Jury  
Schedule of the Police Jury's Contributions-Registrar of Voters  
December 31, 2020**

State of Louisiana Registrar of Voters Retirement System	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contractually required contribution	\$ 4,397	3,997	3,480	3,198	3,198	3,198
Contributions in relation to contractually required contributions	4,397	3,997	3,480	3,198	3,198	3,198
Contribution deficiency (excess)	-	-	-	-	-	-
Employer's Covered Employee Payroll	18,808	18,808	18,808	18,808	18,808	18,808
Contributions as a % of Covered Employee Payroll	23.3783%	21.2516%	18.5028%	17.0034%	17.0034%	17.0034%

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

See independent auditor's report.

## **Other Supplemental Schedules**

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type**  
**December 31, 2020**

**Schedule 10**

	Non Major			Total Non Major Other Funds
	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,308,861	\$ -	\$ -	\$ 2,308,861
Investments	593,023		-	593,023
Receivables (net of allowances for uncollectibles)	1,260,196	-	38,945	1,299,141
Restricted Cash		7,851	433,178	441,029
<b>TOTAL ASSETS</b>	<b>4,162,080</b>	<b>7,851</b>	<b>472,123</b>	<b>4,642,054</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	78,414	-	25,319	103,733
Due to other funds	9,633		59,234	68,867
Other liabilities	41,167		-	41,167
<b>Total Liabilities</b>	<b>129,214</b>	<b>-</b>	<b>84,553</b>	<b>213,767</b>
Deferred Inflows of Resources:				
Intergovernmental Revenue Not Available			13,626	13,626
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>13,626</b>	<b>13,626</b>
Fund balances:				
Nonspendable				
Restricted For:				
Public Works	2,052,125			2,052,125
Public Safety	1,790,628			1,790,628
Health and Welfare	-			-
Economic Development	195,206			195,206
Debt Service		7,851		7,851
Construction of Assets			362,015	362,015
Unassigned	(5,093)		11,929	6,836
<b>TOTAL FUND BALANCE</b>	<b>4,032,866</b>	<b>7,851</b>	<b>373,944</b>	<b>4,414,661</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,162,080</b>	<b>\$ 7,851</b>	<b>\$472,123</b>	<b>\$ 4,642,054</b>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**and Changes in Fund Balances - by Fund Type**  
**For the Year Ended December 31, 2020**

	NonMajor			TOTAL NonMajor Other Funds
	Special Rev Funds	Debt Service Funds	Capital Project Funds	
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,251,015	\$ -	\$ -	\$ 1,251,015
Sales and use	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	56,000	-	275,435	331,435
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing (net)	50,572	-	-	50,572
State Grants	-	-	63,563	63,563
Fees, charges, and commissions for services	174,111	-	-	174,111
Fines and forfeitures	3,200	-	-	3,200
Rents and Royalties	-	-	-	-
Investment earnings	33,876	161	4,022	38,059
Other revenues	33,393	-	-	33,393
<b>Total Revenues</b>	<b>1,602,167</b>	<b>161</b>	<b>343,020</b>	<b>1,945,348</b>
<b>EXPENDITURES</b>				
General government	41,166	-	-	41,166
Public safety	343,381	250	-	343,631
Public works	470,476	-	78,477	548,953
Cultural and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Debt service	272,263	258,921	-	531,184
Capital outlay	1,186,684	-	61,510	1,248,194
<b>Total Expenditures</b>	<b>2,313,970</b>	<b>259,171</b>	<b>139,987</b>	<b>2,713,128</b>
Excess (Deficiency) of Revenues Over (Under) Expenditure	(711,803)	(259,010)	203,033	(767,780)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	135,000	265,025	5,500	405,525
Transfers out	(286,236)	-	(505,500)	(791,736)
Payments to local governments	(2,830)	-	(147,680)	(150,510)
Capital leases/Proceeds from loans	338,000	-	-	338,000
Sale of capital assets	51,573	-	-	51,573
<b>Total Other Financing Sources and Uses</b>	<b>235,507</b>	<b>265,025</b>	<b>(647,680)</b>	<b>(147,148)</b>
Net Change in Fund Balance	(476,296)	6,015	(444,647)	(914,928)
Fund Balances-Beginning	4,509,162	1,836	818,591	5,329,589
Fund balances -- ending	\$4,032,866	\$ 7,851	\$ 373,944	\$ 4,414,661

See independent auditor's report.

#### Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District Nos. 1,3, 4, 5, 6, and Sub Road 1 and 2 of District 2. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

#### Fifth Ward Fire Protection Maintenance Fund

The Fifth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the fifth ward. Financing is provided by ad valorem taxes, fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

#### Fire Protection District 2 Fund

The Fire Protection District 2 Fund is used to account for the operations of a volunteer fire department providing fire protection in the northwestern portion of St. Helena Parish, Louisiana. Financing is provided by ad valorem taxes, fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

#### Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for district no. 1. Financing is provided by ad valorem taxes, fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

#### South 2<sup>nd</sup> Fire District #1 Fund

The Fire Protection South 2<sup>nd</sup> District #1 Fund is used to account for the operations of a volunteer fire department providing fire protection for south 2nd Ward. Financing is provided by ad valorem taxes, fire insurance rebate, and interest earned on surplus cash balances.

#### Sixth Ward Fire Protection Maintenance Fund

The Sixth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the sixth ward.

#### E-911 Communications Fund

The E-911 Fund is used to account for operations of an enhanced 911 emergency telephone system. Financing is provided by an emergency telephone service charge.

#### Off-Duty Law Enforcement

The Off-Duty Law Enforcement Fund is used to account for the payment of witness fees to off-duty law enforcement officers in criminal matters. Financing is provided from proceeds of criminal cases in accordance with Louisiana Revised Statute 15:255.



#### Revolving Loan Fund

The Revolving Loan Fund is used to account for a Farmer's Home Administration "Rural Business Enterprise Grant" of \$100,000. The grant funds will be used as a revolving loan fund to make loans to new businesses in the St. Helena area.

#### Office of Motor Vehicle Fund

The Office of Motor Vehicle Fund is used to account for the collection of a service fees collected, which is used solely to defray local cost of operating the local field office in the parish.

#### Community Development Block Grant (CDBG) Housing Repair Fund

The Community Development Block Grant (CDBG) Housing Repair Fund is used to account for federal grants for minor repairs to homes of parish residents who qualify as a result of storm damage from Hurricane Gustav and Ike.

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type-Special Revenue**  
**December 31, 2020**

	Rd #1	Sub 1 of 2	Sub 2 of 2	Rd #3	Rd #4	Rd #5	Rd #6
	Fund	Fund	Fund	Fund	Fund	Fund	Fund
<b>ASSETS</b>							
Cash and cash equivalents	\$ 284,570	\$ 184,618	\$ 102,500	\$ 227,812	\$ 265,194	\$ 173,406	\$ 102,278
Investments							
Receivables (net of allowances for uncollectibles)	195,869	29,353	87,034	163,401	160,916	73,270	39,004
<b>TOTAL ASSETS</b>	<b>480,439</b>	<b>213,971</b>	<b>189,534</b>	<b>391,213</b>	<b>426,110</b>	<b>246,676</b>	<b>141,282</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts, salaries, and other payables	1,277		3,050	1,601	4,011	1,661	327
Due to other funds	-	-		-	-		-
Other liabilities	6,420	985	2,941	5,358	5,554	2,523	1,393
<b>Total Liabilities</b>	<b>7,697</b>	<b>985</b>	<b>5,991</b>	<b>6,959</b>	<b>9,565</b>	<b>4,184</b>	<b>1,720</b>
Fund balances:							
Nonspendable							
Restricted For:							
Public Works	472,742	212,986	183,543	384,254	416,546	242,492	139,562
Public Safety							
Health and Welfare							
Economic Development							
Unassigned							
<b>TOTAL FUND BALANCE</b>	<b>472,742</b>	<b>212,986</b>	<b>183,543</b>	<b>384,254</b>	<b>416,546</b>	<b>242,492</b>	<b>139,562</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 480,439</b>	<b>\$ 213,971</b>	<b>\$ 189,534</b>	<b>\$ 391,213</b>	<b>\$ 426,111</b>	<b>\$ 246,676</b>	<b>\$ 141,282</b>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type-Special Revenue**  
**December 31, 2020**

	5th Wd Fire Fund	Fire #2 Fund	Fire #3 Fund	So 2nd Fire Fund	6th Ward Fire Fund	E-911 Fund
<b>ASSETS</b>						
Cash and cash equivalents	\$ 154,434	\$ 104,927	\$ 242,432	\$ 278,812	\$ 13,669	\$ 110,131
Investments	215,074		107,540			107,546
Receivables (net of allowances for uncollectibles)	155,708	73,640	141,872	59,521	37,759	12,393
<b>TOTAL ASSETS</b>	<b>525,216</b>	<b>178,567</b>	<b>491,844</b>	<b>338,333</b>	<b>51,428</b>	<b>230,070</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts, salaries, and other payables	17,746	8,658	2,601	986	13,464	23,032
Due to other funds						
Other liabilities	5,298	2,503	4,614	2,130	1,448	
<b>Total Liabilities</b>	<b>23,044</b>	<b>11,161</b>	<b>7,215</b>	<b>3,116</b>	<b>14,912</b>	<b>23,032</b>
Fund balances:						
Nonspendable						
Restricted For:						
Public Works						
Public Safety	502,172	167,406	484,629	335,217	36,516	207,038
Health and Welfare						
Economic Development						
Unassigned						
<b>TOTAL FUND BALANCE</b>	<b>502,172</b>	<b>167,406</b>	<b>484,629</b>	<b>335,217</b>	<b>36,516</b>	<b>207,038</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 525,216</b>	<b>\$ 178,567</b>	<b>\$ 491,844</b>	<b>\$ 338,333</b>	<b>\$ 51,428</b>	<b>\$ 230,070</b>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type-Special Revenue**  
**December 31, 2020**

	Off-duty Fund	Rev Loan Fund	OMV Fund	CDBG Housing	Non Major Special Revenue Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,647	\$ 7,604	\$ 54,827	\$ -	\$ 2,308,861
Investments		162,863			593,023
Receivables (net of allowances for uncollectibles)	137	24,740	1,039	4,540	1,260,196
<b>TOTAL ASSETS</b>	<b>1,784</b>	<b>195,207</b>	<b>55,866</b>	<b>4,540</b>	<b>4,162,080</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts, salaries, and other payables	-		-		78,414
Due to other funds				9,633	9,633
Other liabilities					41,167
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,633</b>	<b>129,214</b>
Fund balances:					
Nonspendable					
Restricted For:					
Public Works					2,052,125
Public Safety	1,784		55,866		1,790,628
Health and Welfare					-
Economic Development		195,206			195,206
Unassigned				(5,093)	(5,093)
<b>TOTAL FUND BALANCE</b>	<b>1,784</b>	<b>195,206</b>	<b>55,866</b>	<b>(5,093)</b>	<b>4,032,866</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,784</b>	<b>\$ 195,206</b>	<b>\$ 55,866</b>	<b>\$ 4,540</b>	<b>\$ 4,162,080</b>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Special Revenue**

For the Year Ended December 31, 2020

	Rd #1 Fund	Sub 1 of 2 Fund	Sub 2 of 2 Fund	Rd #3 Fund	Rd #4 Fund	Rd #5 Fund	Rd #6 Fund
<b>REVENUES</b>							
Taxes:							
Ad valorem	\$ 202,038	\$ 29,603	\$ 90,713	\$ 166,647	\$ 161,833	\$ 75,440	\$ 41,740
Sales and use							
Other taxes, penalties, interest, etc.							
Licenses and permits							
Intergovernmental revenues:							
Federal grants							
State funds:							
Parish transportation funds							
State revenue sharing (net)	1,312	2,909	4,050	5,468	3,145	6,971	4,010
State Grants							
Fees, charges, and commissions for services							
Fines and forfeitures							
Rents and Royalties							
Investment earnings	2,674	1,633	1,242	3,364	2,753	1,518	940
Other revenues		-	-	-	-	-	-
Total Revenues	206,024	34,145	96,005	175,479	167,731	83,929	46,690
<b>EXPENDITURES</b>							
General government	6,419	985	2,941	5,358	5,553	2,523	1,393
Public safety							
Public works	70,711	25,328	71,131	85,119	118,307	28,414	71,466
Cultural and recreation							
Health and welfare							
Community development							
Economic development							
Debt service	11,165	11,165	51,330	10,892	43,526		
Capital outlay	2,500	2,500	16,442	145,227	5,000	23,450	5,000
Total Expenditures	90,795	39,978	141,844	246,596	172,386	54,387	77,859
Excess (Deficiency) of Revenues Over (Under) Expenditures	115,229	(5,833)	(45,839)	(71,117)	(4,655)	29,542	(31,169)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	10,000	10,000	20,000	20,000	20,000	20,000	35,000
Transfers out	(74,983)	(1,660)	(4,314)	(91,847)	(60,399)	(18,887)	(3,103)
Proceeds from Capital leases			-	-			
Payments to/from other Governments/Component Units							
Sale of capital assets		-	4,392		45,600	1,581	
Total Other Financing Sources and Uses	(64,983)	8,340	20,078	(71,847)	5,201	2,694	31,897
Net Change in Fund Balance	50,246	2,507	(25,761)	(142,964)	546	32,236	728
Fund balances -- beginning	422,496	210,479	209,304	527,218	416,000	210,256	138,834
Fund balances -- ending	\$ 472,742	\$ 212,986	\$ 183,543	\$ 384,254	\$ 416,546	\$ 242,492	\$ 139,562

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Special Revenue**  
**For the Year Ended December 31, 2020**

	5th wd fire Fund	Fire #2 Fund	Fire #3 Fund	So 2nd Fire Fund	6th Ward Fire Fund	E-911 Fund
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 158,463	\$ 71,502	\$ 143,942	\$ 65,714	\$ 43,380	\$ -
Sales and use						
Other taxes, penalties, interest, etc.						
Licenses and permits						
Intergovernmental revenues:						
Federal grants					56,000	-
State funds:						
Parish transportation funds						
State revenue sharing (net)	14,639	4,230	3,838			
State Grants			-		-	
Fees, charges, and commissions for services						148,936
Fines and forfeitures						
Rents and Royalties						
Investment earnings	6,383	1,441	4,025	2,286	231	2,193
Other revenues	9,784	6,000	6,867	5,405	3,837	1,500
Total Revenues	<u>189,269</u>	<u>83,173</u>	<u>158,672</u>	<u>73,405</u>	<u>103,448</u>	<u>152,629</u>
<b>EXPENDITURES</b>						
General government	5,298	2,503	4,615	2,130	1,448	
Public safety	44,701	48,707	36,888	26,413	41,308	138,090
Public works						
Cultural and recreation						
Health and welfare						
Community development						
Economic development						
Debt service		64,772	71,707			7,706
Capital outlay	375,907	8,850	288,000	-	61,741	23,032
Total Expenditures	<u>425,906</u>	<u>124,832</u>	<u>401,210</u>	<u>28,543</u>	<u>104,497</u>	<u>168,828</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(236,637)</u>	<u>(41,659)</u>	<u>(242,538)</u>	<u>44,862</u>	<u>(1,049)</u>	<u>(16,199)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-					
Transfers out	(6,943)	(3,788)	(5,694)	(2,578)	(5,565)	(4,864)
Proceeds from Capital leases		-	213,000			-
Payments to/from other Governments/Component Units	-					
Sale of capital assets			-			-
Total Other Financing Sources and Uses	<u>(6,943)</u>	<u>(3,788)</u>	<u>207,306</u>	<u>(2,578)</u>	<u>(5,565)</u>	<u>(4,864)</u>
Net Change in Fund Balance	<u>(243,580)</u>	<u>(45,447)</u>	<u>(35,232)</u>	<u>42,284</u>	<u>(6,614)</u>	<u>(21,063)</u>
Fund balances -- beginning	<u>745,752</u>	<u>212,853</u>	<u>519,861</u>	<u>292,933</u>	<u>43,130</u>	<u>228,101</u>
Fund balances -- ending	<u>\$ 502,172</u>	<u>\$ 167,406</u>	<u>\$ 484,629</u>	<u>\$ 335,217</u>	<u>\$ 36,516</u>	<u>\$ 207,038</u>

See independent auditor's report.

Schedule 13

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Special Revenue**  
**For the Year Ended December 31, 2020**

	Off-duty Fund	Rev Loan Fund	OMV Fund	CDBG Housing Fund	Non-Major Special Revenue Funds
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 1,251,015
Sales and use					-
Other taxes, penalties, interest, etc.					-
Licenses and permits					-
Intergovernmental revenues:					
Federal grants				-	56,000
State funds:					
Parish transportation funds					-
State revenue sharing (net)					50,572
State Grants					-
Fees, charges, and commissions for services			25,175		174,111
Fines and forfeitures	3,200				3,200
Rents and Royalties					-
Investment earnings	30	1,879	1,284		33,876
Other revenues					33,393
Total Revenues	3,230	1,879	26,459	-	1,602,167
<b>EXPENDITURES</b>					
General government					41,166
Public safety	500		6,774		343,381
Public works					470,476
Cultural and recreation					-
Health and welfare				-	-
Community development					-
Economic development					-
Debt service					272,263
Capital outlay			229,035		1,186,684
Total Expenditures	500	-	235,809	-	2,313,970
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	2,730	1,879	(209,350)	-	(711,803)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					135,000
Transfers out	(183)	(4)	(1,424)	-	(286,236)
Proceeds from Capital leases			125,000		338,000
Payments to/from other Governments/Component Units	(2,830)				(2,830)
Sale of capital assets					51,573
Total Other Financing Sources and Uses	(3,013)	(4)	123,576	-	235,507
Net Change in Fund Balance	(283)	1,875	(85,774)	-	(476,296)
Fund balances -- beginning	2,067	193,331	141,640	(5,093)	4,509,162
Fund balances -- ending	\$ 1,784	\$ 195,206	\$ 55,866	\$ (5,093)	\$ 4,032,866

See independent auditor's report.

#### Disaster Project Fund

The fund is used to account for various federal grants from FEMA that are used to pay cost of buildings, resurfacing, and keeping in repairs various roads in the parish.

#### LRA-CDBG Fund-Louisiana Recovery Authority-Community Development Block Grant

The Louisiana Recovery Authority-Community Development Block Grant (LRA-CDBG) is used to account for federal and state grants for infrastructure recovery of the parish as a result of storm damage and community water enrichment projects.

#### LGAP Grant Fund-Louisiana Community Development Block Grant

The Louisiana Community Development Block Grant (Local Government Assistance Program-LGAP) is used for the purpose of installing waterlines in the parish, making improvements to the parish parks and highways and various other projects.

#### Court House Project fund

The Court House Project fund is used to account for renovations to the parish court house.

#### Public Transit Fund

The fund is used to account for a state grant from The Department of Transportation and Development that is used to provide medical and other transportation for the benefit of the rural public.

#### Hospital Hazard Mitigation Fund

The Hospital Mitigation Fund is used to account for federal grants for the purpose of Hazardous Mitigation repairs to the St. Helena Sheriff, St. Helena Parish Hospital and the St. Helena Parish Police Jury buildings. The fund is also used to account for grants related to the construction of the St. Helena Sewage Pond and a drainage project for seven bridges.

#### Road District #1 Project Fund

The fund is used to account for proceeds from a certificate of indebtedness used for the purpose of constructing roads in Road District #1.



**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type-Capital Project Funds**  
**December 31, 2020**

	Disaster Project Fund	LRA-CDBG Fund	LGAP Grant Fund	Court House Project Fund	Public Transit Fund	Hospital Hazard Fund	Rd #1 Project Fund	Total Non Major Capital Project Funds
<b>ASSETS</b>								
Cash and cash equivalents		\$ -			\$ -			\$ -
Receivables (net of allowances for uncollectibles)	13,626		-		25,319	-	-	38,945
Restricted Cash	348,770	2,085	2,941	1	100	66,036	13,245	433,178
<b>TOTAL ASSETS</b>	<b>362,396</b>	<b>2,085</b>	<b>2,941</b>	<b>1</b>	<b>25,419</b>	<b>66,036</b>	<b>13,245</b>	<b>472,123</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts, salaries, and other payables					25,319	-	-	25,319
Due to other funds		15,980	9,092	34,062	100	-	-	59,234
Other liabilities								-
Total Liabilities	-	15,980	9,092	34,062	25,419	-	-	84,553
Deferred Inflows of Resources:								
Intergovernmental Revenue Not Available	13,626							13,626
Total Deferred Inflows of Resources	13,626	-	-	-	-	-	-	13,626
Fund balances:								
Nonspendable								
Restricted for:								
Construction of capital assets	348,770	-	-	-	-	-	13,245	362,015
Unassigned		(13,895)	(6,151)	(34,061)	-	66,036	-	11,929
<b>TOTAL FUND BALANCE</b>	<b>348,770</b>	<b>(13,895)</b>	<b>(6,151)</b>	<b>(34,061)</b>	<b>-</b>	<b>66,036</b>	<b>13,245</b>	<b>373,944</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 348,770</b>	<b>\$ 2,085</b>	<b>\$ 2,941</b>	<b>\$ 1</b>	<b>\$ 25,419</b>	<b>\$ 66,036</b>	<b>\$ 13,245</b>	<b>\$ 472,123</b>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Capital Project Funds**  
**For the Year Ended December 31, 2020**

	Disaster Project Fund	LRA-CDBG Fund	LGAP Grant Fund	Court House Project Fund	Public Transit Fund	Hospital Hazard Fund	Rd #1 Project Fund	TOTAL Non-Major Capital Project Funds
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$ -	\$ -	\$ -					\$ -
Sales and use								-
Other taxes, penalties, interest, etc.								-
Licenses and permits								-
Intergovernmental revenues:								-
Federal grants			-		147,680	127,755		275,435
State funds:								-
Parish transportation funds								-
State revenue sharing (net)								-
State Grants			63,563					63,563
Fees, charges, and commissions for services								-
Fines and forfeitures								-
Investment earnings							4,022	4,022
Other revenues								-
Total Revenues	-	-	63,563	-	147,680	127,755	4,022	343,020
<b>EXPENDITURES</b>								
Public Works	78,477		-					78,477
Capital outlay		110	61,400					61,510
Total Expenditures	78,477	110	61,400	-	-	-	-	139,987
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,477)	(110)	2,163	-	147,680	127,755	4,022	203,033
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in			5,500					5,500
Transfers out			(5,500)				(500,000)	(505,500)
Payments to/from other Governments/Component Units			-		(147,680)			(147,680)
Capital leases/Proceeds from Loans								-
Sale of capital assets								-
Total Other Financing Sources and Uses	-	-	-	-	(147,680)	-	(500,000)	(647,680)
Net Change in Fund Balance	(78,477)	(110)	2,163	-	-	127,755	(495,978)	(444,647)
Fund Balances--Beginning	427,247	(13,785)	(8,314)	(34,061)	-	(61,719)	509,223	818,591
Fund balances -- ending	\$ 348,770	\$ (13,895)	\$ (6,151)	\$ (34,061)	\$ -	\$ 66,036	\$ 13,245	\$ 373,944

See independent auditor's report.

Revenue Bonds 2001 Sinking

The Revenue Bond 2001 Sinking Fund is used to accumulate funds for the annual installment due on the Revenue Bonds. The revenue bond was issued for the purpose of constructing a facility to house the police jury office and the county parish agent. Transfers will be made from the General Fund for this purpose and accumulated in this account.

Road Rehabilitation Sinking

The Road Rehabilitation sinking fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the Certificate of Indebtedness funded the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District Maintenance Fund for this purpose and accumulated in this account.

Road District #1 Sinking

The Road District #1 sinking fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the Certificate of Indebtedness funded the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District #1 Maintenance Fund for this purpose and accumulated in this account.

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds-by Fund Type-Debt Service Funds**  
**December 31, 2020**

	Revenue Bond Sinking	Rd Rehab Sinking	Rd #1 Sinking	Total Non Major Debt Service Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowances for uncollectibles)				-
Restricted Cash	7,798	22	31	\$ 7,851
<b>TOTAL ASSETS</b>	<b>7,798</b>	<b>22</b>	<b>31</b>	<b>7,851</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables				-
Other liabilities				-
Total Liabilities	-	-	-	-
Fund balances:				
Restricted for:				
Debt services	7,798	22	31	7,851
<b>TOTAL FUND BALANCE</b>	<b>7,798</b>	<b>22</b>	<b>31</b>	<b>7,851</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,798</b>	<b>\$ 22</b>	<b>\$ 31</b>	<b>\$ 7,851</b>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - by Fund Type-Debt Service Funds**  
**For the Year Ended December 31, 2020**

	Non Major			Total NonMajor Debt Service Funds
	Rev Bond Sinking Fund	Rd Rehab Sinking	Rd #1 Sinking	
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$	\$	\$	-
Sales and use				-
Other taxes, penalties, interest, etc.				-
Licenses and permits				-
Intergovernmental revenues:				-
Federal grants				-
State funds:				-
Parish transportation funds				-
State revenue sharing (net)				-
Fines and forfeitures				-
Investment earnings	59	73	29	161
Other revenues				-
Total Revenues	<u>59</u>	<u>73</u>	<u>29</u>	<u>161</u>
<b>EXPENDITURES</b>				
General government				-
Public safety		250		250
Public works				-
Cultural and recreation				-
Health and welfare				-
Community development				-
Economic development				-
Debt service	21,930	170,079	66,912	258,921
Capital outlay				-
Total Expenditures	<u>21,930</u>	<u>170,329</u>	<u>66,912</u>	<u>259,171</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(21,871)</u>	<u>(170,256)</u>	<u>(66,883)</u>	<u>(259,010)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	28,035	170,079	66,911	265,025
Transfers out				-
Capital leases				-
Sale of capital assets				-
Total Other Financing Sources and Uses	<u>28,035</u>	<u>170,079</u>	<u>66,911</u>	<u>265,025</u>
Net Change in Fund Balance	<u>6,164</u>	<u>(177)</u>	<u>28</u>	<u>6,015</u>
Fund balances -- beginning	1,634	199	3	1,836
Fund balances -- ending	<u>7,798</u>	<u>22</u>	<u>31</u>	<u>7,851</u>

See independent auditor's report.

## St. Helena Parish Police Jury

**Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2020**

The schedule of Compensation paid board members is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

<b>Board Member</b>	<b><u>Address</u></b>	<b><u>Term</u></b>	<b><u>Salary</u></b>	<b><u>Travel</u></b>	<b><u>Total Amount</u></b>
Frank Johnson	1537 Highway 63 Pine Grove, LA 70453	Jan 2020-2025	21,180	558	21,738
Ryan Byrd	54 Club Deluxe Rd Amite, LA 70442	Jan 2020-2025	18,827	635	19,462
Willie Morgan	75 Jack Rabbit Ln Greensburg, LA 70441	Jan 2020-2025	18,827	273	19,100
Jule Wascom	145 Alton & Lucille Lane Greensburg, LA 70441	Jan 2020-2025	19,200	124	19,324
Doug Watson	17571 Hwy 441 Kentwood, LA 70444	Jan 2020-2025	19,200	226	19,426
Jeremy Williams	3284 Hwy 1042 Greensburg, LA 70441	Jan 2020-2025	19,247	210	19,457
Theodore McCray, Jr.	8915 Hwy 43 Amite, LA 70422	Jan 1-14 2020	373	-	373
Major Coleman	1094 McDaniel Road Amite, LA 70422	Jan 1-14 2020	373	-	373
Major Coleman	1094 McDaniel Road Amite, LA 70422	Jan 1-14 2020	373	-	373
			<u>\$ 117,600</u>	<u>\$ 2,026</u>	<u>\$ 119,626</u>

See independent auditor's report.

**St. Helena Parish Police Jury**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2020**

Williams, Jeremy Police Jury President (January 1, 2020 through January 14, 2020)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 420
Employer Paid Medicare & Social Security	32
<b>Total</b>	<u>\$ 452</u>

Johnson, Frank Police Jury President (January 15, 2020 through December 31, 2020)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 21,180
Employer Paid Medicare & Social Security	1,663
Benefits-Insurance	8,659
Mileage Reported on W-2	558
Registration Fees	600
Conference Travel & Lodging	566
Conference Meals	193
<b>Total</b>	<u>\$ 33,419</u>

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Justice System Funding Schedule-Receiving Entity**  
**General Fund**  
**For the Year Ended December 31, 2020**

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Receipts From:		
21st Judicial District Court-Criminal Fines, Other	\$ 2,128	\$ 4,161
Total Receipts	\$ 2,128	\$ 4,161

See independent auditor's report.

**St. Helena Parish Police Jury**  
**Justice System Funding Schedule-Receiving Entity**  
**Off Duty Law Enforcement Fund**  
**For the Year Ended December 31, 2020**

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Receipts From:		
21st Judicial District Court-Criminal Fines, Other	\$ 1,175	\$ 2,140
Total Receipts	\$ 1,175	\$ 2,140

See independent auditor's report.



# *Minda B. Raybourn*

*Certified Public Accountant  
Limited Liability Company*

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AICPA

Member  
LCPA

## **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 St. Helena Parish Police  
Jury Greensburg, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated August 3, 2022. Our report includes a reference to other auditors who audited the financial statements of St. Helena Parish Hospital Service District No. 1 and Subsidiary and Waterworks District No. 2 of St. Helena Parish, as described in our report on the Police Jury's financial statements. This report does not include the results of the other audit testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District were not audited and as a result, our report included a qualified opinion on the aggregate discretely presented component units. Accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered St. Helena 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 St. Helena Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the St. Helena 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. We did not identify any deficiencies in internal control to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

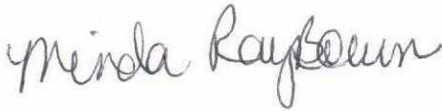
As part of obtaining reasonable assurance about whether the St. Helena Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as finding 2020-C1 and finding 2020-C2.

### **St. Helena Parish Police Jury's Response to Findings**

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

**Purpose of this Report**

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

A handwritten signature in cursive script that reads "Minda Raybourn". The signature is written in black ink on a white background.

Minda Raybourn CPA  
Franklinton, LA  
August 3, 2022

**St Helena Parish Police Jury  
Schedule of Findings and Responses  
For the Year Ended December 31, 2020**

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

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Aggregate Discretely Presented Component Units Opinion Unit:

Unmodified                       Qualified   
Disclaimer                       Adverse

Each of the Other Opinion Units:

Unmodified                       Qualified   
Disclaimer                       Adverse

Internal control over financial reporting:

Material Weakness(es) identified?                       Yes  No  
Significant Deficiency(ies) identified?                       Yes  No

Noncompliance material to the financial statements noted?                       Yes  No

*Federal Awards Not Applicable*

Internal control over major federal Programs:

Material Weakness(es) identified?                       Yes  No  
Significant Deficiency(ies) identified?                       Yes  None Reported

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

Unmodified                       Qualified   
Disclaimer                       Adverse

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

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B programs:    \$ \_\_\_\_\_

Auditee qualified as low risk auditee?                       Yes  No

**St Helena Parish Police Jury  
Schedule of Findings and Responses  
For the Year Ended December 31, 2020**

**Section II-Financial Statement Findings**

**Finding Number 2020-CI Noncompliance with Parish Transportation Act**

**Criteria:** Per Louisiana Revised Statute 48:755B(1): The parish wide capital improvement program shall list all projects to be constructed during the fiscal year. Each parish shall undertake a continuing study of the needs of the various parish roads for the purpose of bringing existing roads up to current standards or for replacement of existing roads where required and shall keep the information so developed up to date through a continuing annual needs study. Each parish shall develop a parish wide program of construction inclusive of parish roads within municipalities to be commenced the ensuing fiscal year which shall be based upon the anticipated revenues to be appropriated by the legislature and listed in a prioritized ranking based on parish wide needs inclusive of parish roads within municipalities and shall include overlay projects. The program shall also list the projects which may reasonably be anticipated to be constructed in the following two years. All projects listed for the total three-year program shall be approved by the parish governing authority. The capital improvement program shall be adopted by the parish governing authority prior to the beginning of the first year of the three-year plan. The program shall be adopted annually regardless of whether the parish governing authority anticipates capital improvements in the first year of the plan.

**Condition:** The three-year plan of road priority listing was last adopted and updated on January 22, 2019. Police Jury minutes for the fiscal year of 2020 show no changes or adoptions since then.

**Cause:** As noted in prior year finding 2019-C2, the Police Jury office was closed on December 9, 2020 through January 4, 2020 due to a sudden increase in COVID-10 cases. In addition, the Police Jury has had employee turnover reducing the number of staff.

**Effect:** Apparent noncompliance and with the Parish Transportation Act.

**Recommendation:** The Police Jury should consider updating its policies and procedures to ensure the annual requirement to update and approve the three-year plan.

**Management's Response:** We will update the Police Jury's existing policies and precures to ensure the parish governing authority updates the road priority listing.

**Contact Person:** Frank Johnson, President, (225) 222-4549

**St Helena Parish Police Jury  
Schedule of Findings and Responses  
For the Year Ended December 31, 2020**

**Finding Number 2020-C2 Noncompliance with Statutory Due Date of Report**

**Criteria:** Local auditees must engage a CPA firm approved by Louisiana Legislative Auditors to perform its audit or other engagement no later than sixty days after its fiscal year end. The statutory due date for an agency to file the audit report is six months after the fiscal year end.

**Condition:** The agency's report was submitted August 2022.

**Cause of Condition:** The previous auditor who had performed the audit for the Police Jury for many years resigned in March 2022 due to high staff turnover. The present auditor's child had a medical emergency regarding a neurological disorder.

**Potential Effect of Condition:** Noncompliance with state audit law.

**Recommendation:** The Police Jury should continue to monitor the deadlines and work diligently to have its audit complete and submitted as soon as possible.

**Client Response:** The Police Jury will continue to monitor deadlines and will work diligently to complete and submit the audit as quickly as possible.

**Contact Person:** Frank Johnson, President, (225) 222-4549

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended December 31, 2019**

**Financial Statement Findings**

**Finding Number: 2019-C1 Local Budget Act (Noncompliance)**

**Criteria:** Louisiana Revised Statute 39:1311 requires that total expenditures and other uses must not exceed budgeted expenditures and other uses by 5% or more and revenues and other sources must meet budgeted revenue and other sources by 5% or more.

**Condition:** The Police Jury's actual expenditures and other uses in the Sales Tax Fund exceeded the total budgeted expenditures and other uses by five percent or more.

**Cause:** Budget variances were caused by transfers to other funds being higher than budgeted.

**Effect:** Apparent noncompliance with the above referenced statute.

**Recommendation:** The budget should be amended when budget variances greater than 5% are evident.

**Management's Response:** We will continue to monitor budget compliance and amend the budget as required for expenditure variations.

**Status:** Resolved.

**Finding Number: 2019-C2 Audit Report Submission (Noncompliance)**

**Criteria:** 2 CFR 200.5112 requires that entities subject to Uniform Guidance have their audit completed and data collection form and reporting package submitted within the earlier of 30 calendar days after receipt of the auditor's reports, or nine months after the end of the audit period. OMB M-20-26 provided for revised extended due dates for entities that had not filed by March 19, 2020. Entities with normal due dates of July 31, 2020 through September 30, 2020 were provided with a three-month extension. As such, the Police Jury's submission deadline for the year ending December 31, 2019 was extended to December 31, 2020.

**Condition:** The Police Jury is currently late on the above-mentioned submission deadline. The Police Jury requested and was granted from the Louisiana Legislative Auditor an emergency extension of the Louisiana statutory deadline to submit its audit. No such additional extension has been granted for submission of audits subject to Uniform guidance beyond December 31, 2020 despite the complex and rapidly evolving situation the Police Jury is experiencing as a result of this pandemic. Federal agencies were contacted on December 31, 2020 to inform them that submission would be late per an answer provided in the Federal Audit Clearinghouse "Frequently Asked Questions" (located on their website on that date).

**Cause:** The Police Jury experienced many delays in completing the current year audit related to COVID-19. The Police Jury and the auditor have experienced total and limited closures as a result of this pandemic. Several Police Jury employees contracted COVID-19 and were out of work during their illness. This also caused an entire closure of the Police Jury Office to support the safety and wellbeing of employees and for extensive cleaning. Additionally, in the past several months, several

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended December 31, 2019**

other Police Jury employees and employees of the audit firm have contracted COVID-19 and others quarantined due to exposure to COVID-19 cases. Most recently, the Police Jury office was closed on December 9, 2020 through January 4, 2020 due to a sudden increase in COVID-19 cases.

**Effect:** Apparent noncompliance with the above referenced statute.

**Recommendation:** The Police Jury should continue to monitor the state and federal deadlines and work diligently to have its audit complete and submitted as soon as possible while remaining vigilant of health considerations and CDC guidelines during this pandemic.

**Management's Response:** The Police Jury will continue to monitor deadlines and will work diligently to complete and submit the audit as quickly as possible in light of this pandemic.

**Status:** Unresolved.

**Finding Number: 2019-II Significant Deficiency in Payroll**

**Criteria:** Adequately designed and operating internal controls over financial reporting provides for, among other things, accurate recording of transactions as well as safeguarding of assets. Such controls may include, but are not limited to written policies and procedures as well as review and approval of transactions.

**Condition:** In February 2020 (during audit procedures), the Louisiana Legislative Auditor provided details of an allegation regarding payroll fraud on an employee. It was alleged that the employee did not clock out when leaving early to drive his school bus route.

The Police Jury required employees use time cards that punch into a time clock each day. The employee is also responsible for reviewing and signing their time card at the end of the pay period. Also, at end of the pay period, information from the time card is input into time sheet by the supervisor or department head. The employee and an employee at a supervisor or management level both sign the time sheet.

Time cards for the entire fiscal year were obtained from the Police Jury. Next, bus logs from the St. Helena Parish School Board were requested and obtained for the bus driven by the employee named in the allegation for the 2018-2019 and 2019-2020 school years. Time cards were compared to the bus logs and instances of apparent overlap of more than 15 minutes were noted. Per bus logs, there were 157 school days during the fiscal year 2019, which included the Spring semester of the 2018-2019 school year and the Fall semester of the 2019-2020 school year. Of these 157 school days, there were 39 days with apparent overlapping time.

The employee contends that on the days that he did clock out and there appears to be apparent overlap that he in fact had a substitute driver. Documentation to support the substitute driver was not provided by the employee. Bus logs do not provide any documentation supporting a substitute driver either. The employee contends that since he as the hired bus driver is responsible for obtaining and paying a substitute driver, the bus logs would not show that a substitute driver completed the bus route for that day.

While the police jury does have written policies and procedures for payroll transactions and operates with several internal control activities including, but not limited to the use of time cards and approval of time



**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended December 31, 2019**

sheets, the Police Jury does not currently have a detailed written policy or procedures on dual employment addressing such details as notification or any documentation requirements.

**Cause:** The Police Jury does not have a detailed policy on dual employment that includes procedures for notifications of dual employment and the types of documentation that should be maintained by the Police Jury and employee.

**Effect:** Failure to have a written dual employment policy may create opportunities in which employees could potentially be paid for hours not worked at the Police Jury.

**Recommendation:** The Police Jury should develop and adopt a detailed written dual employment policy with the assistance of the Police Jury's attorney. This policy should include detailed procedures for notification of dual employment and the types of documentation required both by the Policy Jury and retained by the employee. Additionally, the Police Jury should consider amending its procedures on approval and signature of time sheet of department heads; these may be better reviewed by the specific person to whom that individual reports to and requests approval of absences rather than another management level employee.

**Management's Response:** We will adopt a detailed written dual employment policy as well as amend the supervisor signoff assignment for the department heads.

**Status:** The Police Jury adopted the recommended policies and procedures.

**Federal Award Findings and Questioned Costs**

**Finding Number 2019-001 Hazard Mitigation Grant Program (Noncompliance)**

**Year Initial Finding Occurred:** NA – Current year

**CFDA** 97.039 Hazard Mitigation Grant Program

**Federal Award** FEMA-1603-DR-LA, Project 0093 Year 2009 and 1603-DR-LA, Project 0358 Year 2010

**Federal Agency** Department of Homeland Security, Federal Emergency Management Agency (FEMA)

**Pass-through Grantor** State of Louisiana, Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)

**Pass-through Grant Award** HMGP-1603-091-0002 (Sewer Pond Retrofit) and HMGP-1603-091-0003 (Drainage)

**Criteria:** The Reporting Compliance Requirement includes financial reporting requirements applicable to this program. Recipients of federal awards should use standard financial reporting forms or such other forms as may be authorized by OMB for obtaining financial information. Recipients are required to use SF-270, *Request for Advance or Reimbursement*, to request reimbursement payments under non-construction programs, and may be required to use it to request advance payments. Recipients use SF-425/SF-425A, *Federal Financial Report (FFR)*, to report financial information on the project as well as progress on each funded measure. The financial reporting requirements for subrecipients are as specified by the pass-through entity and in many cases are the same or similar to the recipient requirements. The Louisiana Governor's Office of Homeland Security and Emergency Preparedness requires use of its Reimbursement Request Form (RRF) for Hazard Mitigation Funds for requesting of funds under the Hazard Mitigation Grant Program. The Louisiana Governor's Office of Homeland Security and Emergency

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended December 31, 2019**

Preparedness requires quarterly reports submitted within its LAHM system (LouisianaHM.com) by subrecipients of Hazard Mitigation Grant Program awards.

**Condition:** While quarterly reports were submitted by ST HELENA PARISH POLICE JURY, all information submitted in the current fiscal year quarterly reports was not accurate as follows:

- a) Total Funds Expended to Date are entered by the Police Jury as the previous reported amount plus current quarter general ledger amount. Due to the timing of the report due date, items in the general ledger may not be fully reconciled and as such, inaccurate amounts may be reported and later corrected in the general ledger as part of general ledger reconciliation and closeout. However, because of the manner in which the Police Jury reports in the quarterly reports, an inaccurate amount reported in the previous fiscal year quarterly report is carried into each quarterly report in the current fiscal year. Current quarter amounts were agreed to the current general ledger quarter and were added to the previous amount reported and as such, a prior year inaccurate amount remained in the amounts reported in the current fiscal year.
- b) The Police Jury did not verify data that had been pre-filled by the system in the current year such as Anticipated Final Amount.
- c) Percent Project Complete was estimated by the Police Jury in the current year to approximate the percentage of actual work performed required to be reported. The Police Jury estimated by using Total Funds Expended to Date as a percentage of Anticipated Final Amount. The current year estimates of Percent Project Complete did not adequately approximate the percentage of actual work performed as required to be reported.

**Cause:** The Police Jury did not adequately follow the stated instructions on the form or available on the LAHM system. Additionally, the Police Jury did not adequately design internal controls over the Reporting compliance requirement, because while the expenditures reported appear reconciled to the general ledger as required in the Police Jury's Policies and Procedures, only the current quarter were reconciled rather than the total amount being reported which allowed for an inaccurate amount reported to continue being reported and not detected and corrected.

**Effect:** Apparent noncompliance with the Reporting Compliance Requirement.

**Questioned Cost:** None

**Context:** All four quarterly reports for the current fiscal year noted the conditions above. No statistically valid sample.

**Recommendation:** Follow all instruction on the quarterly report form and those available on the LAHM system and follow up with grantor representatives on any questions or concerns. Verify all information on the quarterly report, including prefilled information and follow up on discrepancies. Finally, reconcile all of the financial data entered in the form to the general ledger in total and follow up on discrepancies.

**Management's Response:** Inaccurate amounts will be corrected in the next quarterly report. Instructions on the reports and available for the reports will be followed going forward and all amounts will be verified and reconciled.

**Status:** This has been resolved.

