

GRANT PARISH POLICE JURY

Colfax, Louisiana

Annual Financial Report

For the year ended December 31, 2021



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INDEPENDENT AUDITORS' REPORT

The Grant Parish Police Jury
Colfax, Louisiana

ADVERSE, AND UNMODIFIED OPINIONS

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

Summary of Opinions

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

Adverse Opinion on Aggregate Discretely Presented Component Units

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

Unmodified Opinions on Governmental Activities, the Business-Type Activities, Each Major Fund, and Aggregate Remaining Fund Information

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

BASIS FOR ADVERSE, AND UNMODIFIED OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Grant Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical



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Grant Parish Police Jury

June 22, 2022

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

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

The financial statements do not include financial data for the Grant Parish Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

Grant Parish Police Jury

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Budgetary Comparison Information
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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

SUPPLEMENTARY INFORMATION

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

Grant Parish Police Jury
June 22, 2022

OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the additional information listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022, on our consideration of the Grant Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Police Jury's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Alexandria, Louisiana
June 22, 2022



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*

The Grant Parish Police Jury
Colfax, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Grant Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 22, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Grant 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 Grant Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Grant 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item (2021-002) that we consider to be a significant deficiency.



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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Grant Parish Police Jury's financial statements are free of 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 test disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as 2021-001 and 2021-003.

Response to Findings

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

Purpose of this Report

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



Rozier, McKay & Willis
Alexandria, Louisiana
June 22, 2022

Grant Parish Police Jury

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

This section of the Grant Parish Police Jury's annual financial report presents our discussion and analysis of the Parish's financial performance during the fiscal year ended December 31, 2021.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Parish's financial position and results of operations from differing perspectives, which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Parish as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Parish's assets and all of the Parish's liabilities (including long-term debt).

The government-wide financial statements are divided into two categories, which are described as follows:

- **Governmental Activities** – Expenses incurred in connection with providing basic services including general government; public works; health and human services are reported as governmental activities. The governmental activities are financed by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.
- **Business-Type Activities** – Expenses associated with providing utility services are recovered through fees paid by the customers that utilize these services. These activities are operated in a manner similar to commercial enterprises. Accordingly, activities associated with these services are reported as business type activities.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Parish's most significant activities and are not intended to provide information for the Parish as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Parish has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Parish's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Proprietary Fund** – These funds are used to account for activities that function in a manner similar to commercial enterprises, including activities associated with the Parish's utility services. Proprietary fund financial statements typically provide a more detailed presentation of the information reported in the business-type activities portion of the government-wide financial statements.

FINANCIAL ANALYSIS OF THE PARISH AS A WHOLE

Net Position

A condensed version of the government-wide Statement of Net Position is presented as follows:

Grant Parish Police Jury

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

	For the Year Ended December 31, 2021			For the Year Ended December 31, 2020
	Govern- mental Activities	Business- Type Activities	Total	
Assets:				
Current and Other Assets	\$ 7,046,313	\$ 790,189	\$ 7,836,502	\$ 5,419,195
Capital Assets	9,259,882	198,027	9,457,909	6,601,857
Total Assets	16,306,195	988,216	17,294,411	12,021,052
Deferred Outflows:				
	463,224	28,456	491,680	470,624
Liabilities:				
Current and Other Liabilities	936,505	104,475	1,040,980	701,636
Long-term Liabilities	686,579	7,593	694,172	815,732
Total Liabilities	1,623,084	112,068	1,735,152	1,517,368
Deferred Inflows:				
	873,219	58,238	931,457	490,731
Net Position:				
Invested in Capital Assets (Net)	8,617,245	198,027	8,815,272	6,100,419
Restricted	2,756,281	----	2,756,281	3,164,788
Unrestricted	2,899,590	648,339	3,547,929	1,218,370
Total Net Position	\$ 14,273,116	\$ 846,366	\$ 15,119,482	\$ 10,483,577

As the presentation appearing above demonstrates, the largest portion of the net position is invested in capital assets. Net position invested in capital assets consist of land, construction in process, buildings, equipment, and infrastructure less any debt used to acquire the assets that remains outstanding. The Parish uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

An additional portion of the net position represent resources that are subject to restrictions that are imposed by agreements with the Parish's taxpayers or requirements imposed by various revenue sources.

The remaining balance of unrestricted assets may be used to meet the Parish's ongoing obligations to citizens and creditors.

Changes in Net Position

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

Grant Parish Police Jury

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

	For the Year Ended December 31, 2021			For the Year Ended December 31, 2020
	Govern- mental Activities	Business- Type Activities	Total	
Revenues:				
Program Revenue:				
Charges for Services	\$ 384,986	\$ 696,564	\$ 1,081,550	\$ 852,850
Operating Grants and Contributions	2,941,356	----	2,941,356	1,089,369
Capital Grants and Contributions	2,856,717	----	2,856,717	1,185,885
General Revenue:				
Property Taxes	1,146,041	----	1,146,041	1,085,744
Sales Taxes	1,816,636	----	1,816,636	1,559,457
Severance Taxes	412,040	----	412,040	367,733
Other Taxes	209,827	----	209,827	202,975
Revenue Sharing	83,873	----	83,873	86,871
Gain on Sale of Assets	----	----	----	----
Payment in Lieu of Taxes	154,770	----	154,770	165,323
Other	209,076	1,848	210,924	44,186
Total Revenue	10,215,322	698,412	10,913,734	6,640,393
Program Expenses:				
General Government	1,702,351	----	1,702,351	1,385,211
Public Safety	493,667	----	493,667	322,390
Public Works	3,421,238	----	3,421,238	3,096,857
Health & Welfare	79,984	----	79,984	114,046
Culture and Recreation	(7,076)	----	(7,076)	12,150
Utility Service	----	486,165	486,165	513,747
Total Expenses	5,690,164	486,165	6,176,329	5,444,401
Change in Net Position Before Special Items	4,525,158	212,247	4,737,405	1,195,992
Special Item – Note 17	(101,500)	----	(101,500)	----
Change in Net Position	4,423,658	212,247	4,635,905	1,195,992
Net Position Beginning	9,849,458	634,119	10,483,577	9,287,585
Net Position Ending	\$ 14,273,116	\$ 846,366	\$ 15,119,482	\$ 10,483,577

Governmental activities increased the Parish's net position by \$4,525,158. This increase is attributable to the Parish receiving the American Rescue Funds and capital grants and contributions for the South Grant Sewer Project as well as the prudent use of the Parish's resources.

Business-type activities increased the Parish's net position by \$212,247. This increase is attributable to efficient operation of the Parish's natural gas utility service.

Grant Parish Police Jury

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

FINANCIAL ANALYSIS OF THE PARISH'S FUNDS

An analysis of significant matters affecting the Parish's funds is presented as follows:

- The Parish's governmental funds reported combined fund balances of \$5,835,771, which represents an increase of \$1,561,238 in comparison to the previous balance. This increase is due to prudent use of the Police Jury's resources and receipt of the American Rescue Plan funds.
- In addition, the Parish's general fund, reported a fund balance of \$787,497. The general fund balance decreased by \$47,553. This decrease is attributable to an increase in operating expenditures.
- Amounts reported for business-type activities in the Parish's individual funds are identical to the business-type activities reported in the government-wide presentation.

BUDGET HIGHLIGHTS

The Parish's general fund and each special revenue fund are required to adopt budgets. Budgets were amended to address actual experiences that deviated from expectations that existed when the original budget was adopted.

CAPITAL ASSET ADMINISTRATION

Highlights of the Parish's capital asset administration are provided as follows:

- Work continued on the South Grant Sewer Project.
- Equipment purchases for the governmental activities include three open top ejector trailers, a dump truck and a garbage truck.

DEBT ADMINISTRATION

A capital lease was issued for \$286,704 to finance a garbage truck. Additional activity related to debt was limited to making scheduled payments due on existing obligations.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

There are no events or conditions that are expected to have a significant influence on future operations.

Grant Parish Police Jury

STATEMENT OF NET POSITION

December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 4,540,416	\$ 612,869	\$ 5,153,285
Receivables (net)	2,231,860	149,514	2,381,374
Net Pension Asset	274,037	27,806	301,843
Capital assets			
Non depreciable capital assets			
Construction in Process	3,413,338	-	3,413,338
Land	203,250	-	203,250
Depreciable capital assets, net	<u>5,643,294</u>	<u>198,027</u>	<u>5,841,321</u>
Total assets	<u>16,306,195</u>	<u>988,216</u>	<u>17,294,411</u>
<u>DEFERRED OUTFLOWS</u>			
	<u>463,224</u>	<u>28,456</u>	<u>491,680</u>
<u>LIABILITIES</u>			
Accounts and Other Payables	936,505	24,394	960,899
Deposits Due Others	-	80,081	80,081
Long-term liabilities			
Compensated Absences	43,942	7,593	51,535
Notes Payable			
Due within one year	175,169	-	175,169
Due in more than one year	<u>467,468</u>	<u>-</u>	<u>467,468</u>
Total liabilities	<u>1,623,084</u>	<u>112,068</u>	<u>1,735,152</u>
<u>DEFERRED INFLOWS</u>			
	<u>873,219</u>	<u>58,238</u>	<u>931,457</u>
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	8,617,245	198,027	8,815,272
Restricted:			
Maintenance	2,637,119	-	2,637,119
Judicial	67,125	-	67,125
Construction	52,037	-	52,037
Unrestricted	<u>2,899,590</u>	<u>648,339</u>	<u>3,547,929</u>
Total net position	<u>\$ 14,273,116</u>	<u>\$ 846,366</u>	<u>\$ 15,119,482</u>

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

Grant Parish Police Jury

STATEMENT OF ACTIVITIES

December 31, 2021

	Expenses	Program Revenues			Net (Expenses) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	
<u>Governmental Activities:</u>					
General Government					
Legislative	\$ 247,664	\$ -	\$ -	\$ -	\$ (247,664)
Judicial	637,495	219,406	139,826	-	(278,263)
Finance & Administrative	406,093	-	-	-	(406,093)
Other General Government	411,099	-	2,174,400	-	1,763,301
Public Safety	493,667	-	-	-	(493,667)
Public Works					
Road Maintenance	1,841,044	-	580,127	-	(1,260,917)
Landfill Maintenance	1,565,626	141,900	43,803	-	(1,379,923)
South Grant Sewer Construction	-	-	-	2,856,717	2,856,717
Other Public Works	14,568	-	3,200	-	(11,368)
Health & Welfare	79,984	9,574	-	-	(70,410)
Culture & Recreation	(7,076)	14,106	-	-	21,182
Total Governmental Activities	<u>5,690,164</u>	<u>384,986</u>	<u>2,941,356</u>	<u>2,856,717</u>	<u>492,895</u>
<u>Business-Type Activities:</u>					
Gas District	464,242	661,822	-	-	197,580
Sewerage District #1	<u>21,923</u>	<u>34,742</u>	<u>-</u>	<u>-</u>	<u>12,819</u>
Total Business-Type Activities	<u>486,165</u>	<u>696,564</u>	<u>-</u>	<u>-</u>	<u>210,399</u>
Total	<u>\$ 6,176,329</u>	<u>\$ 1,081,550</u>	<u>\$ 2,941,356</u>	<u>\$ 2,856,717</u>	<u>\$ 703,294</u>

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

Grant Parish Police Jury

STATEMENT OF ACTIVITIES (continued)

December 31, 2021

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Net (Expense) Revenue (Continued From Previous Page)	\$ 492,895	\$ 210,399	\$ 703,294
<u>General Revenues:</u>			
Taxes:			
Ad Valorem	1,146,041	-	1,146,041
Sales	1,816,636	-	1,816,636
Severance	412,040	-	412,040
Other	209,827	-	209,827
Revenue Sharing	83,873	-	83,873
Payment in Lieu of Taxes	154,770	-	154,770
Gain on Sale of Capital Assets	-	-	-
Other	<u>209,076</u>	<u>1,848</u>	<u>210,924</u>
Total General Revenues	<u>4,032,263</u>	<u>1,848</u>	<u>4,034,111</u>
Change in Net Position Before Special Items	4,525,158	212,247	4,737,405
Special Item - Note 17	<u>(101,500)</u>	<u>-</u>	<u>(101,500)</u>
Change in Net Position	4,423,658	212,247	4,635,905
Net Position - Beginning	<u>9,849,458</u>	<u>634,119</u>	<u>10,483,577</u>
Net Position - Ending	<u>\$ 14,273,116</u>	<u>\$ 846,366</u>	<u>\$ 15,119,482</u>

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

Grant Parish Police Jury

Balance Sheet

Governmental Funds - December 31, 2021

	General Fund	Parish Road Maintenance	Sales Tax Fund	American Rescue Plan Act	South Grant Sewer	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and Cash Equivalents	\$ 267,014	\$ 454,265	\$ 638,318	\$ 2,174,888	\$ 2,430	\$ 1,003,501	\$ 4,540,416
Receivables (net)	453,666	579,228	345,948	-	457,787	395,231	2,231,860
Interfund Receivables	350,618	43,349	3,015	-	-	5,000	401,982
Total assets	\$ 1,071,298	\$ 1,076,842	\$ 987,281	\$ 2,174,888	\$ 460,217	\$ 1,403,732	\$ 7,174,258
Liabilities and Fund Balance							
Liabilities							
Accounts payable	\$ 278,801	\$ 15,783	\$ 87,509	\$ 9,500	\$ 460,211	\$ 84,701	\$ 936,505
Interfund Payables	5,000	3,432	201,679	-	-	191,871	401,982
Total liabilities	283,801	19,215	289,188	9,500	460,211	276,572	1,338,487
Fund Balance							
Nonspendable	350,618	-	-	-	-	-	350,618
Restricted for:							
Maintenance	-	1,057,627	698,093	-	-	881,399	2,637,119
Judicial	-	-	-	-	-	67,125	67,125
Construction	-	-	-	-	-	52,037	52,037
Committed To:							
Maintenance	-	-	-	-	-	60,018	60,018
Construction	-	-	-	2,165,388	6	-	2,165,394
Litter Abatement	-	-	-	-	-	735	735
General Purposes	-	-	-	-	-	91,800	91,800
Unassigned	436,879	-	-	-	-	(25,954)	410,925
Total Fund Balances	787,497	1,057,627	698,093	2,165,388	6	1,127,160	5,835,771
Total Liabilities and Fund Balance	\$ 1,071,298	\$ 1,076,842	\$ 987,281	\$ 2,174,888	\$ 460,217	\$ 1,403,732	\$ 7,174,258

Reconciliation of Fund Balance on the Balance Sheet for Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position.	
Total Fund Balances - Governmental Funds	\$ 5,835,771
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	
Compensated Absences	(43,942)
Long-Term Debt	(642,637)
Net Pension Asset (Liability)	274,037
	(412,542)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	203,250
Construction in Process	3,413,338
Depreciable Assets (net)	5,643,294
	9,259,882
Deferred inflows and outflows of resources that do not meet criteria for inclusion in the Governmental Funds Balance Sheet	
Deferred Outflows	463,224
Deferred Inflows	(873,219)
	(409,995)
Net Position of Governmental Activities	\$ 14,273,116

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

Grant Parish Police Jury

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds - Year Ended December 31, 2021

	General Fund	Parish Road Maintenance	Sales Tax Fund	American Rescue Plan Act	South Grant Sewer	Other Governmental Funds	Total Governmental Funds
Revenues:							
Taxes:							
Ad Valorem	\$ 269,112	\$ 509,370	\$ -	\$ -	\$ -	\$ 367,559	\$ 1,146,041
Sales	-	-	1,816,636	-	-	-	1,816,636
Other	75,529	-	-	-	-	134,298	209,827
Federal Funds	154,770	254,737	-	2,174,400	694,102	-	3,278,009
State Funds:							
Parish Transportation Funds	-	306,090	-	-	-	-	306,090
State Revenue Sharing	20,496	39,245	-	-	-	24,132	83,873
Severance Taxes	412,040	-	-	-	-	-	412,040
Facility Planning and Control	-	-	-	-	2,162,615	-	2,162,615
Other State Funds	13,049	-	-	-	-	-	13,049
Local Funds	60,721	-	-	-	-	69,256	129,977
Fees and Charges for Service	105,170	-	141,900	-	-	-	247,070
Fines and Forfeitures	9,275	-	-	-	-	210,131	219,406
Rental of Properties	14,106	61	-	-	-	9,574	23,741
Refunds	-	19,239	43,803	-	-	-	63,042
Other	42,529	14,302	68,502	751	-	82,992	209,076
Total Revenues	1,176,797	1,143,044	2,070,841	2,175,151	2,856,717	897,942	10,320,492
Expenditures:							
Current:							
General Government							
Legislative	247,664	-	-	-	-	-	247,664
Judicial	304,806	-	-	-	-	363,594	668,400
Finance & Administrative	319,233	9,580	89,207	-	-	-	418,020
Other General Government	37,180	-	-	9,763	-	361,683	408,626
Public Safety	493,667	-	-	-	-	-	493,667
Public Works							
Road Maintenance	-	934,373	690,675	-	-	-	1,625,048
Landfill Maintenance	-	-	1,470,146	-	-	-	1,470,146
Other Public Works	4,850	-	-	-	-	9,718	14,568
Health & Welfare	51	-	-	-	-	66,508	66,559
Culture & Recreation	16,654	-	-	-	-	-	16,654
Capital Expenditures	-	208,747	286,704	-	2,856,775	-	3,352,226
Debt Service	-	43,000	119,880	-	-	-	162,880
Total Expenditures	1,424,105	1,195,700	2,656,612	9,763	2,856,775	801,503	8,944,458
Excess (Deficiency) of Revenues Over Expenditures	(247,308)	(52,656)	(585,771)	2,165,388	(58)	96,439	1,376,034
Other Financing Sources (Uses):							
Debt Proceeds	-	-	286,704	-	-	-	286,704
Sale of Assets	-	-	-	-	-	-	-
Operating Transfers In (Out)	199,755	(8,298)	8,298	-	-	(199,755)	-
Total other financing sources (uses)	199,755	(8,298)	295,002	-	-	(199,755)	286,704
Net Change in Fund Balance, Before Special Items							
Special Item - Note 17	(47,553)	(60,954)	(290,769)	2,165,388	(58)	(103,316)	1,662,738
Change in Fund Balance	(47,553)	(95,454)	(290,769)	2,165,388	(58)	(170,316)	1,561,238
Fund Balance - Beginning	835,050	1,153,081	988,862	-	64	1,297,476	4,274,533
Fund Balance - Ending	\$ 787,497	\$ 1,057,627	\$ 698,093	\$ 2,165,388	\$ 6	\$ 1,127,160	\$ 5,835,771

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

Grant Parish Police Jury

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

Year Ended December 31, 2021

Net change in fund balances of Governmental Funds		\$ 1,561,238
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in the Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:		
Capital expenditures reported by the Governmental Funds	3,352,226	
Depreciation expense reported on a government-wide basis	<u>(478,714)</u>	2,873,512
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds.		(4,116)
Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuaries considerations		134,223
Debt service expenditures reported by the governmental funds are reported as repayment of debt in the government-wide presentation.		<u>(141,199)</u>
Change in net position of governmental activities		<u>\$ 4,423,658</u>

Grant Parish Police Jury

Statement of Net Position

Proprietary Funds - December 31, 2021

	Business-Type Activities - Enterprise Funds		
	Gas Utility District	Nonmajor Funds	Total
<u>ASSETS:</u>			
Current Assets:			
Cash and cash equivalents	\$ 564,955	\$ 47,914	\$ 612,869
Receivables (net)	146,571	2,943	149,514
Net Pension Asset	27,806	-	27,806
Total current assets	739,332	50,857	790,189
Noncurrent Assets			
Construction in process	-	-	-
Depreciable capital assets, net	198,027	-	198,027
Total assets	937,359	50,857	988,216
<u>DEFERRED OUTFLOWS:</u>			
Pension funding deferrals	28,456	-	28,456
<u>LIABILITIES:</u>			
Current Liabilities:			
Accounts and other payables	22,842	1,552	24,394
Deposits due others	80,081	-	80,081
Total current liabilities	102,923	1,552	104,475
Noncurrent Liabilities:			
Compensated absences	7,593	-	7,593
Total liabilities	110,516	1,552	112,068
<u>DEFERRED INFLOWS:</u>			
Pension funding deferrals	58,238	-	58,238
<u>NET POSITION:</u>			
Invested in capital assets, net of related debt	198,027	-	198,027
Unrestricted	599,034	49,305	648,339
Total net position	\$ 797,061	\$ 49,305	\$ 846,366

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

Grant Parish Police Jury

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds - December 31, 2021

	Business-Type Activities - Enterprise Funds		
	Gas Utility District	Nonmajor Funds	Total
<u>Operating Revenues:</u>			
Service Fees	\$ 652,297	\$ 34,742	\$ 687,039
Other	9,525	-	9,525
Total Operating Revenues	661,822	34,742	696,564
<u>Operating Expenses:</u>			
Purchases of Natural Gas	95,665	-	95,665
Salaries	135,419	-	135,419
Employee Benefits & Payroll Taxes	51,686	-	51,686
Professional Services	29,048	1,251	30,299
Depreciation	17,460	-	17,460
Repairs & Maintenance - Distribution System	65,872	14,971	80,843
Equipment Maintenance and Rental	21,996	-	21,996
Telephone & Utilities	12,593	4,518	17,111
Office Supplies and Expense	12,792	453	13,245
Other	21,711	730	22,441
Total Operating Expenses	464,242	21,923	486,165
Operating Income (Loss)	197,580	12,819	210,399
<u>Nonoperating Revenues (Expenses):</u>			
Interest Revenue	1,816	32	1,848
Change in Net Position	199,396	12,851	212,247
Total Net Position - Beginning	597,665	36,454	634,119
Total Net Position - Ending	\$ 797,061	\$ 49,305	\$ 846,366

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

Grant Parish Police Jury

Statement of Cash Flows

Proprietary Funds - Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	Gas Utility District	Nonmajor Funds	Total
<u>Cash flow from operating activities:</u>			
Cash received from customers	\$ 583,570	\$ 34,659	\$ 618,229
Cash payments to suppliers of goods and services	(332,442)	(21,719)	(354,161)
Cash payments to employees for services	(132,434)	-	(132,434)
Net cash provided (used) by operating activities	<u>118,694</u>	<u>12,940</u>	<u>131,634</u>
<u>Cash flows from capital and related financing activities:</u>			
Acquisition of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<u>Cash flows from investing activities:</u>			
Interest and other income	1,816	32	1,848
Net cash provided (used) by investing activities	<u>1,816</u>	<u>32</u>	<u>1,848</u>
Net increase (decrease) in cash	120,510	12,972	133,482
Beginning cash balance	<u>444,445</u>	<u>34,942</u>	<u>479,387</u>
Ending cash balance	<u>\$ 564,955</u>	<u>\$ 47,914</u>	<u>\$ 612,869</u>
<u>Reconciliation of operating income (loss) to net cash</u>			
Operating income (loss)	\$ 197,580	\$ 12,819	\$ 210,399
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	17,460	-	17,460
(Increase) decrease in accounts receivable	(77,609)	(83)	(77,692)
(Decrease) increase in accounts and other payables	(3,269)	204	(3,065)
(Decrease) increase in compensated absences	2,985	-	2,985
(Decrease) increase in meter deposits	(643)	-	(643)
(Decrease) increase in net pension asset (liability)	(17,810)	-	(17,810)
Net cash provided (used) by operating activities	<u>\$ 118,694</u>	<u>\$ 12,940</u>	<u>\$ 131,634</u>

Supplemental disclosures of cash flow information:

During the year ended December 31, 2021, there were no investing, capital, or financing activities that did not result in cash receipts or payments.

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

NOTE 1 – INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

The Grant Parish Police Jury is the governing authority for Grant Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by eight jurors representing the various districts within the Parish. The jurors serve four-year terms which expire on January 1, 2024.

State Law gives the Police Jury various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish 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 primarily by ad valorem taxes, sales and use taxes, state revenue sharing, various state and federal grants, and interest earnings.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Grant Parish Police Jury is the financial reporting entity for Grant Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on these criteria, the Police Jury has determined that the following component units are part of the Grant Parish Police Jury reporting entity:

<u>Grant Parish Components</u>	<u>Presentation</u>	<u>Grant Parish Components</u>	<u>Presentation</u>
District Attorney's Office	Discrete	Judicial Expense Fund	Discrete
Constables	Discrete	Gas Utility District	Blended
Justices of the Peace	Discrete	Recreation District No. 2	Discrete
Fire Protection Districts 1, 2, 3, 4, 5, 6, 7	Discrete	Sewer District No. 1	Blended
Ward Seven Hospital District	Discrete	Grant Parish Coroner	Discrete
Ward One Hospital District	Blended	Grant Parish Library	Discrete
Health Unit	Blended		

Considered in the determination of component units of the reporting entity was the Grant Parish School Board, Sheriff's Office, Tax Assessor, Clerk of Court, and various municipalities in the Parish. It was determined that these governmental entities are not component units of the Grant Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Grant Parish Police Jury.

The accompanying financial statements are not intended to present financial position, results of operation and proprietary fund cash flows for the reporting entity as a whole. Data of component units that are financially accountable to the Police Jury has been excluded from the financial statements. Due to the absence of component unit data, the financial statements do not address the entire reporting entity.

The accompanying financial statements present data that is limited to funds, organizations, institutions, agencies, departments, and offices that are managed by the Grant Parish Police Jury. These organizations include Ward One Hospital District, the Health Unit, and the Gas Utility District. The Ward One Hospital

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

District is reported in the financial statements as a special revenue fund and a capital projects fund as the medical clinic.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize activities as either governmental activities or business-type activities, which are described as follows:

- Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.
- Business-type activities rely on fees and charges for support and operate in a manner similar to private sector enterprises.

The government-wide and fund financial statements present the Parish's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Parish as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities that may be reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service or business-type activity. Program revenues include charges for services, contributions associated with a particular function and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Separate financial statements are provided for governmental funds and business-type (enterprise) funds. In addition, separate financial statements are presented for any fiduciary activities. Major individual funds are reported as separate columns in the fund financial statements. The Parish's major funds are described as follows:

Major Governmental Funds

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

Parish Road Maintenance – The road fund is a special revenue fund used to account for the proceeds of funds received dedicated to the repair and maintenance of Parish roads.

Sales Tax Fund – The sales tax fund is a special revenue fund used to account for the proceeds dedicated to the pick up and disposal of garbage and repair and maintenance of roads within the Parish boundaries.

American Rescue Plan Act – This fund is a special revenue fund used to account for the American Rescue Plan funds received for Covid-19 relief.

South Grant Sewer System – This is a capital projects fund used to account for the funds of a grant to assist the Parish in building a sewerage system.

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

Major Business-Type Funds

Gas Utility District – The utility fund is used to account for the operation of the Parish’s natural gas system, which is supported by user charges.

Business-Type funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services in connection with the funds ongoing operations. Principal operating revenues are charges to customers for natural gas and sewer.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements:		
Governmental Funds	Modified Accrual Basis	Current Financial Resources
Proprietary Funds	Accrual Basis	Economic Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year-end. In addition, expenses are generally recorded when a liability has been incurred; however, debt service, compensated absences, claims and judgments are recorded as expenses when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as an other financing source and repayment of long-term debt is reported as an expenditure of funds.

Nonexchange transactions, in which the Police Jury receives value without directly giving equal value in return, include property taxes, sales taxes, and grants. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Parish must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Police Jury on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Restricted Assets

Any amounts reported as restricted assets, represent resources that must be expended in a specific manner. Restrictions of this nature can be imposed by tax propositions and various contractual obligations including grant agreements and bond covenants. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

Budget Practices

Budgets, including any amendments, are prepared in the manner prescribed by Louisiana revised statutes. Police Jury budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles. Budgets are adopted annually for the general fund and each special revenue fund. Furthermore, the budgets are amended as necessary in the manner prescribed by Louisiana revised statutes. The remaining funds are not required to adopt budgets.

Capital Assets

Capital assets, which include property, equipment, and infrastructure, are reported as assets in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Police Jury.

Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 4 to 50 years. Useful lives are selected depending on the expected durability of the particular asset.

Cash and Cash Equivalents

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts and certificates of deposit. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposit is typically mitigated by purchasing instruments that mature in one year or less.

Internal Activity

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded.

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

In preparing the government-wide financial statements, transfers are eliminated to present net transfers for governmental activities and business-type activities. In addition, interfund receivables and payables are eliminated to present a net internal balance for each type of activity.

Compensated Absences

Full time and regular part-time employees earn vacation at rates that vary depending on length of service. Unused vacation that employees are allowed to carryforward is reported as long-term debt. Amounts attributable to the utility fund are reported as an expense during the year when leave is earned. Amounts attributable to governmental funds are reported as expenditures when the unused vacation is actually liquidated.

Statement of Cash Flows

For the purpose of reporting cash flows, cash and cash equivalents includes all cash on hand, cash in banks, and certificates of deposit.

Fund Balance Classification

Approval of the majority of the Police Jury is required to approve the commitment of fund balances. In situations where it is permissible to spend restricted or committed resources, the Police Jury typically depletes the available restricted or committed resources before consuming unrestricted resources.

NOTE 2 – TAXES:

Ad Valorem Taxes

Ad valorem taxes are assessed by the Grant Parish Assessor and collected for the Police Jury by the Grant Parish Sheriff's Office. The following is a summary of adjusted authorized and levied ad valorem tax millage:

	Adjusted Authorized Millage	Levied Millage	Expiration Date
General Alimony	4.34	4.34	None
Parish Road Maintenance	8.31	8.31	2027
Courthouse and Jail Maintenance	3.11	3.11	2027
Hospital Service District No. 1	2.45	2.45	2022
Health Unit Maintenance	2.00	2.00	2027

Sales and Use Tax

On November 21, 2015, voters of the parish approved a one per cent sales and use tax with no expiration date, which is dedicated to (1) paying the cost of constructing, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities for the Parish, including the cost of enforcing litter laws and the payment of the cost of closing garbage dumps owned or operated by the Parish and (2) for constructing, improving, operating, and/or resurfacing public roads in the Parish including acquiring, operating, and maintaining equipment. In addition, proceeds from the sales and use tax can be used to fund bonds to pay related capital costs. Sales taxes are collected on behalf of the Policy Jury by the Grant Parish Sheriff's Office.

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

NOTE 3 - CASH AND CASH EQUIVALENTS:

Deposits are stated at cost, which approximates market value. Under state law, these deposits 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.

At December 31, 2021, the Police Jury has \$5,359,408 in deposits (collected bank balance). These deposits are secured from risk by \$755,002 of federal deposit insurance and \$4,664,660 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

The following is a summary of receivables at December 31, 2021:

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<u>Accounts Receivable</u>			
Utility Accounts	\$ ----	\$ 149,514	\$ 149,514
Other	15,190	----	15,190
Total Accounts Receivable	<u>15,190</u>	<u>149,514</u>	<u>164,704</u>
 <u>Due From Other Governmental Units</u>			
Ad Valorem Taxes	1,122,167	----	1,122,167
Sales Taxes	345,948	----	345,948
Federal Funds	48,255	----	48,255
State of Louisiana	690,690	----	690,690
Other	9,610	----	9,610
Total Due From Other Governments	<u>2,216,670</u>	<u>----</u>	<u>2,216,670</u>
Total Receivables	<u>\$ 2,231,860</u>	<u>\$ 149,514</u>	<u>\$ 2,381,374</u>

Management considers the amounts listed above to be fully collectible. There is no allowance for doubtful accounts.

NOTE 5 – INTERFUND BALANCES:

In the ordinary course of business, advances are made to various funds in order to provide needed resources on a temporary basis. Balances resulting from transactions of this nature are summarized as follows:

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

<u>Governmental Activities</u>	<u>Receivable</u>	<u>(Payable)</u>	<u>Net</u>
General	\$ 350,618	\$ (5,000)	\$ 345,618
Road Fund	43,349	(3,432)	39,917
Sales Tax Fund	3,015	(201,679)	(198,664)
Non-major Funds	5,000	(191,871)	(186,871)
Total Governmental Activities	<u>\$ 401,982</u>	<u>\$ (401,982)</u>	<u>\$ ----</u>

NOTE 6 – TRANSFERS:

In the ordinary course of business, the Parish routinely transfers resources between its funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	<u>Governmental Activities</u>				
	<u>General Fund</u>	<u>Road</u>	<u>Sales Tax</u>	<u>Non-Major</u>	<u>Total</u>
<u>Transfers In</u>					
Transfer of unrestricted resources to help cover expenses.	\$ 305,572	\$ ----	\$ 8,298	\$ ----	\$ 313,870
Transfer of resources by the general fund to cover necessary expenses.	----	----	----	105,817	105,817
Total Transfers In	<u>305,572</u>	<u>----</u>	<u>8,298</u>	<u>105,817</u>	<u>419,687</u>
<u>Transfers Out</u>					
Transfer of resources to the general fund to help cover expenses.	----	----	----	305,572	305,572
Transfer of resources from the general fund to cover necessary expenses.	105,817	----	----	----	105,817
Transfer of unrestricted resources to cover necessary expenses.	----	8,298	----	----	8,298
Total Transfers Out	<u>105,817</u>	<u>8,298</u>	<u>----</u>	<u>305,572</u>	<u>419,687</u>
Net Transfers	<u>\$ 199,755</u>	<u>\$ (8,298)</u>	<u>\$ 8,298</u>	<u>\$ (199,755)</u>	<u>\$ ----</u>

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

NOTE 7 – LONG-TERM LIABILITIES:

Debt attributable to the Police Jury's governmental and business-type activities is summarized as follows:

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Capital Leases Payable	\$ 642,637	\$ ---	\$ 642,637
Compensated Absences	43,942	7,593	51,535
Total Long-term Debt	<u>\$ 686,579</u>	<u>\$ 7,593</u>	<u>\$ 694,172</u>

Changes in the Parish's long-term debt for the year ended December 31, 2021, are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital Leases Payable	\$ 501,438	\$ 286,704	\$ 145,505	\$ 642,637
Compensated Absences	39,826	4,116	---	43,942
Total	<u>541,264</u>	<u>290,820</u>	<u>145,505</u>	<u>686,579</u>
<u>Business-Type Activities</u>				
Compensated Absences	4,608	2,985	---	7,593
Total Long-term Debts	<u>\$ 545,872</u>	<u>\$ 293,805</u>	<u>\$ 145,505</u>	<u>\$ 694,172</u>

Capital Leases Payable

The Police Jury has acquired equipment by entering into an installment purchase agreement. Installment purchase obligations outstanding at December 31, 2021 are described as follows:

Capital lease purchase agreement dated August 22, 2016 executed in exchange for a John Deere dozer, with an original balance of \$98,500, bearing interest at a rate of 4.95%, payable in 72 monthly installments of \$1,584.52.	\$ 16,977
Capital lease purchase agreement dated February 9, 2017 executed in exchange for a Kenworth litter getter, with an original balance of \$87,914, bearing interest at a rate of 2.54%, payable in 60 monthly installments of \$1,561.79.	1,559
Capital lease purchase agreement dated November 8, 2018 executed in exchange for two Mack garbage trucks, with an original balance of \$530,856, bearing interest at a rate of 3.97%, payable in 72 monthly installments of \$8,298.08.	281,190
Capital lease purchase agreement dated August 1, 2019 executed in exchange for a Freightliner dump truck, with an original balance of \$107,327, bearing interest at a rate of 3.80%, payable in 60 monthly installments of \$1,966.92.	56,207

Grant Parish Police Jury

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Capital lease purchase agreement dated December 16, 2021 executed in exchange for a Mack garbage truck, with an original balance of \$286,704, bearing interest at a rate of 2.59%, payable in 72 monthly installments of \$4,303.70.	286,704
	<hr/>
Total	\$ 642,637
Due within one year	175,169
Due in more than one year	<hr/> \$ 467,468

A schedule of maturities for the note is presented as follows:

<u>Year Ended December 31st</u>	
2022	\$ 193,788
2023	174,824
2024	163,024
2025	51,644
2026	51,644
2027	51,644
Total minimum lease payments	<hr/> 686,568
Amounts representing interest	43,931
	<hr/>
Present value of future minimum lease payments	\$ 642,637

Compensated Absences

Compensated absences refer to the Policy Jury's obligation to provide vested accrued leave benefits that have been earned by its employees. These liabilities are typically liquidated by the fund responsible for providing the employees compensation.

NOTE 8 - PENSION PLAN:

Substantially all of the Police Jury's employees are members of statewide retirement systems. These systems are cost-sharing, multiple employer defined benefit pension plans administered by separate boards of trustees. A summary of amounts reported in connection with participation in these plans is summarized as follows:

Grant Parish Police Jury

Notes to Financial Statements

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	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ 357,837	\$ 366,194	\$ (749,458)
Registrar of Voters Retirement System	(2,980)	6,074	(18,050)
District Attorney Retirement System	(53,014)	119,412	(163,949)
Total	301,843	491,680	(931,457)
Portion Applicable to Business Type Activities	27,806	28,456	(58,238)
Portion Applicable to Government Type Activities	<u>\$ 274,037</u>	<u>\$ 463,224</u>	<u>\$ (873,219)</u>

Further information regarding each of the retirement systems presented above is furnished as follows:

Parochial Employees Retirement System

Plan Description - 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. All permanent employees meeting minimum work requirements and who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. The length of credible service required for retirement at various ages varies depending on when employees were hired. Generally, employees meeting these requirements are entitled to a retirement benefit payable monthly for life, equal to three percent of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at specified ages and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 12.25% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include one-fourth of one per cent 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. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details 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 at persla.org.

Plan A's net pension liability was determined at December 31, 2020 (measurement date and actuarial valuation date) and details are provided as follows:

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

Net Pension Asset	\$ 175,341,383
Police Jury's Proportionate Share (Percentage)	0.204080
Police Jury's Proportionate Share (Amount)	<u>\$ 357,837</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2020 are provided as follows:

Beginning Net Pension Liability	\$ 9,743
Employer Contributions	(167,049)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	41,723
Changes in Proportion	(3,797)
Employee Contributions	<u>(17,158)</u>
Change in Deferred Outflows of Resources	67,466
Change in Deferred Inflows of Resources	<u>(288,765)</u>
Ending Net Pension (Asset) Liability	<u>\$ (357,837)</u>

There were no changes between December 31, 2021 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 87,121	\$ (42,710)	\$ 44,411
Net Difference Between Projected and Actual			
Investment Earnings on Pension Plan Investments	----	(698,393)	(698,393)
Changes of Assumptions	117,073	----	117,073
Changes in Proportion	653	(8,355)	(7,702)
Employer Contributions Made After the Measurement Date	<u>161,347</u>	<u>----</u>	<u>161,347</u>
Total Deferrals	366,194	(749,458)	(383,264)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(161,347)</u>	<u>----</u>	<u>(161,347)</u>
Deferrals Subject to Amortization	<u>\$ 204,847</u>	<u>\$ (749,458)</u>	<u>\$ (544,611)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

<u>For the Year Ending:</u>	
December 31, 2021	\$ (152,927)
December 31, 2022	(54,327)
December 31, 2023	(223,257)
December 31, 2024	<u>(114,100)</u>
Total	<u>\$ (544,611)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years
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	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

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 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-

Grant Parish Police Jury

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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 discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan A members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan A members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

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, 2020 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	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Total	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	<u>1% Decrease 5.40% Discount Rate</u>	<u>Current Discount Rate 6.40%</u>	<u>1% Increase 7.40 % Discount</u>
Net Pension (Asset) Liability	\$ 750,279	\$ (357,837)	\$ (1,285,860)

Grant Parish Police Jury

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December 31, 2021

Registrar of Voters Retirement

Plan Description - Any member hired prior to January 1, 2013 is eligible for normal retirement after 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.

Final-average salary is the employee's average salary over the 60 consecutive of joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established by State statute.

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 18.00% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details 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 at larovers.com.

The Plan's net pension liability was determined at June 30, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 3,172,191
Police Jury's Proportionate Share (Percentage)	0.093936
Police Jury's Proportionate Share (Amount)	<u>\$ 2,980</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2021 are provided as follows:

Grant Parish Police Jury

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Beginning Net Pension Liability		\$	22,378
Employer Contributions			(2,544)
<u>Pension Expense</u>			
Plan Pension Expense	720		
Employee Contributions	(3,061)		(2,341)
Change in Deferred Outflows of Resources			(193)
Change in Deferred Inflows of Resources			(14,320)
Ending Net Pension Liability		\$	<u>2,980</u>

There were no changes between December 31, 2021 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 1,373	\$ (1,722)	\$ (349)
Net Difference Between Projected and Actual			
Investment Earnings on Pension Plan Investments	----	(14,640)	(14,640)
Changes of Assumptions	3,279	----	3,279
Changes in Proportion	277	(1,688)	(1,411)
Employer Contributions Made After the Measurement			
Date	1,145	----	1,145
Total Deferrals	6,074	(18,050)	(11,976)
Deferrals That Will be Recorded as a Reduction in Net			
Pension Liability in the Subsequent Reporting			
Period	(1,145)	----	(1,145)
Deferrals Subject to Amortization	<u>\$ 4,929</u>	<u>\$ (18,050)</u>	<u>\$ (13,121)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2022	\$ (3,159)
June 30, 2023	(3,462)
June 30, 2024	(2,788)
June 30, 2025	(3,712)
Total	<u>\$ (13,121)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)

Grant Parish Police Jury

Notes to Financial Statements

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Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	2021-5 Years 2020-5 Years 2019-5 Years 2018-5 Years 2017-5 Years
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.
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Disabled Annuitants.

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

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2021.

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, 2021 are summarized in the following table:

Grant Parish Police Jury

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Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	2.81%
International Equities	20.0%	1.70%
Domestic Fixed Income	12.5%	0.31%
International Fixed Income	10.0%	0.35%
Alternative Investments	10.0%	0.63%
Real Estate	10.0%	0.45%
Total	100%	6.25%
 Inflation		 2.50%
Expected Arithmetic Nominal Return		8.75%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.25% Discount Rate	Current Discount Rate 6.25%	1% Increase 7.25 % Discount Rate
Net Pension Liability	\$ 16,997	\$ 2,980	\$ (8,951)

District Attorney's Retirement System of Louisiana

Plan Description – All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorney's Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits.

The length of credible service required for retirement at various ages varies depending on when members joined the system. Generally, members meeting these requirements are entitled to a retirement benefit payable monthly for life, equal to three percent of their final-average salary for each year of creditable service. Members who terminate with at least the amount of creditable service, and who do not withdraw their contributions, may retire at specified ages and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. Benefits may not exceed 100% of average final compensation.

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

Funding Policy - Plan members are required by state statute to contribute 8 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 4.0%. The contribution requirements of plan members and the Police Jury is established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the plan were equal to the required contributions for the year.

Grant Parish Police Jury

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Financial Summary – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan’s assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at ladars.org.

The plans net pension liability was determined at June 30, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$	17,803,231
Parish’s Proportionate Share (Percentage)		0.297780
Parish’s Proportionate Share (Amount)	\$	<u>53,014</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury’s proportionate share of Plan’s net pension liability during the measurement period ending June 30, 2021 are provided as follows:

Beginning Net Pension Liability		\$	237,739
Employer Contributions			(7,479)
<u>Pension Expense</u>			
Proportionate Share of Plan Pension Expense			31,585
Employee Contributions			<u>(30,723)</u>
Change in Deferred Outflows of Resources			(40,467)
Change in Deferred Inflows of Resources			<u>(137,641)</u>
Ending Net Pension Liability		\$	<u>53,014</u>

There were no changes between December 31, 2021 and the Plan’s measurement date that are expected to have a significant effect on the Police Jury’s proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

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	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences Between Expected and Actual Experience	\$ 17,008	\$ (16,279)	\$ 729
Net Difference Between Projected and Actual Investment			
Earnings on Pension Plan Investments	----	(144,187)	(144,187)
Changes of Assumptions	100,044	----	100,044
Changes in Proportion	2,360	(3,483)	(1,123)
Employer Contributions Made After the Measurement Date	----	----	----
Total Deferrals	119,412	(163,949)	(44,537)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	----	----	----
Deferrals Subject to Amortization	<u>\$ 119,412</u>	<u>\$ (163,949)</u>	<u>\$ (44,537)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2022	\$ (6,607)
June 30, 2023	(881)
June 30, 2024	(16,176)
June 30, 2025	<u>(20,873)</u>
Total	<u>\$ (44,537)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.10% net of investment expense, including inflation
Expected Remaining Service Lives	5 Years
Projected Salary Increases Including Inflation and Merit	5.00% (2.20% Inflation, 2.80% Merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and

Grant Parish Police Jury

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beneficiaries, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.

The discount rate used to measure the total pension liability was 6.10%. 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 position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting expected long-term rate of return is 8.25% for the year ended June 30, 2021.

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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	57.11%	6.43%	
Fixed Income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Cash	0.03%	0.00%	
Total	100.00%		
			5.80%
Inflation			2.45%
Expected Arithmetic Nominal Return			8.25%

Grant Parish Police Jury

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Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.10% Discount Rate	Current Discount Rate 6.10%	1% Increase 7.10 % Discount
Net Pension Liability	\$ 259,941	\$ 53,014	\$ (120,346)

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS:

Details regarding other post employment benefits that the Police Jury provides for its workforce are provided as follows:

Plan Description

The Police Jury's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Police Jury. The Plan provides medical benefits through the Police Jury's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees hired prior to January 1, 1993 upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Parochial Employees Retirement System of Louisiana.

Employees do not contribute to their post employment benefit costs until they become retirees and begin receiving those benefits. Until January 1, 2009, the Police Jury recognized the cost of providing post-employment medical benefits (the Police Jury's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. For the year ended December 31, 2021, the Police Jury's portion of health care funding cost for retired employees totaled approximately \$88,286.

Effective with the year beginning January 1, 2009, the Police Jury implemented Government Accounting Standards for Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions. Due to the limited number of current employees and retirees eligible for the Post Employment Benefits, the Police Jury has determined that the Annual Required Contribution approximates premiums paid for retirees. Therefore, no post employment obligation has been recorded.

NOTE 10 – CAPITAL ASSETS:

Changes in governmental and business-type capital assets are presented as follows:

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets				
Construction in Process	\$ 556,563	\$ 2,856,775	\$ ----	\$ 3,413,338
Land	203,250	----	----	203,250
Total	759,813	2,856,775	----	3,616,588
Depreciable Capital Assets				
Buildings and Improvements	3,051,302	----	----	3,051,302
Furniture, Fixtures and Equipment	3,329,261	495,451	----	3,824,712
Infrastructure	5,308,701	----	----	5,308,701
Solid Waste Station	209,647	----	----	209,647
Accumulated Depreciation	(6,272,354)	(478,714)	----	(6,751,068)
Total	5,626,557	16,737	----	5,643,294
Total Governmental Activities	\$ 6,386,370	\$ 2,873,512	\$ ----	\$ 9,259,882
<u>Business-Type Activities</u>				
Non-Depreciable Capital Assets				
Construction in Process	\$ ----	\$ ----	\$ ----	\$ ----
Depreciable Capital Assets				
Distribution System	1,265,902	----	----	1,265,902
Buildings	7,253	----	----	7,253
Equipment	298,366	----	----	298,366
Accumulated Depreciation	(1,356,034)	(17,460)	----	(1,373,494)
Total	215,487	(17,460)	----	198,027
Total Business-Type Activities	\$ 215,487	\$ (17,460)	\$ ----	\$ 198,027

Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Public Safety	\$ ----	\$ ----	\$ ----
Road Maintenance	234,842	----	234,842
Landfill Maintenance	203,713	----	203,713
Other General Government	17,504	----	17,504
Finance & Administration	3,280	----	3,280
Health & Welfare	19,375	----	19,375
Utility System	----	17,460	17,460
Total Depreciation Expense	\$ 478,714	\$ 17,460	\$ 496,174

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

NOTE 11 – ACCOUNTS AND OTHER PAYABLES:

Details related to amounts reported as accounts and other payables are provided as follows:

	Payable to Vendors	Payroll Liabilities	Total Payables
<u>Governmental Activities</u>			
General Fund	\$ 269,048	\$ 9,753	\$ 278,801
Road Fund	15,783	----	15,783
Sales Tax Fund	87,509	----	87,509
American Rescue Plan Act	9,500	----	9,500
South Grant Sewer System	460,211	----	460,211
Non-Major Funds	84,701	----	84,701
Total Governmental Activities	<u>\$ 926,752</u>	<u>\$ 9,753</u>	<u>\$ 936,505</u>
<u>Business-Type Activities</u>			
Utility System	<u>\$ 24,394</u>	<u>\$ ----</u>	<u>\$ 24,394</u>

Contributions that were legally required to be paid to defined benefit pension plans are \$887.

NOTE 12 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2021, are described as follows:

Unemployment Claims

The Police Jury managed the local Head Start Program until December 31, 2006 when the program was transferred to a successor. In connection with the Police Jury's tenure as the Head Start sponsor, the Department of Labor is seeking to collect \$166,870 in unemployment claims, plus any accrued interest and penalties. At the present time, the Police Jury has \$74,993 in remaining Head Start Funds that are available to pay unemployment claims. At the present time, outstanding claims exceed available resources by \$91,877. Management is currently seeking resolution that will provide funds from the successor or its funding source to resolve the remaining claims.

Litigation

As the governing authority for Grant Parish, the Police Jury has numerous responsibilities. These responsibilities include maintaining roads and other public facilities as well as disposing of solid waste on a Parishwide basis. Due to the extensive nature of the Police Jury's responsibilities, it is sometimes the target of litigation.

A variety of lawsuits involving the Police Jury are currently pending; however, due to an absence of recent activity, at least some of these cases appear to be dormant. An estimate of potential losses from litigation is not currently available and no provision for losses of this nature is included in the accompanying financial statements. In addition, there is no general liability insurance to offset judgments that might arise from lawsuits currently pending.

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

Judgments Payable

At December 31, 2021, five judgments totaling \$770,320 have been rendered against the Police Jury. These judgments are final and irreversible. Judgments payable do not include deposition costs, expert witness fees, court costs or legal interest from date of judicial demand, which were also assessed.

The Police Jury did not have general liability insurance to cover the amounts of judgments awarded to plaintiffs in lawsuits brought against the Police Jury. Consequently, the \$770,320 in judgments payable at December 31, 2021, plus all related costs and interest from date of judicial demand are the Police Jury's sole responsibility. However, since the beneficiaries of the judgments cannot require the Police Jury to appropriate funds to pay the judgments, no liability has been accrued in connection with the judgments.

NOTE 13 - RISK MANAGEMENT:

The Police Jury is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury has not maintained general liability coverage to insure against torts. Judgments resulting from these uninsured risks are disclosed when it is probable that a loss has occurred and the amount can be reasonably estimated. Judgments currently payable attributable to the uninsured risk totaled \$770,320.

The Police Jury insures against the remaining risks by participation in public entity risk pools that operate as common insurance programs and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 14 – LEASES

During the year ended December 31, 2021, the Parish had four ongoing operating leases necessary for the maintenance of the Parish road system. These leases have monthly payments of \$1,681. The lease terms are 60 months ending during 2022. Each unit may be purchased for the fair market value of the unit at the end of the lease term. The future minimum lease payments are as follows:

	<u>Future minimum lease payments</u>
<u>Year Ended December 31st</u>	
2022	\$ 40,344
Total	<u>\$ 40,344</u>

For the year ended December 31, 2021, rental expenditures for equipment totaled \$74,051.

NOTE 15 – DEFICIT FUND BALANCE

The Criminal Court Fund is the only nonmajor special revenue fund with a significant deficit fund balance. If the deficit cannot be eliminated through future operations, the General Fund will appropriate resources necessary to alleviate the deficit.

NOTE 16 – BUDGETARY COMPARISON

Individual funds presented in the budgetary comparison with an excess of expenditures over appropriations are Sales Tax Fund and American Rescue Plan Act Fund.

Grant Parish Police Jury

Notes to Financial Statements

December 31, 2021

NOTE 17 – SPECIAL ITEM

The Grant Parish Police Jury was the victim of a cyber-crime incident in the current year, which resulted in the loss of a portion of the funds held by Bank of Montgomery. Bank of Montgomery repaid some monies, which were reported net of the loss as a special item for the year ended December 31, 2021.

The amounts lost in the cyber-crime incident, and subsequently reimbursed by the bank and reported as a Special Item are demonstrated below:

	Road Fund	Health Unit	Total
Amount Withdrawn	\$ 34,500	\$ 122,820	\$ 157,320
Returned from BOM	----	(55,820)	(55,820)
Special Item	<u>\$ 34,500</u>	<u>\$ 67,000</u>	<u>\$ 101,500</u>

The Police Jury has sent a demand letter to Bank of Montgomery, though the institution is disclaiming liability. As of the date the financial statements were available for release, the Jury had not finalized its decision upon future collection measures. Due to the uncertainty of the future collectability of the funds, no contingency has been recorded for the current year.

Grant Parish Police Jury

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual - Year Ended December 31, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes:				
Ad Valorem	\$ 245,000	\$ 258,679	\$ 269,112	\$ 10,433
Other	68,000	61,813	75,529	13,716
Federal Funds	185,000	184,770	154,770	(30,000)
State Funds:				
State Revenue Sharing	21,000	20,849	20,496	(353)
Severance Taxes	637,000	300,000	412,040	112,040
Other State Funds	13,000	13,000	13,049	49
Local Funds	96,000	60,541	60,721	180
Fees and Charges for Service	-	20,000	105,170	85,170
Fines and Forfeitures	52,000	38,912	9,275	(29,637)
Rental of Properties	6,000	12,350	14,106	1,756
Other	388,400	203,726	42,529	(161,197)
Total Revenues	1,711,400	1,174,640	1,176,797	2,157
Expenditures:				
Current:				
General Government				
Legislative	226,000	242,958	247,664	(4,706)
Judicial	303,000	297,742	304,806	(7,064)
Finance & Administrative	398,000	335,159	319,233	15,926
Other General Government	47,500	45,056	37,180	7,876
Public Safety	256,000	429,391	493,667	(64,276)
Public Works				
Other Public Works	-	-	4,850	(4,850)
Health & Welfare	-	-	51	
Culture & Recreation	10,000	13,408	16,654	(3,246)
Economic Development Assistance	25,000	6,591	-	6,591
Total Expenditures	1,265,500	1,370,305	1,424,105	(53,749)
Excess (Deficiency) of Revenues Over Expenditures	445,900	(195,665)	(247,308)	(51,643)
Other Financing Sources (Uses):				
Operating Transfers In (Out)	(133,000)	136,162	199,755	63,593
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	312,900	(59,503)	(47,553)	11,950
Fund Balance (Deficit) - Beginning of Year	1,278,128	835,050	835,050	-
Fund Balance (Deficit) - End of Year	\$ 1,591,028	\$ 775,547	\$ 787,497	\$ 11,950

Grant Parish Police Jury

Major Special Revenue Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Year Ended December 31, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Road Fund</u>				
Revenues and Other Sources	\$ 1,425,500	\$ 1,166,651	\$ 1,143,044	\$ (23,607)
Expenditures and Other Uses	<u>1,395,000</u>	<u>1,220,574</u>	<u>1,203,998</u>	<u>16,576</u>
Excess (Deficiency) of Revenues Over Expenditures, Before Special Items	30,500	(53,923)	(60,954)	(7,031)
Special Items	-	-	(34,500)	(34,500)
Excess (Deficiency) of Revenues Over Expenditures	30,500	(53,923)	(95,454)	(41,531)
Fund Balance (Deficit) - Beginning of Year	<u>1,025,511</u>	<u>1,153,081</u>	<u>1,153,081</u>	<u>-</u>
Fund Balance (Deficit) - End of Year	<u>\$ 1,056,011</u>	<u>\$ 1,099,158</u>	<u>\$ 1,057,627</u>	<u>\$ (41,531)</u>
<u>Sales Tax Fund</u>				
Revenues and Other Sources	\$ 1,579,000	\$ 2,496,482	\$ 2,357,545	\$ (138,937)
Expenditures and Other Uses	<u>1,625,000</u>	<u>2,415,092</u>	<u>2,648,314</u>	<u>(233,222)</u>
Excess (Deficiency) of Revenues Over Expenditures	(46,000)	81,390	(290,769)	(372,159)
Fund Balance (Deficit) - Beginning of Year	<u>1,114,179</u>	<u>1,279,948</u>	<u>988,862</u>	<u>(291,086)</u>
Fund Balance (Deficit) - End of Year	<u>\$ 1,068,179</u>	<u>\$ 1,361,338</u>	<u>\$ 698,093</u>	<u>\$ (663,245)</u>

Grant Parish Police Jury

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension (Asset) Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension (Asset) Liability
	Net Pension (Asset) Liability				
	Percent	Amount			
Parochial Employees Retirement System					
December 31, 2014	0.23%	63,031	1,299,563	4.9%	99.1%
December 31, 2015	0.23%	594,544	1,304,269	45.6%	92.2%
December 31, 2016	0.22%	445,734	1,289,100	34.6%	94.1%
December 31, 2017	0.21%	(154,840)	1,285,528	-12.0%	102.0%
December 31, 2018	0.21%	948,349	1,282,313	74.0%	88.9%
December 31, 2019	0.21%	9,743	1,313,557	0.7%	99.9%
December 31, 2020	0.20%	(357,837)	1,363,665	-26.2%	104.0%
Registrar of Voters Retirement System					
June 30, 2015	0.10%	25,402	14,140	179.6%	76.9%
June 30, 2016	0.10%	29,067	14,151	205.4%	73.9%
June 30, 2017	0.10%	22,551	14,150	159.4%	80.5%
June 30, 2018	0.10%	23,938	14,106	169.7%	80.6%
June 30, 2019	0.10%	19,157	14,159	135.3%	84.8%
June 30, 2020	0.10%	22,378	14,150	158.1%	83.3%
June 30, 2021	0.09%	2,980	14,133	21.1%	97.7%
District Attorneys Retirement System					
June 30, 2015	0.28%	15,342	334,400	4.6%	98.5%
June 30, 2016	0.29%	55,868	88,643	63.0%	95.1%
June 30, 2017	0.30%	79,953	-	0.0%	93.6%
June 30, 2018	0.29%	94,009	-	0.0%	92.9%
June 30, 2019	0.32%	101,855	196,480	51.8%	93.1%
June 30, 2020	0.30%	237,739	187,000	127.1%	84.9%
June 30, 2021	0.30%	53,014	186,975	28.4%	96.8%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Grant Parish Police Jury

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2014	207,930	207,930	-	1,299,563	16.00%
December 31, 2015	189,119	189,119	-	1,304,269	14.50%
December 31, 2016	167,583	167,583	-	1,289,100	13.00%
December 31, 2017	160,691	160,691	-	1,285,528	12.50%
December 31, 2018	147,466	147,466	-	1,282,313	11.50%
December 31, 2019	151,059	151,059	-	1,313,557	11.50%
December 31, 2020	167,049	167,049	-	1,363,665	12.25%
Registrar of Voters Retirement System					
June 30, 2015	3,429	3,429	-	14,140	24.25%
June 30, 2016	3,184	3,184	-	14,151	22.50%
June 30, 2017	2,830	2,830	-	14,150	20.00%
June 30, 2018	2,398	2,398	-	14,106	17.00%
June 30, 2019	2,407	2,407	-	14,159	17.00%
June 30, 2020	2,547	2,547	-	14,150	18.00%
June 30, 2021	2,544	2,544	-	14,133	18.00%
District Attorneys Retirement System					
June 30, 2015	11,704	11,704	-	334,400	3.50%
June 30, 2016	6,205	6,205	-	88,643	7.00%
June 30, 2017	-	-	-	-	0.00%
June 30, 2018	-	-	-	-	0.00%
June 30, 2019	2,456	2,456	-	196,480	1.25%
June 30, 2020	7,480	7,480	-	187,000	4.00%
June 30, 2021	7,479	7,479	-	186,975	4.00%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Grant Parish Police Jury

**Combining Balance Sheet
Non Major Governmental Funds
December 31, 2021**

	Maintenance Funds	Medical Clinic	Head Start	Litter Fines	Criminal Court	Insurance Premium Tax	Supoena Witness	Aloha Rigolette	Compensation of Criminal Juries	Grant Parish Range	Total Non Major Funds
Assets											
Cash and Cash Equivalents	\$ 655,067	\$ 52,037	\$ 74,993	\$ 1,178	\$ 12,613	\$ 91,800	\$ 62,052	\$ 322	\$ 4,543	\$ 48,896	\$ 1,003,501
Receivables (net)	379,291	-	-	-	9,610	-	530	5,800	-	-	395,231
Interfund Receivables	-	-	-	-	-	-	-	5,000	-	-	5,000
Total assets	\$ 1,034,358	\$ 52,037	\$ 74,993	\$ 1,178	\$ 22,223	\$ 91,800	\$ 62,582	\$ 11,122	\$ 4,543	\$ 48,896	\$ 1,403,732
Liabilities and Fund Balance											
Liabilities											
Accounts payable	\$ 8,728	\$ -	\$ 74,993	\$ 443	\$ 537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,701
Interfund Payables	144,231	-	-	-	47,640	-	-	-	-	-	191,871
Total liabilities	152,959	-	74,993	443	48,177	-	-	-	-	-	276,572
Fund Balance											
Restricted for:											
Maintenance	881,399	-	-	-	-	-	-	-	-	-	881,399
Judicial	-	-	-	-	-	-	62,582	-	4,543	-	67,125
Construction	-	52,037	-	-	-	-	-	-	-	-	52,037
Committed to:											
Maintenance	-	-	-	-	-	-	-	11,122	-	48,896	60,018
Construction	-	-	-	-	-	-	-	-	-	-	-
Litter Abatement	-	-	-	735	-	-	-	-	-	-	735
General Purposes	-	-	-	-	-	91,800	-	-	-	-	91,800
Unassigned	-	-	-	-	(25,954)	-	-	-	-	-	(25,954)
Total Fund Balances	881,399	52,037	-	735	(25,954)	91,800	62,582	11,122	4,543	48,896	1,127,160
Total Liabilities and Fund Balance	\$ 1,034,358	\$ 52,037	\$ 74,993	\$ 1,178	\$ 22,223	\$ 91,800	\$ 62,582	\$ 11,122	\$ 4,543	\$ 48,896	\$ 1,403,732

Grant Parish Police Jury

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Non Major Governmental Funds - Year Ended December 31, 2021

	Maintenance Funds	Medical Clinic	Head Start	Litter Fines	Criminal Court	Insurance Premium Tax	Supoena Witness	Aloha Rigolette	Compensation of Criminal Juries	Grant Parish Range	Other Governmental Funds
Revenues:											
Taxes:											
Ad Valorem	\$ 367,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,559
Other	-	-	-	-	-	134,298	-	-	-	-	134,298
Federal Funds	-	-	-	-	-	-	-	-	-	-	-
State Funds:											
State Revenue Sharing	24,132	-	-	-	-	-	-	-	-	-	24,132
Facility Planning and Control	-	-	-	-	-	-	-	-	-	-	-
Local Funds	-	-	-	-	66,056	-	-	3,200	-	-	69,256
Fines and Forfeitures	-	-	-	-	198,997	-	8,756	-	2,378	-	210,131
Rental of Properties	9,574	-	-	-	-	-	-	-	-	-	9,574
Other	61,270	50	-	-	11	353	58	-	-	21,250	82,992
Total Revenues	462,535	50	-	-	265,064	134,651	8,814	3,200	2,378	21,250	897,942
Expenditures:											
Current:											
General Government											
Judicial	-	-	-	-	360,312	-	3,282	-	-	-	363,594
Other General Government	354,370	-	-	5	-	53	-	-	4,901	2,354	361,683
Public Works											
Other	-	-	-	-	-	-	-	9,718	-	-	9,718
Health & Welfare	66,508	-	-	-	-	-	-	-	-	-	66,508
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	420,878	-	-	5	360,312	53	3,282	9,718	4,901	2,354	801,503
Excess (Deficiency) of Revenues Over Expenditures	41,657	50	-	(5)	(95,248)	134,598	5,532	(6,518)	(2,523)	18,896	96,439
Other Financing Sources (Uses):											
Operating Transfers In (Out)	-	-	-	-	100,817	(305,572)	-	5,000	-	-	(199,755)
Total other financing sources (uses)	-	-	-	-	100,817	(305,572)	-	5,000	-	-	(199,755)
Net Change in Fund Balance, Before											
Special Items	41,657	50	-	(5)	5,569	(170,974)	5,532	(1,518)	(2,523)	18,896	(103,316)
Special Item - Note 17	(67,000)	-	-	-	-	-	-	-	-	-	(67,000)
Change in Fund Balance	(25,343)	50	-	(5)	5,569	(170,974)	5,532	(1,518)	(2,523)	18,896	(170,316)
Fund Balance - Beginning	906,742	51,987	-	740	(31,523)	262,774	57,050	12,640	7,066	30,000	1,297,476
Fund Balance - Ending	\$ 881,399	\$ 52,037	\$ -	\$ 735	\$ (25,954)	\$ 91,800	\$ 62,582	\$ 11,122	\$ 4,543	\$ 48,896	\$ 1,127,160

Grant Parish Police Jury

Combining Balance Sheet Non Major Maintenance Funds December 31, 2021

	<u>Health Unit Maintenance</u>	<u>Courthouse and Jail Maintenance</u>	<u>Medical Clinic Maintenance</u>	<u>Total Maintenance Funds</u>
Assets				
Cash and Cash Equivalents	\$ 255,381	\$ 18,216	\$ 381,470	\$ 655,067
Receivables (net)	<u>131,446</u>	<u>192,573</u>	<u>55,272</u>	<u>379,291</u>
Total assets	<u>\$ 386,827</u>	<u>\$ 210,789</u>	<u>\$ 436,742</u>	<u>\$ 1,034,358</u>
Liabilities and Fund Balance				
<u>Liabilities</u>				
Accounts payable	\$ 3,556	\$ 4,886	\$ 286	\$ 8,728
Interfund Payables	<u>32,478</u>	<u>111,753</u>	<u>-</u>	<u>144,231</u>
Total liabilities	<u>36,034</u>	<u>116,639</u>	<u>286</u>	<u>152,959</u>
<u>Fund Balance</u>				
Restricted for:				
Maintenance	<u>350,793</u>	<u>94,150</u>	<u>436,456</u>	<u>881,399</u>
Total Fund Balances	<u>350,793</u>	<u>94,150</u>	<u>436,456</u>	<u>881,399</u>
Total Liabilities and Fund Balance	<u>\$ 386,827</u>	<u>\$ 210,789</u>	<u>\$ 436,742</u>	<u>\$ 1,034,358</u>

Grant Parish Police Jury

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Non Major Maintenance Funds - Year Ended December 31, 2021

	Health Unit Maintenance	Courthouse and Jail Maintenance	Medical Clinic Maintenance	Total Maintenance Funds
<u>Revenues:</u>				
Taxes:				
Ad Valorem	\$ 122,049	\$ 188,216	\$ 57,294	\$ 367,559
State Funds:				
State Revenue Sharing	9,445	14,687	-	24,132
Rental of Properties	-	-	9,574	9,574
Other	1,799	59,103	368	61,270
Total Revenues	<u>133,293</u>	<u>262,006</u>	<u>67,236</u>	<u>462,535</u>
<u>Expenditures:</u>				
Current:				
General Government				
Other General Government	-	354,370	-	354,370
Health & Welfare	52,113	-	14,395	66,508
Capital Expenditures	-	-	-	-
Total Expenditures	<u>52,113</u>	<u>354,370</u>	<u>14,395</u>	<u>420,878</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In (Out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance, Before Special Items				
	81,180	(92,364)	52,841	41,657
Special Item - Note 17	(67,000)	-	-	(67,000)
Change in Fund Balance	14,180	(92,364)	52,841	(25,343)
Fund Balance - Beginning	<u>336,613</u>	<u>186,514</u>	<u>383,615</u>	<u>906,742</u>
Fund Balance - Ending	<u>\$ 350,793</u>	<u>\$ 94,150</u>	<u>\$ 436,456</u>	<u>\$ 881,399</u>

Grant Parish Police Jury

Schedule of Expenditures of Federal Awards For the year ended December 31, 2021

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Agriculture		
Pass-through State of Louisiana, Department of the Treasury Schools and Roads	10.665	254,737
Department of the Interior		
Direct Program - Payment in Lieu of Taxes	15.226	154,770
Department of the Treasury		
Pass-through the Louisiana Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds	21.027	104,755
Delta Regional Authority		
Passed through Kisatchie-Delta Regional Planning and Development District, Inc.	90.201	<u>694,102</u>
 Total Expenditure of Federal Awards		<u>\$ 1,208,364</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the Grant Parish Police Jury has not used the 10% de minimus indirect cost rate.

Grant Parish Police Jury

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

Donald Arnold	\$ 14,400
Mark Ball	14,400
Cephas Bowie	14,400
Brandon Dubois	14,400
Johnny Jamison	14,400
David Merrell	14,400
Arnold Murrell	14,400
Winston Roberts	<u>14,400</u>
Total	<u>\$ 115,200</u>

Grant Parish Police Jury

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

Agency Head (President) - Donald Arnold

Purpose	
Compensation	\$ 14,400
Benefits	160
Reimbursements	-

Grant Parish Police Jury

Justice System Funding Schedule - Receiving Entity

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

Cash Basis Presentation

For the Year Ended December 31, 2021

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
Receipts From:		
Grant Parish Sheriff's Office - Criminal Court Fines/Court Cost	\$ <u>95,677</u>	\$ <u>96,570</u>
Subtotal Receipts	\$ <u>95,677</u>	\$ <u>96,570</u>



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

Grant Parish Police Jury
Colfax, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Programs

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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



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Grant Parish Police Jury

June 22, 2022

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Rozier, McKay & Willis
Alexandria, Louisiana
June 22, 2022

Grant Parish Police Jury

Schedule of Findings and Questioned Cost

For the Year Ended December 31, 2021

PART I – Summary of Auditor’s Results:

- The Independent Auditors’ Report on the financial statements for the Grant Parish Police Jury as of December 31, 2021 and for the year then ended expressed opinions as follows:

Opinion Unit:	Type of Opinion:
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

- Instances of deficiencies in internal control are summarized in Part II appearing below.
- Instances of noncompliance material to the financial statements are summarized in Part II appearing below.
- No control deficiencies involving major federal award programs were disclosed during the audit. Accordingly, there were no material weaknesses applicable to major federal award programs.
- The Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended December 31, 2021 are presented as follows:

DELTA REGIONAL AUTHORITY
CFDA No. 90.201 – Delta Area Economic Development

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Grant Parish Police Jury was considered to not be a low risk auditee as defined by the Uniform Guidance.

PART II – Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

Finding 2021-001 – Budget Violation

- *Criteria:* The Louisiana Government Budget Act requires actual revenues and other sources to be no less than 5% of budgeted amounts.
- *Condition:* The Sales Tax Fund’s revenues and expenditures had variances outside of the 5% range required by State Law and the Police Jury failed to adopt a budget for the American Rescue Plan Act Fund.
- *Effect:* The Police Jury was not in compliance with the Louisiana Government Budget Act.

Grant Parish Police Jury

Schedule of Findings and Questioned Cost

For the Year Ended December 31, 2021

- *Cause:* Though the budget was properly amended, actual Sales Tax Fund revenues were less than budgeted and expenditures were greater than budgeted. The Police Jury also did not adopt a budget for the American Rescue Plan Act Fund.
- *Recommendation:* The Police Jury should implement policies and procedures to ensure that the budget is amended whenever variances exceed amounts allowed by the Louisiana Government Budget Act.

Finding 2021-002 – Utility Billing Rates

- *Criteria:* Rates for natural gas billings should be calculated monthly based on the purchase price of natural gas.
- *Condition:* Billing rates charged to customers were not updated for multiple months in the current year.
- *Effect:* When the proper rate is not charged to natural gas customers, the Gas Utility District could be overcharging or undercharging customers.
- *Cause:* The employees of the Gas Utility District did not perform the procedures in place to calculate the monthly billing rates necessary to properly bill natural gas customers.
- *Recommendation:* We suggest that management diligently monitor the monthly calculations to ensure that the proper rates are being charged to customers.

Finding 2021-003 – Uncollateralized Cash

- *Condition:* The funds at one local bank were in excess of the FDIC limit and there were no pledged securities.
- *Criteria:* Louisiana Revised Statutes require public entities to have pledged securities to cover any cash balance in excess of the Federal Deposit Insurance limit of \$250,000.
- *Cause:* Due to the Police Jury receiving significant funds from grants, maintaining adequate pledged securities has been difficult.
- *Effect:* Public funds held by the Police Jury were not adequately protected in the event of a bank failure.
- *Recommendation:* We recommend that management review all bank statements carefully each month to ensure that funds are not uncollateralized.

PART III – Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

None

Grant Parish Police Jury

Management's Corrective Action Plan

For the Year Ended December 31, 2021

SECTION I

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

Finding 2021-001 – Budget Violation

Louisiana Revised Statutes require local governments to amend the budget of anticipated revenues and expenditures when actual revenues and expenditures exceed an unfavorable variance by more than 5%. The Sales Tax Fund's revenues and expenditures had variances outside of the 5% range required by State Law and the Police Jury failed to adopt a budget for the American Rescue Plan Act Fund. We suggest carefully monitoring revenues and expenditures and amending the budget accordingly when anticipated revenues and expenditures are outside the ranges required by State Law.

2021-001 Response:

We will closely monitor the revenues and expenditures and amend the budget as required when variances are greater than 5% of actual revenues or expenditures.

Finding 2021-002 – Utility Billing Rates

Rates for natural gas billings should be calculated monthly based on the purchase price of natural gas. Billing rates were not updated for multiple months in the current year. We suggest that management diligently monitor the monthly calculations to ensure that the proper rates are being charged to customers.

2021-002 Response:

We will closely monitor gas billing rates and calculate the rates monthly based on the purchase price of natural gas.

Finding 2021-003 – Uncollateralized Cash

The Police Jury is required to have pledged securities adequate to cover any cash balance in excess of the Federal Deposit Insurance limit of \$250,000. This ensures that the public funds held by the institution are protected in the event of a bank failure. The funds at one local bank were in excess of the FDIC limit by \$129,017. Management realized the overage in January of the subsequent year and sufficient securities were pledged. We recommend that management review all bank statements carefully each month to ensure that funds are not uncollateralized.

2021-003 Response:

We will continue to work with our local banks to ensure that securities are adequately pledged.

SECTION II

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

There are no matters to report.

Not Applicable

SECTION III

MANAGEMENT LETTER

There are no matters to report.

Not Applicable

Grant Parish Police Jury

Summary of Prior Year Findings

For the Year Ended December 31, 2021

<p><u>SECTION I</u></p> <p>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</p>	
<p><u>Finding 2020-001 – Budget Violation</u> Louisiana Revised Statutes require local governments to amend the budget of anticipated revenues and expenditures when actual revenues and expenditures exceed an unfavorable variance by more than 5%. The General Fund’s revenues had variances outside of the 5% range required by State Law and the Road Fund’s expenditures had variances outside of the 5% range required by State Law. We suggest carefully monitoring revenues and expenditures and amending the budget accordingly when anticipated revenues and expenditures are outside the ranges required by State Law.</p> <p><u>Finding 2020-002 – Utility Billing Rates</u> Rates for natural gas billings should be calculated monthly based on the purchase price of natural gas. Billing rates were not updated for five months in the current year. We suggest that management diligently monitor the monthly calculations to ensure that the proper rates are being charged to customers.</p> <p><u>Finding 2020-003 – Record Retention</u> Two former employees of the Grant Parish Police Jury Gas Utility District removed or deleted records from the Gas Utility District Offices upon their termination. Louisiana Law required that all public records be retained and available for inspection for a certain period of time.</p>	<p><u>2020-001: Unresolved</u> See Management’s Corrective Action Plan, Finding 2021-001.</p> <p><u>2020-002: Unresolved</u> See Management’s Corrective Action Plan, Finding 2021-002.</p> <p><u>2020-003: Resolved</u></p>
<p><u>SECTION II</u></p> <p>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</p>	
<p>There are no matters to report.</p>	<p>Not Applicable</p>
<p><u>SECTION III</u></p> <p>MANAGEMENT LETTER</p>	
<p>There are no matters to report.</p>	<p>Not Applicable</p>

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Grant Parish Police Jury and
the Louisiana Legislative Auditor:

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

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

We were engaged to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
June 22, 2022



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Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	Written policies and procedures address the issues referenced in the agreed-upon procedures with the following exceptions: <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Contracting• Debt Service• Disaster Recovery / Business Continuity	Despite the absence of written details, the Police Jury has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, policies and procedures will be evaluated to determine if it is necessary to document additional details in writing.

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p>	<p>Board meeting minutes were reviewed for the fiscal period</p> <p>The Police Jury met monthly with a quorum.</p> <p>Budget-to-Actual comparisons are included as part of the Police Jury's monthly meetings.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.</p>	<p>There were no general fund deficient fund balances in the previous report.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>A listing was obtained that has been confirmed with the financial institutions.</p> <p>Bank reconciliations include an electronic log that is evidence that they were prepared within two months of the closing date.</p> <p>The Secretary/Treasurer reviews each bank reconciliation.</p> <p>Management is currently researching reconciling items that have been outstanding for more than 12 months and is compiling a list to send to the State of Louisiana of unclaimed property.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>4 Obtain a listing of <u>deposit sites</u> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).</p>	<p>A list of deposit sites and collection locations has been furnished and management has represented that the list is complete.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>There is no cash register or drawer at the Administrative Offices because cash is typically not accepted. Collections are limited primarily to checks that arrive by mail.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	Employees responsible for collecting cash are not responsible for preparing and making bank deposits.	<i>The results did not include findings or criticisms.</i>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Employees responsible for collecting cash are not responsible for posting collection entries to the general ledger.	<i>The results did not include findings or criticisms.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Employees responsible for reconciling cash collections are not responsible for collecting cash.	<i>The results did not include findings or criticisms.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Coverage for employee theft is maintained.	<i>The results did not include findings or criticisms.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book,	Random deposit dates were selected.	<i>The results did not include findings or criticisms.</i>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>N/A – Deposits subject to testing were limited to checks that arrived by mail.</p> <p>Information appearing on deposit slips is fully supported by documentation.</p> <p>Deposit slips matched bank statements.</p> <p>Deposits are typically made at least once a week, if not more often.</p> <p>Deposits agreed with amounts reported on the general ledger.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>Due to the small staff at the Police Jury, it is not always practical to deposit daily when amounts collected are small. This situation is mitigated by periodic monitoring and approval performed by the Secretary/Treasurer.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	All disbursements are processed in the administrative offices at the Courthouse.	<i>The results did not include findings or criticisms.</i>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	Purchase orders are approved by an employee who did not initiate the purchase.	<i>The results did not include findings or criticisms.</i>
b) At least two employees are involved in processing and approving payments to vendors.	Payment checks are signed by someone other than the person who processed the payment.	<i>The results did not include findings or criticisms.</i>
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Due to the limited size of the staff, it is not practical to limit access to components of the computerized accounting system.	<i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because all checks require two signatures and all invoices are approved.</i>
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	Due to the limited size of the staff, it is not practical to limit mailing duties to employees who do not have signing authority.	<i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because all checks require two signatures.</i>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and: a. Observe that the disbursement matched the related original invoice/billing statement. b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Disbursements are supported by documentation. Transactions were reviewed and approved by the Secretary/Treasurer.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>A list was furnished and representations were obtained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>12 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p>	<p>The credit card statements selected contained documentation of review and approval.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>There were no finance charges or late fees</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Credit card statements did have supporting documentation or written documentation of business / public purpose.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>A list was provided by management.</p> <p>Payments were computed using standard mileage rates and actual cost.</p> <p>Reimbursements containing actual costs were supported by an original itemized receipt.</p> <p>Documentation was sufficient.</p> <p>Checks were signed by the Secretary/Treasurer, except for one of the reimbursements that lacked written documentation of approval.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>Management will ensure that all travel and expense reimbursements are approved in the future.</i></p>

Grant Parish Police Jury

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Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>A list of contracts that were initiated or renewed during the fiscal period was obtained.</p> <p>The selected contract did not require bidding under the Louisiana Public Bid Law.</p> <p>Approval was documented for the selected contract.</p> <p>No change orders or deviations from the original terms occurred.</p> <p>Supporting documentation for the selected contract agreed to the terms and conditions of the contract.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>A listing and representations were provided.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Daily attendance and leave were documented where applicable.</p> <p>Supervisor approval was present where applicable.</p> <p>Leave taken was reflected in the leave records where applicable.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials'</p>	<p>Two employees were included on the list that received termination payments during the fiscal period. Vacation pay provided to the employees upon termination agreed with cumulative records.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
authorized pay rates in the employee/officials' personnel files. 19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Based on management's representation filings and payments were performed in a timely manner.	<i>The results did not include findings or criticisms.</i>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	Certificates demonstrating that ethics training was completed were provided for all of the selected employees. No evidence familiarity with the policy was available for any of the employees selected.	<i>The results did not include findings or criticisms.</i> <i>In the future, management will take steps to ensure that each employee attests through signature that they have read the ethics policy.</i>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	The only new obligation was subject to a non-appropriation clause, accordingly no Bond Commission approval was required.	<i>The results did not include findings or criticisms.</i>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Based on procedures applied, the Police Jury was in compliance with debt covenants.	<i>The results did not include findings or criticisms.</i>

Grant Parish Police Jury

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Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Based on representation from the Secretary/Treasurer there were no misappropriations of public funds and assets.	<i>The results did not include findings or criticisms.</i>
24 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	Observed flyer posted in the office.	<i>The results did not include findings or criticisms.</i>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>25 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation of completion was available for all of the employees selected.	<i>The results did not include findings or criticisms.</i>
27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	The policy was conveyed as part of training conducted by a vendor that was retained provide sexual harassment training.	<i>The results did not include findings or criticisms.</i>
28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Based on discussions with management no report was available.	<i>In the future, we will complete the necessary report within deadlines imposed by the statute.</i>